

Those persons wishing to speak on any item, whether or not it is included on the agenda, are requested to fill out and submit to the Clerk of the Board a "Request to Speak" form. Thank you.

It is the intention of the Chino Valley Independent Fire District to comply with the Americans with Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, the Chino Valley Independent Fire District will attempt to accommodate you in every reasonable manner. Please contact the Administration Office (909) 902-5260 at least forty-eight (48) hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular basis.

Any public record, relating to an open session agenda item, that is distributed within 72 hours prior to the meeting is available for public inspection at the District's Administrative Headquarters, 14011 City Center Drive, Chino Hills, CA 91709.

CHINO VALLEY INDEPENDENT FIRE DISTRICT

Board of Directors Regular Board Meeting

Administrative Headquarters
14011 City Center Drive
Chino Hills, CA 91709

Wednesday, December 14, 2022

AGENDA

6:00 p.m. - Open Session

ROLL CALL

OPEN SESSION

FLAG SALUTE

INVOCATION

Chaplain Adam Houde

PRESENTATIONS/ANNOUNCEMENTS

Elected Board Members Swearing-in

Recognition - Outgoing Board Member Winn Williams

Recognition - Outgoing Board President Mike Kreeger

New Employee Introductions

-Fire Inspector Brandon Grimmett

-Lead Fire Equipment Mechanic Tony Rivera

Employee Service Awards

25 Years of Service

Engineer Mike Rabehl

Firefighter/Paramedic Leslie Kast

Mt. San Antonio College Presentation

Employee Recognition Fire Chief Dave Williams - Completion of the California Special District Association Certified Special District Manager Certification

PUBLIC COMMUNICATIONS

This is the time and place for the general Public to address the Board of Directors about subjects that do not appear elsewhere on the agenda. The Public may address items on the agenda at the time addressed by the Board.

Due to Board policy and Brown Act requirements, action may not be taken on any issue not on the agenda. When you address the Board, please state your name and address (optional) prior to making your remarks. Please limit your comments to 5 minutes.

LIAISON REPORTS TO FIRE DISTRICT (County 4th District, City of Chino, City of Chino Hills, Fire Foundation, Fire Safe Council, School District, Inland Empire Utilities Agency)

Suzette Dang, San Bernardino County 4th District

Mayor Pro Tem Marc Lucio, City of Chino

Council Member Art Bennett, City of Chino Hills

President Mark Bozek, Chino Valley Fire Foundation

Chair Charlie Blank, Fire Safe Council

Member of the Board Donald L. Bridge, Chino Valley Unified School District

Director Steven Elie, Inland Empire Utilities Agency

CONSENT CALENDAR

1. MINUTES

Minutes - November 9, 2022 - Regular Meeting

Minutes - November 9, 2022 Special Board Meeting/Workshop

2. MONTHLY DISTRICT REPORT

Month of October 2022

3. MONTHLY FINANCIAL REPORT

Monthly Financial Report - November 2022

4. MONTHLY TREASURER'S REPORT

Monthly Treasurer's Report - October 2022

5. WARRANTS

Warrants for November 2022 #56464 through #56634

6. BOARD MEETINGS/TRAVEL - AUTHORIZATION TO ATTEND

CONFERENCE, MEETING OR TRAINING.

None.

7. FINDINGS TO CONDUCT BOARD AND COMMITTEE MEETINGS VIRTUALLY UNDER ASSEMBLY BILL 361

Purpose is for the Board of Directors to state its finding considering the circumstances of the current proclaimed state of emergency; and state finding that state or local officials have imposed or recommended measures to promote social distancing; and as a result, the Fire District may hold regular and special board meetings and regular and special committee meetings virtually by videoconference, in accordance with AB 361

8. 2023-24 BUDGET DEVELOPMENT PROCESS AND CALENDAR

Purpose is for the Board to receive and file the Fiscal Year 2023-24 budget calendar.

RECOMMENDATION: Approve Consent Calendar Item Numbers 1 through 8 as presented.

PC _____ M _____ S _____ RC _____

OLD BUSINESS - None

NEW BUSINESS

9. FY2021-22 AUDIT REPORTS

Purpose is to present the Fiscal Year 2021-22 Annual Comprehensive Financial Report and related disclosure letters to the Board for review and approval.

Report By: Finance Director Mark Shaker

RECOMMENDATION: It is recommended that the Board review, discuss and approve the FY2021-22 District Annual Comprehensive Financial Report and related disclosure letters as presented.

PC _____ M _____ S _____ RC _____

10. 2023 COMMUNITY LIAISONS AND STANDING COMMITTEE MEMBER ASSIGNMENTS

Purpose is to appoint community liaisons for the County Board of Supervisors, City of Chino, City of Chino Hills, Fire Safe Council, Chino Valley School District, County Airport Commission, Fire Foundation Liaison, CIM Citizen's Advisory Council, CIW Citizen's Advisory Council and Inland Empire Utilities Agency; and appoint the Standing Committee Members for the 2023 Fire District's Finance, Planning, Human Resources Committee and Legislative Committees.

Report By:

President John DeMonaco

RECOMMENDATION: It is recommended that the Board President appoint community liaisons for the County Board of Supervisors, City of Chino, City of Chino Hills, Fire Safe Council, Chino Valley School District, County Airport Commission, Fire Foundation Liaison, CIM Citizen's Advisory Council, CIW Citizen's Advisory Council and Inland Empire Utilities Agency; and appoint the Standing Committee Members for the 2023 Fire District's Finance, Planning, Human Resources Committee and Legislative Committees.

PC _____ M _____ S _____ RC _____

11. FIRE DISTRICT POLICY AND PROCEDURES FOR BOARD OF DIRECTORS

Purpose is for the Board of Directors to review the Fire District Policy and Procedures for Board of Directors.

Report By:

Acting Clerk of the Board Sandra Escudero

RECOMMENDATION: It is recommended that the Board of Directors review the Policy and Procedures for Board of Directors and provide direction to staff.

PC _____ M _____ S _____ RC _____

FIRE CHIEF'S COMMENTS

BOARD COMMITTEE REPORTS/BOARD COMMENTS

ADJOURNMENT

The meeting will be adjourned to a Regular Meeting of the Board of Directors of the Chino Valley Independent Fire District to be held on Wednesday, January 11, 2023 at 6:00 p.m., at the District Headquarters Office located at 14011 City Center Drive, Chino Hills, CA, 91709.

I, Sandra Escudero, Acting Clerk of the Board, on behalf of the Board of Directors, do hereby certify that a copy of this agenda has been posted by 6:00 p.m., on Friday, December 9, 2022.



Sandra Escudero, Acting Clerk of the Board

CHINO VALLEY INDEPENDENT FIRE DISTRICT

NO STAFF REPORT

Minutes - November 9, 2022 - Regular Meeting

ATTACHMENTS:

Minutes - November 9, 2022 - Regular Meeting

CHINO VALLEY INDEPENDENT FIRE DISTRICT
Regular Meeting of the Board of Directors

MINUTES
November 9, 2022

ROLL CALL

All Board Members were present.

OPEN SESSION

President Kreeger called the Open Session to order.

FLAG SALUTE

Vice President DeMonaco

INVOCATION

Marco Miranda, Fire District Chaplain.

CHANGES TO THE AGENDA

President Kreeger asked Acting Clerk of the Board Escudero if there were any changes to the agenda.

Acting Clerk of the Board Escudero stated that there were no changes to the agenda.

PRESENTATIONS / ANNOUNCEMENTS

Chino Valley Fire District's HMRT (Hazardous Materials Resource Typing) Type 2 Certification

Acting Clerk of the Board Escudero asked Battalion Chief Fontes, Captain Lopez, and Hazmat Crew 61 to come forward.

President Kreeger congratulated the members of the Chino Valley Fire District's Hazardous Material Crew for obtaining typing as a FIREScope ICS-HM-120- Type 2 Hazardous Materials Department.

Battalion Chief Fontes stated that it was a 10-year process to obtain the typing FIREScope ICS-HM-120- Type 2 Hazardous Materials Certification.

Battalion Chief Fontes reported that the Hazmat Team had to work with the budget to be able to acquire equipment required for the Certification.

Battalion Chief Fontes thanked Captain Lopez, Engineer Nuber, Firefighter/Paramedic Ceccarelli, and the rest of Hazmat Crew 61 for the dedication and work put into the Hazmat program.

President Kreeger presented the Hazmat Team with a certificate.

Fire Chief Williams congratulated the Hazmat Team and made mention of how far the Team had come in 10 years.

PUBLIC HEARING

PROPERTIES DECLARED FOR WEED ABATEMENT

Purpose is for the Public to comment on the declaring and noticing of property owner(s) for weed abatement.

Report By:

Fire Marshal Danielle O'Toole

RECOMMENDATION:

It is recommended that the Board of Directors review public comment on the declaring and noticing of property owner(s) for weed abatement and subsequent actions and charges, as well as make any rulings on any and all objections raised regarding the proposed removal of weeds and said charges.

President Kreeger opened the Public Hearing.

Fire Marshal O'Toole stated that at the April Board Meeting Resolution No. 2022-08 was adopted, identifying properties throughout the District to be noticed to the presence of, or the potential of, a fire hazard due to weeds.

Fire Marshal O'Toole reported that during the District's Fall reinspection, it was determined that several properties were found to be in violation of the aforementioned Ordinance. It was also reported that all properties were sent Notices that identified the next steps for compliance.

Fire Marshal O'Toole stated that the property owners were given until November 9th to abate the hazard and failure to comply with requirements was subject to an Administrative Citation and action by the District office to abate the property. The District office would begin reinspection on November 10, 2022, and would take the noted actions to bring properties into compliance.

Fire Marshal O'Toole stated in accordance with the District's resolution, the District holds a public hearing allowing property owners to address the Board on the properties declared for Weed Abatement.

President Kreeger asked Acting Clerk of the Board Escudero if there were any requests to speak from the public.

Acting Clerk of the Board Escudero stated there were no requests to speak from the public.

President Kreeger closed the Public Hearing.

President Kreeger asked for Board comments.

There were no Board comments.

Moved by Vice President DeMonaco seconded by Director Ramos-Evinger carried by a 5-0 voice vote for the Board of Directors to review public comment on the declaring and noticing of property owner(s) for weed abatement and subsequent actions and charges, as well as make any rulings on any and all objections raised regarding the proposed removal of weeds and said charges.

AYES: BOARD MEMBERS: Kreeger, DeMonaco, Luth, Ramos-Evinger and Williams.

NOES: BOARD MEMBERS: None.

ABSTAIN: BOARD MEMBERS: None.

ABSENT: BOARD MEMBERS: None.

PUBLIC COMMUNICATIONS

President Kreeger asked Acting Clerk of the Board Escudero if there were any requests to speak from the public.

Acting Clerk of the Board Escudero stated that there were no requests to speak from the public.

LIAISON REPORTS TO FIRE DISTRICT (County 4th District, City of Chino, City of Chino Hills, Fire Foundation, Fire Safe Council, School District, Inland Empire Utilities Agency)

Acting Clerk of the Board Escudero announced that San Bernardino County 4th District Representative Suzette Dang was in attendance.

Representative Dang gave a summary of the events taking place around San Bernardino County.

Acting Clerk of the Board Escudero announced that Council Member Art Bennett was in attendance.

Council Member Bennet gave a summary of the events taking place around Chino Hills.

Director Ramos-Evinger asked if there was an update regarding the Big Rigs not being able to travel through the canyon.

Council Member Bennet was not aware of the information, but the City was working towards a solution.

CONSENT CALENDAR

1. MINUTES

Minutes – October 12, 2022 – Regular Board Meeting

2. MONTHLY DISTRICT REPORT

Month of September 2022

3. MONTHLY FINANCIAL REPORT

Monthly Financial Report – October 2022

4. MONTHLY TREASURER’S REPORT

Monthly Treasurer’s Report – September 2022

5. WARRANTS

Warrants for October 2022 #56297 through #56463

6. BOARD MEETINGS/TRAVEL – AUTHORIZATION TO ATTEND CONFERENCE, MEETING OR TRAINING

Travel Log and Expense Reimbursement – Mileage and Expenses

Purpose is for the Board of Directors to review the proposed mileage reimbursements and travel expenses for reimbursements.

7. APPROPRIATIONS LIMIT FOR FISCAL YEAR 2022-23

Purpose is for the Board to review the method for computing the Fire District’s appropriations limit and to review, approve and adopt Resolution No. 2022-17 establishing the annual appropriation limit.

8. FINDINGS TO CONDUCT BOARD AND COMMITTEE MEETINGS VIRTUALLY UNDER ASSEMBLY BILL 361

Purpose is for the Board of Directors to state its finding considering the circumstances of the current proclaimed state of emergency; and state finding that state or local officials have imposed or recommended measures to promote social distancing; and as a result, the Fire District may hold regular and special board meetings and regular and special committee meetings virtually by videoconference, in accordance with AB 361.

RECOMMENDATION: Approve Consent Calendar Item Numbers 1 through 8 as presented.

President Kreeger asked Acting Clerk of the Board Escudero if there were any public comments on the Consent Calendar.

Acting Clerk of the Board Escudero stated that there were no public comments.

President Kreeger asked if any Board Members wanted to pull an item from the Consent Calendar for discussion.

No items were pulled.

Moved by Director Ramos-Evinger seconded by President Kreeger carried by a 5-0 voice vote for the Board of Directors to approve the Consent Calendar items #1-8, as presented.

AYES: BOARD MEMBERS: Kreeger, DeMonaco, Luth, Ramos-Evinger and Williams.
NOES: BOARD MEMBERS: None.
ABSTAIN: BOARD MEMBERS: None.
ABSENT: BOARD MEMBERS: None.

OLD BUSINESS

None.

NEW BUSINESS

9. SELECTION OF 2023 BOARD OFFICERS

Purpose is for the Board of Directors to nominate and vote for the 2023 Board officers for the position of President and Vice President.

Report by:

President Mike Kreeger

President Kreeger stated that in compliance with Section 2010.5 of the Fire District Policy and Procedures, the Board shall annually elect a President and Vice President in November.

President Kreeger stated that the procedure set forth in the Policy and Procedures for election of its President and Vice President was outlined as below:

- The current President shall call and receive nominations from the Board Members for each office. Each position shall be addressed separately.
- Board Members may not nominate more than one person for a given office until every Board Member who desires to submit a nomination has an opportunity to nominate a person.
- The President will close nominations after all nominations are received for an individual position.
- The President will request a voice vote for each nomination in the order that it was received until a majority vote is reached. A second is not required. If a majority vote is not reached, there is no election for that office.
- The President will repeat the process for the position of Vice President.

President Kreeger stated that the election of the President and Vice President would be effective on December 1.

RECOMMENDATION: It is recommended that the Board of Directors nominate and elect the 2023 Board Officers for the position of President and Vice President effective December 1, 2022.

President Kreeger asked for nominations for President.

Director Ramos-Evinger nominated Vice President DeMonaco for President.

There were no other nominations for President.

President Kreeger closed nominations.

Director Williams stated his concerns regarding the nomination.

4-1 voice vote for the Board of Directors to nominate and elect Vice President DeMonaco to the 2023 Board Officers for the position of President effective December 1, 2022.

AYES: BOARD MEMBERS: Kreeger, DeMonaco, Luth, Ramos-Evinger.

NOES: BOARD MEMBERS: Williams.

ABSTAIN: BOARD MEMBERS: None.

ABSENT: BOARD MEMBERS: None.

President Kreeger asked for nominations for Vice President.

Vice President DeMonaco nominated Director Luth for Board Vice President.

There were no other nominations for Vice President.

President Kreeger closed nominations.

5-0 voice vote for the Board of Directors to nominate and elect Director Luth to the 2023 Board Officers for the position of Vice President effective December 1, 2022.

AYES: BOARD MEMBERS: Kreeger, DeMonaco, Luth, Ramos-Evinger, and Williams.

NOES: BOARD MEMBERS: None.

ABSTAIN: BOARD MEMBERS: None.

ABSENT: BOARD MEMBERS: None.

10. STATE MANDATED COMPLIANCE REPORTING

Purpose is for the Board of Directors to receive information regarding state mandated compliance reporting, relating to Senate Bill 1205.

RECOMMENDATION:

It is recommended that the Board of Directors receive and file the information presented.

Report by:

Fire Marshal Danielle O'Toole

Fire Marshal Danielle O'Toole stated that the Health and Safety Code mandates fire agencies to annually inspect every public and private school, and specific residential occupancies within the jurisdiction. Fire Marshal O'Toole reported that the inspection was to ensure a reasonable degree of fire and life safety.

Fire Marshal O'Toole stated that in September of 2018, Senate Bill 1205 was approved, which required fire agencies to report back annually to its governing body on the compliance of the mandated fire inspections.

Fire Marshal O'Toole reported that the Fire District had a total of 202 occupancies that fall into the criteria, all of which were assigned to Community Risk Reduction, and were performed on a calendar year basis. Fire Marshal O'Toole stated that Community Risk Reduction had completed the initial inspection of 178 occupancies and had 24 remaining. It was also stated that an additional 11 had been inspected. Fire Marshal O'Toole stated that the remaining 24 occupancies are slated to be initiated by the end of the calendar year.

President Kreeger asked Acting Clerk of the Board Escudero if there were any requests to speak from the public.

Acting Clerk of the Board Escudero stated that there were no requests to speak from the public.

President Kreeger asked for Board comments.

No action was required.

FIRE CHIEF'S COMMENTS

Fire Chief Dave Williams reported, under Personnel Development Activities, that during the month of October, CVFD ambulances responded to 147 incidents. It was also stated that 46.3% of the calls the ambulances responded to resulted in transport for a total of 68 transports.

Fire Chief Williams stated that the District's response time average for ambulances was 08:11 and the District's 90th percentile response time for ambulances was 12:33. It was also stated that 90 percent of all the responses are under 12.33 and the District met 9:59 standard 76.03% of the District's responses.

Fire Chief Williams reported, under Board Activities/Public Relations, the District's Annual Open House Event took place on Saturday, October 15th at the Training Center. It was also stated that the event was well attended by Board Members, local dignitaries, staff and community members.

Fire Chief Williams stated on October 27th, the Fire District hosted the San Bernardino County Chief's Association Meeting at the Training Center and the Chino Police Department Open House Event took place on Saturday, October 29th.

Fire Chief Williams reported that the Fire District participated in the Chino Hills Trick or Treat Event at The Shoppes and the City of Chino's Halloween Spooktacular Event at Ayala Park on October 31st.

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November 9, 2022

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Fire Chief Williams reported, under Organizational Items of Interest, on Thursday, October 20th, Fire Chief Williams participated in a Cal Chief's EMS Meeting via GoToMeeting.

Fire Chief Williams attended a CONFIRE Administrative Committee Meeting in Loma Linda on Tuesday, October 25th and the West End Chief's Meeting in Ontario on Thursday, November 3rd.

HR Director Anthony Arroyo provided a recruitment update that the Lead Fire Equipment Mechanic started on November 7th and the Clerk of the Board final interviews were held two weeks ago.

HR Director Arroyo reported that the Assistant to the Fire Chief interviews were held November 2nd and the finalist's interviews were on November 10th. It was also reported that the Auxiliary worker recruitment closed on November 9th and received about 10 applicants. Interviews would start December 1st.

Fire Chief Williams reported that the Administration Office would be closed on Friday November 11th in observance of Veteran's Day.

Fire Chief Williams stated that the City of Chino Hills was hosting Salute to Service Event on Friday November 11th at 8:00 a.m. at the Chino Hills Community Center and the Annual Tree Lighting Ceremony was scheduled at The Shoppes at Chino Hills on Friday, November 18th at 6:00 p.m.

Fire Chief Williams stated that the ASBCSD Monthly Meeting was scheduled for November 21st at 6:00 p.m. in Yucaipa.

Fire Chief Williams reported that the Administration Office would be closed on Thursday, November 24th and Friday, November 25th in observance of Thanksgiving.

Fire Chief Williams reported that a Finance Committee Meeting was scheduled for November 28th at 8:00 a.m.

Fire Chief Williams stated that the City of Chino Hills Tree Lighting Ceremony would take place at Chino Hills City Hall on December 3rd at 5:00 p.m. and the Annual Senior Delivery Event would take place at the Chino Hills Community Center on December 6th at noon.

Fire Chief Williams stated that the City of Chino Tree Lighting Event would take place at Chino City Hall Lawn on December 6th at 6:00 p.m. It was also stated that the Annual Senior Delivery Event would take place at the Chino Senior Center on December 8th at 11:00 a.m.

Fire Chief Williams reported that the County Supervisor Curt Hagman's Fourth District Christmas Open House was scheduled for December 8th at 5:30 p.m. at Chino Hills City Hall. It was also reported that the Chino Youth Christmas Parade and Fair was scheduled for December 10th at the Chino Civic Center at 9:00 a.m.

Fire Chief Williams stated that the Make a Child Smile Event was scheduled for December 14th at 8:30 a.m. at Walmart and the Chino Valley Chamber of Commerce Holiday Luncheon was scheduled for December 14th at 11:30 a.m. at the Vellano Estates.

BOARD COMMITTEE REPORTS/BOARD COMMENTS

Director Williams had no comments.

Director Luth attended the Chino Valley Fire District's Open House, the City of Chino meeting, San Bernardino Airport Commission Meeting, and the Trunk or Treat at the Shoppes.

Director Ramos-Evinger attended the CSDA Member and Professional Services Meeting, the Chino Valley fire District's Open House, ASBCSD Meeting, Chino PD Open House, and the Fire Safe Council Meeting.

Director Ramos-Evinger thanked the Veterans for service and thanked the department and staff for assistance on the Trunk or Treat event.

Vice President DeMonaco attended the Chino Council meetings, IEUA Board meeting, Finance Committee Meeting, Agenda review, Chino Valley Fire District's Open House, and the ASBCSD Meeting,

President Kreeger attended the CVUSD Meeting, City of Chino Hills Meetings, ASBCSD Meeting, and met with a representative from Senator Feinstein's office.

President Kreeger attended the Chino Valley Fire District's Open House, and the Chino PD Open House.

ADJOURNMENT

The meeting was adjourned at 6:39 p.m. to a Regular Meeting of the Board of Directors of the Chino Valley Independent Fire District to be held on Wednesday, December 14, 2022 at 6:00 p.m. at District Headquarters located at 14011 City Center Drive, Chino Hills, CA 91709.

APPROVED AND ADOPTED THIS 14TH DAY OF DECEMBER 2022

Sandra Escudero, Acting Clerk of the Board

John DeMonaco, President

CHINO VALLEY INDEPENDENT FIRE DISTRICT

NO STAFF REPORT

Minutes - November 9, 2022 Special Board Meeting/Workshop

ATTACHMENTS:

Minutes - November 9, 2022 Special Board Meeting/Workshop

CHINO VALLEY INDEPENDENT FIRE DISTRICT
Board of Directors Special Board Meeting / Workshop

MINUTES
November 9, 2022

ROLL CALL

All Board Members were present.

OPEN SESSION

President Kreeger called the Open Session to order.

FLAG SALUTE

President Mike Kreeger.

INVOCATION

Marco Miranda, Fire District Chaplain.

CHANGES TO THE AGENDA

President Kreeger asked if there were any changes to the agenda.

Acting Clerk of the Board Sandra Escudero stated there were no changes to the agenda.

PUBLIC COMMUNICATIONS

President Kreeger asked if there was any Public comment.

Acting Clerk of the Board Escudero stated there were no requests to speak.

OLD BUSINESS

None.

NEW BUSINESS

1. **ESSENTIAL RESOURCE FACILITY**

Purpose is to present the anticipated architecture, engineering, and construction costs associated with Fire Station 68 site amendment to include an Essential Resource Facility (ERF). The Board of Directors will be briefed on the project overview and provided an opportunity for discussion on project costs, size, and scope.

Report By:

Acting Deputy Chief Dean Smith

Fire Chief Williams announced that Acting Deputy Chief Dean Smith would cover the technical aspects of the presentation and Finance Director Mark Shaker would cover the financial outlook of the presentation.

Fire Chief Williams deferred the presentation over to Acting Chief Dean Smith.

RECOMMENDATION: It is recommended that the Board of Directors:

- 1) Review and discuss the needs of the District related to the proposed addition of an Essential Resource Facility to Station 68 building site located in Soquel Canyon Parkway;
- 2) Amend the scope of work and contract with PBK to include design, architecture, and engineering for an approximate 6,332 square foot Essential Resource Facility at the quoted cost of \$72,000;
- 3) Find that the contract amendment is not a project subject to the California Environmental Quality Act ("CEQA") because it has no potential to result in either a direct, or reasonably foreseeable indirect, physical change in the environment. (State CEQA Guidelines, §§ 15060, subd. (b) (2)-(3), 15378.); and
- 4) Authorizes the Fire Chief the authority to sign contract amendments with PBK for the purposes of adding an Essential Resource Facility to the Soquel Canyon Parkway, Fire Station 68 building site

Acting Deputy Chief Dean Smith reported that on August 17, 2022, the Board of Directors were presented an overview of the Fire Station 68 construction project accompanied with pre-construction and construction timelines. At that time staff received direction from the Board of Directors regarding fire station size and square footage. Staff begun working with PBK Architecture and Engineering on the construction documents and the plans development phase for the fire station.

Acting Deputy Chief Dean Smith stated that during the May 4th and August 17th board meetings, the Board of Directors held a robust discussion with staff regarding storage needs identified within the District. Acting Deputy Chief Dean Smith further stated that discussions revolved around the need to have the capacity for storage of reserve apparatus and space to store an emergency supplies cache, personal protective equipment, and general supplies for daily operational needs and disaster preparedness. The discussion yielded direction to staff to provide recommendations on size and projected construction cost of an Essential Resource Facility storage solution that would meet the District's current and projected future needs. Acting Deputy Chief Dean Smith reported that staff had worked with an internal design team of individuals representing various District disciplines and PBK to propose an approximate 6,332 square-foot Essential Resource Facility for consideration featuring five total bays with forward-facing overhead doors.

Acting Deputy Chief Dean Smith stated that a majority of the space, estimated at 5,000 square feet, will be set aside for storing Fire District reserve apparatus, and one bay would be partitioned off with the purpose of warehousing essential supplies for the operational needs of the District. Acting Deputy Chief Dean Smith provided an example of what the facility would be capable of housing; a reserve truck company, four reserve engines, the District's Urban Search and Rescue Vehicle, a reserve paramedic squad, and a reserve ambulance. The facility would also contain restroom(s) with shower facilities and a lobby entry area.

Acting Deputy Chief Dean Smith reported that in 2020, during the Blue Ridge Fire, it became readily apparent that the District needed a more robust storage solution for a supply cache to meet the needs of the First Responders along with the initial attack strike teams, which were ordered under the California Master Mutual Aid System. One bay of the Essential Resource Facility, approximately 1,400 square feet, would be separated by a partition wall to provide a space for rack storage of a supply cache of equipment. Examples of supplies that would be stored at the Essential Resource Facility include: palletized drinking water, meals ready to eat (MREs), wildland hose, structural firefighting hose, personal protective equipment, class A and B firefighting foam, sleeping cots, chairs, as well as disaster supplies for the District.

Acting Deputy Chief Dean Smith reported that it is recommended by staff that the Essential Resource Facility be designed to be a preconstructed steel substructure clad with metal siding to keep costs to a minimum. PBK architecture will provide exterior accoutrements that would compliment the fire station design and fit within the general aesthetic of the overall project. An analysis of current construction cost trends provided by PBK indicates that construction costs for this type of building are anticipated to be \$325.00 per square foot based upon recently completed requests for proposal (RFP) processes in the region. This projected cost per square foot would include the prefabricated steel building, including but not limited to interior rack storage, site grading, utility infrastructure, concrete flatwork, landscaping, irrigation, and exterior lighting.

Acting Deputy Chief Dean Smith also reported that the Essential Resource Facility design, architecture, and engineering plans were not included in the initial scope of work with PBK as the discussion for this addition to the site came at a later date following discussions with the Board of Directors and staff. If the Board of Directors desires to progress with this development for the site, the Board would need to amend the scope of work under contract with PBK to include the construction documents for the Essential Resource Facility. The amended scope of work was quoted by PBK in the amount of \$72,000.

Acting Deputy Chief Dean Smith reported that if the Board wished to act on the matter, it was recommended that the Essential Resource Facility be drafted in such a way to be an alternate bid in the RFP process. The alternate bid process allows the Board to evaluate the competitive bid responses for the project as a whole and separately. As such, when selecting from the RFP respondents to award a bid for construction services, the Board of Directors reserves the right to award all or part of the project based upon total costs quoted by the construction firms. This allows the Board of Directors options to not award a bid for the Essential Resource Facility construction, if the price per square foot construction costs are higher than projected for the building of the main Fire Station for the site.

Acting Deputy Chief Dean Smith reported that the intention of staff is to provide the Board of Directors with a visual presentation of the Essential Resource Facility with an opportunity for discussion. Acting Deputy Chief Dean Smith also stated that staff would provide images of the projected floor plan of the additional structure for the Board's consideration. In addition, staff would present the cost projections charts for the Essential Resource Facility and the whole project. Acting Deputy Chief Dean Smith stated that the cost projection charts were attached in the agenda.

Moved by Director Luth seconded by Director Ramos-Evinger carried by a 5-0 voice vote for the Board of Directors to approve:

- 1) Review and discuss the needs of the District related to the proposed addition of an Essential Resource Facility to Station 68 building site located in Soquel Canyon Parkway;**
- 2) Amend the scope of work and contract with PBK to include design, architecture, and engineering for an approximate 6,332 square foot Essential Resource Facility at the quoted cost of \$72,000;**
- 3) Find that the contract amendment is not a project subject to the California Environmental Quality Act ("CEQA") because it has no potential to result in either a direct, or reasonably foreseeable indirect, physical change in the environment. (State CEQA Guidelines, §§ 15060, subd. (b) (2)-(3), 15378.); and**
- 4) Authorizes the Fire Chief the authority to sign contract amendments with PBK for the purposes of adding an Essential Resource Facility to the Soquel Canyon Parkway, Fire Station 68 building site**

AYES: BOARD MEMBERS: Kreeger, DeMonaco, Luth, Ramos-Evinger and Williams.

NOES: BOARD MEMBERS: None.

ABSTAIN: BOARD MEMBERS: None.

ABSENT: BOARD MEMBERS: None.

President Kreeger asked Acting Clerk of the Board Escudero if there were any requests to speak from the Public.

Acting Clerk of the Board Escudero stated that there were no requests to speak from the Public.

President Kreeger asked for Board Comments.

There were no Board comments.

2. STATION 68 UPDATE AND FINANCIAL FORECAST

Purpose is to give the Board an update on the Station 68 project and an overview of the District's financial projections.

Report By:

Finance Director Mark Shaker

RECOMMENDATION: It is recommended that the Board of Directors receive and file and provide direction to staff.

Finance Director Shaker provided a detailed powerpoint presentation to the full Board. Below are a few highlights and takeaways from the presentation;

Financial Forecast Assumptions: Included Modest Revenue and Expense Projections

- Property Tax Related Revenues:
 - 4.5% 2022/2023
 - 4.0% 2024-2025
 - 3.5% 2026-2027
- Other Revenues: 3% per year

Expenses

- Salaries & Benefits: 2% per year
- CalPers UAL escalation based off 2020 Valuation
- Station 68 Staffing costs based on 12 positions
- Station 68 Project costs are net of City of Chino Hills Contribution

Staffing Station 68

- Station is currently projected to open August 2024
- 6 firefighters were hired this fiscal year and an additional 6 will be hired at time of Station 68 opening
- Personnel costs: \$1.6 million
- Second Battalion: \$300 thousand
- Total Personnel Costs: \$1.9 Million beginning FY 24/25

Construction 68 and Apparatus

- Station 68 and Essential Resource Facility Construction costs are presented at a net of \$8 million contribution from Chino Hills
- Design Costs included in 2022-23
- Construction costs of approximately \$3.7 million in FY 23/24
- Pierce Tractor Drawn Aerial to be delivered and paid for in FY 24/25. Total cost for apparatus and equipment estimated at \$2.2 million

President Kreeger asked Acting Clerk of the Board Escudero if there were any requests to speak from the Public.

Acting Clerk of the Board Escudero stated that there were no requests to speak from the Public.

President Kreeger asked for Board Comments.

The Board of Directors held discussion on the Station 68 update and financial forecast projections. Each Board Member had the opportunity to ask questions and make comments.

Legal Counsel Isaac Rosen stated that no action was required. Receive and file.

BOARD COMMITTEE REPORTS/BOARD COMMENTS

President Kreeger asked for Board comments.

There were no Board comments.

ADJOURNMENT

The meeting was adjourned at 5:29 p.m. to a Regular Meeting of the Board of Directors of the Chino Valley Independent Fire District to be held on Wednesday, November 9, 2022 at 6:00 p.m. at the Fire District Headquarters located at 14011 City Center Drive, Chino Hills, CA, 91709.

APPROVED AND ADOPTED THIS 14th DAY OF December 2022.

Sandra Escudero, Acting Clerk of the Board

John DeMonaco, President

MONTHLY DISTRICT REPORT 2.

CHINO VALLEY INDEPENDENT FIRE DISTRICT

NO STAFF REPORT

Month of October 2022

ATTACHMENTS:

Monthly District Report October 2022

CHINO VALLEY FIRE DISTRICT



MONTHLY REPORT OCTOBER 2022

TABLE OF CONTENTS

I. Operations

- Incident Response Data

II. Community Risk Reduction

- Permit Revenue Summary Report
- License Revenue Summary Report
- New Construction

OCTOBER 2022

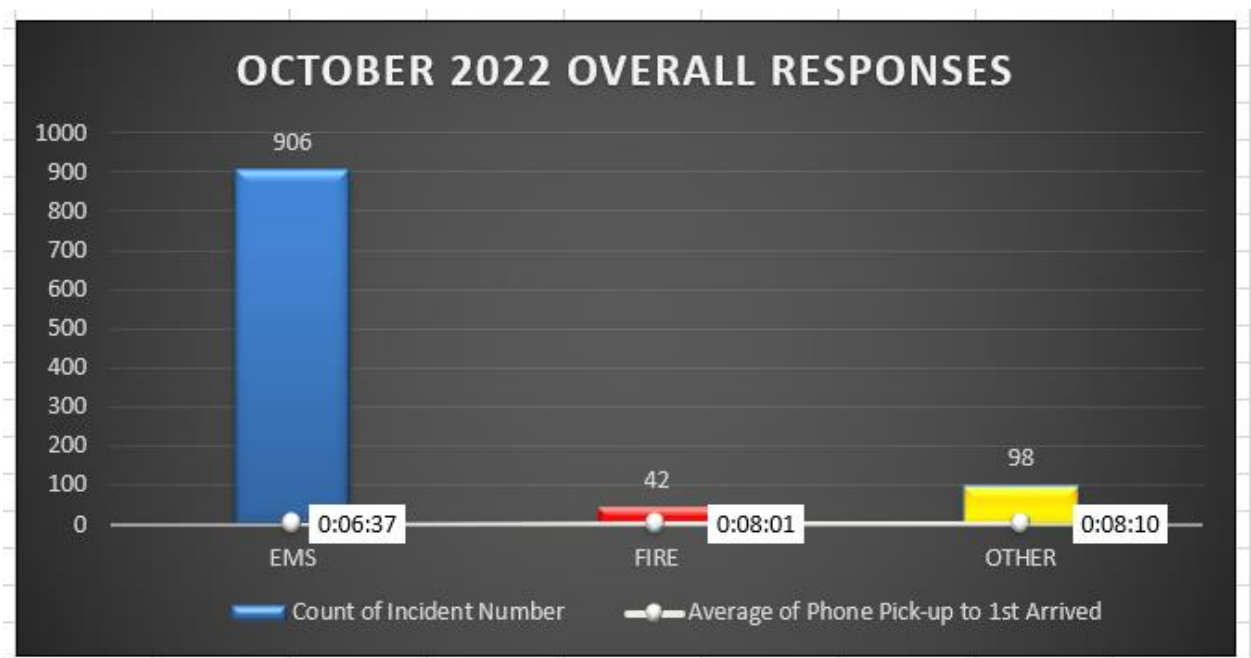
I. Operations:

- Incident Response Data

CHINO VALLEY FIRE DISTRICT

INCIDENT BASED RESPONSE TIME DATA OCTOBER 2022

Response times are calculated as an average from the time the call taker picked up the phone to the time of first unit arrival.



Total number of incident responses for October 2022: 1,046

FIRE:	42
EMS:	906
OTHER:	98

OCTOBER 2022

II Community Risk Reduction:

- Permit Revenue Summary Report
- License Revenue Summary Report
- New Construction



Permit Revenue Summary Report

Payments as of 10/31/2022

Summary Listing

MONTH	YEAR	TOTAL FEES RECEIVED
January	2022	\$96,717.00
February	2022	\$116,892.00
March	2022	\$186,721.00
April	2022	\$151,521.00
May	2022	\$193,731.00
June	2022	\$128,178.00
July	2022	\$146,646.00
August	2022	\$121,180.00
September	2022	\$82,687.00
October	2022	\$87,095.00
Year To Date	Total	\$1,311,368.00



License Revenue Summary Report

Payments as of 10/31/2022

Summary Listing

MONTH	YEAR	TOTAL FEES RECEIVED
January	2022	\$28,995.00
February	2022	\$14,970.00
March	2022	\$11,770.00
April	2022	\$15,583.00
May	2022	\$17,926.00
June	2022	\$8,634.00
July	2022	\$3,224.00
August	2022	\$12,910.50
September	2022	\$5,301.00
October	2022	\$4,754.00
Year To Date	Total	\$124,067.50

NEW CONSTRUCTION WORKSHEET
OCTOBER 2022

PROJECT NAME	PROJECT# TRACT	LOCATION	CITY	DEVELOPER/ CONTRACTOR	DESIGN REVIEW	APPROVED	CONST PERMIT	OCCUP
Assisted living and memory care facility 100,000 sq. ft.	Proj. 2019-00004	13225 Serenity Trail	Chino (Co-Area)	Summerland Senior Living	X	X	X	
183 SFD/Vila Borba Montarra & Serena	TR 15989	Butterfield (West of Avenida De Portugal)	C.H.	Lennar	X	X	X	
Vila Borba Multifamily Sites - 19 Lots	TR 16413	Butterfield (South of Avenida De Portugal)	C.H.	Lennar	X	X		
Vila Borba (PA4) Townhomes/Condos 220 Multifamily Units	19SPR04 TR 16414	NEC Butterfield & Avenida De Portugal	C.H.	Lennar	X	X		
149 SFD/Vila Borba Montarra II	TR 16388	Butterfield/Pine	C.H.	Lennar	X	X	X	
Subdivide 6.7 acres into 13 lots Existing home will remain	TR 16959	2294 Carbon Canyon Rd.	C.H.	Richard Meaglia	X	X		
The Commons at Chino Hills/Major 3; Shops 6 and 9	06SPR02	4655/4575/4675 Chino Hills Pkwy.	C.H.		X	X		
B12 Park - 187,000 sq. ft. Business Park (Office/Commercial/Warehouse)	TPM 20201 07SPR02	Pomona Rincon Rd	CH	Heritage LLC	X			
Coptic Orthodox Church	15CUP04 15SPR04	14715 Peyton Dr.	C.H.	Ramy Awad	X	X		
The Rincon (Imaging Center; Holiday Inn; Wendy's)	15SPR03 Amendment TPM 19846	15855/15851/15931 Soquel Cyn. Rd	C.H.	Philip Lee	X	X	X	
Rancho Cielito PM 4562/Formerly PM 4562; now 20343	PM 20343 17SPR02	15303 Country Club Dr. N/Los Serranos/Valle Vista Dr.; S/Lake Los Serranos (btwn Pipeline/Ramona)	C.H.	Rolling Ridge Ranch Jack Greening Jr.	X			
Costco Gas Station Expansion/Relocation; Car wash and warehouse Expansion	19CUP04	13111 Peyton Dr.	CH	MG2 Architects	X			

NEW CONSTRUCTION WORKSHEET
OCTOBER 2022

159 SFDs on 130 Acres; Development to include Comm. Rec. Center, private streets & designated open spaces.	19CUP06 TTM 20317	Shadyview	CH	Trumark Homes	X	X		
Development & Operation of landscape supply business.	19SPR01	SWC Pomona Rincon Rd/Enslor Ln	CH	Rosario Rios	X			
Chino Hills Condominiums	19SPR02	E. Pomona Rincon Rd/S. of Los Serranos Rd	CH	William Ashley Inc	X			
52 Lot subdivision "Paradise Ranch"	19SPR03 TTM 20286	Canyon Hills Rd. (Gentile Property)	CH	True Life Companies	X			
Hidden Oaks **On hold until 10/21**	TR 18869 SP10-01	Carbon Canyon Rd.	CH	J.P. Weber Group	X			
Micro brewery; outdoor patio; I & I Brewing (PH 09/21/21)	20MUP03	4020 Chino Hills Pkwy	CH	I & I Brewery	X	X	X	
2 Sites consisting of 6 Planning Areas; Site 1 = 724 units, Site 2 = 52 units	21SPR01	SW Portion of LSGC & vacant lot @ NEC Los Serranos Rd. & CC Drive	CH	Greening Trust	X			
Western Hills Residences - 187 unit residential development	22SPR01	So. Portion of WHGC/Fairway Dr./CC Rd.	CH	Lewis Land Developers	X			
Hydrogen Fuel Facility w/2 fuel dispensers	22SPR02 22CUP01	3260 Chino Ave.	CH	Fiedler Group	X			
GoStoreIt - 115,740 sq. ft. 6 story self-storage bldg.	22CUP02 22SPR03	SEC Chino Hills Pkwy/Monte Vista Ave	CH	Madison Capital Grp. Mgmt. LLC	X			
U.S. Bowling Corp.: Phase IV McCalla Center	SA 96-09 (R1)	13609, 13613, 13619, 13625 Central Ave.	Chino	Alston Construction	X	X	X	3 of 4 Completed
5,357 sq. ft. office retail & restaurant bldg.	PL10-0709	SEC Euclid Ave/ Kimball Ave	Chino	Ben McBride	X			
2 Story warehouse bldg. & office; 46,560 s.f	PL 14-1133 (SA) APN 102136113	5240 & 5280 Eucalyptus Ave.	Chino	Ever Sun Investments LLC	X	X	X	

NEW CONSTRUCTION WORKSHEET
OCTOBER 2022

Kimball Business Park (Kimball Street 12 Bldgs. remaining - 10 bldgs. now completed 8522 - 8778 Kimball)	PL15-0527 PL15-0528 PL15-0529 PL15-0530	8522/8544/8576/8614/ 8624/8652/8688 8716/8746/8778/8820 Kimball Ave; 15666 Hellman Ave.	Chino	SRG Acquisition	X	X	X (TE#01 02/09/22)	
Honda T.I to existing office warehouse; Partial conversion of truck trailer parking	PL16-0245	14141 Yorba Ave	Chino	Withee Malcolm Arch.	X	X	X	X
Proposed 4-story (62 units), 49,711 sq.ft. Senior Apartment Building	PL16-0347 PL16-0357	11930 Central Ave.	Chino	Komar Investments	X	X (PH 09/20/21)		
Andy's Burger's 5,800 sq.ft. drive through restaurant	PL16-0671	4616 Riverside Dr.	Chino	John Wyka	X	X	X	
Euclid Commerce Center - 6 Industrial Bldgs.	PL16-0701 PL16-0702 PL16-0703 PL17-0048	15801; 15841; 15881; 15921; 15893; 15915 Euclid Ave.	Chino	Euclid/Kimball Partners LLP	X	X	X	
Utilize existing 14,720 sq.ft. facility for Islamic Center	PL16-0704 TPM 18903	4711 Chino Ave.	Chino	Chino Valley Islamic	X	X		
Altitude Business Center (Kimball & Mayhew) Commercial Development - 220,000 sq.ft. Warehouse/Multi-Tenant Bldg. 30,000 sf.ft.	PL16-0456 PL16-0457 TPM 19756	15865, 15791 Quality Way; 15790, 15771, 15825, 15881 Terminal Ct.	Chino	Richland Communities	X	X	X UG Issued	
Distribution Facility for In-N-Out	PL17-0042 PL17-0044 PL19-0048 PL19-0049 PL19-0091 PL19-0092	16000 Quality Way	Chino	In-N-Out Burger	X	X	X	
Fairfield Inn & Suites 4-story Hotel 58,940 sq.ft.	PL17-0060 PL17-0061	14705 Ramona Ave. (Rancho Del Chino)	Chino	JS Hotel Dev.	X	X	X	
Time Extention for TTM 18856 - Rancho Miramonte	PL17-0106 TTM 18856	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X	X (TE#1 06/09/21)		
Install Temporary Mobile Office	PL18-0028	7780&7802 Kimball Ave.	Chino	Superior Sod	X	X		
Industrial Bldg. - 8,854 sq.ft.- Warehouse for packaging materials	PL18-0034	5199 F St.	Chino	Moksud Rahman	X	X	X	

NEW CONSTRUCTION WORKSHEET
OCTOBER 2022

Proposed Addition of 14,265 sq. ft. - Wing Lee Poultry	PL18-0038	13625 Yorba Ave.	Chino	Austin Co.	X	X (TE#01 02/09/22)		
3,200 S.F. Conv. Store w/a 1,600 S.F. Rest./1,563 S.F. detached carwash; 3,000 S.F. Gas station island	PL18-0047 PL18-0048	15191 El Prado Ave/Central	Chino	Kaykel Investment	X	X	X (TE#2 08/09/21)	
Watson Industrial Park - 3 Industrial Bldgs - 267K - 560K sq.ft.; Bldgs. 847, 848, 849; 8975 & 9129 Remington- Complete	PL18-0040 PL18-0041	SWC/SEC Remington/Hellman 8841 Remington	Chino	Watson Land Co.	X	X	X	
Assisted living facility - 72 units	PL18-0057 PL18-0058	Guardian Way btwn 10th & Vernon Ave	Chino	Source Architecture Inc	X	X (TE#2 06/08/22)		
SFD attached duplex & triplex development - 106 units Morning Sun	PL18-0059 TTM 20231	APN 1055-451-03 LOT 11	Chino	Lennar	X	X	X	72 of 106
Subdivide land into 5 parcels for single family homes - Monte Vista Village	PL18-0063 PL18-0064 PL18-0065 TTM 20227	12948 Monte Vista	Chino	Global Wood Solutions	X	X	N/A	N/A
8 Manufacturing/Warehouse bldgs. - Ranging btwn 12k sq.ft. - 205k sq.ft.	PL18-0070 PL18-0071 PL18-0072	NEC Bickmore/Euclid Ave.	Chino	Alere Property Group LLC	X	X		
The Landings - 200 homesites w/SFD & Townhomes (Waypoint & Crossings)	PL18-0073 TR 20008	N/o Bickmore; W/o Rincon Meadows	Chino	Lennar Homes	X	X	X	X
Addition to existing bldg. and construction of shade canopies (2)	PL18-0086 PL18-0087	13677 Yorba Ave.	Chino	Gerald Mele & Associates	X			
Two proposed warehouse bldgs. Totaling 2,080k sq.ft.	PL18-0090 PL18-0091 PL18-0118 PL18-0119 PL18-0120 TPM 20071	16195 Mountain Ave.	Chino	Majestic Realty	X			
SFD - 26 units	PL18-0094 TTM 20169	Pine/Meadowhouse	Chino	Chino Preserve Dev. Corp.	X			
Two lots for Condos - 177 units	PL18-0096 TTM 20173	Pine/Meadowhouse	Chino	Chino Preserve Dev. Corp.	X			

NEW CONSTRUCTION WORKSHEET
OCTOBER 2022

Construct building for light industrial use	PL18-0099 PL18-0100 PL18-0101	9301 Remington	Chino	HIP So-Cal Properties LLC	X	X		
Warehouse Bldg. 61,023 sq.ft.	PL18-0103 PL18-0099 PL20-0010	9261 Remington	Chino	Steve Hong	X	X	X	
23,850 sq. ft. Commercial Center "Chino Pipeline Center"	PL18-0035 PL18-0105 TTM 20028	4076 Chino Ave	Chino	Creative Design Assoc	X	PH 10/17/22		
Expansion of Existing Veterinary Bldg. 2,999 sq. ft.	PL18-0106	3415 Chino Ave.	Chino	Steven Dunbar	X	X	X	X
Two concrete tilt-up warehouse/office buildings TPM 20058	PL18-0112 PL18-0113	14468 Central Ave.	Chino	OC Engineering	X	X		
Eagles Nest V & VI Aviation Business Park 158,490 sq. ft. Bus. Park - 4 executive hangars	PL18-0114 Prev. SA05-33	7000 Merrill Ave. (NEC) APN 1026-081-10 to12	Chino	Chino Dev. League	X	X		
Relocating existing day spa to a new location	PL18-0125	14516 Pipeline Ave.	Chino	John R. DeWorken	X	X		
16,950 S.F. warehouse/office	PL19-0003	15022 La Palma Dr.	Chino	Homtomi C01 Partners LP	X	Public Hearing 7/20/2020 (TE #1 6/23/21)		
3 Housing products - 68 detached dwelling units and auto courts; 28 attached duplexes and 72 attached triplexes (Lily/Lotus)	PL19-0021 PL19-0022 TTM 20247	NEC Bickmore Ave./Mayhew Ave.	Chino	Richland Ventures LLC	X	X	X	41 of 165
Construction of self-service carwash	PL19-0085 PL19-0084	5526 Philadelphia St	Chino	PM Design Group	X			
Proposed 3 acre park with restrooms & shade structure	PL19-0046	NEC Discovery Park Ave/Innovation	Chino	Chino Preserve Dev.	X			
15 Single Family Detached Homes (TTM 20235) "Francis Crossing"	PL19-0055	5084 Francis Ave	Chino	Kevin L Cramer	X			
Storage Units w/Office Space	PL19-0059	13381 11th St.	Chino	Mike/Debbie Boyle	X			

NEW CONSTRUCTION WORKSHEET
OCTOBER 2022

Conversion of residential to office	PL19-0068	13132-13138 9th St.	Chino	Jianyun Wang	X			
Homecoming Phase 5 - 187 Homes incl. 14 live/work units; Main St. Apartments - 172 Units	PL19-0071 PL19-0089 PL20-0007 TTM 20326	16300 East Preserve Loop	Chino	Chino Preserve Dev	X	X	X UG Permit	
116 Detached Condominium Community (Block 4) Voyage @ Discovery Park	PL19-0072 TR 20167 TR 20248	Market St./ Discovery Park Ave.	Chino	Lennar	X	X	X	51 of 116
123 Condominiums "Bungalows"; Delia @ The Preserve (MSA PL 18-0010/ PL 18-0011)	PL19-0073 TR 20171	N/O Pine, S/O Bickmore, at Meadowhouse	Chino	Tri Pointe Homes	X	X	X	78 of 123
76 Single-Family units (Amelia) (MSA PL 18-0010/ PL 18-0011)	PL19-0074 TR 20172	N/O Pine, S/O Bickmore, at Meadowhouse	Chino	Pulte Homes	X	X	X	70 of 76
116 Detached Condos - Gardenside (Liberty Deluxe) (MSA PL 18-0010/ PL 18-0011)	PL19-0075 TR 20170 TR 20270	N/O Pine, S/O Bickmore, at Meadowhouse	Chino	Richmond America	X	X	X	
123-unit living/memory care facility; 2 Office Bldgs. And 2 Rest. Pads (PH 12.07.20)	PL19-0079 PL19-0080	Btwn Central Ave/ Benson Ave	Chino	Clover Estates	X	X (TE#1 12/08/21)		
Town Center @ The Preserve; 146,648 sq. ft. Commercial Center.	PL19-0082 PL20-0016 (TPM) 20333 PL2017-0017 PL20-0018	Pine Ave. & Main St.	Chino	Lewis Retail Centers	X	X	(TE#1 03/23/2022)	
Construction of 3,500 sq. ft. self-service carwash	PL19-0085 PL19-0084	5526 Philadelphia St	Chino	PM Design Group	X	X (TE#1 07/07/21)		
4 Warehouse/Comm. Bldgs	PL19-0086 PL19-0103	12438/12448/12480/ 12473 East End Ave.	Chino	Clark Neuhoff	X	X	X	
Indoor RC car racetrack & baseball/softfall training and Rec Fac.	PL19-0105	13871 Oaks Ave.	Chino	The Field 3 LLC	X	X		
Convert existing warehouse into medical office	PL19-0090	5143 D Street	Chino	Youkun Nie	X	X	X	
Single Story commercial Bldg., 8058 sq. ft.	PL19-0101	6903 Schaefer Ave.	Chino	Architects McDonald, Soutar & Paz, Inc.	X	X	X	

NEW CONSTRUCTION WORKSHEET
OCTOBER 2022

Three Tilt-up Bldgs. (Previously PR-PL19-0014)	PL20-0003 PL20-0004 PL20-0005	12040 East End Ave	Chino	Lankershim Industrial Inc.	X			
Parklin @ Discovery Park (Block 4) 68 detached auto courts residential units	PL20-0006 TPM 20168 TTM 20164 Lot 2 & 3	SWC Hellman/Market Mountain Ave/ Satterfield Way	Chino	Richmond American Homes	X	X	X	59 of 68
Proposed Accessory Structure (garage/storage)	PL20-0008	6010 Walnut Ave.	Chino	Water Living Church	X			
Proposed K-8 school, park, community center, and library	PL20-0014 (MSA) PL21-0026	Market St./ Main St./ E. Preserve Loop/ Legacy Park	Chino	Chino Holding Co.	X			
Proposed 28,153 S.F. lot subdivision into 2 residential lots	PL20-0019 TPM 20207	13515 Monte Vista Ave.	Chino	KG Investments LLC	X	X	N/A	N/A
Fast Food Restaurant w/drive-thru; 2,400 s.f. (Modify SCUP PL05-0033) El Pollo Loco	PL05-0033 PL20-0025	6981 Schaefer Ave.	Chino	McDonald, Soutar & Paz Inc.	X	X	X	
295,300 sq.ft. one story tilt-up bldg.with 15,000 sq. ft. office/mezzanine;	PL20-0026 PL20-0027 PL20-0028 PL20-0029	13404 Yorba Ave 13461 Ramona Ave. 13402 Yorba Ave.	Chino	Brandi Smith	X	TE01 PL20-0026/ PL20-0029		
2 Commercial/Retail buildings	PL20-0039 PL20-0040 PL20-0041 PL20-0042	NWC Kimball/Hellman	Chino	Orbis LCG Kimball LLC	X	X PH 03/01/21		
Multi-Family Condo Dev N1 - Rancho Miramonte;1 10 bldgs w/6 dwelling units per bldg.	PL20-0046	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X			
Detached Condo Dev. - N2 - Rancho Miramonte; 67 detached buildings	PL20-0047	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X	PH 7/19/21		
Multi-Family Condo Dev. - N3 Rancho Miramonte; 12 Bldgs w/6 dwelling units	PL20-0048	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X			
SFD - 110 units N4 - Rancho Miramonte	PL20-0051	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X	PH 7/19/21		
76 detached condos; N9 - Rancho Miramonte	PL20-0052	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X	PH 8/16/21		

NEW CONSTRUCTION WORKSHEET
OCTOBER 2022

203 MDR & 4 Lettered Lots	PL20-0053 PL20-0054 TTM 20369	NEC Pine/E. Preserve Loop	Chino	Fallon Crest Farm	X			
60 Dwelling Units N6 - Rancho Miramonte	PL20-0055	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X	PH 8/16/21		
55 Dwelling Units N7 - Rancho Miramonte	PL20-0056	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X			
26,474 sq. ft Parcel division; (1) 9,820 sq. ft.; (2) 8,611 sq. ft.; (3) 8043 sq. ft. TMP20280	PL20-0058 PL20-0059	12308 Fern Ave	Chino	Truong Dong	X			
163 Two-story homes	PL20-0060	Mountain Ave/Merrimack St	Chino	Lennar Homes	X			
Subdivide parcel into singe lot tract for condo purposes; total of 210 MFD	PL20-0062 PL21-0021 TTM 20380	Academy/Legacy	Chino	Chino Holding Co.	X	PH 03/21/22		
Custom designed 1,400 sq. ft. Accessory structure.	PL20-0065	4231 Walnut Ave.	Chino	Brian Hoogeveen	X			
1,732 sq. ft. detached workshop	PL20-0066	4114 Hacienda Ln.	Chino	Roberto Graciano	X	X PH 03/01/21		
68 SFD detached auto-court; 28 duplex condo unites; 72 triplex condo units	PL20-0071	Bickmore Ave/Mayhew	Chino	KB Homes Costal Inc.	X	PH 9/20/21		
3.7 acre Rec center & 1.4 acre park "Rancho Miramonte 68 SFD detached auto-court; 28 duplex condo unites; 72 triplex condo units	PL20-0072	Chino Corona Rd /Cucamonga Ave	Chino	The Miramonte Investors	X			
Two story 16,000 sq. ft. Bldg. on 45,000 sq. ft. lot	PL21-0001 PL21-0002	13779 Central Ave.	Chino	TZC LLC	X			
3.74 Acres proposed Commercial/Retail/Restaurant "The Campus at College Park"	PL21-0004 PL21-0005	Eucalytpus/Oaks/ Notre Dame	Chino	United Trust Realty Corp	X			
Commercial Development w/car wash; drive- thru restaurant & retail	PL21-0011 PL21-0012	6132 Riverside Dr.	Chino	Pacif Rim Arch.	X			
79 Single Family Detached Units - Block 4 Greenway @ The Preserve	PL21-0013 TR 20165	N/O Legacy Park St. E/O Discovery Park Ave.	Chino	Century Communities	X	X	X	45 of 79

NEW CONSTRUCTION WORKSHEET
OCTOBER 2022

Develop of 69 detached homes - Driftstone	PL21-0023 (TR 20166)	NEC Hellman/ Legacy Park St	Chino	KB Homes	X	PH 9/20/21	X	18 of 69
56 Dwellings Units; (Block 4) Previously approved as part of MSA PL18-0012	PL21-0027 TR 20249	NWC Discovery Park/Legacy Park	Chino	Chino Preserve Dev.	X	X		
Modification of Master Site Approval for K-8 school; Comm. Center, Library, Public Park and High Density Residential	PL21-0031 PL21-0032 TR 16420	Market St/Main St/E. Preserve Loop/Legacy Park	Chino	Chino Holding Co.	X			
Commercial Development consisting of approx. 18 bldgs. - Altitude Business Center East	PL21-0036 PL21-0037 PL21-0038	Kimball Ave / Quality Way	Chino	Richland Ventures LLC	X	X		
Baseball/Softball Academy "Line Drive Academy"	PL21-0039	15642 Dupont Ave	Chino	Mike Brocki	X	X		
Proposed amendment of EBPSP; land use change from Business Park to Manufacturing	PL21-0042	4331 Eucalyptus Ave	Chino	Eucalyptus LPIV 5 LLC	X			
Renewal of (1) existing modular office trailer for occasional meeting use	PL20-0035 PL21-0044	14005 S. Benson Ave	Chino	Maricela Gutierrez	X			
21.90 acre MSA - 114 SFD	PL21-0045 PL21-0057 (TTM 20446)	8340 Chino Corona Rd	Chino	Chino Preserve Dev. Corp	X		N/A	N/A
Proposed Animal Hospital	PL21-0047 PL21-0048	3959 Grand Ave	Chino	Cole Theel	X	X TE01 07/27/22		
Design guidelines for Fallon Crest	PL21-0049	8424 Bickmore Ave	Chino	Fallon Crest Farms	X	PH 10/17/22		
852 sq. ft. Exterior refrigeration enclosure for existing Ind. Bldg.	PL21-0050	12290 Colony Ave	Chino	The Ziegenfelder Co	X			
Block 11 - MSA Proposed mix of 4 residential product types, totaling 305 units and Rec Center (Block 11)	PL21-0056 PL21-0075 TTM 20445	SEC Legacy Park/ E Preserve Loop Rd/ Corona Rd	Chino	Chino Preserve Dev. Corp	X		N/A	N/A
50,000 sq. ft. Ind. Bldg. (Part of Altitude Business Centre)	PL21-0061	Kimball Ave/Quality Way	Chino	Link Logistics R.E.	X	X PH 03/21/22		
Pine Tree Motel expansion; 13,696 sq. ft. two-story addition with 31 rooms; 320 sq. ft. fitness room/48 parking spaces (Previous PL18-0020/PL18-0021)	PL21-0063 PL21-0064	12018 Central Ave.	Chino	J.C. Mann Arch.	X			

NEW CONSTRUCTION WORKSHEET
OCTOBER 2022

149 Condo Units; TR 20161 - The Meadows	PL21-0071 PL21-0072 TTM 20173	Meadow House/ Desert Holly	Chino	Beazer Homes Holding, LLC	X			
Request to subdivide one parcel into two	PL21-0074 TPM 20432	11841 Telephone Ave.	Chino	Frank Borges	X		N/A	N/A
Massage Establishment	PL21-0076	5420 Philadelphia St. Ste. F	Chino	Bao Xin Jin	X	X	X	
188 Condos on 23.60 acres MSA/SA	PL22-0002 PL22-0003	NEC Pine/E. Preserve Loop	Chino	Tri Pointe Homes	X	PH 10/17/22		
Proposed use of RV dealership	PL22-0014	Corporate Center Dr	Chino	Crytsal Cardona/Andersen Arch.	X			
Construct new industiral bldgs. (8,880 sq. ft)	PL22-0016	5437 Chino Ave	Chino	MNM Construction	X			
Proposed one-story Wienerschnitzel	PL22-0019	15713 Euclid Ave.	Chino	Andersen Arch	X			
Exterior T.I. project, 26,032 sq. ft. courtyard space	PL22-0020	4201 Eucalyptus Ave	Chino	Matthew Decker	X			
Old School House Museum Bam & Site Improvement Project	PL22-0025	5493 B Street	Chino	City of Chino	X			
Transfer an existing winery for onsite and offsite consumption for wine production.	PL22-0026	13788 Roswell Ave. #166	Chino	Argonza Estate	X		N/A	N/A
28,891 sq. ft. Industrial building	PL22-0027	Oaks Ave.	Chino	John Cataldo	X			
Industriral Bldg. in the Preserve Specific Plan Are	PL22-0028 PL22-0029 PL22-0030	8711 Remington Ave	Chino	Majestic Realty	X			
K-9 Private Christian School	PL22-0032	12765 Oaks Ave	Chino	Joel Hendley	X			
197 Units (Cottages/Cluster Homes)	PL22-0036	Pine Ave. & E. Preserve Loop	Chino	KB Homes	X			
9.75 acre Public Park "Town Center Park"	PL22-0037	SEC Main St/Market St	Chino	Chino Preserve Dev.	X			

NEW CONSTRUCTION WORKSHEET
OCTOBER 2022

Subdivide 2 parcels into 4 parcels for commercial office condo units & office buildings	PL22-0040 TTM 20538	5578,5592,5624, 5632 Philadelphia St.	Chino	City of Chino	X			
Subdivide one parcel creating two parcels	PL22-0043 TPM 20570	13674 San Antonio Ave	Chino	Gilbert Salazar	X	PH 10/17/22	N/A	N/A
Preserve Town Center; Proposed Chipotle	PL22-0048	8363 Pine Ave	Chino	John Dugan Arch	X			
1,500 sq.ft. non-habitable ADU/Barn/RV Storage	PL22-0050	6154 Joaquin St	Chino	Shiv Talwar	X			
TPM 20593 to merge 2 existing parcels and subdivide to create 3 parcels	PL22-0070 TPM 20539	6699 Riverside Dr.	Chino	MM Development, Inc.	X			
Petco full service veterinary clinic	PL22-0072	3820 Grand Ave.	Chino	Michelle Slayden	X			
Orbis Commercial Center	PL22-0074 PL22-0075	NWC Euclid Ave/Schaefer Ave	Chino	Clark Schaefer Partners, LLC	X			

MONTHLY FINANCIAL REPORT 3.

CHINO VALLEY INDEPENDENT FIRE DISTRICT STAFF REPORT

DATE: DECEMBER 14, 2022

**TO: JOHN DEMONACO, BOARD PRESIDENT
ALL MEMBERS OF THE BOARD**

FROM: DAVE WILLIAMS, FIRE CHIEF

SUBJECT: MONTHLY FINANCIAL REPORT - NOVEMBER 2022

PURPOSE:

Purpose is to present the Chino Valley Fire District's financial activity for the month ended November 30, 2022, and for the fiscal year-to-date in comparison to the Amended budget.

DISCUSSION:

This report provides revenue and expenditure information for the month of November 2022, and for the fiscal year in comparison to the 2022-23 amended budget and the prior year-to-date actual amounts.

Cyclical Nature of District Revenues and Year-End Adjustments

As District revenues are largely cyclical, the majority of District property tax revenues are received during the November/December and April/May timeframes. Readers of the District's monthly financial reports should be cautioned when drawing conclusions regarding total revenues minus total expenses in any given month. Generally, over time, a more meaningful comparison may be drawn between the current and prior year-to-date totals, as well as the year-to-date variances between budgeted and actual financial performance. Additionally, there are a number of required adjustments to the District's financial statements after each fiscal year-end which can have a significant impact on the final numbers for the fiscal year. Over the course of the fiscal year, the attached two-year revenue and expenditure comparison graphs are intended to provide a summary comparison of the District's total revenues and expenditures between the current and prior fiscal year-to-date.

RECOMMENDATION:

It is recommended that the Board of Directors of the Chino Valley Fire District receive and file this financial report.

ATTACHMENTS:

Financial Report November 2022



Chino Valley Fire District Monthly Financial Report - Summary

As of November 30, 2022

Account Description	Monthly Actual Amount	Year-to-date Actual Amount	Annual Budget Amount	Variance From Budget	% of Budget	Prior Year-to- date Actual Amount	Variance From Prior Year
Funds 100/500							
REVENUE							
Property tax revenue	\$ 6,404,748	\$ 7,270,554	\$ 38,242,619	\$ (30,972,065)	19%	\$ 7,183,572	\$ 86,982
Contract revenue	1,187,338	5,070,884	11,788,511	(6,717,627)	43%	4,189,919	880,965
Other revenue	478,280	1,680,102	3,142,180	(1,462,078)	53%	2,033,266	(353,163)
REVENUE TOTALS	\$ 8,070,366	\$ 14,021,541	\$ 53,173,310	\$ (39,151,769)	26%	\$ 13,406,757	\$ 614,784
EXPENSE							
Salaries and benefits	\$ 4,342,009	\$ 19,845,800	\$ 44,332,516	\$ 24,486,716	45%	\$ 18,278,212	\$ 1,567,588
Services and supplies	425,287	2,430,382	7,622,839	5,192,457	32%	2,272,497	157,885
Capital outlay	209,500	614,488	1,586,651	972,163	39%	658,510	(44,022)
EXPENSE TOTALS	\$ 4,976,797	\$ 22,890,670	\$ 53,542,006	\$ 30,651,336	43%	\$ 21,209,219	\$ 1,681,451
Funds 100/500 - Totals	\$ 8,070,366	\$ 14,021,541	\$ 53,173,310	\$ (39,151,769)	26%	\$ 13,406,757	\$ 614,784
REVENUE TOTALS	4,976,797	22,890,670	53,542,006	30,651,336	43%	21,209,219	1,681,451
EXPENSE TOTALS	\$ 3,093,569	\$ (8,869,130)	\$ (368,696)	\$ (8,500,434)	2,406%	\$ (7,802,462)	\$ (1,066,667)
Funds 100/500 - Net Gain (Loss)	\$ -	\$ 63,722	\$ 63,722	\$ -	100%	\$ -	\$ -
Transfers In - Capital Replacement							
Fund 800 - Restricted Assets							
REVENUE							
Other revenue	257,850	(224,408)	-	(224,408)		237,125	(461,533)
REVENUE TOTALS	\$ 257,850	\$ (224,408)	\$ -	\$ (224,408)		\$ 237,125	\$ (461,533)
EXPENSE							
Services and supplies	750	3,000	-	3,000		3,000	-
EXPENSE TOTALS	\$ 750	\$ 3,000	\$ -	\$ 3,000		\$ 3,000	\$ -
Fund 800 - Restricted Assets Totals							
REVENUE TOTALS	\$ 257,850	\$ (224,408)	\$ -	\$ (224,408)		\$ 237,125	\$ (461,533)
EXPENSE TOTALS	750	3,000	-	3,000		3,000	-
Fund 800 - Restrictd Assets Net Gain	\$ 257,100	\$ (227,408)	\$ -	\$ (227,408)		\$ 234,125	\$ (461,533)
Grand Totals, All Funds							
REVENUE TOTALS, INCL.	\$ 8,328,216	\$ 13,860,855	\$ 53,237,032	\$ (39,376,177)		\$ 13,643,882	\$ 153,251
EXPENSE TOTALS	4,977,547	22,893,670	53,542,006	30,648,336		21,212,219	1,681,451
Grand Total Net Gain (Loss)	\$ 3,350,669	\$ (9,032,816)	\$ (304,974)	\$ (8,727,842)		\$ (7,568,337)	\$ (1,528,200)



Chino Valley Fire District

Monthly Financial Report

As of November 30, 2022

Account Description	Monthly Actual Amount	Year-to-date Actual Amount	Annual Budget Amount	Variance From Budget	% of Budget	Prior Year Year-to-date Actual Amount	Variance From Prior Year
Funds 100/500							
REVENUE							
Property tax revenue							
Property tax - current secured	\$ 4,528,242	\$ 5,394,048	\$ 34,609,174	\$ (29,215,126)	16%	\$ 5,493,518	\$ (99,470)
Property tax - current unsecured	1,199,061	1,199,061	1,376,720	(177,659)	87%	1,121,931	77,129
Property tax - current utility	-	-	681,836	(681,836)	0%	149	(149)
Property tax - prior and penalty	598,945	598,945	800,000	(201,055)	75%	528,270	70,675
Property tax - home owner's exemption	-	-	314,505	(314,505)	0%	-	-
Property tax - supplemental	75,743	75,743	415,384	(339,641)	18%	36,746	38,997
Property tax - weed abatement	2,757	2,757	45,000	(42,243)	6%	2,958	(200)
Property tax revenue Totals	6,404,748	7,270,554	38,242,619	(30,972,065)	19%	7,183,572	86,982
Contract revenue							
Current services	1,187,338	5,070,884	11,788,511	(6,717,627)	43%	4,189,919	880,965
Contract revenue Totals	1,187,338	5,070,884	11,788,511	(6,717,627)	43%	4,189,919	880,965
Other revenue							
Permit and inspection fees	73,818	551,958	1,572,597	(1,020,639)	35%	622,326	(70,369)
Weed abatement	5,378	34,956	30,000	4,956	117%	1,112	33,844
Other sales	530	530	3,000	(2,471)	18%	1,007	(477)
Other revenue	15,982	34,550	90,000	(55,450)	38%	28,761	5,789
Mutual aid recoveries	371,703	992,287	500,000	492,287	198%	1,366,717	(374,429)
Grants	-	-	30,000	(30,000)	0%	5,000	(5,000)
Sale of fixed assets	-	-	-	-	+++	300	(300)
Donations	-	-	1,000	(1,000)	0%	-	-
Capital acquisitions	-	-	790,583	(790,583)	0%	-	-
Interest revenue	10,869	65,822	125,000	(59,178)	53%	8,043	57,779
Other revenue Totals	478,280	1,680,102	3,142,180	(1,462,078)	53%	2,033,266	(353,163)
REVENUE TOTALS	\$ 8,070,366	\$ 14,021,541	\$ 53,173,310	\$ (39,151,769)	26%	\$ 13,406,757	\$ 614,784



Chino Valley Fire District

Monthly Financial Report

As of November 30, 2022

Account Description	Monthly Actual Amount	Year-to-date Actual Amount	Annual Budget Amount	Variance From Budget	% of Budget	Prior Year Year-to-date Actual Amount	Variance From Prior Year
EXPENSE							
Salaries and benefits							
Salaries regular	\$ 2,258,006	\$ 7,643,794	\$ 20,723,832	\$ 13,080,038	37%	\$ 6,307,773	\$ 1,336,021
Salaries - part time	29,198	58,243	71,586	13,343	81%	32,150	26,093
Uniform allowance	150	3,464	48,850	45,386	7%	29	3,436
Coverage - training and support	220,516	840,364	1,073,826	233,462	78%	937,313	(96,950)
Coverage - emergency response and leave	523,807	2,137,407	3,997,468	1,860,061	53%	2,458,233	(320,826)
Coverage - worker's compensation	92,714	321,642	1,200,000	878,358	27%	506,669	(185,027)
Call back or standby	1,209	4,309	11,315	7,006	38%	3,906	403
Separation payments	5,454	60,768	404,000	343,232	15%	66,222	(5,454)
Special compensation	90,713	302,534	806,791	504,257	37%	242,676	59,859
Annual leave buyback	-	-	600,000	600,000	0%	6,466	(6,466)
PERS retirement	386,049	5,965,009	8,561,905	2,596,896	70%	5,256,981	708,028
Survivor's benefits	400	1,356	12,398	11,042	11%	1,165	191
Long term disability	1,585	8,112	33,468	25,356	24%	8,233	(120)
Unemployment insurance	129	1,321	17,024	15,703	8%	-	1,321
Health and dental insurance	259,817	1,233,745	3,625,760	2,392,015	34%	1,121,156	112,589
Social security medicare	46,663	166,179	339,068	172,889	49%	153,703	12,477
State disability insurance	3,568	13,478	38,160	24,682	35%	10,786	2,692
Worker's compensation expense	296,611	658,428	1,550,000	891,572	42%	821,014	(162,586)
Life insurance	9,860	33,544	91,141	57,597	37%	28,612	4,932
Deferred comp benefit	108,508	367,838	914,044	546,206	40%	293,217	74,621
Technology Allowance	7,053	24,264	64,380	40,116	38%	21,529	2,736
Tuition reimbursement	-	-	147,500	147,500	+++	381	(381)
Salaries and benefits Totals	4,342,009	19,845,800	44,332,516	24,486,716	45%	18,278,212	1,567,588



Chino Valley Fire District

Monthly Financial Report

As of November 30, 2022

Account Description	Monthly Actual Amount	Year-to-date Actual Amount	Annual Budget Amount	Variance From Budget	% of Budget	Prior Year Year-to-date Actual Amount	Variance From Prior Year
Services and supplies							
Clothing	16,110	18,037	303,287	285,250	6%	40,152	(22,115)
Telephone	21,191	79,459	274,080	194,621	29%	76,482	2,977
Cellular phones	10,072	27,469	74,160	46,691	37%	24,077	3,391
Electronic equipment maintenance	103,310	245,752	527,774	282,022	47%	152,526	93,227
Food	448	854	13,750	12,896	6%	2,983	(2,128)
Memberships	985	16,213	40,697	24,484	40%	15,237	976
Publications	207	2,441	16,140	13,699	15%	2,460	(19)
Legal postings	-	2,534	11,800	9,266	21%	1,430	1,104
Small tools and equipment	17,076	74,718	275,717	200,999	27%	29,826	44,892
Inventory equipment	1,457	72,899	190,050	117,151	38%	24,775	48,124
Non-inventory equipment	2,310	15,160	275,180	260,020	6%	48,685	(33,525)
Special department expenses	6,654	16,627	78,125	61,498	21%	12,262	4,366
Training	17,407	93,480	383,624	290,144	24%	44,451	49,029
Utilities	46,476	132,068	305,664	173,596	43%	109,494	22,573
General liability insurance	-	502,392	500,000	(2,392)	100%	428,396	73,996
Office supplies	5,176	12,257	56,000	43,743	22%	15,207	(2,950)
Postage	33	5,134	20,000	14,866	26%	4,938	196
Printing	86	302	42,700	42,398	1%	3,007	(2,706)
Services - auditing	8,000	19,000	21,000	2,000	90%	15,000	4,000
County services	-	-	370,000	370,000	0%	-	-
Services - legal	13,230	29,419	350,000	320,581	8%	90,484	(61,065)
Services - dispatch	6,563	363,779	704,588	340,809	52%	316,181	47,598
Services - other	64,115	254,366	1,193,378	939,012	21%	184,043	70,323
General household expense	3,290	13,521	27,420	13,899	49%	11,673	1,848
Medical supplies	25,154	95,276	259,827	164,551	37%	113,310	(18,034)
Vehicle maintenance	14,795	91,769	355,400	263,631	26%	203,506	(111,738)
Equipment maintenance	4,639	19,738	127,403	107,665	15%	8,597	11,141
Fuel	19,127	105,123	300,000	194,877	35%	75,059	30,064
Structure maintenance	17,376	120,621	525,075	404,454	23%	217,428	(96,807)
Structure rent/lease	-	(25)	-	25	+++	825	(850)
Services and supplies Totals	425,287	2,430,382	7,622,839	5,192,457	32%	2,272,497	157,885



Chino Valley Fire District

Monthly Financial Report

As of November 30, 2022

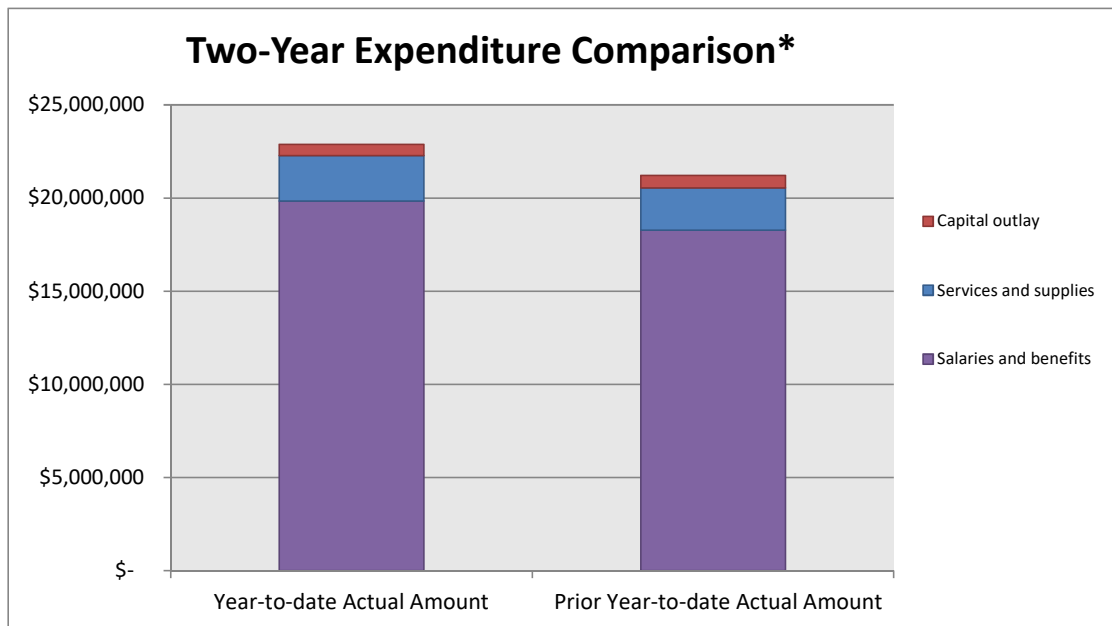
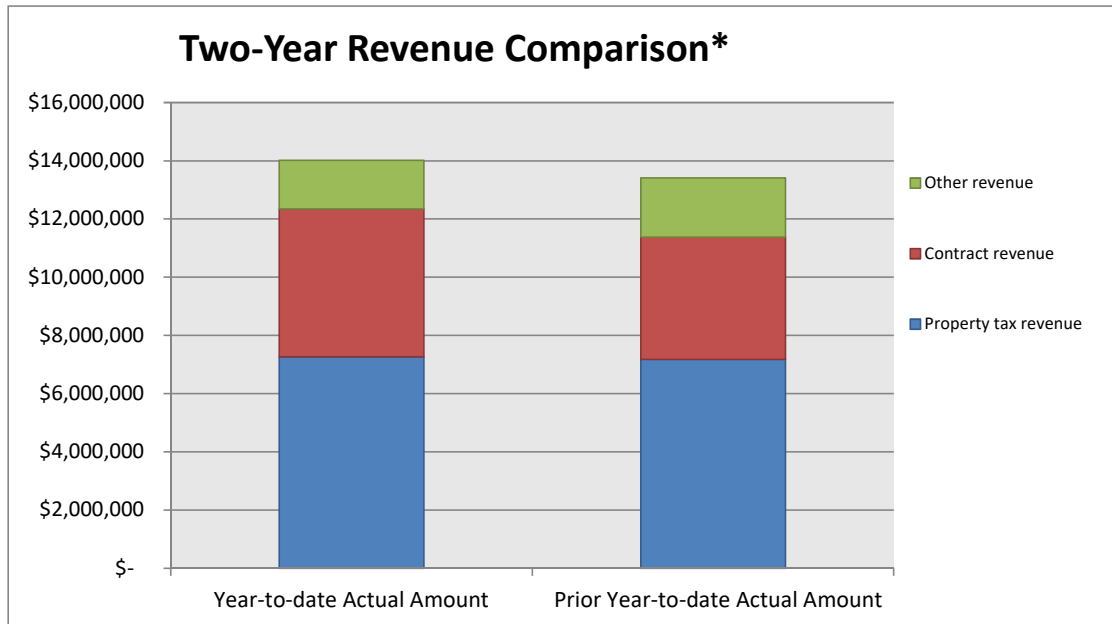
Account Description	Monthly Actual Amount	Year-to-date Actual Amount	Annual Budget Amount	Variance From Budget	% of Budget	Prior Year Year-to-date Actual Amount	Variance From Prior Year
Capital outlay							
Capital - land	-	-	-	-	+++	-	-
Capital - structure improvements	-	-	810,583	810,583	0%	19,398	(19,398)
Capital - equipment	-	323,466	342,070	18,604	95%	27,090	296,376
Capital - vehicles	209,500	291,022	433,998	142,976	67%	612,022	(321,000)
Capital - lease purchase equipment	-	-	-	-	+++	-	-
Capital outlay Totals	209,500	614,488	1,586,651	972,163	39%	658,510	(44,022)
EXPENSE TOTALS	\$ 4,976,797	\$ 22,890,670	\$ 53,542,006	\$ 30,651,336	43%	\$ 21,209,219	\$ 1,681,451
Funds 100/500 - Totals							
REVENUE TOTALS	\$ 8,070,366	\$ 14,021,541	\$ 53,173,310	\$ (39,151,769)	26%	\$ 13,406,757	\$ 614,784
EXPENSE TOTALS	4,976,797	22,890,670	53,542,006	30,651,336	43%	21,209,219	1,681,451
Fund 100/500 - Net Gain (Loss)	\$ 3,093,569	\$ (8,869,130)	\$ (368,696)	\$ (8,500,434)	2,406%	\$ (7,802,462)	\$ (1,066,667)
Transfers In - Capital Replacement	\$ -	\$ 63,722	\$ 63,722	\$ -	100%		
Fund 800 - Restricted Assets							
REVENUE							
Other revenue							
Restricted - Sec115 Trust Interest	257,850	(224,408)				237,125	(461,533)
REVENUE TOTALS	\$ 257,850	\$ (224,408)				\$ 237,125	\$ (461,533)
EXPENSE							
Services and supplies							
Restricted - Sec115 Trust Admin Expense	750	3,000				3,000	-
EXPENSE TOTALS	\$ 750	\$ 3,000				\$ 3,000	\$ -
Fund 800 - Restricted Assets Totals							
REVENUE TOTALS	\$ 257,850	\$ (224,408)				\$ 237,125	\$ (461,533)
EXPENSE TOTALS	750	3,000				3,000	-
Fund 800 - Restrictred Assets Net Gain (Loss)	\$ 257,100	\$ (227,408)				\$ 234,125	\$ (461,533)
Grand Totals, All Funds							
REVENUE TOTALS, INCL. TRANSFERS IN	\$ 8,328,216	\$ 13,860,855	\$ 53,237,032	\$ (39,376,177)		\$ 13,643,882	\$ 216,973
EXPENSE TOTALS	4,977,547	22,893,670	53,542,006	30,648,336		21,212,219	(1,681,451)
Grand Total Net Gain (Loss)	\$ 3,350,669	\$ (9,032,816)	\$ (304,974)	\$ (8,727,842)		\$ (7,568,337)	\$ (1,464,478)



Chino Valley Fire District

Monthly Financial Report - Graphs

As of November 30, 2022



*Excludes restricted 115 Trust activity

MONTHLY TREASURER'S REPORT 4.

CHINO VALLEY INDEPENDENT FIRE DISTRICT STAFF REPORT

DATE: DECEMBER 14, 2022

**TO: JOHN DEMONACO, BOARD PRESIDENT
ALL MEMBERS OF THE BOARD**

FROM: DAVE WILLIAMS, FIRE CHIEF

SUBJECT: MONTHLY TREASURER'S REPORT - OCTOBER 2022

PURPOSE:

Purpose of this report is to inform the Board of Directors of current investment activities of the Chino Valley Fire District.

DISCUSSION:

Attached is a summary of the cash in bank and District investments. The information is displayed graphically as follows:

Chart 1: Presents a Two Year Overview of Cash Deposits and Unrestricted Investment Funds.

Chart 1A: Presents a One Year Overview of Restricted Investment Funds.

Chart 2: Presents an Overview of Total Cash and Unrestricted Investments beginning January 1996 to date.

Chart 3: Presents an Overview of the Rate of Return from the LAIF account beginning January 1996 to date.

As the District generally observes a "buy and hold" strategy, the District typically holds investments until maturity, unless called by the issuing agency, if applicable. Accordingly, fluctuating market values of the District's fixed instrument investments, while noted in this report, are only realized if these investments are liquidated prior to maturity. Government accounting standards require that the District account for market values below cost, if applicable.

In FY17, the District deposited \$5 million into a Section 115 Retirement Trust and another \$1.4 million after inception. Funds accumulated in the Trust are legally restricted for use in paying down pension obligations. Accordingly, 115 Trust funds are reported in the Treasurer's Report as restricted investments. Chart 1A also includes funds received in February 2022 from the City of Chino Hills under an agreement for construction of Fire Station 68 in Chino Hills. By agreement, these funds are

restricted for construction of the new fire station.

The Sweep earned a posted rate of return of 0.10% as of September 30.

The monthly average rate of return on the LAIF account was 1.772% for October. The daily yield as of November 29 was 2.06%.

RECOMMENDATION:

It is recommended that the Board of Directors receive and file this Treasurer's Report for the period.

ATTACHMENTS:

October Treasurer's Report

Chino Valley Independent Fire District
Cash & Investment Statement
TREASURER'S REPORT FOR THE PERIOD ENDING:
October 2022

CASH ACCOUNTS		DISTRICT INVESTMENT PORTFOLIO - UNRESTRICTED					RESTRICTED			
	Citizens Business Bank	US Bank	Overnight Sweep	Other Investments	LAIF	Total Unrestricted Cash & Investments	Principal 115 Trust Investment*	Return on 115 Trust Investment (Cummulative)^	115 Trust Balance	Construction Funds Account (Fire Stn 68)
<i>Percent of Portfolio</i>			<i>11.1%</i>	<i>34.4%</i>	<i>54.5%</i>	<i>100%</i>				
October 2022	\$ 1,786,759	\$ 13,067	\$ 1,828,877	\$ 5,650,255	\$ 8,954,986	\$ 18,233,944	\$ 6,417,137	\$ 1,172,538	\$ 7,589,675	\$ 3,956,479
September 2022	\$ 1,748,565	\$ 11,531	\$ 718,330	\$ 5,665,974	\$ 12,393,298	\$ 20,537,698	\$ 6,417,137	\$ 915,438	\$ 8,179,820	\$ 3,956,143
August 2022	\$ 1,559,973	\$ 5,699	\$ 894,990	\$ 3,236,491	\$ 16,393,298	\$ 22,090,451	\$ 6,417,137	\$ 1,488,946	\$ 7,817,084	\$ 3,955,818
July 2022	\$ 1,614,948	\$ 5,663	\$ 746,126	\$ 3,253,474	\$ 18,893,298	\$ 24,513,509	\$ 6,417,137	\$ 1,762,683	\$ 8,406,876	\$ 3,955,460
June 2022	\$ 1,593,232	\$ 4,135	\$ 637,584	\$ 3,243,223	\$ 26,842,137	\$ 32,320,311	\$ 6,417,137	\$ 1,399,947	\$ 8,464,477	\$ 3,955,146
May 2022	\$ 1,775,043	\$ 3,274	\$ 271,834	\$ 3,267,588	\$ 29,592,137	\$ 34,909,876	\$ 6,417,137	\$ 1,989,739	\$ 7,893,114	\$ 3,954,821
April 2022	\$ 1,885,033	\$ 1,992	\$ 1,577,739	\$ 3,260,529	\$ 30,342,137	\$ 37,067,430	\$ 6,417,137	\$ 2,047,340	\$ 8,018,218	\$ 3,954,474
March 2022 **	\$ 1,829,618	\$ 572	\$ 2,494,572	\$ 3,287,639	\$ 20,323,821	\$ 27,936,222	\$ 6,103,369	\$ 2,343,114	\$ 7,846,178	\$ 4,000,405
February 2022	\$ 1,723,025	\$ 3,151	\$ 1,426,473	\$ 2,846,127	\$ 23,523,821	\$ 29,522,597	\$ 5,550,000	\$ 2,468,218	\$ 8,979,589	\$ 4,000,066
January 2022	\$ 1,706,170	\$ 3,106	\$ 1,312,415	\$ 2,899,825	\$ 24,523,821	\$ 30,445,337	\$ 5,550,000	\$ 2,296,178	\$ 8,361,804	
December 2021	\$ 1,689,845	\$ 1,633	\$ 2,790,218	\$ 2,907,357	\$ 20,519,267	\$ 27,908,320	\$ 5,550,000	\$ 3,429,589	\$ 8,250,952	
November 2021	\$ 1,789,397	\$ 252,759	\$ 4,904,304	\$ 2,411,321	\$ 7,019,267	\$ 16,377,048	\$ 5,550,000	\$ 2,811,804	\$ 8,331,925	
October 2021	\$ 1,613,466	\$ 252,693	\$ 1,809,228	\$ 2,412,044	\$ 5,119,267	\$ 11,206,698	\$ 5,550,000	\$ 2,700,952	\$ 8,228,587	
September 2021	\$ 1,451,973	\$ 2,166	\$ 527,655	\$ 2,665,302	\$ 8,910,481	\$ 13,557,577	\$ 5,550,000	\$ 2,781,925	\$ 8,127,679	
August 2021	\$ 1,847,932	\$ 2,236	\$ 2,058,391	\$ 2,169,155	\$ 11,410,481	\$ 17,488,195	\$ 5,550,000	\$ 2,678,587	\$ 8,127,679	
July 2021 **	\$ 1,749,009	\$ 2,339	\$ 516,157	\$ 2,168,852	\$ 15,160,481	\$ 19,596,838	\$ 5,550,000	\$ 2,577,679	\$ 7,961,841	
June 2021	\$ 1,581,439	\$ 1,786	\$ 1,110,884	\$ 1,668,133	\$ 22,242,163	\$ 26,604,405	\$ 5,550,000	\$ 2,577,679	\$ 7,569,419	
May 2021	\$ 1,583,230	\$ 1,854	\$ 2,306,466	\$ 1,669,791	\$ 24,242,163	\$ 29,803,504	\$ 5,550,000	\$ 2,411,841	\$ 7,481,482	
April 2021	\$ 1,586,526	\$ 1,976	\$ 495,208	\$ 1,169,434	\$ 25,742,163	\$ 28,995,307	\$ 5,380,000	\$ 2,189,419	\$ 7,587,989	
March 2021	\$ 1,627,467	\$ 500,000	\$ 449,093	\$ 1,169,046	\$ 15,224,309	\$ 18,969,915	\$ 5,380,000	\$ 2,101,482	\$ 6,949,681	
February 2021	\$ 1,550,087	\$ -	\$ 596,570	\$ 1,169,635	\$ 16,724,309	\$ 20,040,601	\$ 5,380,000	\$ 2,207,989	\$ 7,214,708	
January 2021	\$ 1,647,639	\$ -	\$ 2,027,914	\$ 1,171,382	\$ 16,724,309	\$ 21,571,244	\$ 5,380,000	\$ 1,569,681	\$ 6,751,968	
December 2020	\$ 1,596,269	\$ -	\$ 3,103,257	\$ 1,170,782	\$ 16,710,683	\$ 22,580,991	\$ 5,380,000	\$ 1,834,708	\$ 6,751,968	
November 2020	\$ 1,597,836	\$ -	\$ 2,947,233	\$ 1,170,102	\$ 7,210,683	\$ 12,925,854	\$ 5,380,000	\$ 1,371,968	\$ 6,824,046	

^Net of expenses

*Note: The District deposited \$5 million into an IRS Section 115 Retirement Trust in April 2017, \$380,000 in February 2019, and \$170,000 in April 2021.

**Account at US Bank funded in late March 2021, and CDs purchases in April 2021. In error, the March and April 2021 reports did not reflect this activity.

***The 115 Trust account balance included \$744,400 in money market transfers which reversed in the following month.

Chino Valley Independent Fire District
OTHER INVESTMENTS
TREASURER'S REPORT FOR THE PERIOD ENDING:
October 2022

Purchase Date	Par Value/ Shares	Asset Description	Investment Type	Purchase Price/ Initial Share Price	Prior Month Market Value/ Share Price	Current Month Market Value/ Share Price	Unrealized Gain/ (Loss)	Current Market Yield	Maturity Date	Accrued Interest/ Est. Interest	Coupon Date(s) Next Year	Sale/ Redemption Date	Proceeds	Comments
12/31/2012	\$ 1,000,000	CalTRUST Investment Trust of CA	Pooled	\$ 1,000,000	\$ 1,113,405	\$ 1,111,846	\$ (48,574)	-0.14%	n/a	N/A	N/A			Funds available
Shares:	103,944.369	Medium Term Fund Local Agency Pool	Investment Funds	\$ 10.08	\$ 9.67	\$ 9.64								for withdrawal only after providing five days notice.
4/13/2021	\$ 249,000	BMO Harris Bank	Certificate of Deposit	\$ 249,000	\$ 222,277	\$ 219,127	\$ (29,873)	1.00%	4/13/2026	628	10/10/2022			Callable quarterly
		5 year Certificate of Deposit - 1.00%								628	1/10/2023			
		CUSIP #: 05600XCP3								614	4/10/2023			
		FDIC Insured up to \$250,000								621	7/10/2023			
		Interest payable quarterly												
7/12/2021	\$ 500,000	Federal Home Loan Bank	Fixed Income/ Government Agency Bond	\$ 499,255	\$ 464,414	\$ 463,705	\$ (35,550)	0.40%	7/12/2024	875	1/12/2023			Callable Quarterly
		Bond - 0.35% Coupon, Purchased at 99.851								875	7/12/2023			
		Term: 3 Years												
		CUSIP #: 3130AMV82												
		Rating S&P AA+												
		Interest Payable Semi-Annually												
9/23/2021	\$ 249,000	UBS Bank USA	Certificate of Deposit	\$ 249,000	\$ 233,037	\$ 230,520	\$ (18,480)	0.65%	9/23/2024	\$ 135	Monthly			
		3 year Certificate of Deposit - 0.65%												
		CUSIP #: 90348JT42												
		FDIC Insured up to \$250,000												
		Interest payable semi-annually												
9/23/2021	\$ 248,000	Sallie Mae Bank	Certificate of Deposit	\$ 248,000	\$ 219,347	\$ 215,067	\$ (32,933)	1.05%	9/22/2026	1,291	3/22/2023			
		5 year Certificate of Deposit - 1.05%								1,313	9/22/2023			
		CUSIP #: 795451AV5												
		FDIC Insured up to \$250,000												
		Interest payable monthly												
12/8/2021	\$ 250,000	Federal Home Loan Bank	Fixed Income/ Government Agency Bond	\$ 247,978	\$ 229,893	\$ 229,363	\$ (18,615)	1.00%	12/27/2024	\$ 913	10/27/2022			Callable quarterly
		Bond - 1.0% Coupon, Purchased at 99.191								\$ 913	4/27/2023			
		Term: 3 Years												
		CUSIP #: 3130APK46												
		Rating S&P AA+												
		Interest Payable Semi-Annually												
12/13/2021	\$ 250,000	Federal Farm Credit Bureau	Fixed Income/ Government Agency Bond	\$ 250,000	\$ 238,874	\$ 238,668	\$ (11,332)	0.66%	12/13/2023	\$ 825	12/13/2022			Callable anytime
		Bond - 0.66% Coupon, Purchased at par								\$ 825	6/13/2023			
		Term: 2 Years												
		CUSIP #: 3133ENGW4												
		Rating S&P AA+												
		Interest Payable Semi-Annually												
3/4/2022	\$ 250,000	BMW Bank	Certificate of Deposit	\$ 247,000	\$ 233,642	\$ 230,981	\$ (16,019)	1.80%	3/4/2025	2,205	3/4/2023			
		3 year Certificate of Deposit - 1.80%								2,241	9/4/2023			
		CUSIP #: 05580AK37												
		FDIC Insured up to \$250,000												
		Interest payable semi-annually												
3/9/2022	\$ 250,000	American Express National Bank	Certificate of Deposit	\$ 247,000	\$ 233,526	\$ 230,875	\$ (16,125)	1.80%	3/10/2025	2,205	3/10/2023			
		3 year Certificate of Deposit - 1.80%								2,241	9/4/2023			
		CUSIP #: 02589ABP6												
		FDIC Insured up to \$250,000												
		Interest payable semi-annually												

Chino Valley Independent Fire District
OTHER INVESTMENTS
TREASURER'S REPORT FOR THE PERIOD ENDING:
October 2022

Purchase Date	Par Value/ Shares	Asset Description	Investment Type	Purchase Price/ Initial Share Price	Prior Month Market Value/ Share Price	Current Month Market Value/ Share Price	Unrealized Gain/ (Loss)	Current Market Yield	Maturity Date	Accrued Interest/ Est. Interest	Coupon Date(s) Next Year	Sale/ Redemption Date	Proceeds	Comments
3/23/2022	\$ 500,000	United States Treasury 2 year U.S. Treasury Note - 2% CUSIP #: 91282CDM0 Interest payable semi-annually	Treasury Note	\$ 488,402	\$ 478,809	\$ 478,672	\$ (9,730)	2.00%	11/30/2023	\$ 1,250 1,250	11/30/2022 5/30/2023			114 days of accrued interest - \$782.97
9/12/2022	2,032,000	United States Treasury 6 Month U.S. Treasury Note - 3.32%	Treasury Note	\$ 1,999,336	\$ 1,998,750	\$ 2,001,431	\$ 2,095	3.35%	3/9/2023	\$ 32,664	3/9/2023			

Current Month Investment Trading Activity:

NONE

	% of Portfolio ²	% Allowed per Policy	Investments At Cost ¹	Prior Month Market Value	Current Month Market Value
Pooled Investment Funds (JPA) ¹	7%	No limit	\$ 1,111,846	\$ 1,113,405	\$ 1,111,846
Certificates of Deposit ²	8%	30%	1,240,000	1,141,829	1,126,570
Federal Agency Obligations	6%	No limit	997,233	933,181	931,736
Treasury Bills	12%	No limit	1,999,336	1,998,750	2,001,431
Treasury Notes	3%	No limit	488,402	478,809	478,672
			\$ 5,836,817	\$ 5,665,974	\$ 5,650,255

¹Investment at cost value, plus unrealized losses (if any), and accrued interest

²Of total investment portfolio, including Sweep & LAIF Investments



Chart 1: Cash & Unrestricted Investment Balances Two Year Perspective

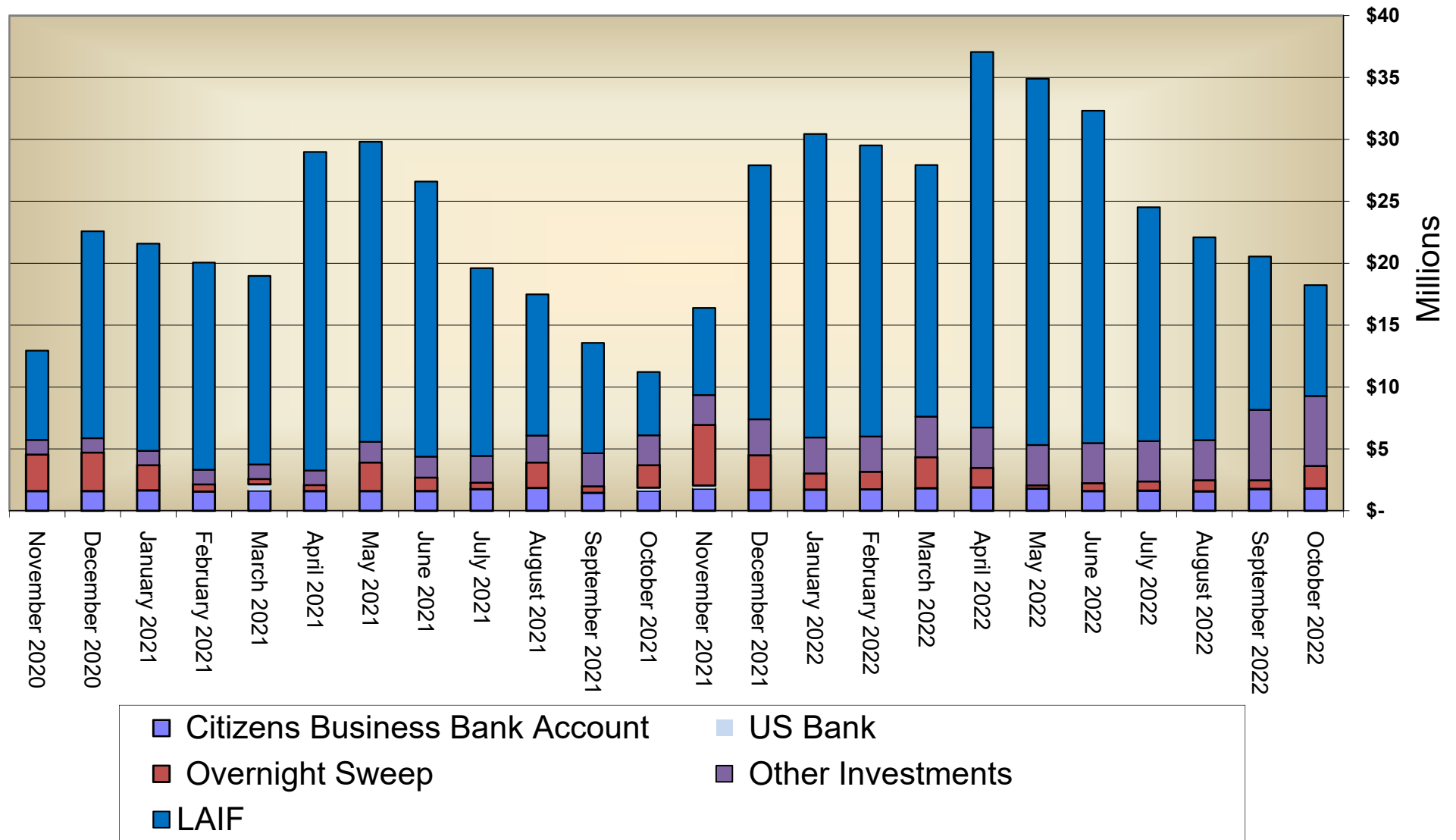




Chart 1A: Restricted Investment Balances Two Year Perspective

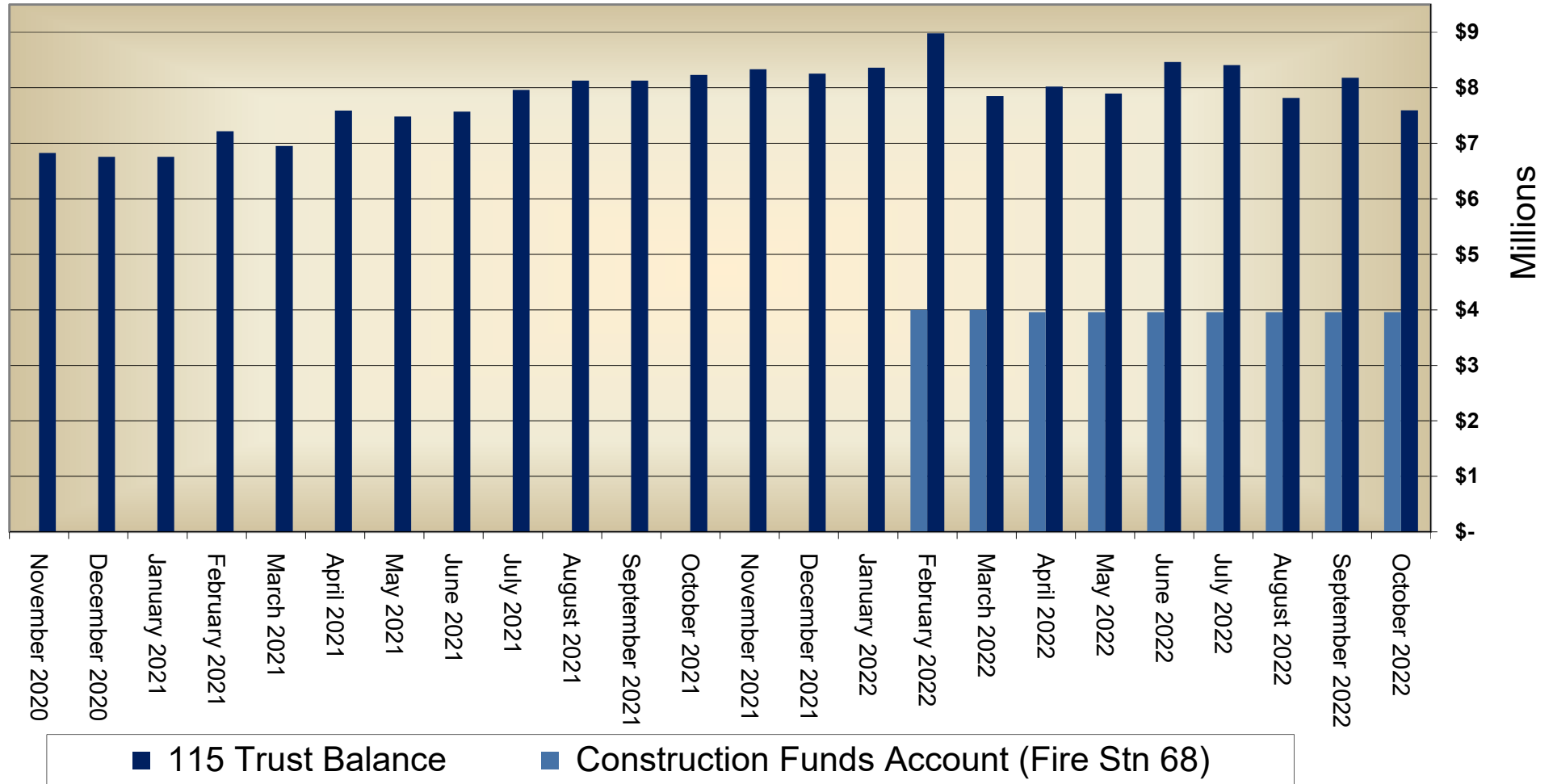
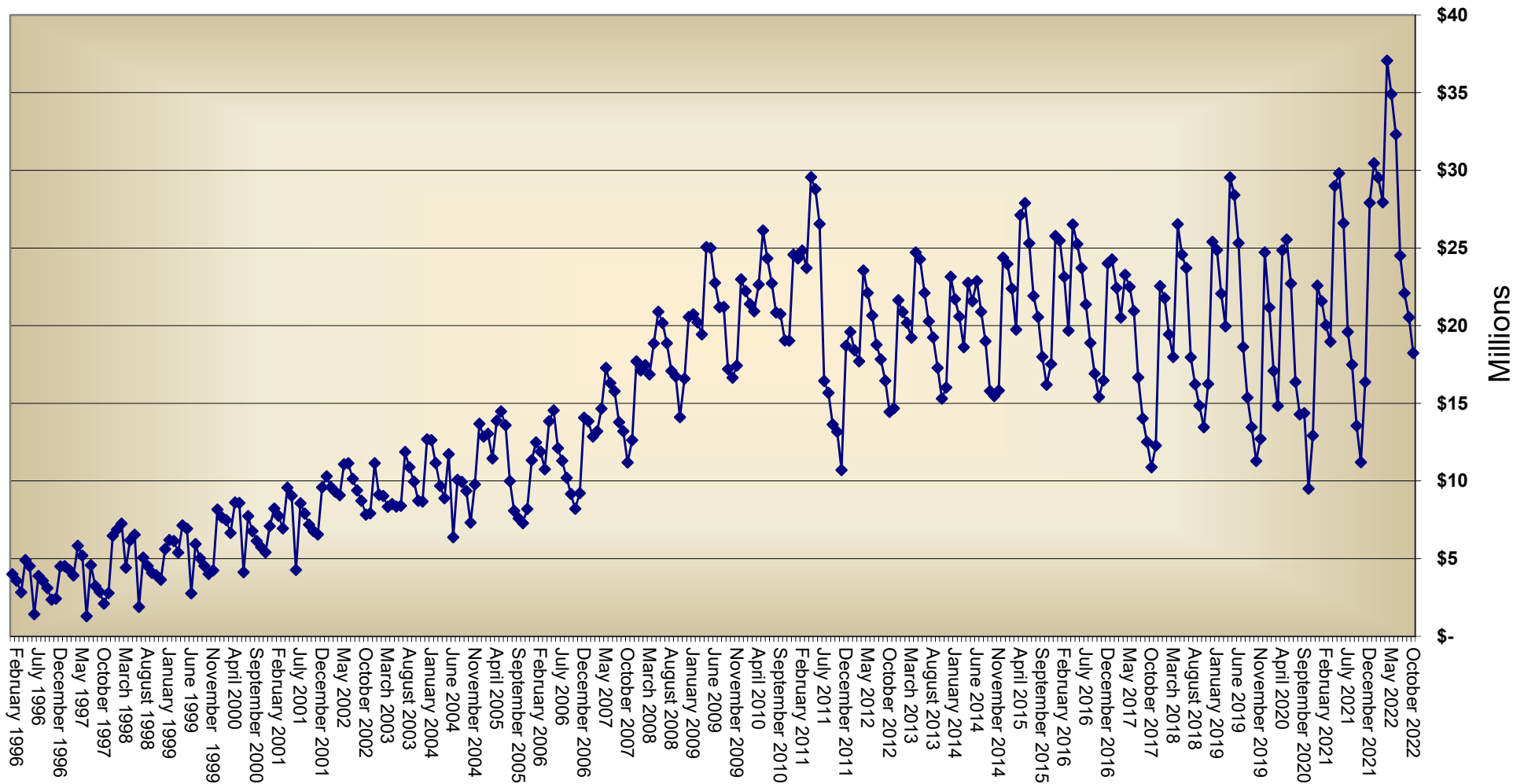




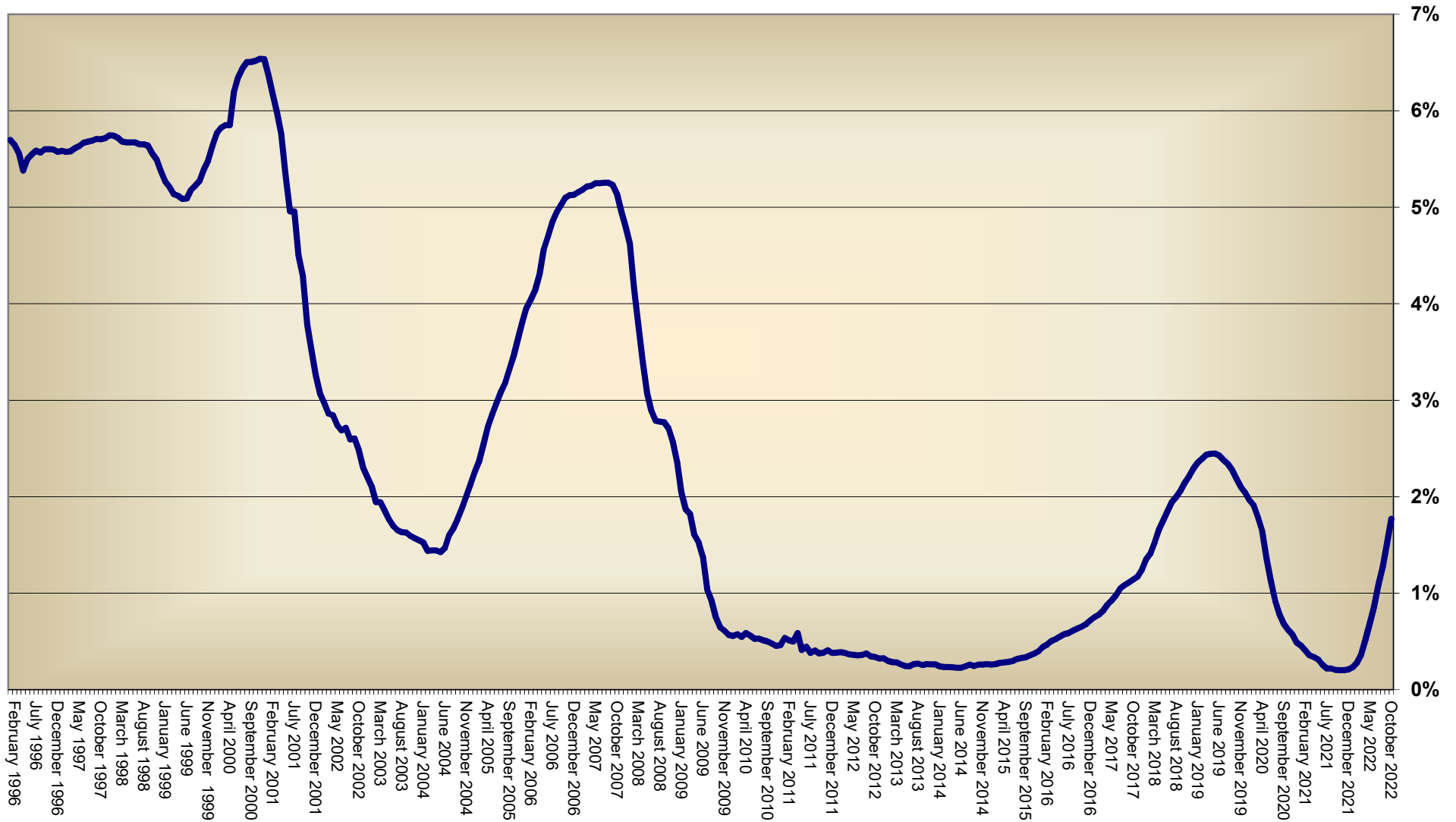
Chart 2: Total Cash & Unrestricted Investments January 1996 to date*



**Note: The District paid off pension side-fund obligations totaling approximately \$4.75 million in July, 2011 & deposited \$5 million into a IRS Section 115 Retirement Trust in April 2017. Funds in the 115 Trust are legally restricted to fund pension obligations.*



Chart 3: LAIF Historical Rate of Return January 1996 to date



**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: DECEMBER 14, 2022

**TO: JOHN DEMONACO, BOARD PRESIDENT
ALL MEMBERS OF THE BOARD**

FROM: DAVE WILLIAMS, FIRE CHIEF

SUBJECT: WARRANTS FOR NOVEMBER 2022 #56464 THROUGH #56634

PURPOSE:

I have reviewed the warrants below and recommend approval.

<u>NUMBER</u>	<u>WARRANTS</u>	<u>DATE</u>	<u>AMOUNT</u>
2023-268	56464 – 56492	11/02/2022	\$79,672.59
2023-275	56493 – 56527	11/09/2022	230,446.58
2023-293	56528 – 56573	11/16/2022	334,379.36
2023-303	56574 – 56597	11/23/2022	114,991.77
2023-318	56598 – 56634	11/30/2022	111,630.52
VOIDS:		TOTAL	\$871,120.82

RECOMMENDATION:

Expenses as audited are within budget for warrants 56464 through 56634 and are hereby submitted for approval.

ATTACHMENTS:

Warrants for November 2022

Chino Valley Fire District
November 2, 2022 Warrants

Bank Account: A/P - Accounts Payable Checking
Batch Date: 11/02/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: A/P - Accounts Payable Checking					
Check	11/02/2022	56464 Accounts Payable	4IMPRINT, INC.		5,886.79
Check	11/02/2022	56465 Accounts Payable	ARROYO, ANTHONY		172.00
Check	11/02/2022	56466 Accounts Payable	CALIFORNIA STATE DISBURSEMENT UNIT		696.92
Check	11/02/2022	56467 Accounts Payable	CALIFORNIA STATE DISBURSEMENT UNIT		1,241.54
Check	11/02/2022	56468 Accounts Payable	CHARTER COMMUNICATIONS		5,352.27
Check	11/02/2022	56469 Accounts Payable	CHARTER COMMUNICATIONS		119.97
Check	11/02/2022	56470 Accounts Payable	CITY OF CHINO		718.35
Check	11/02/2022	56471 Accounts Payable	CITY OF CHINO HILLS		1,321.84
Check	11/02/2022	56472 Accounts Payable	DATA TICKET INC		300.00
Check	11/02/2022	56473 Accounts Payable	DESOTO, JOE		2,597.18
Check	11/02/2022	56474 Accounts Payable	GALLS INC.		1,797.07
Check	11/02/2022	56475 Accounts Payable	HdL COREN & CONE INC		350.00
Check	11/02/2022	56476 Accounts Payable	KIMCO STAFFING SERVICES INC.		1,174.72
Check	11/02/2022	56477 Accounts Payable	KIWANIS CLUB OF CHINO INC		735.00
Check	11/02/2022	56478 Accounts Payable	KRONOS INCORPORATED		180.00
Check	11/02/2022	56479 Accounts Payable	LIFE ASSIST		274.20
Check	11/02/2022	56480 Accounts Payable	MENDOZA, GABE		174.38
Check	11/02/2022	56481 Accounts Payable	METLIFE		100.00
Check	11/02/2022	56482 Accounts Payable	PFM ASSET MANAGEMENT INC		1,795.80
Check	11/02/2022	56483 Accounts Payable	SAM'S CLUB DIRECT		1,362.61
Check	11/02/2022	56484 Accounts Payable	SB COUNTY-DEPT OF INNOVATION AND TECHNOLOGY		11,916.48
Check	11/02/2022	56485 Accounts Payable	SOUTHERN CALIFORNIA EDISON		23,297.82
Check	11/02/2022	56486 Accounts Payable	STAPLES BUSINESS ADVANTAGE		847.49
Check	11/02/2022	56487 Accounts Payable	SUNPRO PAINTING & CONSTRUCTION INC		1,975.00
Check	11/02/2022	56488 Accounts Payable	TEAMSTERS LOCAL 1932		789.19
Check	11/02/2022	56489 Accounts Payable	U.S. PRINTING INC		86.18
Check	11/02/2022	56490 Accounts Payable	VERIZON WIRELESS		756.05
Check	11/02/2022	56491 Accounts Payable	VERIZON WIRELESS		3,707.82
Check	11/02/2022	56492 Accounts Payable	ZOLL MEDICAL CORPORATION		9,945.92
A/P Accounts Payable Checking Totals:					\$79,672.59

Transactions: 29

Mark Shaker 11-15-22

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Chino Valley Fire District
November 2, 2022 Warrants
Bank Account: A/P - Accounts Payable Checking
Batch Date: 11/02/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Checks:		29			\$79,672.59

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Chino Valley Fire District
November 9, 2022 Warrants
 Bank Account: A/P - Accounts Payable Checking
 Batch Date: 11/09/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: A/P - Accounts Payable Checking					
Check	11/09/2022	56493 Accounts Payable	10-BRETROFIT.COM INC		968.53
Check	11/09/2022	56494 Accounts Payable	360 DEEP CLEANING LLC		3,350.00
Check	11/09/2022	56495 Accounts Payable	ALBANESE CONSULTING INC.		4,485.00
Check	11/09/2022	56496 Accounts Payable	ASSN. OF SAN BERNARDINO COUNTY SPECIAL DISTRICTS		70.00
Check	11/09/2022	56497 Accounts Payable	BARKER, ADAM		70.00
Check	11/09/2022	56498 Accounts Payable	BROOKS, NATHAN		400.00
Check	11/09/2022	56499 Accounts Payable	CALIFORNIA TOOL & WELDING SUPPLY		514.70
Check	11/09/2022	56500 Accounts Payable	CHARTER COMMUNICATIONS		519.30
Check	11/09/2022	56501 Accounts Payable	CINTAS CORPORATION #150		538.14
Check	11/09/2022	56502 Accounts Payable	CITY OF CHINO		650.37
Check	11/09/2022	56503 Accounts Payable	CITY OF ONTARIO		25,000.00
Check	11/09/2022	56504 Accounts Payable	EIDE BAILLY LLP		8,000.00
Check	11/09/2022	56505 Accounts Payable	FIREFIGHTERS SAFETY CENTER		538.27
Check	11/09/2022	56506 Accounts Payable	FLYERS ENERGY, LLC		14,443.07
Check	11/09/2022	56507 Accounts Payable	GoTO TECHNOLOGIES		1,047.80
Check	11/09/2022	56508 Accounts Payable	HUNTER'S HEATING & AIR CONDITIONING INC		135.00
Check	11/09/2022	56509 Accounts Payable	IMS REFRIGERATION INC		205.00
Check	11/09/2022	56510 Accounts Payable	KIDD, NANCY		182.05
Check	11/09/2022	56511 Accounts Payable	KIMCO STAFFING SERVICES INC.		1,027.88
Check	11/09/2022	56512 Accounts Payable	KRONOS INCORPORATED		40.70
Check	11/09/2022	56513 Accounts Payable	LIFE ASSIST		262.00
Check	11/09/2022	56514 Accounts Payable	MESSAGE MEDIA USA INC		150.00
Check	11/09/2022	56515 Accounts Payable	MOUNTAIN VIEW URGENT CARE		4,280.00
Check	11/09/2022	56516 Accounts Payable	PYRO-COMM SYSTEMS, INC		585.00
Check	11/09/2022	56517 Accounts Payable	R ENTERPRISES, LLC		150,000.00
Check	11/09/2022	56518 Accounts Payable	RCS INVESTIGATIONS & CONSULTING LLC		800.00
Check	11/09/2022	56519 Accounts Payable	ROEBUCK, PETE		143.43
Check	11/09/2022	56520 Accounts Payable	SAN BERNARDINO & RIVERSIDE COUNTIES FIRE EQPT INC		51.50
Check	11/09/2022	56521 Accounts Payable	SEDGWICK CMS INC		9,427.51
Check	11/09/2022	56522 Accounts Payable	SOCAL GAS		1,069.02
Check	11/09/2022	56523 Accounts Payable	SOUTH COAST AIR QUALITY		620.61

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Chino Valley Fire District
November 9, 2022 Warrants
Bank Account: A/P - Accounts Payable Checking
Batch Date: 11/09/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Check	11/09/2022	56524 Accounts Payable	MANAGEMENT		232.19
Check	11/09/2022	56525 Accounts Payable	SUEZ WTS SERVICES USA, INC.		173.61
Check	11/09/2022	56526 Accounts Payable	SUNPRO PAINTING & CONSTRUCTION INC		429.66
Check	11/09/2022	56527 Accounts Payable	WASTE MANAGEMENT OF THE INLAND EMPIRE INC		36.24
A/P Accounts Payable Checking Totals:			Transactions: 35		<u>\$230,446.58</u>
Checks:		35	\$230,446.58		

Mark Hahn 11-15-22

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Chino Valley Fire District
November 16, 2022 Warrants

Bank Account: A/P - Accounts Payable Checking
Batch Date: 11/16/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: A/P - Accounts Payable Checking					
Check	11/16/2022	56528 Accounts Payable	2 HOT UNIFORMS INC		8,723.21
Check	11/16/2022	56529 Accounts Payable	360 DEEP CLEANING LLC		4,323.60
Check	11/16/2022	56530 Accounts Payable	AT&T MOBILITY		849.16
Check	11/16/2022	56531 Accounts Payable	BARKER, ADAM		1,375.00
Check	11/16/2022	56532 Accounts Payable	BARTEL ASSOCIATES, LLC		500.00
Check	11/16/2022	56533 Accounts Payable	BEST BEST & KRIEGER LLP		13,230.40
Check	11/16/2022	56534 Accounts Payable	CALIFORNIA STATE DISBURSEMENT UNIT		1,241.54
Check	11/16/2022	56535 Accounts Payable	CHARTER COMMUNICATIONS		502.48
Check	11/16/2022	56536 Accounts Payable	CHARTER COMMUNICATIONS		153.24
Check	11/16/2022	56537 Accounts Payable	CITY OF CHINO		1,296.57
Check	11/16/2022	56538 Accounts Payable	CITY OF CHINO HILLS		788.40
Check	11/16/2022	56539 Accounts Payable	CONWAY SHIELDS		109.98
Check	11/16/2022	56540 Accounts Payable	CPAC INC		7,696.20
Check	11/16/2022	56541 Accounts Payable	DANIELS JEWELERS		890.00
Check	11/16/2022	56542 Accounts Payable	DATA TICKET INC		300.00
Check	11/16/2022	56543 Accounts Payable	FARIAS, DANIEL		800.00
Check	11/16/2022	56544 Accounts Payable	FIRE CONNECTION APPAREL INC		190.13
Check	11/16/2022	56545 Accounts Payable	FRONTIER COMMUNICATIONS		256.31
Check	11/16/2022	56546 Accounts Payable	GALLS INC.		468.43
Check	11/16/2022	56547 Accounts Payable	GOODYEAR COMMERCIAL TIRE		1,882.25
Check	11/16/2022	56548 Accounts Payable	GUARDIAN - APPLETON		3,700.52
Check	11/16/2022	56549 Accounts Payable	HERO INDUSTRIES INC		800.00
Check	11/16/2022	56550 Accounts Payable	HULL & SONS INC		352.00
Check	11/16/2022	56551 Accounts Payable	KIMCO STAFFING SERVICES INC.		1,174.72
Check	11/16/2022	56552 Accounts Payable	KIRTON'S LANDSCAPE MAINTENANCE INC.		2,570.00
Check	11/16/2022	56553 Accounts Payable	KREEGER, MIKE		111.87
Check	11/16/2022	56554 Accounts Payable	LA APPLIANCES TIME REPAIR SERVICE/ARTIC COOL INC		635.15
Check	11/16/2022	56555 Accounts Payable	LIFE ASSIST		8,009.54
Check	11/16/2022	56556 Accounts Payable	LIN, LENA		1,089.12
Check	11/16/2022	56557 Accounts Payable	LUTH, HARVEY		653.56
Check	11/16/2022	56558 Accounts Payable	METLIFE		100.00
Check	11/16/2022	56559 Accounts Payable	MUNICIPAL EMERGENCY SERVICES		3,672.69

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Chino Valley Fire District
November 16, 2022 Warrants

Bank Account: A/P - Accounts Payable Checking
Batch Date: 11/16/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Check	11/16/2022	56560 Accounts Payable	INC		1,776.09
Check	11/16/2022	56561 Accounts Payable	NRS INC		710.05
Check	11/16/2022	56562 Accounts Payable	PAPACHINO'S GRILL AND GREENS		78.00
			PAPER RECYCLING & SHREDDING		
			SPCLTS INC		
Check	11/16/2022	56563 Accounts Payable	RC PLUMBING		670.00
Check	11/16/2022	56564 Accounts Payable	READYREFRESH BY NESTLE INC		401.77
Check	11/16/2022	56565 Accounts Payable	S D R M A		228,745.46
Check	11/16/2022	56566 Accounts Payable	STANDARD DENTAL		20,140.44
Check	11/16/2022	56567 Accounts Payable	STANDARD LIFE		7,280.78
Check	11/16/2022	56568 Accounts Payable	STAPLES BUSINESS ADVANTAGE		1,097.24
Check	11/16/2022	56569 Accounts Payable	TEAMSTERS LOCAL 1932		808.80
Check	11/16/2022	56570 Accounts Payable	ULINE		931.49
Check	11/16/2022	56571 Accounts Payable	VERIZON BUSINESS		68.10
Check	11/16/2022	56572 Accounts Payable	VISION SERVICE PLAN - (CA)		2,977.95
Check	11/16/2022	56573 Accounts Payable	WILLIAMS, WINN		247.12
A/P Accounts Payable Checking Totals:			Transactions: 46		\$334,379.36
Checks: 46					
					\$334,379.36

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Chino Valley Fire District
November 23, 2022 Warrants

Bank Account: A/P - Accounts Payable Checking
Batch Date: 11/23/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: A/P - Accounts Payable Checking					
Check	11/23/2022	56574 Accounts Payable	10-8RETROFIT.COM INC		903.88
Check	11/23/2022	56575 Accounts Payable	AGUAYO, VERN		368.86
Check	11/23/2022	56576 Accounts Payable	ALL STAR FIRE EQUIPMENT INC		100.00
Check	11/23/2022	56577 Accounts Payable	BADGE FRAME INC		267.22
Check	11/23/2022	56578 Accounts Payable	CITY OF CHINO		345.73
Check	11/23/2022	56579 Accounts Payable	CONFIRE JPA		6,562.50
Check	11/23/2022	56580 Accounts Payable	COUNSELING TEAM INC		450.00
Check	11/23/2022	56581 Accounts Payable	FELDMAN, FRANKIE		368.86
Check	11/23/2022	56582 Accounts Payable	FRONTIER COMMUNICATIONS		2,370.83
Check	11/23/2022	56583 Accounts Payable	GRANICUS		21,048.24
Check	11/23/2022	56584 Accounts Payable	GRAPHIC DETAILS INC		26.94
Check	11/23/2022	56585 Accounts Payable	HOLROYD, CLARK		205.85
Check	11/23/2022	56586 Accounts Payable	L N CURTIS & SONS INC		10,797.42
Check	11/23/2022	56587 Accounts Payable	LASERZONE 1 INC.		91.58
Check	11/23/2022	56588 Accounts Payable	ORANGE COUNTY FIRE AUTHORITY		585.54
Check	11/23/2022	56589 Accounts Payable	PRO PACIFIC PEST CONTROL INC		953.00
Check	11/23/2022	56590 Accounts Payable	SOUTH COAST EMERGENCY VEHICLE SVC INC		3,892.52
Check	11/23/2022	56591 Accounts Payable	STAPLES BUSINESS ADVANTAGE		135.56
Check	11/23/2022	56592 Accounts Payable	STEWART, GLEN		368.86
Check	11/23/2022	56593 Accounts Payable	SUEZ WTS SERVICES USA, INC.		710.72
Check	11/23/2022	56594 Accounts Payable	U.S. BANK CORPORATE PAYMENT SYSTEM		31,537.11
Check	11/23/2022	56595 Accounts Payable	WASTE MANAGEMENT OF THE INLAND EMPIRE INC		709.40
Check	11/23/2022	56596 Accounts Payable	WILLIAMS, WINN		500.00
Check	11/23/2022	56597 Accounts Payable	ZOLL MEDICAL CORPORATION		31,091.15
A/P Accounts Payable Checking Totals:			Transactions: 24		\$114,991.77
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div>Checks: 24</div> <div>\$114,991.77</div> <div style="text-align: right;"> <i>11/29-22</i> </div> </div>					

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Pages: 1 of 1

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Chino Valley Fire District
November 30, 2022 Warrants

Bank Account: A/P - Accounts Payable Checking
Batch Date: 11/30/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: A/P - Accounts Payable Checking					
Check	11/30/2022	56598 Accounts Payable	ALLIED NETWORK SOLUTIONS, INC		7,000.00
Check	11/30/2022	56599 Accounts Payable	BCN FINANCIAL INC		54.00
Check	11/30/2022	56600 Accounts Payable	BOSSLER, JOSEPH		320.00
Check	11/30/2022	56601 Accounts Payable	CALIFORNIA STATE DISBURSEMENT UNIT		1,241.54
Check	11/30/2022	56602 Accounts Payable	CANON FINANCIAL SERVICES INC		965.11
Check	11/30/2022	56603 Accounts Payable	CHAMPION NEWSPAPERS		206.50
Check	11/30/2022	56604 Accounts Payable	CHARTER COMMUNICATIONS		119.97
Check	11/30/2022	56605 Accounts Payable	CHEMICAL SAFETY TRAINING		5,600.00
Check	11/30/2022	56606 Accounts Payable	CHINO TIRE & MUFFLER		3,055.89
Check	11/30/2022	56607 Accounts Payable	CITY OF CHINO		409.24
Check	11/30/2022	56608 Accounts Payable	CITY OF CHINO HILLS		1,124.71
Check	11/30/2022	56609 Accounts Payable	CPAC INC		30,648.20
Check	11/30/2022	56610 Accounts Payable	CROWN GRAPHICS INC		88.55
Check	11/30/2022	56611 Accounts Payable	FEDERAL EXPRESS		32.65
Check	11/30/2022	56612 Accounts Payable	FLYERS ENERGY, LLC		4,884.32
Check	11/30/2022	56613 Accounts Payable	GoTO TECHNOLOGIES		1,050.43
Check	11/30/2022	56614 Accounts Payable	HAZZARD BACKFLOW INC.		540.00
Check	11/30/2022	56615 Accounts Payable	HOSE-MAN, INC		46.58
Check	11/30/2022	56616 Accounts Payable	HUBBARD, ANDREW		2,600.00
Check	11/30/2022	56617 Accounts Payable	HUNTER'S HEATING & AIR CONDITIONING INC		285.00
Check	11/30/2022	56618 Accounts Payable	I CREATE PROFESSIONAL CONSULTANTS		17,750.00
Check	11/30/2022	56619 Accounts Payable	INMAR MARINE GROUP		289.37
Check	11/30/2022	56620 Accounts Payable	INTERSTATE ALL BATTERY CENTER		1,111.22
Check	11/30/2022	56621 Accounts Payable	KIMCO STAFFING SERVICES INC.		2,606.40
Check	11/30/2022	56622 Accounts Payable	LIFE ASSIST		4,792.42
Check	11/30/2022	56623 Accounts Payable	METLIFE		100.00
Check	11/30/2022	56624 Accounts Payable	SAM BROWN SHIELDS, INC.		527.39
Check	11/30/2022	56625 Accounts Payable	SAM'S CLUB DIRECT		1,184.56
Check	11/30/2022	56626 Accounts Payable	SANDERS, ETHAN		763.00
Check	11/30/2022	56627 Accounts Payable	SEDGWICK CMS INC		385.00
Check	11/30/2022	56628 Accounts Payable	SOUTH COAST AIR QUALITY MANAGEMENT		620.61

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Pages: 1 of 2

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Chino Valley Fire District
November 30, 2022 Warrants

Bank Account: A/P - Accounts Payable Checking
Batch Date: 11/30/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Check	11/30/2022	56629 Accounts Payable	SOUTHERN CALIFORNIA EDISON		14,489.66
Check	11/30/2022	56630 Accounts Payable	TEAMSTERS LOCAL 1632		842.57
Check	11/30/2022	56631 Accounts Payable	VEOLIA ES TECH SOLUTIONS-NORTH AMERICA INC		122.14
Check	11/30/2022	56632 Accounts Payable	VERIZON WIRELESS		760.29
Check	11/30/2022	56633 Accounts Payable	VERIZON WIRELESS		3,998.20
Check	11/30/2022	56634 Accounts Payable	WINZER		1,275.00
A/P Accounts Payable Checking Totals:					<u>\$111,630.52</u>
Checks: 37			Transactions: 37		
					\$111,630.52

Mark Shaker

Digitally signed by Mark Shaker
DN: cn=Mark Shaker, o=Chino Valley Fire District, ou=Finance, email=mshaker@chofire.org, c=US
Date: 2022.11.30 10:02:33 -08'00'

CHINO VALLEY INDEPENDENT FIRE DISTRICT

NO STAFF REPORT

None.

**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: DECEMBER 14, 2022

**TO: JOHN DEMONACO, BOARD PRESIDENT
ALL MEMBERS OF THE BOARD**

FROM: DAVE WILLIAMS, FIRE CHIEF

**SUBJECT: FINDINGS TO CONDUCT BOARD AND COMMITTEE MEETINGS
VIRTUALLY UNDER ASSEMBLY BILL 361**

PURPOSE:

Purpose is for the Board of Directors to state its finding considering the circumstances of the current proclaimed state of emergency; and state finding that state or local officials have imposed or recommended measures to promote social distancing; and as a result, the Fire District may hold regular and special board meetings and regular and special committee meetings virtually by videoconference, in accordance with AB 361

BACKGROUND:

Governor Newsom's Executive Orders N-29-20 and N-35-20, which relaxed some of the Brown Act's teleconferencing provisions during the COVID-19 pandemic, expired on September 30, 2021. On September 16, 2021, Governor Newsom signed AB 361, which amends sections of the Brown Act to allow legislative bodies to more easily hold teleconference meetings during a state of emergency.

In order to utilize these provisions of the Brown Act, the Fire District must find that it has considered the circumstances of the state of emergency, and either:

- (1) state or local officials have imposed or recommended measures to promote social distancing as a result of the proclaimed state of emergency, or
- (2) the state of emergency continues to directly impact the ability of the members to meet safely in person.

The Fire District must make these findings every 30 days for as long as the District is conducting virtual meetings under AB 361.

Fire District Legal Counsel has confirmed these findings. Although the Governor's Executive Orders dealing with virtual meetings have expired, the original state of emergency for COVID-19 is still in effect. In addition, the California Department of Public Health (CDPH) and the County of San Bernardino continue to recommend social distancing as a result of the COVID-19 state of emergency.

As such, the Fire District Legal Counsel recommends that the Board of Directors make these findings at every regular Board meeting to meet the “every 30 days” requirement of AB 361. These findings will apply to all regular and special Board and committee meetings, to allow for virtual videoconference meetings under AB 361.

RECOMMENDATION:

It is recommended that the Board of Directors state its finding considering the circumstances of the current proclaimed state of emergency; and state finding that state or local officials have imposed or recommended measures to promote social distancing; and as a result, the Fire District may hold regular and special board meetings and regular and special committee meetings remotely by videoconference, in accordance with AB 361.

**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: DECEMBER 14, 2022

**TO: JOHN DEMONACO, BOARD PRESIDENT
ALL MEMBERS OF THE BOARD**

FROM: DAVE WILLIAMS, FIRE CHIEF

SUBJECT: 2023-24 BUDGET DEVELOPMENT PROCESS AND CALENDAR

PURPOSE:

Purpose is for the Board to receive and file the Fiscal Year 2023-24 budget calendar.

DISCUSSION:

The 2023-24 budget development process will be initiated at the staff level in mid-December. A copy of the budget calendar is attached for reference. In general, dates proposed in the 2023-24 budget calendar are similar to those in 2022-23.

By starting the budget development process some six months in advance of the tentative adoption date for the Original Budget, this allows for a comprehensive budget development and review process. Upon adoption of the 2023-24 Original Budget, staff anticipates submitting the budget document to the Government Finance Officers Association for Distinguished Budget Presentation Award recognition. The District has previously received GFOA budget award recognition for prior budgets.

For comparison purposes, the dates listed in red in the attached draft calendar indicate the budget development dates for the 2022-23 current budget. This item was reviewed with Finance Committee and recommended for consideration by the full Board.

RECOMMENDATION:

It is recommended that the Board receive the FY23-24 Budget Calendar and file this report.

ATTACHMENTS:



CHINO VALLEY FIRE DISTRICT

2023-24 Budget Calendar

2022-23 Budget Calendar

DATE	ACTIVITY
December 15, 2022 December 15, 2021	Budget Kick-Off
January 20, 2023 January 21, 2022	Completed Requests to BCs & DFMs
February 17 February 18	Input Due to Deputy Chiefs & Managers
March 17 March 18	Budget Input Due to Finance Department
April 12 April 13	Joint Management Review #1
April 19 April 21	Final Management Review #2
May 12 May 11	Draft Budget to Board
May 25 May 25	Budget Workshop
June 14 June 14	Original Budget Adoption
February 14, 2024 February 14, 2023	Mid-Year (Amended) Budget Review

Notes: Board to receive Budget at least two weeks in advance of Budget Workshop.
Current budget calendar dates in **RED**

11/21/2022

**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: DECEMBER 14, 2022

**TO: JOHN DEMONACO, BOARD PRESIDENT
ALL MEMBERS OF THE BOARD**

FROM: DAVE WILLIAMS, FIRE CHIEF

SUBJECT: FY2021-22 AUDIT REPORTS

PURPOSE:

Purpose is to present the Fiscal Year 2021-22 Annual Comprehensive Financial Report and related disclosure letters to the Board for review and approval.

DISCUSSION:

The financial audit for the fiscal year ended June 30, 2022, has been completed. In conjunction with completion of the audit, the District is issuing an Annual Comprehensive Financial Report (ACFR). Through the preparation of an ACFR, the District is able to present a robust picture of the District's financial condition. Benefits of preparing an ACFR include full public transparency and disclosure to citizens and other stakeholders, the availability of additional financial information for credit rating agencies and other users of the District's financial statements, and the ability for the District to participate in financial reporting award programs. Staff anticipates once again submitting this year's ACFR to the Government Finance Officers Association (GFOA) for consideration of national award recognition.

The attached ACFR has been prepared in a standard, nationally recognized format, in accordance with Generally Accepted Accounting Principles (GAAP) and guidelines issued by the GFOA. The ACFR is organized into three basic sections:

1. **Introductory Section** – Includes the transmittal letter and basic organizational information regarding the District;
2. **Financial Section** – Includes the Independent Auditor's Report, Management's Discussion and Analysis (MD&A), the government-wide and fund financial statements, as well as the notes to the financial statements and other required supplementary schedules;
3. **Statistical Section** – Includes detailed financial trend information intended to provide additional context for the District's overall financial health.

Our auditors, Eide Bailly LLP, issued an unqualified opinion on our financial statements, which is also commonly referred to as a “clean” opinion. The ACFR incorporates and replaces the District’s traditional audited financial statements. The audit opinion does not extend to the introductory or statistical sections.

Included with the ACFR for purposes of review and discussion, are the standard disclosure letters issued by Eide Bailly. The audit partner from Eide Bailly in charge of the audit is scheduled to present an overview of the audit at the December Board meeting, and will be able to address any questions or concerns at that time.

The audit-related documents included in the packet and attached to the ACFR are as follows:

- 1. Independent Accountants’ Report on Agreed-upon Procedures Applied to Appropriations Limit Calculation** – Auditor’s report on the review of the annual Appropriations Limit Calculation.
- 2. Statement on Accounting Standards (SAS) 114 Letter** – Auditor’s disclosure of their responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of the audit.
- 3. Compliance Letter** – 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.

Also included in the financial section of the District’s ACFR is the MD&A. As the title suggests, this is management’s opportunity to provide context to the audited financial statements. The MD&A includes additional information which may be helpful to readers of the District’s ACFR.

As noted in the *Service Excellence* section of the Transmittal Letter, the District has achieved dual award recognition from GFOA this past year, with both a *Certificate of Achievement for Excellence in Financial Reporting Award* for our 2020-21 ACFR, as well as a *Distinguished Budget Presentation Award* for our 2021-22 operating budget. Additionally, continuing recognition as a *District of Distinction* by the Special District Leadership Foundation is noted in this section.

The MD&A provides additional comment on General Fund variances between budget and actual financial performance, and comparisons of FY22 and FY21 actuals. The financial section of the ACFR also includes a supplemental schedule comparing budget to actuals for the fiscal year.

The ACFR and related disclosure letters were reviewed in draft form with the Finance Committee before being finalized for presentation to the full Board.

RECOMMENDATION:

It is recommended that the Board review, discuss and approve the FY2021-22 District Annual Comprehensive Financial Report and related disclosure letters as presented.

ATTACHMENTS:

FY2021-22 ACFR

Disclosure Letters

CHINO VALLEY



FIRE DISTRICT

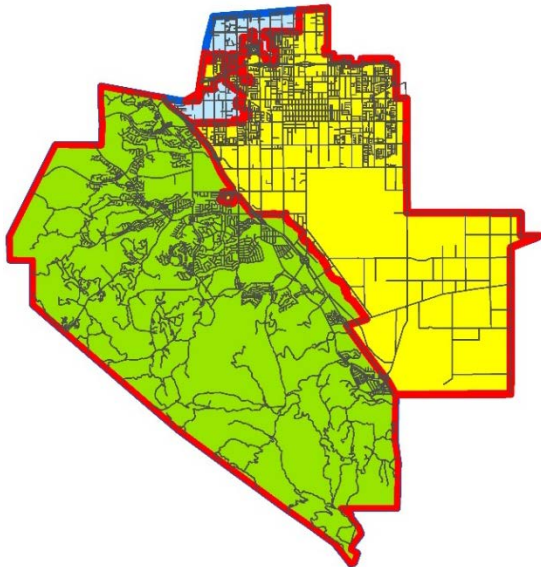
ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2022

CHINO HILLS, CALIFORNIA

A Special Districts Leadership Foundation District of Distinction

**CHINO VALLEY FIRE DISTRICT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2022**



**PREPARED BY THE FINANCE DEPARTMENT
FINANCE DIRECTOR – MARK SHAKER**

14011 City Center Drive, Chino Hills, CA 91709



CHINO VALLEY FIRE DISTRICT

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2022

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**CHINO VALLEY FIRE DISTRICT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2022**

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CHINO VALLEY FIRE DISTRICT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2022

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INTRODUCTORY



SECTION



Chino Valley Fire District

14011 City Center Drive
Chino Hills, CA 91709
(909) 902-5260 Administration
(909) 902-5250 Fax
Chinovalleyfire.org

Board of Directors

Mike Kreeger
President

John DeMonaco
Vice President

Harvey Luth

Sarah Ramos-Evinger
Winn Williams

Fire Chief
Dave Williams

December 6, 2022

Members of The Board of Directors
Chino Valley Fire District

INTRODUCTION

State law requires that every general-purpose government publish within six months of the close of the fiscal year, a complete set of audited financial statements. This Annual Comprehensive Financial Report (“ACFR”) fulfills that requirement for the fiscal year ended June 30, 2022.

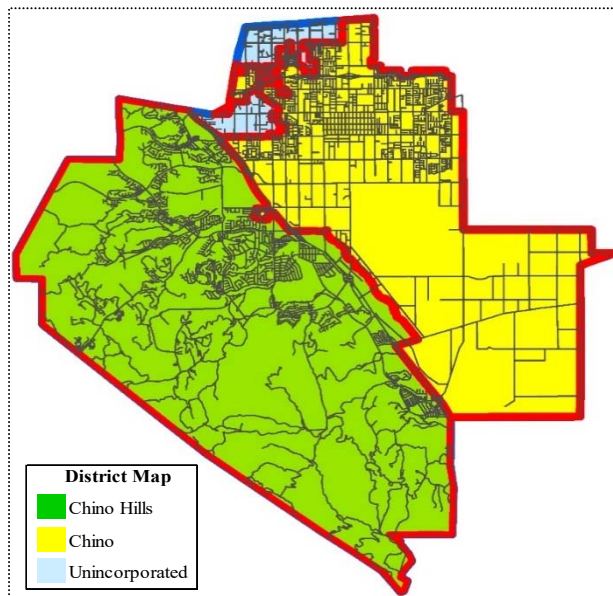
This ACFR was prepared in accordance with guidelines issued by the Governmental Accounting Standards Board. Management assumes full responsibility for the completeness and reliability of the information contained herein, based upon a comprehensive framework of internal control that is established for this purpose. Because the cost of internal control should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Eide Bailly LLP, has issued an unmodified (“clean”) opinion on the Chino Valley Fire District’s financial statements for the year ended June 30, 2022. 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. The MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE DISTRICT

Although fire protection services in the Chino Valley have existed in various forms since the late 1800’s, the Chino Valley Fire District (the “District” or “CVFD”) was formed as a California special district in 1990 through a voter approved initiative, Proposition W, coinciding with the incorporation of the City of Chino Hills. Having recently celebrated its 30-year anniversary, the District provides fire protection and fire prevention services within the Chino Valley, and is governed by a five-member elected Board of Directors.

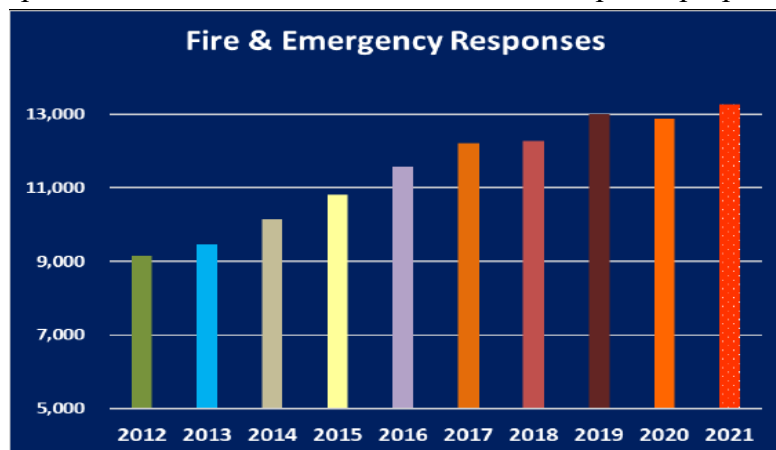


Located in the southwest region of San Bernardino County, the jurisdiction of the District is approximately 80 square miles in size and has an estimated current population of 176,868¹. It is estimated that the District population will be over 200,000 within the next 20 years.

The District is bordered by Los Angeles County to the northwest; Orange County to the southwest; Riverside County to the southeast; the City of Ontario to the northeast and the City of Montclair to the north.

The cities of Chino, Chino Hills, and surrounding unincorporated areas are served by CVFD. District personnel responded to 13,267

emergency incidents in 2021, compared to 12,866 emergency responses in 2020, about a 3% year-over-year increase. CVFD currently operates seven fire stations and various other special purpose facilities, including a state-of-the-art fire training center and tower. The District's long-term master plan projects the operational need for two to three additional fire stations at community build-out. See Major Initiatives below for additional information regarding planned future fire stations and the associated projected fiscal impacts.



FISCAL AND BUDGET MANAGEMENT

The District begins its budget development cycle about six months prior to adoption, and adopts the annual budget before its new fiscal year beginning on July 1. As a single purpose fire authority, CVFD reports all financial activities within its General fund, on the modified accrual basis of accounting. The District's Board of Directors approves total budgeted appropriations and any necessary amendments throughout the year. Formal budgetary integration at the fund level is employed as a management control device to monitor budget-to-actual performance throughout the fiscal year.

The annual budget contemplates revenues and expenditures for one fiscal year. The current impact of long-term items such as pension and other post-employment obligations are incorporated into

¹ Community population statistic does not include the prison populations. City of Chino – 88,184; City of Chino Hills – 82,661; Unincorporated – 6,023. Population estimates are based on information provided by the California Department of Finance.

the annual budget, while the future projected fiscal impacts are incorporated into the District's 10-year long-range financial plan (LRFP), as further described below.

LONG-RANGE FINANCIAL PLANNING

In conjunction with our annual budget development process, the District prepares a LRFP. The District forecasts revenues and expenditures over the 10-year horizon based on a combination of historical averages, current budget and known and anticipated future budgetary impacts. These projections are used for financial, operating and strategic planning purposes.



Over the current 10-year projection period, annual revenues are generally projected to be sufficient to cover expenditures. In certain years, it may be necessary to utilize accumulated fund balance to cover short-term deficits after the opening of new fire stations. The current LRFP assumes Station 68 opening in mid-FY24 and Station 69 being staffed beginning in FY28, as further discussed in Major Initiatives below.

RETIREMENT FUNDING POLICY AND ACCELERATED PENSION FUNDING

The District's Board of Directors has adopted a policy to commit up to one-third (1/3) of excess revenues on an annual basis to reduce District pension liabilities going forward. Earmarked excess revenues will be contributed to either the District's Section 115 Retirement Trust, directly to the California Public Employees Retirement System (CalPERS) on behalf of the District's employees, or in combination



to these two funding vehicles, as determined annually by the Board. Contributions will be made in the following fiscal year after completion of the District's annual audit.

Over time the District anticipates continuing to fund and grow the balance in the Section 115 Retirement Trust, while identifying strategic opportunities to use accumulated funds and one-time revenues to reduce pension liabilities through additional discretionary payments to CalPERS.

SERVICE EXCELLENCE

GFOA Comprehensive AFR Award – Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting Award* to the District for its ACFR for the fiscal year ended June 30, 2021. The FY21 award was the District’s fourth consecutive year of financial reporting award recognition by GFOA.



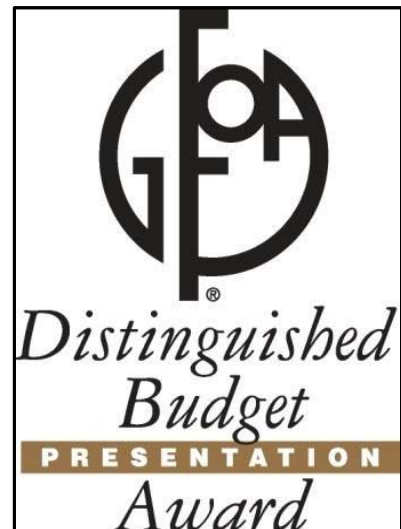
Our ACFR has been judged by an impartial panel to meet the high standards of the program, which includes demonstrating a constructive “spirit of full disclosure” to clearly communicate the District’s financial story and motivate potential users and user groups to read our ACFR.

The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. The GFOA FY21 ACFR Award is presented in this document. This award is valid for a period of one year only. We believe that our FY22 ACFR continues to conform to program requirements and intend to submit it to GFOA to determine eligibility for another award.

GFOA Budget Award – The District also received a *Distinguished Budget Presentation Award* from GFOA for our FY22 Budget document and the award is presented in this document. The FY22 award was the fifth consecutive year of budget award recognition by GFOA.

We would like to extend our sincere appreciation to the Finance department staff for their efforts in securing this national budget award which affirms the District’s ongoing commitment to transparency. The award also reflects the commitment of the District’s Board of Directors and staff to meeting the highest principles of governmental budgeting.

This award is valid for a period of one year only. We believe our FY23 operating budget continues to conform to program requirements and have submitted it to GFOA to determine eligibility for another award.





District of Distinction – We are pleased to report that the District once again earned these prestigious national awards this past year. The District is accredited as a Platinum District of Distinction (DoD) by the Special District Leadership Foundation (SDLF). The SDLF is a 501(c)(3) organization dedicated to providing recognition and certification opportunities to special district officials and employees to enhance service to the public. SDLF is dedicated to excellence in local government.

The Platinum DoD award is SDLF's highest level of recognition for a special district. This award incorporates completion of all SDLF programs, and demonstrates a comprehensive approach toward excellence in district administration and governance.

MAJOR INITIATIVES

Fire Station 68 Construction Project

Historically, the cities of Chino and Chino Hills have been financially responsible for the construction of District fire stations within each city's respective boundaries, and the District is responsible for operating the station thereafter.

The District and the City of Chino Hills have entered into property transfer and development impact fee payment agreement associated with construction of Fire Station 68 in the city of Chino Hills. Terms of the agreement call for the city to provide an unimproved four-acre parcel of land and \$8 million in funding to the District to construct the station near Soquel Canyon Parkway and Pipeline Avenue in Chino Hills. The District has entered into an agreement with an architect for project design and managements services and the project is anticipated to be completed in August 2024.



Pension Obligations

CalPERS reported a -6.1% preliminary loss on investments for the 12-month period ended June 30, 2022. This is compared to an assumed rate of return, or discount rate, of 6.8%. CalPERS' 2021-22 final fiscal year investment performance will be calculated based on audited figures and will be reflected in contribution levels for contracting cities, counties, and special districts in fiscal

year 2024-25. In accordance with CalPERS risk mitigation plan, the 2020-21 return on investment triggered a reduction in the discount rate for future years to 6.8%.

The District is committed to aggressively managing pension obligations so as to not shift the burden of these liabilities to the next generation of taxpayers and staff, and maintains the aforementioned Section 115 Retirement Trust in part for budget stabilization purposes, potentially drawing from the trust to fund pension obligations during years of significant budgetary constraint or fiscal emergency.

ACKNOWLEDGEMENTS

Preparation of this ACFR was made possible through the combined efforts of the District's Finance Department staff, along with the cooperation of the District's auditors, Eide Bailly LLP. A special thank you to the Board of Directors for their direction, support and leadership, and to the cities of Chino and Chino Hills, and the County of San Bernardino for their continuing support of and public safety partnership with the District.

Sincerely,

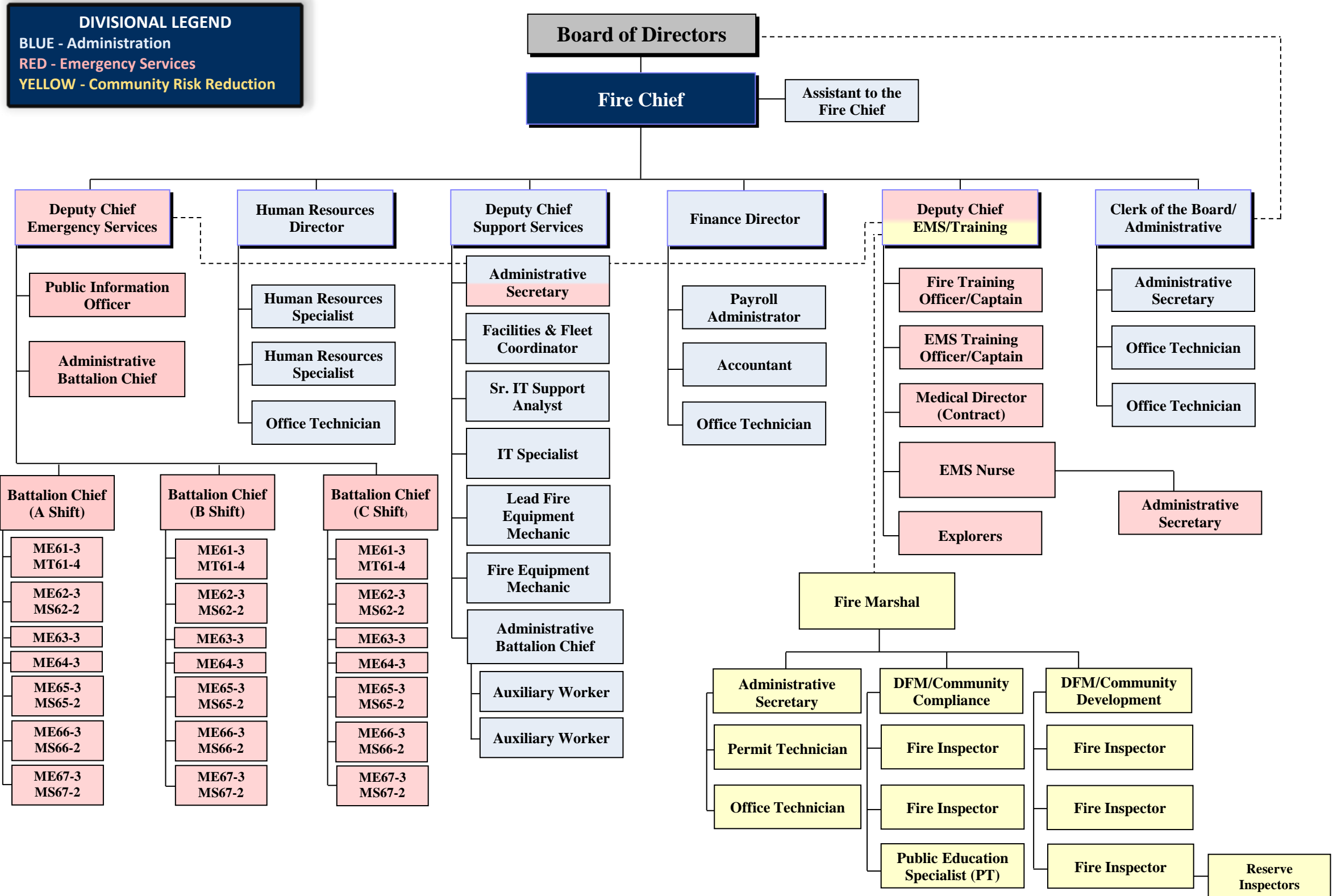


Dave Williams
Fire Chief



Mark Shaker
Finance Director

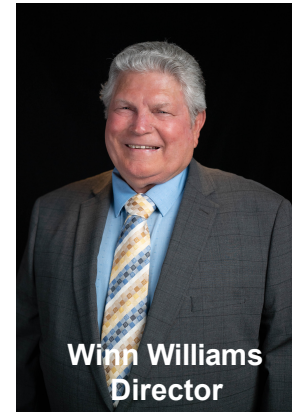
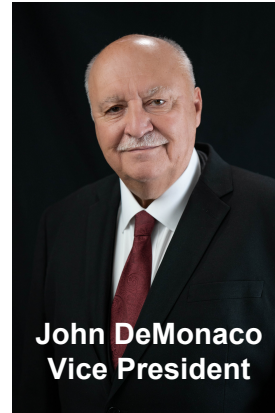
Chino Valley Fire District



Functional reporting as of 5/16/22

CHINO VALLEY FIRE DISTRICT

Board of Directors & District Management



Contact: clerk@chofire.org



Senior Management Staff

Jeremy Ault	Deputy Chief
Nathan Cooke	Deputy Chief
Carlos Skibar	Deputy Chief
Mark Shaker	Finance Director
OPEN	Clerk of the Board
Anthony Arroyo	Human Resources Director

CHINO VALLEY FIRE DISTRICT

Mission, Vision & Values Policy Statement

MISSION

The mission of the Chino Valley Fire District is to provide exceptional service and safeguard the community.

VISION

As an organization, we...

- ...seek excellence in everything we do; with innovative practices, training, and equipment.*
- ...remain transparent; open, honest, and accountable to each other and those we serve.*
- ...appreciate our members; we attract, retain, and develop future leaders.*
- ...value the public trust above all else; we are good stewards of our financial resources.*
- ...endeavor to learn and grow; continuously seeking improvement and embracing change.*

VALUES

- **F**AITHFULNESS

We are fully committed, invested and engaged in the communities we serve.

- **I**NTEGRITY

We lead by example, according to the highest ethical and professional standards.

- **R**ESPECT

We treat each other, and those we serve with compassion, dignity, and value.

- **E**XCELLENCE

We are relentless in our pursuit of the highest possible standard of quality.



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Chino Valley Fire District
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morill

Executive Director/CEO

CHINO VALLEY FIRE DISTRICT

GFOA Budget Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a *Distinguished Budget Presentation Award* to the District for its Annual Budget for the fiscal year beginning July 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Chino Valley Fire District
California**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrell

Executive Director

FINANCIAL



SECTION



Independent Auditor's Report

To the Board of Directors
Chino Valley Fire District
Chino Hills, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the General Fund of the Chino Valley Fire District (District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the District, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2022, on our consideration of the 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 the 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 the District's internal control over financial reporting and compliance.



Rancho Cucamonga, California
December 6, 2022

CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

This portion of the District's ACFR presents Management's discussion and analysis of the Chino Valley Fire District's (hereinafter "District") financial activities for the fiscal year ended June 30, 2022 as well as the budgets for FY22 and FY23. We encourage readers to consider this information in conjunction with the other portions of the District's ACFR, including the financial statements which immediately follow.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's financial statements which follow, consisting of: 1) government-wide financial statements, 2) General Fund financial statements, 3) notes to the financial statements, and 4) required supplementary information.

The notes provide additional information that is essential to a full understanding of the data provided in the financial statements. Readers of the District's financial statements should consider the accompanying notes as an integral part of the financial statements.

Government-wide financial statements. The *government-wide financial statements* are designed to provide the reader with a broad overview of the District's finances, in a manner similar to private-sector businesses.

The *Statement of Net Position* presents information on all of the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between assets/deferred outflows and liabilities/deferred inflows representing *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. The *Statement of Activities* presents information showing how the District's net position 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 result in cash flows in future periods (e.g. compensated absence expense and certain pension-related liabilities).

Fund financial statements. The fund financial statements provide more detailed information about the District's specific sources of funding and spending for particular purposes. Like other governmental agencies, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has the following kind of funds: *Governmental funds* - Used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

As the fire protection and emergency medical services provider, the District maintains one governmental fund: the *General Fund*. A Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balance are presented for the General Fund.

Because the focus of the General Fund is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the General Fund 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 District's near-term financing decisions. Both the General Fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position (condensed)

	Governmental Activities June 30, 2022	Governmental Activities June 30, 2021
Current assets	\$36,418,877	\$35,487,232
Net investment in joint venture	140,262	121,193
Capital assets		
Non-depreciable capital assets	4,766,160	780,438
Depreciable capital assets (net)	14,495,536	15,013,583
Total Assets	\$64,650,327	\$51,402,446
Deferred amounts related to OPEB	\$1,260,264	\$1,347,365
Deferred amounts related to pensions	14,686,891	13,201,590
Deferred outflows of resources	\$15,947,155	\$14,548,955
Current liabilities	\$5,074,702	\$4,435,292
Net OPEB liability	4,007,035	5,593,266
Net pension liability	25,341,789	50,644,738
Other noncurrent liabilities	9,690,838	9,411,041
Total Liabilities	\$44,114,364	\$70,084,337
Deferred amounts related to OPEB	\$1,614,574	\$661,429
Deferred amounts related to pensions	21,721,097	5,553,253
Deferred inflows of resources	\$23,335,671	\$6,214,682
Net investment in capital assets	\$19,261,696	\$15,794,021
Unrestricted	(6,114,249)	(26,141,639)
Total Net Position (Deficit)	\$13,147,447	(\$10,347,618)

Total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by about \$13.2 million at June 30, 2022

Total liabilities and deferred inflows of resources exceeded total assets and deferred outflows of resources by about \$10.3 million at June 30, 2021.

The District's net Other Postemployment Benefits (OPEB) liability amounted to about \$4 million and \$5.6 million at June 30, 2022 and 2021, respectively, while the District's net pension liability at June 30, 2022, amounted to about \$25.3 million, compared to about \$50.6 million at June 30, 2021.

Included in current assets, at June 30, 2022, the District held restricted cash and investments in a Section 115 Trust amounting to approximately \$7.8 million, compared to about \$8.1 million at June 30, 2021. Although assets held in the Section 115 Trust are not considered to have the present service capacity as pension plan assets, these assets will be considered pension plan assets at the time they are transferred out of the Trust and into the pension plan.

See Note 8 for additional information regarding the District's cost sharing employer pension plan and Note 9 regarding OPEB liabilities. Note 10 contains additional information regarding the District's Section 115 Trust.

CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

Statement of Activities (condensed)

	Governmental Activities FYE June 30, 2022	Governmental Activities FYE June 30, 2021
Program revenues:		
Charges for services	\$18,111,524	\$16,065,406
Operating grants and contributions	3,518,883	131,222
Capital grants and contributions	7,960,544	-
General revenues:		
Property taxes	37,073,112	35,001,556
Investment income	(1,587,855)	1,535,796
Total Revenues	\$65,076,208	\$52,733,980
Expenses:		
Public Safety – Fire Protection	\$41,581,143	\$51,802,613
Total Expenses	\$41,581,143	\$51,802,613
Change in Net Position	\$23,495,065	\$931,367
Net Position (Deficit), July 1	(\$10,347,618)	(\$11,278,985)
Net Position (Deficit), June 30	\$13,147,447	(\$10,347,618)

The increase in net position between the fiscal years ended June 30, 2021 and 2022 was just about \$23.5 million, due primarily to property tax growth as well as one-time capital grants and contributions received in fiscal year 2022.

Capital Assets and Noncurrent Liabilities

Capital assets. Non-depreciable capital assets amounted to about \$4.7 million, at June 30, 2022 and \$780 thousand in 2021 due primarily to the acquisition of land from the City of Chino Hills for the construction of a new fire station. Depreciable capital assets, net of depreciation, totaled about \$14.5 million at June 30, 2022, compared to about \$15 million at June 30, 2021. Land, construction in progress, buildings, improvements other than buildings and equipment, comprise the District's capital assets. Capital asset acquisitions totaled about \$5 million, while capital asset retirements were about \$445 thousand and depreciation amounted to roughly \$1.5 million for the fiscal year ending June 30, 2022. The net increase in depreciable capital assets amounted to about \$3.5 million. The majority of asset acquisitions were land and equipment-related. See Note 3 for additional information regarding capital assets and depreciation.

CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

Capital Assets

	Governmental Activities June 30, 2022	Governmental Activities June 30, 2021
Non-Depreciable		
Land	\$4,719,913	\$780,438
Construction in progress	46,247	-
Total non-depreciable capital assets	\$4,766,160	\$780,438
Depreciable		
Buildings	\$10,428,929	\$10,494,325
Improvements other than buildings	857,979	847,428
Equipment	17,048,028	16,389,564
Total depreciable capital assets	\$28,334,936	\$27,731,317
Less: accumulated depreciation	(13,839,400)	(12,717,734)
Total depreciable assets, net of accumulated depreciation	\$14,495,536	\$15,013,583
Total capital assets, net of accumulated depreciation	\$19,261,696	\$15,794,021

Noncurrent liabilities. At June 30, 2022 and 2021, non-current liabilities amounted to approximately \$9.7 million and \$9.4 million, respectively. Compensated absences increased by about \$628 thousand while workers' compensation claims balances decreased by about \$483 thousand as well. The associated amounts due within the next year amounted to roughly \$1.6 million at June 30, 2022, compared to about \$1.75 million at June 30, 2021. See Note 5 for additional information regarding long-term liabilities.

	Governmental Activities June 30, 2022	Governmental Activities June 30, 2021
Compensated absences	\$7,714,249	\$7,085,402
Workers' Compensation claims	3,593,485	4,076,565
Total noncurrent liabilities	\$11,307,734	\$11,161,967
Less: amounts due within the next year	(\$1,616,896)	(\$1,750,926)
Total liabilities due in more than one year	\$9,690,838	\$9,411,041

GENERAL FUND FINANCIAL ANALYSIS

The District maintains one governmental fund, the General Fund. Through the General Fund, the District provides fire protection, emergency medical services, and fire prevention and education within its jurisdictional boundaries.

CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

Balance Sheet (condensed)

	General Fund June 30, 2022	General Fund June 30, 2021
Cash and investments	\$36,418,877	\$26,608,239
Restricted cash and investments	7,817,084	8,127,679
Prepaid items	30,671	45,134
Other assets	981,737	706,180
Total Assets	\$45,248,369	\$35,487,232
Accounts payable and accrued liabilities	\$946,493	\$534,105
Accrued payroll	1,645,507	1,154,690
Other liabilities	1,478,702	1,826,497
Total Liabilities	\$4,070,702	\$3,515,292
Nonspendable	\$35,671	\$70,134
Restricted	7,817,084	8,127,679
Committed	17,799,489	15,074,091
Assigned	5,407,426	740,036
Unassigned	10,117,997	7,960,000
Fund Balance	\$41,177,667	\$31,971,940
Total Liabilities and Fund Balance	\$45,248,369	\$35,487,232

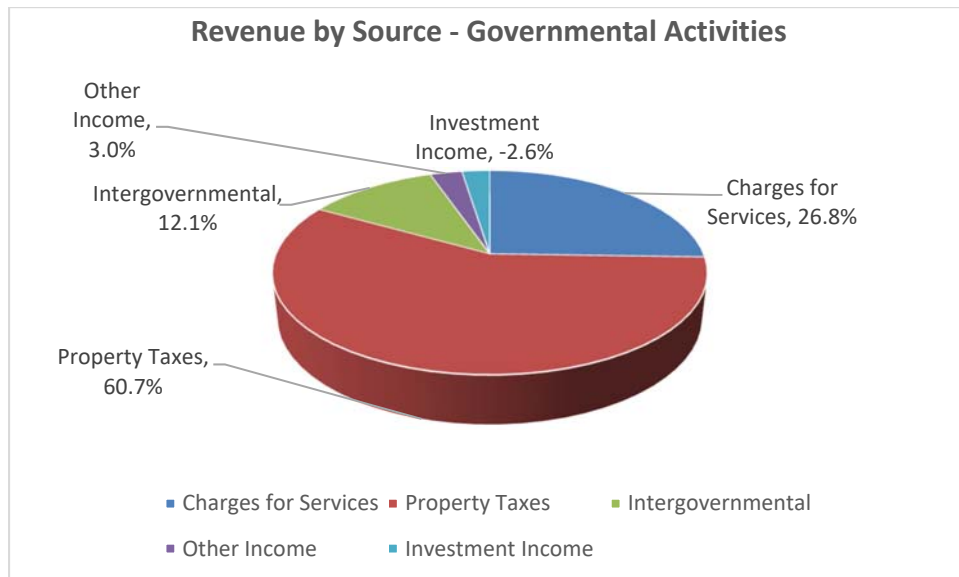
Statement of Revenues, Expenditures, and Changes in Fund Balance (condensed)

	General Fund FYE June 30, 2022	General Fund FYE June 30, 2021
Taxes	\$37,073,112	\$35,001,556
Charges for current services	16,397,007	14,708,454
Intergovernmental	7,411,510	-
Licenses and permits	1,714,517	1,356,952
All Other	(1,480,482)	1,667,018
Total Revenues	\$61,115,664	\$52,733,980
Salaries and benefits	\$44,558,819	\$40,180,445
Services and supplies	6,257,259	5,408,428
Capital Outlay	1,093,859	3,818,977
Total Expenditures	\$51,909,937	\$49,407,850
Net Change in Fund Balance	\$9,205,727	\$3,326,130
Fund Balance, July 1	\$31,971,940	\$28,645,810
Fund Balance, June 30	\$41,177,667	\$31,971,940

CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

Total General Fund revenues for FY22 amounted to approximately \$61.1 million, compared to about \$52.7 million in the prior year, a year-over-year increase of around \$8.4 million, or 15.8%. Tax revenues, which are exclusively comprised of property taxes, increased by about \$2 million, or 5.9% over the prior year. This was due primarily to significant continuing development activity within the District, combined with incremental annual increases in assessed values of existing properties as well as assessed value increases associated with property sales. Charges for current services is comprised of property-tax related revenues associated with the Chino agreement, as well as mutual aid cost recoveries from state and federal sources for responses to reimbursable out-of-area incidents. Charges for current services in FY22 increased by nearly \$1.7 million, or 11.4% over the prior year, due primarily to increases in mutual aid recoveries in FY22 over prior year levels as a result of a significant number of reimbursable mutual aid responses in the current year. Intergovernmental revenues of \$7.4 represent \$3.3 million received in COVID-19 relief funding in the current year as well as \$4 million received from the City of Chino Hills to construct the new fire station 68. The negative balance in other revenues represents unrealized losses in the District's investments in the current year.



Total General Fund expenditures in FY22 amounted to about \$51.9 million compared to about \$49.4 million in the prior year, a net increase of about \$2.5 million, or 5%. Highlights of the year-over-year increase are as follows:

- Salaries and benefits expenditures were roughly \$4.3 million higher in FY22 than in the prior year, an increase of about 10.8%. Most significantly, there is a direct relationship between the mutual aid responses referenced above and the associated labor costs to staff these incidents. The majority of the increase in salary and benefit costs in FY22 is attributable to the substantial increase in mutual aid incidents in FY22.
- Capital outlay amounted to about over \$1 million in FY22, compared to \$3.8 million in FY21. The decrease is primarily due to the acquisition of four (4) fire engines in FY21 totaling nearly \$2.8 million. While the capital replacement plan specified the purchase of two engines in FY21 and two more in FY22, the District's Board of Directors directed staff to consolidate the purchase in FY21 for cost savings and efficiency purposes.

CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

Classifications of General Fund Balance

	Classifications of Fund Balance June 30, 2022	Classification of Fund Balance June 30, 2021
Nonspendable:		
Deposits and Prepaid Items	\$35,671	\$70,134
Restricted:		
Section 115 Trust	\$7,817,084	\$8,127,679
Committed:		
Workers compensation reserve	\$3,593,485	\$4,076,565
Equipment replacement	1,630,291	754,438
Facilities acquisition and maintenance	1,168,056	57,799
Compensated absences	2,545,702	2,338,183
Emergency contingency	8,861,955	7,847,106
Total Committed Fund Balance	\$17,799,489	\$15,074,091
Assigned Fund Balance	\$5,407,426	\$740,036
Unassigned Fund Balance	\$10,117,997	\$7,960,000
Total General Fund Balance	\$41,177,667	\$31,971,940

As of June 30, 2022, the District's General Fund reported an ending fund balance of approximately \$41.1 million, compared to about \$32.0 million at June 30, 2021, an increase of about \$9.2 million over the prior year. The increases in fiscal year 2022 are primarily due to one-time revenues received in 2022. The District received \$3.4 million in COVID-19 relief funding as well as \$4 million from the City of Chino Hills to construct fire station 68. As specified in the District's Fund Balance Reporting Policy, in addition to the various commitments and assignments of fund balance referenced herein, the District's Board of Directors has also specified that the minimum unassigned fund balance shall be equal to three months of General Fund expenditures or, if not sufficient to meet the three-month minimum, the remaining balance of funds not otherwise classified. At June 30, 2022, the amount in unassigned fund balance represented just over two months of General Fund expenditures, based on the FY23 adopted budget. The Board further committed an additional \$1.1 million to the Facilities and acquisition and maintenance fund as a contingency for the fire station 68 project.

The committed portion of fund balance for equipment replacement in FY22 is \$1.6 million. The balance has increased primarily due to upcoming capital outlay requirements.

The assigned portion of fund balance at June 30, 2022, amounted to about \$5.4 million, representing budgetary encumbrances for continuing budget appropriations, one-time budget transfers and funds earmarked per policy for reduction of pension liabilities. The \$4 million received from the City of Chino Hills for the construction of fire station 68 is also included in assigned fund balance.

CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

General Fund Budgetary and Actual Variations

Original to Amended (Final) Budget Comparison (condensed)
Year Ended June 30, 2022

	General Fund Original Budget FYE June 30, 2022	General Fund Amended (Final) Budget FYE June 30, 2022	Variance Between Original and Amended Positive (Negative)
Taxes	\$36,283,011	\$36,443,436	\$160,425
Charges for current services	11,931,147	16,111,144	4,179,997
Intergovernmental	79,500	3,325,209	3,245,709
Other Revenue	1,565,800	1,687,047	121,247
Total Revenue	\$49,859,458	\$57,566,836	\$7,707,378
Salaries and benefits	\$39,930,889	\$45,615,453	\$5,684,564
Services and supplies	6,676,364	6,733,364	57,000
Capital outlay	475,380	1,631,627	1,156,247
Total Operating & Capital Expenditures	\$47,082,633	\$53,980,444	\$6,897,811
Net Change in Fund Balance	\$2,776,825	3,586,392	\$809,567
Fund Balance, July 1	\$31,971,940	\$31,971,940	-
Fund Balance, June 30	\$34,748,765	\$35,558,332	\$809,567

Original to Amended (Final) Budget. For the year ended June 30, 2022, budgetary revenue amendments added about \$7.7 million, while additional budgetary appropriations aggregated to about \$6.9 million, for a net projected favorable change in Fund balance of about \$809 thousand.

Budgetary revenue amendments were as follows:

- Approximately \$160 thousand increase in tax revenues due to favorable trends in property tax growth.
- About \$4.1 million increase in charges for current services due increases in anticipated mutual aid recoveries, which are highly unpredictable from year-to-year, and therefore difficult to accurately budget.

Significant budgetary expenditure amendments were as follows:

- Nearly \$5.7 million in salary and benefit appropriations were added, primarily due to labor cost overages associated with additional mutual aid activity.
- About \$1.2 million in capital outlay was added due to the purchase of 4 ambulances in FY 22.

CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

Budget to Current Year Actuals Summary Comparison (condensed)

	General Fund Amended (Final) Budget FYE June 30, 2022	General Fund Actuals FYE June 30, 2022	Variance Between Budget and Actuals Positive (Negative)
Taxes	\$36,443,436	\$37,073,112	\$629,676
Charges for current services	16,111,144	16,397,007	285,863
Intergovernmental	3,325,209	7,411,510	4,086,301
Other Revenue	1,687,047	234,035	(1,453,012)
Total Revenue	\$57,566,836	\$61,115,664	\$3,548,828
Salaries and benefits	\$45,615,453	\$44,558,819	\$1,056,634
Services and supplies	6,733,364	6,257,259	476,105
Capital outlay	1,631,627	1,093,859	537,768
Total Operating & Capital Expenditures	\$53,980,444	\$51,909,937	\$2,070,507
Net Change in Fund Balance	3,586,392	\$9,205,727	\$5,619,335
Fund Balance, July 1	\$31,971,940	\$31,971,940	-
Fund Balance, June 30	\$35,558,332	\$41,177,667	\$5,619,335

Amended (Final) Budget to Actuals. The net change in fund balance varied favorably from amended budget by about \$5.6 million for the year ended June 30, 2022. Revenues varied favorably from budget by roughly \$3.5 million in aggregate, while expenditures netted to a favorable variance of almost \$2 million.

A summary of major variances between amended budget and actual revenues for the year ended June 30, 2022, is as follows:

- Charges for current services varied favorably from budget by about \$285 thousand due primarily to the receipt of additional mutual aid recoveries which were budgeted conservatively.
- Unrealized investment losses in excess of \$1.6 million for the 115 Trust were unbudgeted, as the District's policy is not to provide for restricted earnings in the operating budget.
- \$4 million received from the City of Chino Hills in FY22 for the construction of station 68. This was an unbudgeted revenue.

Significant expenditures variances between actual results and amended budget are summarized as follows:

Salaries and benefits (1 million favorable budget variance):

- Most significantly, although there has been a decidedly increasing trend toward higher workers compensation illness and injury costs over the last number of years, workers compensation expense varied favorably from budget due to conservative budgeting and favorable trends.

CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

Services and supplies (476 thousand favorable budget variance):

- Notably, services – other, which includes contract and consulting services, varied favorably from amended budget by about \$476 thousand, due primarily to the deferral of certain contractual arrangements and services.

See Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, in Required Supplementary Information for additional details.

Next Year's Budget to Current Year Actuals Summary Comparison (condensed)

	General Fund Original Budget FYE June 30, 2023	General Fund Actuals FYE June 30, 2022	Variance Between FY23 Budget and FY22 Actuals Positive (Negative)
Taxes	\$38,242,619	\$37,073,112	\$1,169,507
Charges for current services	12,288,511	16,397,007	(\$4,108,493)
Intergovernmental	-	7,411,510	(7,411,510)
Other Revenue	2,642,180	234,035	2,408,145
Total revenue	\$53,173,310	\$61,115,664	(\$2,874,522)
Salaries and benefits	\$44,332,516	\$44,558,819	\$226,303
Services and supplies	7,622,839	6,257,259	(1,365,580)
Capital outlay	1,216,375	1,093,859	(\$122,516)
Total operating & capital expenditures	\$53,171,760	\$51,909,937	(\$1,261,823)
Net Change in Fund Balance	\$1,580	\$9,205,727	(\$9,204,147)
Fund Balance, July 1	\$41,177,667	\$31,971,940	\$9,205,727
Fund Balance, June 30	\$41,179,247	\$41,177,667	\$1,580

Economic Factors and Next Year's Budgets and Rates

- The FY23 Original budget projects revenues of nearly \$53.2 million against expenditures of about \$53.2 million, for a \$1.5 thousand net increase in General Fund balance.
- Local property values are anticipated to remain relatively stable within the District's service area. Additionally, new construction is on the rise. Property tax revenues are conservatively budgeted to increase about 3.15% over FY22, or about \$1.1 million.
- Charges for current services are budgeted to decrease by about \$4.1 million over FY22 actuals, which includes mutual aid revenues. Mutual aid recoveries are projected to decrease in FY23 due to the assumption of a significantly lower number of out-of-area incidents in the next year.

CHINO VALLEY FIRE DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

- Other revenues are budgeted for a net increase of about \$2.4 million next fiscal year. Included in other revenues, interest losses associated with the 115 Trust amounted to nearly \$1.6 million in FY22. Since Trust assets are restricted in nature, the District does not provide for restricted revenues in the operating budget.
- Salaries and benefits expenditures are budgeted substantially flat, projected to decrease by about \$226 thousand over FY22, or less than 1%. This is due primarily to the assumed reduction in mutual aid activities identified above, which has a direct bearing on labor costs based for what are typically large-scale emergency events of extended duration.
- Services and supplies are projected to increase over FY22 levels by \$1.3 million, or 21.8%. Services – other is budgeted to increase about \$200 thousand over FY22 actuals, primarily in anticipation of executing contracts and engaging with consultants in a post-pandemic setting. Other costs are projected to increase due to rising fuel costs and inflationary pressures.
- Capital outlay in FY23 is projected to increase about \$123 thousand over FY22 levels due primarily to costs associated with the construction of station 68.
- Total budgeted expenditures for FY23 have been thoroughly vetted through a budget development cycle spanning some six months.
- The District also projects and forecasts long-range revenues and expenditures over a 10-year horizon. These projections are used for budgeting, operating and strategic planning purposes. Revenues are generally projected to be sufficient to meet forecast expenses over the next 10 years.
- These and other factors were considered in the preparation of the District's Original budget for FY23.

Requests for Information

This financial report is designed to provide a general overview of the financial position of the Chino Valley Fire District for all those with an interest in the government's finance, and should be reviewed in conjunction with the District's financial statements. Questions concerning any of the information provided herein or requests for additional financial information should be addressed to the Chino Valley Fire District, Attn.: Finance Director, 14011 City Center Drive, Chino Hills, California 91709, or via email at: financedirector@chofire.org. Other relevant information may also be accessed on the District's website at www.chinovalleyfire.org.

Chino Valley Fire District
Statement of Net Position
June 30, 2022

	Governmental Activities
Assets	
Cash and investments	\$ 36,418,877
Restricted cash and investments	7,817,084
Accounts receivable	964,216
Note receivable	12,521
Deposits with other agencies	5,000
Prepaid items	30,671
Net investment in joint venture	140,262
Capital assets	
Non-depreciable capital assets	4,766,160
Depreciable capital assets, net	14,495,536
Total Assets	<u>64,650,327</u>
Deferred Outflows of Resources	
Deferred amounts related to OPEB	1,260,264
Deferred amounts related to pensions	<u>14,686,891</u>
Total Deferred Outflows Of Resources	<u>15,947,155</u>
Liabilities	
Accounts payable	946,493
Accrued payroll	1,645,507
Unearned revenue	865,806
Noncurrent liabilities	
Due within one year	1,616,896
Due in more than one year	9,690,838
Net OPEB liability	4,007,035
Net pension liability	<u>25,341,789</u>
Total Liabilities	<u>44,114,364</u>
Deferred Inflows of Resources	
Deferred amounts related to OPEB	1,614,574
Deferred amounts related to pensions	<u>21,721,097</u>
Total Deferred Inflows of Resources	<u>23,335,671</u>
Net Position	
Investment in capital assets	19,261,696
Unrestricted	<u>(6,114,249)</u>
Total Net Position/(Deficit)	<u>\$ 13,147,447</u>

See Notes to Financial Statements

Chino Valley Fire District
Statement of Activities
Year Ended June 30, 2022

		Program Revenues			(Expenses)
	Expenses	Charges for	Operating	Capital	Revenues
		Services	Grants and	Grants and	and change in
			Contributions	Contributions	Net Position
Governmental Activities					
Public Safety- Fire Protection	\$ 41,581,143	\$ 18,111,524	\$ 3,518,883	\$ 7,960,544	\$ (11,990,192)
	General Revenues				
	Taxes				
	Property taxes				37,073,112
	Investment income (loss)				(1,587,855)
	Total General Revenues				35,485,257
	Change in Net Position				23,495,065
	Net Position/(Deficit), Beginning of Year				(10,347,618)
	Net Position/(Deficit), End of Year				\$ 13,147,447

Chino Valley Fire District
Balance Sheet
June 30, 2022

	<u>General Fund</u>
Assets	
Cash and investments	\$ 36,418,877
Restricted cash and investments	7,817,084
Accounts receivable	964,216
Note receivable	12,521
Deposits with other agencies	5,000
Prepaid items	<u>30,671</u>
Total Assets	<u><u>\$ 45,248,369</u></u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable and accrued liabilities	\$ 946,493
Accrued payroll	1,645,507
Unearned revenue	865,806
Current claims	<u>612,896</u>
Total Liabilities	<u>4,070,702</u>
Fund Balance	
Nonspendable	35,671
Restricted	7,817,084
Committed	17,799,489
Assigned	5,407,426
Unassigned	<u>10,117,997</u>
Total Fund Balance	<u>41,177,667</u>
Total Liabilities and Fund Balance	<u><u>\$ 45,248,369</u></u>

Chino Valley Fire District

Reconciliation of the Balance Sheet of the General Fund to the Statement of Net Position June 30, 2022

Fund Balance of the General Fund	\$ 41,177,667
Amounts reported for governmental activities in the Statement of Net Position is different because:	
Capital assets, net of depreciation, are not current financial resources and are not included in the governmental funds.	19,261,696
Net investment in joint venture is not a current financial resource and is not included in the governmental funds	140,262
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Compensated Absences	(7,714,249)
Workers' Compensation Claims	(2,980,589)
Net Pension Liability	(25,341,789)
Net OPEB Liability	(4,007,035)
Deferred outflows of resources related to pensions	14,686,891
Deferred outflows of resources related to OPEB	1,260,264
Deferred inflows of resources related to pensions	(21,721,097)
Deferred inflows of resources related to OPEB	<u>(1,614,574)</u>
Net Position of Governmental Activities	<u>\$ 13,147,447</u>

Chino Valley Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2022

	<u>General Fund</u>
Revenues	
Taxes	\$ 37,073,112
Licenses and permits	1,714,517
Intergovernmental	7,411,510
Charges for current services	16,397,007
Investment income	55,297
Unrealized gain/(loss)	(1,643,152)
Other	<u>107,373</u>
Total Revenues	<u>61,115,664</u>
Expenditures	
Current	
Salaries and benefits	44,558,819
Services and supplies	6,257,259
Capital outlay	<u>1,093,859</u>
Total Expenditures	<u>51,909,937</u>
Net Change in Fund Balance	9,205,727
Fund Balance, Beginning of Year	<u>31,971,940</u>
Fund Balance, End of Year	<u><u>\$ 41,177,667</u></u>

Chino Valley Fire District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the General Fund to the Statement of Activities Year Ended June 30, 2022

Net Change in Fund Balance - General Fund	\$ 9,205,727
Amounts reported for governmental activities in the Statement of Activities differs from the amounts reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense or are allocated to the public safety functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:	
Cost of purchased assets capitalized	1,093,859
Depreciation expense	(1,490,212)
The District's investment in the joint venture is not recorded in the governmental funds because there is no flow of current financial resources. The increase or decrease is recognized in the Statement of Activities as an economic resource along with the related asset in the Statement of Net Position.	19,069
Contributions of capital assets are not recorded in the governmental funds because there is no flow of current financial resources. The contribution is recognized in the Statement of Activities as an economic resource along with the related assets in the Statement of Net Position.	3,941,475
Governmental funds only report proceeds received from asset disposals. The Statement of Activities reports a gain or loss on disposal based on the proceeds received less the net book value at the time of disposal.	(77,447)
Compensated absences 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. This amount represents the net change in the compensated absences liability.	(628,847)
Worker's compensation claims do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. This amount represents the net change in the workers' compensation liability.	265,050
Governmental funds report OPEB contributions as expenditures. However, in the Statement of Activities, OPEB expense is measured as the change in net OPEB liability and the amortization of deferred outflows and inflows related to OPEB. This amount represent the net change in OPEB related amounts.	545,985
Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, pension expense is measured as the change in net pension liability and the amortization of deferred outflows and inflows related to pensions. This amount represents the net change in pension related amounts.	<u>10,620,406</u>
Change in Net Position of Governmental Activities	<u>\$ 23,495,065</u>

See Notes to Financial Statements

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Chino Valley Fire District (District) conform to accounting principles generally accepted in the United States of America as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for governmental accounting and financial reporting principles. The following is a summary of the significant policies.

A. Description of the Reporting Entity

The District was formed in 1932 by the County of San Bernardino to provide fire protection services to the unincorporated areas of the Chino Valley area. The District was consolidated with the Chino Valley Fire Department in 1972 and became self-governing in November 1990. The District is now governed by a five-member Board of Directors elected by the citizens of the District. No other governmental units are a part of the reporting entity.

The District serves the City of Chino, the City of Chino Hills and unincorporated areas of San Bernardino County within its boundaries.

B. Accounting and Reporting Policies

The District conforms to the pronouncements of the GASB, which are the primary authoritative statements of accounting principles generally accepted in the United States of America applicable to state and local governments.

C. New Accounting Pronouncements

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases; enhancing the comparability of financial statements between governments; and also enhancing the relevance, reliability (representational faithfulness), and consistency of information about the leasing activities of governments. This Statement is effective for reporting periods beginning after June 15, 2021. This Statement did not have a material impact on the District's financial statements.

GASB Statement No. 89 – In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. The requirements of this statement are effective for reporting periods beginning after December 15, 2020. This Statement did not have a material impact on the District's financial statements.

GASB Statement No. 91 – In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by users, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this statement are effective for reporting periods beginning or after December 15, 2021. This Statement did not have a material impact on the District's financial statements.

Chino Valley Fire District

Notes to Financial Statements

June 30, 2022

GASB Statement No. 92 – In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practices issues that have been identified during implementation and application of certain GASB Statements. The Statement is effective for reporting periods beginning after June 15, 2021. This Statement did not have a material impact on the District's financial statements.

GASB Statement No. 93 – In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address the accounting and financial reporting implications that result from the replacement of an IBOR. The Statement is effective for reporting periods beginning after June 15, 2021. This Statement did not have a material impact on the District's financial statements.

GASB Statement No. 97 – In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statement No. 14 and No. 84 and A Supersession of GASB Statement No. 32*. The objective of this Statement is (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The Statement is effective for reporting periods beginning after June 15, 2021. This Statement did not have a material impact on the District's financial statements.

Effective in Future Years

The District is currently evaluating the potential impact of the following issued, but not yet effective, accounting standards.

GASB Statement No. 94 – In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The Statement is effective for reporting periods beginning after June 15, 2022. The District has not determined the effect of this Statement.

GASB Statement No. 96 – In May 2020, the GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. The objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The Statement is effective for reporting periods beginning after June 15, 2022.

Chino Valley Fire District

Notes to Financial Statements

June 30, 2022

GASB Statement No. 99 – In April 2022, the GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements of this Statement related to extension of the use of the London Interbank Offered Rate (LIBOR), accounting for Supplemental Nutrition Assistance Program (SNAP) distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement No. 34, as amended, and terminology updates related to Statements No. 53 and No. 63 are effective upon issuance. The requirements of this Statement related to leases, Public-Private and Public-Public Partnerships (PPPs), and Subscription-Based Information Technology Arrangements (SBITAs) are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements of this Statement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement No. 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The District has not determined the effect on the financial statements.

GASB Statement No. 100 – In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections—An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The District has not determined the effect on the financial statements.

GASB Statement No. 101 – In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The District has not determined the effect on the financial statements.

D. Description of Fund

The accounts of the District are organized in a fund, which is considered a separate accounting entity. The operations of the fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The following type of fund is used:

Governmental Fund Type

General Fund – The District provides only fire protection services. All resources are accounted for in this fund.

Chino Valley Fire District

Notes to Financial Statements

June 30, 2022

E. Basis of Accounting/Measurement Focus

Government – Wide Financial Statements

The District's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present the Governmental Activities for the District.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources, including capital assets as well as long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Regardless of the timing of the related cash flows, direct expenses are those that are clearly identifiable with a specific function; the District's only function is fire protection. The types of transactions reported as program revenues for the District are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Charges for services include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Operating grants and contributions include revenues restricted to meeting the requirements of a particular operating function and may include state shared revenues and grants. Capital grants and contributions include revenues restricted to meeting the requirements of a particular capital function and may include grants or other contributions. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Governmental Fund Financial Statements

Governmental fund financial statements include a Balance Sheet and Statement of Revenue, Expenditures, and Changes in Fund Balance for the General Fund. An accompanying schedule is presented to reconcile and explain the differences in fund balance as presented in these statements to the net position presented in the Government-Wide Financial Statements.

All governmental funds are accounted for on a spending or *current financial resources* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balance presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance. Revenues are recognized in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current period. "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Accrued revenues include property taxes received within 60 days after year-end and earnings on investments. Grant funds earned but not received are recorded as a receivable, and grant funds received before the revenue recognition criteria have been met are reported as unearned revenues. Expenditures are recorded when the fund liability is incurred, if measurable, except for unmatured interest on long-term debt, which is recognized when due. Capital asset acquisitions under capital leases are reported as other financing sources.

F. Claims and Judgments

The District records a liability for claims, judgments, and litigation when it is probable that a liability has been incurred at year-end and the probable amount of loss (net of any insurance coverage) can be reasonably estimated.

G. Capital Assets

Capital assets, which include land, buildings, improvements, and equipment, are reported in the Governmental Activities column of the Government-Wide Financial Statements. Capital assets are defined by the District as all land, buildings, vehicles, equipment, and improvements, with an initial individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation or annexation.

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. Depreciation is recorded in the Government-Wide Financial Statements on a straight-line basis over the useful life of the assets as follows:

Buildings	30 years
Improvements other than buildings	30 years
Equipment	5 to 15 years

H. Budgetary Practice

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The annual budget is adopted by the Board of Directors after the holding of a hearing and provides for the general operation of the District. The operating budget includes proposed expenditures and the means of financing them.
2. The Board of Directors approves total budgeted appropriations and any amendments to appropriations throughout the year. This appropriated budget covers District expenditures in the General Fund. Budget figures used in the accompanying financial statements present both original and final budget.
3. Formal budgetary integration at the fund level is employed as a management control device during the year.
4. The annual budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP).

I. Deferred Compensation Plans

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code, Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The District has also established an Internal Revenue Code Section 401(a) Plan for the benefit of eligible employees. The plan is substantially similar to the 457 Plan except that the 401(a) Plan accepts only employer paid deferred compensation contributions.

Chino Valley Fire District

Notes to Financial Statements

June 30, 2022

The District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code 457 Deferred Compensation Plans*. Management believes that the District has no fiduciary role under the plans, and plan funds are not available to the District's general creditors. Accordingly, the District has not reported plan assets in the accompanying financial statements.

J. Cash and Investments

The District categorized the fair value measurements for its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure fair value: Level 1 inputs are quoted prices in active markets of identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Investments are included within the financial statement classifications of "Cash and investments" and "Restricted cash and investments" and are stated at fair value, the price the District would receive to sell an asset or pay to transfer a liability.

K. Restricted Cash and Investments

The District has created a Section 115 Trust (Trust). All assets in the Trust are irrevocably dedicated to funding obligations of the District's pension beneficiaries, other post-employment beneficiaries or costs of administering the Trust. The funds are not considered plan assets of either the pension plan or OPEB plan and are therefore considered restricted assets of the District.

L. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

M. Use of Restricted Resources

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's participation in the California Public Employees Retirement System (CalPERS) plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

P. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources until then. The District reports deferred outflows related to pensions and OPEB.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources until that time. The District reports deferred inflows related to pensions and OPEB.

Q. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on July 1 and are payable in two installments on December 10 and April 10. The County of San Bernardino bills and collects the property taxes and distributes them to the District in installments during the year. District property tax revenues are recognized when levied to the extent that they result in current receivables.

R. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of the prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

S. Classifications of Fund Balance

In the fund financial statements, the District's fund balance is classified into five components as follows:

- *Nonspendable* – resources that are not in spendable form or required to be maintained intact.
- *Restricted* – resources that are restricted to specific purpose; these restrictions are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.
- *Committed* – resources are constrained to specific purposes by a resolution of the District Board. The constraint remains binding unless removed in the same formal manner by the District Board. Board action to commit fund balance must occur within the fiscal reporting period while the amount committed may be determined subsequently.
- *Assigned* – amounts that are constrained by the District's intent to be used for specific purposes but are neither restricted nor committed. The Board has delegated the authority to assign amounts, for specific purposes to the Fire Chief or the Fire Chief's designee.
- *Unassigned* – the residual classification of the General Fund.

Note 2 - Cash and Investments

Cash and investments as of June 30, 2022, are classified in the accompanying financial statements as follows:

Cash and investments	\$ 36,418,877
Restricted cash and investments	7,817,084
Total Cash and Investments	<u>\$ 44,235,961</u>

Cash and investments as of June 30, 2022, consist of the following:

Petty Cash	\$ 1,500
Cash Demand Deposits	<u>5,553,320</u>
Total Cash	<u>5,554,820</u>
Certificates of Deposit	1,244,135
Federal Agency Obligations	997,445
Treasury Notes	487,500
Overnight Repurchase Agreements Sweep Account	637,584
JPA Beneficial Interest Shares - CalTRUST	1,129,690
Pooled Investments - Local Agency Investment Fund (LAIF)	<u>26,367,703</u>
Total Investments	<u>30,864,057</u>
Section 115 Trust	
Mutual Funds - Equity	4,229,231
Mutual Funds - Corporate Bonds	2,400,578
Money Market Mutual Fund	795,933
Exchange-Traded Fund - Bond	<u>391,342</u>
Total Restricted Cash and Investments	<u>7,817,084</u>
Total Cash and Investments	<u>\$ 44,235,961</u>

Chino Valley Fire District

Notes to Financial Statements

June 30, 2022

Investments Authorized by California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code and the District's policy, where more restrictive. The table also identifies certain provisions of the California Government Code that address interest rate risk and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Money Market Mutual Funds	N/A	15%	10%
Local Agency Investment Fund (LAIF)	N/A	None	\$75 million
State of California Treasury Obligations	2 years	25%	None
Bankers Acceptances	180 days	30%	None
Commercial Paper	270 days	25%	10%
Certificates of Deposit	2 years	30%	None
Repurchase Agreements	90 days	25%	None
Time Deposits	2 years	25%	None
Beneficial Interest Shares	N/A	15%	None
JPA Beneficial Interest Shares - CalTRUST	N/A	None	None
Medium Term Corporate Notes	5 years	30%	15%

Investments Authorized by the District Section 115 Trust

Investments of the Trust are governed by the provisions of the Chino Valley Fire District Section 115 Trust Agreement, rather than the general provisions of the California Government Code or the District's investment policy. The table below identifies investments authorized by the Investment Policy of the Trust:

Authorized Investment Type	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Domestic Equities	5%	40%
International Equities	5%	40%
Fixed Income	None	5%
Private Equity	20%	None
Real Estate	20%	None
Inflation Hedge	20%	None
Portfolio Risk Hedging	None	None
Money Market Mutual Funds	15%	None

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Chino Valley Fire District
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Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investment by maturity:

Investment Type	Total Amount	12 Months or Less	Greater than 1 year
Certificates of Deposit	\$ 1,244,135	\$ -	\$ 1,244,135
Federal Agency Obligations	997,445	-	997,445
Treasury Notes	487,500	-	487,500
Overnight Repurchase Agreements Sweep Account	637,584	637,584	-
JPA Beneficial Interest Shares - CalTRUST	1,129,690	1,129,690	-
Pooled Investments - Local Agency Investment Fund (LAIF)	26,367,703	26,367,703	-
Section 115 Trust			
Mutual Funds - Equity	4,229,231	4,229,231	-
Mutual Funds - Corporate Bonds	2,400,578	2,400,578	-
Money Market Mutual Fund	795,933	795,933	-
Exchange-Traded Fund - Bond	391,342	391,342	-
Total Investments	<u>\$ 38,681,141</u>	<u>\$ 35,952,061</u>	<u>\$ 2,729,080</u>

Fair Value Classifications

Fair value measurements are categorized based on the valuation inputs used to measure fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs such as observable information for similar items in active or inactive markets; Level 3 inputs are significant unobservable inputs. Investments categorized as Level 1 and Level 2, are valued using the market approach using quoted market prices.

Investments' fair value measurements are as follows as of June 30, 2022:

Investment Type	Fair Value	Level 1	Level 2
Certificates of Deposit	\$ 1,244,135	\$ -	\$ 1,244,135
Federal Agency Obligations	997,445	-	997,445
Treasury Notes	487,500	-	487,500
Overnight Repurchase Agreements Sweep Account	637,584	-	637,584
Section 115 Trust			
Mutual Funds - Equity	4,229,231	4,229,231	-
Mutual Funds - Corporate Bonds	2,400,578	2,400,578	-
Money Market Mutual Fund	795,933	795,933	-
Exchange-Traded Fund - Bond	391,342	391,342	-
Total Leveled Investments	<u>\$ 11,183,748</u>	<u>\$ 7,817,084</u>	<u>\$ 3,366,664</u>

Investments measured using uncategorized inputs:

Pooled Investments - Local Agency Investment Fund (LAIF)	\$ 26,367,703
JPA Beneficial Interest Shares - CalTRUST	<u>1,129,690</u>
Total Investment Portfolio	<u>\$ 38,681,141</u>

Chino Valley Fire District

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Deposits to and withdrawals from LAIF are made on the basis of \$1 and not fair value and therefore the inputs used to determine fair value are uncategorized, not defined as Level 1, Level 2, or Level 3 inputs. Investments in CalTrust are valued on the basis of net asset value (NAV) and as such the inputs are uncategorized in the fair value hierarchy.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF and CalTRUST do not have ratings provided by a nationally recognized statistical rating organization. The amounts invested in the Overnight Repurchase Agreement Sweep account are collateralized by a pool comprised of direct obligations of the United States, Federal Agency or Government Sponsored Enterprises pursuant to the Master Repurchase Agreement. However, the pool is unrated. Presented below is the minimum rating required (where applicable) by the California Government Code or the District's investment policy, where more restrictive, and the actual Standard and Poor's rating as of year-end for each investment type.

<u>Investment Type</u>	<u>Total Amount</u>	<u>Minimum Legal</u>	<u>Not Rated</u>
Certificates of Deposit	\$ 1,244,135	N/A	\$ 1,244,135
Federal Agency Obligations	997,445	N/A	997,445
Treasury Notes	487,500	N/A	487,500
Overnight Repurchase Agreements Sweep Account	637,584	N/A	637,584
JPA Beneficial Interest Shares - CalTRUST	1,129,690	N/A	1,129,690
Pooled Investments - Local Agency Investment Fund (LAIF)	26,367,703	N/A	26,367,703
Section 115 Trust			
Mutual Funds - Equity	4,229,231	N/A	4,229,231
Mutual Funds - Corporate Bonds	2,400,578	N/A	2,400,578
Money Market Mutual Fund	795,933	N/A	795,933
Exchange-Traded Fund - Bond	391,342	N/A	391,342
Total Investments	<u>\$ 38,681,141</u>		<u>\$ 38,681,141</u>

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits.

As of June 30, 2022, \$1,687,279 of the District's deposits with financial institutions was held in excess of FDIC limits in accounts collateralized by the pledging institution as described above.

Chino Valley Fire District

Notes to Financial Statements

June 30, 2022

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF and CalTRUST). Pursuant to the Master Repurchase Agreement, the amounts in the Overnight Repurchase Agreement Sweep Account are collateralized at 102 percent with the collateral held by the financial institution's custodian but not in the District's name.

Securities purchased by the District are held by a third-party bank trust department, acting as agent for the District under the terms of a custody agreement executed by the bank and the District. All securities are purchased and delivered using standard delivery-versus-payment procedures through the District's safekeeping agent. No outside broker/dealer or advisor may have access to District funds, accounts or investments.

Investment in Investment Pools

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is not registered with the Securities and Exchange Commission. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

In addition, the District is a voluntary participant in CalTRUST, an investment pool administered by the California State Association of Counties (CSAC) Finance Corporation. CalTRUST was established under the provisions of the California Joint Exercise of Powers Act in accordance with California Government Code. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's fair value per share provided by CalTRUST applied to the number of shares held by the District. The balance available for withdrawal is based on the accounting records maintained for CalTRUST by U.S. Bank, N.A.

Note 3 - Capital Assets and Depreciation

The following table presents the capital assets activity for the year ended June 30, 2022:

	Balance Beginning of Year	Increases	Decreases	Balance End of Year
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 780,438	\$ 3,941,475	\$ 2,000	\$ 4,719,913
Construction in progress	-	46,247	-	46,247
Total Capital Assets Not Being Depreciated	780,438	3,987,722	2,000	4,766,160
Capital Assets, Being Depreciated				
Buildings	10,494,325	19,398	84,794	10,428,929
Improvements other than buildings	847,428	67,271	56,720	857,979
Equipment	16,389,564	960,943	302,479	17,048,028
Total Capital Assets Being Depreciated	27,731,317	1,047,612	443,993	28,334,936
Less Accumulated Depreciation For				
Buildings	3,142,752	342,718	39,562	3,445,908
Improvements other than buildings	429,729	28,110	26,505	431,334
Equipment	9,145,253	1,119,384	302,479	9,962,158
Total Accumulated Depreciation	12,717,734	1,490,212	368,546	13,839,400
Total Capital Assets, Being Depreciated, Net	15,013,583	(442,600)	75,447	14,495,536
Governmental Activities Capital Assets, Net	\$ 15,794,021	\$ 3,545,122	\$ 77,447	\$ 19,261,696

Depreciation expense in the amount of \$1,490,212 was charged to the public safety function on the Statement of Activities for the year ended June 30, 2022.

Note 4 - Risk Management

Special District Risk Management Authority (SDRMA)

The District is a member of the Special District Risk Management Authority (SDRMA), an intergovernmental risk sharing joint powers authority, created pursuant to California Government Sections 6500 et seq and established in 1986. The Authority provides property, liability and worker's compensation coverage protection and risk management services statewide exclusively for California special districts, joint power authorities and other public agencies. The District has various policies of coverage with SDRMA.

Workers' Compensation Coverage and Employer's Liability

The District is self-insured up to the first \$250,000 per claim and is protected up to \$5 million per occurrence for Workers' Compensation and \$5 million per occurrence for Employer Liability, after the initial self-retention. Annual contributed premiums are to be paid annually based on estimated wages and subject to adjustment at the end of each year.

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Claims expenses and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. As of June 30, 2022, the total liability of \$3,593,485 consists of open claims of \$3,192,223 and estimated incurred but not reported (IBNR) claims of \$401,262. This liability is the District's best estimate based on available information provided by the third-party claims administrator and analysis of prior claims history. Changes in the reported liability at June 30, 2022, resulted from the following:

Year	Liability Beginning of Year	Current Year Claims and Changes in Estimates	Claims and Payments	Liability End of Year
2021	\$ 2,735,308	\$ 2,600,236	\$ (1,258,979)	\$ 4,076,565
2022	4,076,565	474,570	(957,650)	3,593,485

General Liability

The District is protected for General Liability, Public Officials' and Employees' Errors and Omission and Employment Practices Liability up to \$5 million per occurrence with a combined single limit of \$5 million and deductibles of \$500 per occurrence. The District does not have a self-insured retention level for its general and vehicle liability coverage; accordingly, no liability has been recorded. The Auto Liability policy has a single limit of \$5 million; with a deductible of \$1,000.

Property Loss

The District is covered per occurrence up to and a combined total of \$1 Billion, subject to a \$1,000 deductible per occurrence.

Settlements have not exceeded coverages in each of the past three years.

Note 5 - Long-Term Liabilities

	Balance Beginning of Year	Additions	Deletions	Balance End of Year	Amount Due In 2022-23
Compensated absences	\$ 7,085,402	\$ 1,662,300	\$ 1,033,453	\$ 7,714,249	\$ 1,004,000
Workers' compensation claims	4,076,565	474,570	957,650	3,593,485	612,896
	<u>\$ 11,161,967</u>	<u>\$ 2,136,870</u>	<u>\$ 1,991,103</u>	11,307,734	<u>\$ 1,616,896</u>
Less amount due in 2022-23				<u>(1,616,896)</u>	
Total amount due in more than one year				<u>\$ 9,690,838</u>	

Compensated Absences

Accumulated vacation/sick leave benefits payable in future years when used by the District employees amounted to \$7,714,249 (\$2,431,379 vacation, \$5,254,997 sick leave/holiday time and \$27,873 comp) at June 30, 2022. Benefits will be recorded as an expenditure in the governmental funds when the related balance becomes due. Based on historical analysis, management estimates \$1,004,000 as the amount due during fiscal year 2022-23.

Note 6 - Classifications of Net Position and Fund Balance

In the Government-Wide financial statements net position is classified in the following categories:

Investment in Capital Assets

Investment in capital assets of \$19,261,696, represents the value of capital assets net of accumulated depreciation as of June 30, 2022.

Unrestricted Net Position/(Deficit) and Fund Balance

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balance are available, the District's policy is to first apply restricted fund balance. When expenditures are incurred for purposes for which committed, assigned or unassigned fund balances are available, the District's policy is to first apply committed fund balance, then assigned fund balance, and finally unassigned fund balance.

The District's fund balances at June 30, 2022, are presented below:

Fund Balance	
Nonspendable	
Deposits with other agencies	\$ 5,000
Prepaid items	30,671
Total Nonspendable	<u>35,671</u>
Restricted:	
Section 115 Trust	<u>7,817,084</u>
Committed	
Workers compensation	3,593,485
Equipment replacement	1,630,291
Facilities acquisition and maintenance	1,168,056
Compensated absences	2,545,702
Emergency contingency	8,861,955
Total Committed	<u>17,799,489</u>
Assigned	
Fire Station	4,000,000
Budgeted transfers committed in future year's budget	1,407,426
Total Assigned	<u>5,407,426</u>
Unassigned	<u>10,117,997</u>
Total Fund Balance	<u><u>\$ 41,177,667</u></u>

The Board approved resolution 2017-14 committing resources to the following:

<u>Commitment</u>	<u>Description</u>
Workers compensation	Established at a level equal to the estimated value of claims
Equipment replacement	Provides for vehicle, apparatus, and major equipment replacement
Facilities acquisition and maintenance	Provides for facility acquisition and maintenance
Compensated absences	Established at a level of 33% of employee accrued leave balances
Emergency contingency	Established at an amount of two months of the District's approved expenditure budget to be used for in the event of a declaration of a local, state or federal state of emergency

In addition, the Board approved a minimum fund balance policy whereby the District desires a general contingency reserve equal to three months approved budgeted expenditures. In the event that minimum fund balance is not sufficient to meet the three-month requirement, all remaining funds not otherwise classified shall be maintained for general contingency purposes. At June 30, 2022, the amount of \$10,117,997 was maintained pursuant to the policy and classified as part of unassigned fund balance.

Note 7 - Agreements

Revised Fire Protection Services Agreement with the City of Chino – Effective May 1, 1996, the District and the City of Chino (the City) entered into a revised fire protection services agreement (Agreement). The District and the City agreed to replace the funding method set forth in the adopted Local Agency Formation Commission (LAFCO) conditions when the District became self-governing in 1990. The method change provided additional funding to the District, which is more consistent with the level of funding received from areas outside the City limits. The City agreed to pay the District an amount equal to the dispatch service cost incurred by the District.

First Amendment - Elimination of Dispatch Service Payments – On June 2, 2009, the City and the District agreed through a First Amendment to the Agreement, to eliminate the requirement of the City to pay or reimburse the District for dispatch services beginning with the first full month following the City's issuance of a certificate of occupancy for the first of two new fire stations to be constructed by the City for District use. Dispatch reimbursement terminated in August 2011.

Second Amendment - Revised Payments – Effective February 1, 2012, California State Assembly Bill AB x1 26 dissolved redevelopment agencies in California and provided for the creation of successor agencies for winding down the affairs of former redevelopment agencies. Pass-through tax increment payment obligations previously made by the City's Redevelopment Agency (RDA) to the District, are now being paid by the Successor Agency for the former Chino RDA, into a property tax trust fund administered by the County of San Bernardino. The District now receives these pass-through payments from the County property tax trust fund.

As a result of the dissolution of the City's RDA, on October 8, 2014, the City and the District agreed to a Second Amendment to the Agreement which resulted in changes in the calculation of the City's Annual Payment Obligation (APO) to the District. Under the terms of the Second Amendment, the City receives credits against its APO to the District equal to any residual payments of former RDA tax increment or other former RDA monies distributed to the District from the County property tax trust fund.

Prior to the Second Amendment and dissolution of the City's RDA, the APO reflected a 20% set-aside in the calculation associated with RDA low and moderate income housing obligations. Commencing July 1, 2017, the District received 100% of the tax revenue that would have otherwise been deducted as the 20% set-aside in the APO calculation. For the five-year transitional period between fiscal year 2012-13 and 2016-17, the APO calculation was modified under the Second Amendment to reflect the District and the City sharing equally in the 20% set-aside of former RDA funds.

Note 8 - Cost Sharing Employer Pension Plan

Plan Description

Eligible employees participate in either the District's safety or miscellaneous pension plan, a cost-sharing multiple employer defined benefit pension plan administered by the CalPERS. The CalPERS Plan consists of a miscellaneous pool and a safety pool (referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively. The risk pools are included within the Public Employees' Retirement Fund C. Benefit provisions under the plan are established by State statute and may be amended by District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information. These reports can be found on the CalPERS website.

Benefits Provided

CalPERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees or beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The plan's provisions and benefits in effect at June 30, 2022, are summarized as follows:

	Miscellaneous		Safety	
	Classic Prior to January 1, 2013	New Member On or after	Classic Prior to January 1, 2013	New Member On or after
Hire Date				
Formula	2.5% @ 55	2% @ 62	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	62	55	57
Monthly benefits, as a % of annual salary	2.5%	2%	3%	2.7%
Required employer contribution rates	12.99%	7.73%	23.62%	13.98%

Chino Valley Fire District

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June 30, 2022

Contributions

Section 20814(c) of the California Public Employees' Retirement law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on July 1, following the notice of change in rate. Funding contributions for the plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rates of employees. Contributions to the pension plan were \$6,803,186 for the year ended June 30, 2022.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2022, the District reported a liability of \$25,341,789 for its proportionate share of the collective net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, and rolled forward to June 30, 2021 using roll forward procedures. The District's proportion of the collective net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportion of the collective net pension liability as of June 30, 2020 and 2021 is as follows.

Proportion- June 30, 2020	0.46547%
Proportion- June 30, 2021	0.46857%
Change- Increase (Decrease)	<u>0.00311%</u>

For the year ended June 30, 2022, the District recognized pension credit of \$7,422,528. At June 30, 2022, 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	\$ 4,256,446	\$ -
District contributions subsequent to the measurement date	6,803,186	-
Changes in assumptions	-	-
Change in employer's proportion	3,627,259	-
Change in proportion and differences between actual contributions and proportionate share of contributions	-	6,291,666
Net difference between projected and actual earnings	<u>-</u>	<u>15,429,431</u>
	<u>\$ 14,686,891</u>	<u>\$ 21,721,097</u>

Chino Valley Fire District
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The amount of \$6,803,186 reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30,</u>	
2023	\$ (3,115,010)
2024	(3,049,006)
2025	(3,426,147)
2026	<u>(4,247,229)</u>
Total	<u><u>\$ (13,837,392)</u></u>

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions.

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	3%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.15%
Mortality	Derived using CalPERS's Membership data for all funds

(1) Net of pension plan investment and administrative expenses, including inflation

The underlying mortality assumption and all other actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period of 1997 to 2015. Further details of the experience study can be found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the District's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee 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 active and inactive employees. 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.

Chino Valley Fire District

Notes to Financial Statements

June 30, 2022

In determining the long-term expected 7.15% rate of return on pension plan investments, CalPERS took into account both short and long-term market return expectations as well as the expected pension fund cash flows. Based on the expected benefit payments of the Public Employees' Retirement Fund, CalPERS indicated that a 19-year horizon was ideal in determining the level equivalent discount rate assumption. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The target allocation and best estimates of arithmetic real rates of return for each major asset class are the same for the Plan. These geometric rates of return are net of administrative expenses and are summarized in the following table:

Asset Class	Target	Long-Term (1)	Long-Term (2)
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Sensitive	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Estate	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
Total	100%		

(1) An expected inflation of 2.00% used for this period

(2) An expected inflation of 2.92% used for this period

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15%, 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-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease	6.15%
Net Pension Liability	\$ 56,094,286
Current Discount Rate	7.15%
Net Pension Liability	\$ 25,341,789
1% Increase	8.15%
Net Pension Liability	\$ 72,453

Pension Plan Fiduciary Net Position – Detailed information about the plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Note 9 - Other Postemployment Benefit Plan (OPEB)

The District participates in the California Employers' Retiree Benefit Fund (CERBT), an agent multiple-employer defined benefit healthcare plan administered by the California Public Employees' Retirement System (CalPERS). A summary of the OPEB amounts for the District's plan is shown below:

Net OPEB Liability	\$ 4,007,035
Deferred Outflows related to OPEB	1,260,264
Deferred Inflows related to OPEB	1,614,574
OPEB Expense	435,554

Plan Description

The District has established a Retiree Healthcare Plan (HC Plan) and participates in an agent multiple-employer defined benefit retiree healthcare plan administered by the CalPERS, which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the HC Plan are established through agreements and memorandums of understanding (MOU) between the District, its management and confidential employees and collective bargaining groups representing other full-time District employees. CalPERS issues a publicly available financial report that can be found on the CalPERS website.

Benefits Provided

Plan members include current retirees of the District. Eligible plan members are District employees who have retired from active employment with the District on or after the November 1990 date of formation and are receiving a retirement allowance from CalPERS. Employees covered under the Safety MOU, hired on or after January 1, 2007, as well as management employees, must complete five years of service in order to qualify for the benefit allowance. In addition, a Post Employment Health Plan (PEHP) was established with Nationwide Retirement Solutions (Nationwide) on April 26, 2012. Eligible employees retiring on or after the date the Nationwide plan was established receive the benefit allowance under the terms of the Nationwide plan.

The benefit allowance provides a fixed amount lifetime allowance to eligible plan members and their surviving spouses, if applicable. Employees hired on or after April 26, 2012, are not eligible for the PEHP benefit.

For eligible plan members, the District provides a monthly benefit allowance of \$500 per month for management and safety members. For confidential and miscellaneous members, the monthly allowance is based on the years of District service as follows:

<u>Between 5 and 10 Years</u>	<u>More than 10 Years</u>
\$250 per month	\$500 per month

Eligible PEHP plan members retiring on or after the establishment of the Nationwide plan will receive the applicable monthly postemployment benefit, offset by the employer minimum health plan contribution, if applicable.

Upon retirement, employees hired after the effective date of the PEHP will only be eligible to have the employer minimum health plan contribution paid on their behalf.

Employees Covered by Benefit Terms

At June 30, 2021, the most recent valuation date, the following current and former employees were covered by the benefit terms of the plan:

Active employees	136
Inactive employees or beneficiaries currently receiving benefits	81
	<hr/>
Total	217
	<hr/> <hr/>

Contributions

The District participates in the CalPERS health plan. Under government code section 22892(c), the District is required to pay a minimum contribution toward the monthly insurance plan premium for any eligible retired member enrolled in the CalPERS health plan. As of June 30, 2022, the minimum employer contribution amount is \$139 per month. In addition, for employees who retired prior to October 1, 2006 and are enrolled in the CalPERS health plan, the District contributes an additional \$17.86 per month toward the insurance plan premium. The annual contribution total is based on the actuarially determined contribution. Employees are not required to contribute to the plan. Total contributions recognized by the Plan from the employer for the year ended June 30, 2022 were \$981,539.

Net OPEB Liability

The District's net OPEB liability for the HC Plan was measured as the total OPEB liability, less the OPEB plan's fiduciary net position. The net OPEB liability of the HC Plan was measured as of June 30, 2021, using an annual actuarial valuation as of June 30, 2021. A summary of principal assumptions and methods used to determine the net OPEB liability is shown below.

Actuarial Assumptions – The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.25%
Inflation	2.50%
Payroll Growth	3.00%
Investment Rate of Return	6.25%
Mortality	(1)
Healthcare Trend Rate	Non-Medicare- 6.5% for 2023, decreasing to an ultimate rate of 3.75% in 2076 and later years; Medicare (Kaiser)- 4.6% for 2023, decreasing to an ultimate 3.75% in 2076 and later years; Medicare (Non-Kaiser) - 5.65% for 2023, decreasing to an ultimate rate of 3.75% in 2076

(1) Derived using CalPERS Membership Data for all Funds

Mortality rates were based on the CalPERS 1997-2015 Experience Study, which assumed future mortality improvements using Society of Actuaries (SOA) Scale BB. The Experience Study report can be obtained on the CalPERS website under Forms and Publications.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study.

Chino Valley Fire District

Notes to Financial Statements

June 30, 2022

Discount Rate – The discount rate used to measure the total OPEB liability was 6.25 percent for the HC Plan. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the District's contributions will be made at rates equal to the difference between actuarially determined contributions rates and the employee rate. Based on those assumptions, the HC Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. 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 OPEB liability.

The long-term expected rate of return on the HC Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and most recent best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	59%	4.56%
Fixed Income	25%	0.78%
TIPS	5%	-0.08%
Commodities	3%	1.22%
REITs	8%	4.06%
Total	100%	

Changes in Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2021	\$ 11,894,396	\$ 6,301,130	\$ 5,593,266
Changes in the year:			
Service cost	333,615	-	333,615
Interest on the total OPEB liability	804,105	-	804,105
Changes in assumptions	286,328	-	286,328
Contribution - employer	-	1,145,329	(1,145,329)
Net investment income	-	1,736,354	(1,736,354)
Differences between projected and actual earning on plan investments	(132,737)	-	(132,737)
Benefit payments, including refunds of employee contributions	(630,696)	(630,696)	-
Administrative expenses	-	(4,141)	4,141
Net changes	660,615	2,246,846	(1,586,231)
Balance at June 30, 2022	\$ 12,555,011	\$ 8,547,976	\$ 4,007,035

Chino Valley Fire District

Notes to Financial Statements

June 30, 2022

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate – The discount rate changed from 6.75 to 6.25 percent. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.25 percent) or 1-percentage-point higher (7.25 percent) than the current discount rate:

	<u>1% Decrease (5.25%)</u>	<u>Discount Rate (6.25%)</u>	<u>1% Increase (7.25%)</u>
Net OPEB Liability	\$ 5,511,072	\$ 4,007,035	\$ 2,748,102

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Net OPEB Liability	\$ 3,491,079	\$ 4,007,035	\$ 4,815,915

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued CalPERS financial reports.

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OEPB:

For the year ended June 30, 2022, the District recognized OPEB expense of \$435,554. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 981,539	\$ -
Changes in assumptions	278,725	-
Differences between actual and expected experience	-	678,334
Net difference between projected and actual earnings on plan investments	-	936,240
Total	<u>\$ 1,260,264</u>	<u>\$ 1,614,574</u>

The \$981,539 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Amortization</u>
2023	\$ (307,188)
2024	(297,053)
2025	(302,378)
2026	(339,573)
2027	(77,488)
Thereafter	(12,169)
Total	<u>\$ (1,335,849)</u>

Note 10 - Section 115 Trust

In fiscal year 2016-17, the District Board approved the creation of a Section 115 Trust Agreement with Wells Fargo Bank, Trustee, and PFM Asset Management LLC, Trust Administrator. The Section 115 Trust was established as a means to set aside monies to fund the District's pension and OPEB obligations. Contributions to the Section 115 Trust are irrevocable, the assets are dedicated to providing benefits to plan members, and the assets are protected from creditors of the District. The purpose of the creation of the Section 115 Trust was to address the District's pension obligations by accumulating assets to reduce the net pension liability. However, in accordance with generally accepted accounting principles, the assets in the Section 115 Trust are not considered to have present service capacity as plan assets and are therefore considered restricted assets of the District rather than pension plan assets. Accordingly, the Section 115 Trust's assets are recorded as restricted for pension benefits in the District's General fund rather than assets of the pension plan during the measurement of the net pension liability. The assets held in trust will be considered pension plan assets at the time they are transferred out of the Trust into the pension plan.

The District initially deposited \$5 million into the Trust. During fiscal year 2021-2022, the Trust lost \$1,168,718 in interest income due to fair market adjustments and incurred \$9,014 in bank fees. The District also contributed an additional \$867,137 to the Trust during the year ended June 30, 2022. The Trust account balance at June 30, 2022 amounted to \$7,817,084.

The District currently funds its OPEB obligations through the CalPERS CERBT program, and although the Section 115 Trust is able to accept OPEB funds, the District has no immediate plans to fund OPEB obligations through the Section 115 Trust.

Note 11 - Joint Venture

West End Fire and Emergency Response Commission

The District is a member of the West End Fire and Emergency Response Commission (FERC), which was created under a joint powers agreement. It was formed to operate a hazardous materials response team serving the Cities of Montclair, Ontario, Upland, Rancho Cucamonga, and the Chino Valley Fire District. The FERC governing board is comprised of one representative from each member agency.

Members of FERC share equally (20 percent each) in the Commission's assets, to be distributed upon termination of the joint venture agreement. The members have no share of the Commission's debts, liabilities, and obligations.

The District's share of equity in FERC has been accounted for as a joint venture. Accordingly, 20 percent of FERC's equity has been included as an investment in joint venture amounting to \$140,262.

Summarized audited financial information for FERC at June 30, 2021, the most recent information available, is presented below:

<u>Balance Sheet</u>	
Assets	\$ 701,308
Equity	\$ 701,308
Total liabilities and equity	\$ 701,308
<u>Revenues and Expenditures</u>	
Revenues	\$ 103,606
Expenditures	8,262
Excess of Revenues Over/(Under) Expenditures	\$ 95,344

Note 12 - Contingencies

Property Transfer and General City Facilities Development Fee Payment

On April 19, 2021, the District entered into a property transfer and general city facilities development impact fee payment agreement with the City of Chino Hills, California (City). The City exchanged 4 acres of land for the District's former fire station facility. In addition to the land transfer, the City has agreed to provide the District with \$8,000,000 in funding for the construction of a new fire station. As of June 30, 2022, the District has received and recorded \$4,000,000 as revenue from the City. The remaining \$4,000,000 is contingent upon the District awarding the contract of construction of the new fire station.

Required Supplementary Information
June 30, 2022
Chino Valley Fire District

Chino Valley Fire District

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
Revenues				
Taxes	\$ 36,283,011	\$ 36,443,436	\$ 37,073,112	\$ 629,676
Licenses and permits	1,316,800	1,316,800	1,714,517	397,717
Intergovernmental	79,500	3,325,209	7,411,510	4,086,301
Charges for current services	11,931,147	16,111,144	16,397,007	285,863
Investment income	-	-	55,297	55,297
Unrealized (loss)	-	-	(1,643,152)	(1,643,152)
Use of money and property	125,000	125,000	-	(125,000)
Other	124,000	245,247	107,373	(137,874)
Total Revenues	49,859,458	57,566,836	61,115,664	3,548,828
Expenditures				
Current:				
Salaries and benefits	39,930,889	45,615,453	44,558,819	1,056,634
Services and supplies	6,676,364	6,733,364	6,257,259	476,105
Capital outlay	475,380	1,631,627	1,093,859	537,768
Total Expenditures	47,082,633	53,980,444	51,909,937	2,070,507
Net Change in Fund Balance	2,776,825	3,586,392	9,205,727	5,619,335
Fund Balance, Beginning of Year	31,971,940	31,971,940	31,971,940	-
Fund Balance, End of Year	\$ 34,748,765	\$ 35,558,332	\$ 41,177,667	\$ 5,619,335

Chino Valley Fire District

Schedule of Changes in the Net OPEB Liability and Related Ratios

Last Ten Fiscal Years*

Year Ended June 30, 2022

	2022	2021	2020	2019	2018
Total OPEB Liability					
Service cost	\$ 333,615	\$ 329,362	\$ 356,699	\$ 352,179	\$ 341,921
Interest on the total OPEB liability	804,105	770,782	788,462	749,335	707,234
Differences between actual and expected experience	(132,737)	-	(861,861)	-	-
Changes in assumptions **	286,328	-	40,057	-	-
Benefit payments, including refunds of employee contributions	(630,696)	(590,762)	(525,149)	(527,565)	(343,831)
Net change in total OPEB liability	660,615	509,382	(201,792)	573,949	705,324
Total OPEB liability - beginning	11,894,396	11,385,014	11,586,806	11,012,857	11,012,857
Total OPEB liability - ending (a)	\$ 12,555,011	\$ 11,894,396	\$ 11,385,014	\$ 11,586,806	\$ 11,012,857
Plan Fiduciary Net Position					
Contributions - employer	\$ 1,145,329	\$ 1,101,779	\$ 1,014,848	\$ 1,015,783	\$ 1,015,783
Net investment income	1,736,354	192,760	298,759	321,795	321,795
Benefit payments	(630,696)	(590,762)	(525,149)	(527,565)	(527,565)
Administrative expenses	(4,141)	(4,646)	(2,512)	(9,313)	(9,313)
Net change in plan fiduciary net position	2,246,846	699,131	785,946	800,700	800,700
Plan Fiduciary Net Position - Beginning	6,301,130	5,601,999	4,816,053	4,015,353	4,015,353
Plan Fiduciary Net Position - Ending (b)	8,547,976	6,301,130	5,601,999	4,816,053	4,816,053
Net OPEB liability - ending (a)-(b)	\$ 4,007,035	\$ 5,593,266	\$ 5,783,015	\$ 6,770,753	\$ 6,770,753
Plan fiduciary net position as a percentage of the total OPEB liability	68.08%	52.98%	49.20%	41.60%	41.60%
Covered employee payroll	\$ 28,919,425	\$ 27,035,729	\$ 23,591,066	\$ 22,578,230	\$ 22,006,164
Net OPEB liability as percentage of covered employee payroll	13.86%	20.69%	25.61%	45.99%	45.99%

Notes to Schedule:

* - Fiscal year 2018 was the first year of implementation.

** - Change of assumption: For the measurement period ended June 30, 2021, the discount rate changed from 6.75 percent to 6.25 percent.

Chino Valley Fire District
Schedule of OPEB Contributions
Last Ten Fiscal Years*
Year Ended June 30, 2022

	2022	2021	2020	2019	2018
Actuarially determined contribution	\$ 822,000	\$ 970,000	\$ 948,000	\$ 887,000	\$ 868,000
Contributions in relation to the actuarially determined contributions	981,539	1,145,329	1,101,779	1,014,848	1,015,783
Contribution deficiency (excess)	<u>\$ (159,539)</u>	<u>\$ (175,329)</u>	<u>\$ (153,779)</u>	<u>\$ (127,848)</u>	<u>\$ (147,783)</u>
Covered employee payroll	\$ 28,919,425	\$ 27,035,729	\$ 23,591,066	\$ 22,578,230	\$ 22,006,164
Contributions as a percentage of covered employee payroll	3.39%	4.24%	4.67%	4.49%	4.62%

Notes to Schedule

Valuation date:

Actuarially determined contribution rates are calculated as of
June 30 one year prior to the end of the fiscal year in which
contributions are reported.

Methods and assumptions used to
determine contribution rates:

Actuarial cost method
Amortization method
Amortization period
Asset valuation method
Inflation

Entry Age Normal Cost Method
Level percent of pay
15-year fixed period for 2021/22
Investment gains and losses spread over 5-year rolling period
2.75%

Healthcare cost trend rates

Non-Medicare - 7.25% for 2021, decreasing to an ultimate rate of
4% in 2076 Medicare - 6.3% for 2021, decreasing to an ultimate
rate of 4% in 2076

Investment rate of return
Retirement age
Mortality

6.75%
55
Based on CalPERS 1997-2015 Experience Study

* - Fiscal year 2018 was the first year of implementation.

Chino Valley Fire District

Schedule of the District's Proportionate Share of the Net Pension Liability

Last Ten Fiscal Years*

Year Ended June 30, 2022

	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the collective net pension liability	0.46857%	0.46547%	0.44008%	0.42797%	0.41738%	0.40916%	0.37860%	0.40970%
Proportionate share of the collective net pension liability	\$ 25,341,789	\$ 50,644,738	\$ 45,094,793	\$ 41,239,907	\$ 41,392,401	\$ 35,405,262	\$ 25,984,527	\$ 25,451,158
Covered payroll	\$ 19,270,369	\$ 17,958,480	17,679,086	14,722,066	14,371,096	13,427,191	13,359,721	13,427,191
Proportionate share of the net pension liability as a percentage of covered payroll	131.51%	282.01%	255.07%	280.12%	288.03%	263.68%	194.50%	189.55%
Plan fiduciary net position as a percentage of the total pension liability	88.30%	77.71%	74.80%	75.26%	73.31%	74.06%	78.40%	79.82%

*-Historical information is required only for measurement for which GASB 68 is applicable.
Fiscal year 2015 was the first year of implementation.

Change of Assumptions

The discount rate changed from 7.65 percent used for the June 30, 2016 measurement date to 7.15 percent used for the June 30, 2017 measurement date.

See Note to Required Supplementary Information

Chino Valley Fire District
Schedule of Pension Contributions
Last Ten Fiscal Years*
Year Ended June 30, 2022

	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 6,803,186	\$ 5,693,195	\$ 4,397,399	\$ 3,994,527	\$ 2,470,341	\$ 2,761,672	\$ 2,792,891	\$ 2,670,610
Contributions in relation to the actuarially determined contribution	6,803,186	5,693,195	4,397,399	3,994,527	2,470,341	2,761,672	2,792,891	2,670,610
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 19,393,853	\$ 19,270,369	\$ 17,958,480	\$ 17,679,086	\$ 14,722,066	\$ 14,371,096	\$ 13,427,191	\$ 13,359,721
Contributions as a percentage of covered payroll	35.08%	29.54%	24.49%	22.59%	16.78%	19.22%	20.80%	19.99%

*- Fiscal year 2015 was the first year of implementation.

Note 1 - Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual

The amount reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been recorded. District budgets are adopted on a basis consistent with GAAP.

STATISTICAL



SECTION

STATISTICAL SECTION OVERVIEW

This part of the District's ACFR presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Contents	Page
Financial Trends	75-82
<i>These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.</i>	
Revenue Capacity	83-91
<i>These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.</i>	
Demographic and Economic Information	92-94
<i>These schedules offer demographic and economic indicators to assist the reader in understanding the environment within which the government's financial activities take place.</i>	
Operating Information	95-100
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.</i>	

CHINO VALLEY FIRE DISTRICT
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis)
Fiscal Year Ended June 30,

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities				
Net investment in capital assets	\$ 19,261,696	\$ 15,794,021	\$ 13,373,858	\$ 13,728,788
Unrestricted	(6,114,249)	(26,141,639)	(24,652,843)	(22,024,285)
Total Net Position/(Deficit)	<u>\$ 13,147,447</u>	<u>\$ (10,347,618)</u>	<u>\$ (11,278,985)</u>	<u>\$ (8,295,497)</u>

¹ Prior period adjustment of (\$7,156,361) associated with recognition of net OPEB liability under GASB Stmt No. 75

² Prior period adjustment of (\$30,519,843) associated with recognition of net pension liability under GASB Stmt No. 68

Source: Chino Valley Fire Finance Department

CHINO VALLEY FIRE DISTRICT
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis)
Fiscal Year Ended June 30,

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 12,286,159	\$ 13,018,578 ¹	\$ 11,873,455	\$ 10,026,496	\$ 9,443,627	\$ 10,042,445
(22,989,631)	(21,324,621) ²	(11,566,271)	(13,405,457)	(14,839,695)	14,379,605
<u>\$ (10,703,472)</u>	<u>\$ (8,306,043)</u>	<u>\$ 307,184</u>	<u>\$ (3,378,961)</u>	<u>\$ (5,396,068)</u>	<u>\$ 24,422,050</u>

CHINO VALLEY FIRE DISTRICT
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis)
Fiscal Year Ended June 30,

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Expenses				
Governmental Activities:				
Public safety - fire protection	\$ 41,581,143	\$ 51,802,613	\$ 48,782,779	\$ 41,867,224
Interest	-	-	-	-
Total Government Activities	<u>41,581,143</u>	<u>51,802,613</u>	<u>48,782,779</u>	<u>41,867,224</u>
Program Revenues				
Governmental Activities:				
Charges for Services	18,111,524	16,065,406	11,968,554	12,181,087
Operating Grants and Contributions	3,518,883	131,222	193,790	391,409
Capital Grants and Contributions	<u>7,960,544</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Governmental Activities	<u>29,590,951</u>	<u>16,196,628</u>	<u>12,162,344</u>	<u>12,572,496</u>
Net (Expenses) Revenues	(11,990,192)	(35,605,985)	(36,620,435)	(29,294,728)
General Revenues				
Governmental Activities:				
Property Taxes	37,073,112	35,001,556	32,907,802	30,904,229
Investment Income	(1,587,855)	1,535,796	729,145	798,474
Special Item	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total General Revenues and Special Items	<u>35,485,257</u>	<u>36,537,352</u>	<u>33,636,947</u>	<u>31,702,703</u>
Change in Net Position	<u>\$ 23,495,065</u>	<u>\$ 931,367</u>	<u>\$ (2,983,488)</u>	<u>\$ 2,407,975</u>

¹ District paid off retirement plan employer side fund obligations in a lump sum.

Source: Chino Valley Fire Finance Department

CHINO VALLEY FIRE DISTRICT
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis)
Fiscal Year Ended June 30,

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 43,572,163	\$ 38,373,649	\$ 31,178,009	\$ 30,969,098	\$ 30,348,100	\$ 28,918,711
-	-	-	8,022	7,948	-
<u>43,572,163</u>	<u>38,373,649</u>	<u>31,178,009</u>	<u>30,977,120</u>	<u>30,356,048</u>	<u>28,918,711</u>
11,818,763	9,880,690	9,708,815	7,564,375	9,047,645	7,723,894
262,573	170,371	187,907	286,168	331,377	138,768
-	-	-	473,465	-	-
<u>12,081,336</u>	<u>10,051,061</u>	<u>9,896,722</u>	<u>8,324,008</u>	<u>9,379,022</u>	<u>7,862,662</u>
(31,490,827)	(28,322,588)	(21,281,287)	(22,653,112)	(20,977,026)	(21,056,049)
28,514,249	26,657,137	24,767,156	24,510,534	21,563,612	19,985,776
579,149	208,585	200,276	159,685	115,139	99,429
-	-	-	-	-	-
<u>29,093,398</u>	<u>26,865,722</u>	<u>24,967,432</u>	<u>24,670,219</u>	<u>21,678,751</u>	<u>20,085,205</u>
<u>\$ (2,397,429)</u>	<u>\$ (1,456,866)</u>	<u>\$ 3,686,145</u>	<u>\$ 2,017,107</u>	<u>\$ 701,725</u>	<u>\$ (970,844)</u>

1

CHINO VALLEY FIRE DISTRICT
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis)
As of June 30,

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Fund				
Nonspendable	\$ 35,671	\$ 70,134	\$ 2,798,454	\$ 57,435
Restricted	7,817,084	8,127,679	6,514,158	6,159,623
Committed	17,799,489	15,074,091	13,178,184	13,529,583
Assigned	5,407,426	740,036	2,857,364	907,500
Unassigned	10,117,997	7,960,000	3,297,650	5,645,910
Total General Fund	<u>\$ 41,177,667</u>	<u>\$ 31,971,940</u>	<u>\$ 28,645,810</u>	<u>\$ 26,300,051</u>

¹ District invested \$5 million in a 115 Retirement Trust in FY17. Monies accumulated in this irrevocable trust are restricted to fund pension and other post employment benefits.

Source: Chino Valley Fire Finance Department

CHINO VALLEY FIRE DISTRICT
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis)
As of June 30,

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 69,622	\$ 129,796	\$ 1,246,854	\$ 61,254	\$ 62,648	\$ 83,518
5,406,956	5,072,747 ¹	-	-	-	-
11,863,690	10,800,481	9,817,484	10,715,392	11,041,608	10,868,755
1,020,921	-	1,438,380	-	-	420,909
7,983,722	7,730,326	11,288,384	12,227,641	9,969,888	8,293,773
<u>\$ 26,344,911</u>	<u>\$ 23,733,350</u>	<u>\$ 23,791,102</u>	<u>\$ 23,004,287</u>	<u>\$ 21,074,144</u>	<u>\$ 19,666,955</u>

CHINO VALLEY FIRE DISTRICT
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis)
Fiscal Year Ended June 30,

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Revenues				
Taxes	\$ 37,073,112	\$ 35,001,556	\$ 32,907,802	\$ 30,904,229
Licenses and permits	1,714,517	1,356,952	1,354,350	1,280,526
Intergovernmental	7,411,510	-	-	30,215
Charges for current services	16,397,007	14,708,454	10,614,204	10,900,561
Use of money and property	(1,587,855)	1,535,796	714,476	854,647
Other	107,373	131,222	193,790	361,194
Total Revenues	<u>61,115,664</u>	<u>52,733,980</u>	<u>45,784,622</u>	<u>44,331,372</u>
Expenditures				
Current:				
Salaries and benefits	44,558,819	40,180,445	36,806,449	35,600,506
Services and supplies	6,257,259	5,408,428	5,592,184	5,947,226
Capital outlay	1,093,859	3,818,977	1,040,230	2,828,500
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>51,909,937</u>	<u>49,407,850</u>	<u>43,438,863</u>	<u>44,376,232</u>
Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Item	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 9,205,727</u>	<u>\$ 3,326,130</u>	<u>\$ 2,345,759</u>	<u>\$ (44,860)</u>

¹ District paid off retirement plan employer side fund obligations in a lump sum.

Source: Chino Valley Fire Finance Department

CHINO VALLEY FIRE DISTRICT
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis)
Fiscal Year Ended June 30,

2018	2017	2016	2015	2014	2013
\$ 28,514,249	\$ 26,657,137	\$ 24,767,156	\$ 24,510,534	\$ 21,563,612	\$ 19,985,776
1,481,562	760,409	700,811	802,880	654,908	689,906
31,898	30,397	35,423	547,657	-	-
10,337,201	9,120,281	9,008,004	6,761,495	8,392,737	7,033,988
572,109	203,867	195,501	154,734	115,139	99,429
230,675	139,974	152,484	211,976	331,377	138,768
<u>41,167,694</u>	<u>36,912,065</u>	<u>34,859,379</u>	<u>32,989,276</u>	<u>31,057,773</u>	<u>27,947,867</u>
32,863,912	30,149,943	26,765,584	25,155,706	25,271,163	24,144,335
5,013,037	4,552,628	4,504,550	4,484,812	3,996,070	3,756,495
679,184	2,267,246	2,802,430	1,241,168	718,218	77,800
-	-	-	169,425	169,499	-
-	-	-	8,022	7,948	-
<u>38,556,133</u>	<u>36,969,817</u>	<u>34,072,564</u>	<u>31,059,133</u>	<u>30,162,898</u>	<u>27,978,630</u>
-	-	-	-	512,314	-
-	-	-	-	-	-
<u>\$ 2,611,561</u>	<u>\$ (57,752)</u>	<u>\$ 786,815</u>	<u>\$ 1,930,143</u>	<u>\$ 1,407,189</u>	<u>\$ (30,763)</u>

CHINO VALLEY FIRE DISTRICT
Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Secured	Unsecured	Nonunitary
2022	\$ 31,556,292,762	\$ 1,141,947,013	\$ 1,113,040
2021	28,289,230,138	1,032,424,863	1,113,040
2020	26,849,912,707	1,003,873,389	1,113,040
2019	25,323,627,013	915,136,844	454,331
2018	23,476,040,134	858,556,171	456,218
2017	21,880,783,822	788,902,117	456,298
2016	20,730,162,389	873,281,186	456,510
2015	19,592,774,341	828,556,750	456,577
2014	18,158,498,438	766,240,217	643,432
2013	17,520,212,890	803,615,470	643,468

¹ Exempt values are not included in totals.

² In 1978 the voters of the State of California passed Proposition 13, which limited taxes to a total maximum of 1%, based upon the assessed value of property being taxed. Each year, the assessed value of property may be increased by an "inflation factor," limited to 2%. With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

³ The District's total direct rate is the weighted average of all individual direct rates applied to the District and excludes revenues derived from aircraft.

Source: HdL Companies, San Bernardino County Assessor

CHINO VALLEY FIRE DISTRICT
Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

	Taxable Assessed Value ^{1,2}	Total Direct Tax Rate ³
\$	32,699,352,815	0.1077
	29,322,768,041	0.1070
	27,854,899,136	0.1085
	26,239,218,188	0.1068
	24,335,052,523	0.1073
	22,670,142,237	0.1078
	21,603,900,085	0.1079
	20,421,787,668	0.1086
	18,925,382,087	0.1085
	18,324,471,828	0.1082

CHINO VALLEY FIRE DISTRICT
Property Tax Levies and Tax Collections
Last Ten Fiscal Years
Fiscal Year Ended June 30,

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy	
		Amount	Percent of Levy
2022	\$ 33,032,953	\$ 32,951,979	99.8%
2021	31,368,050	31,324,169	99.9%
2020	29,884,674	29,700,359	99.4%
2019	28,028,268	27,922,146	99.6%
2018	26,118,608	25,810,952	98.8%
2017	24,430,730	24,343,181	99.6%
2016	23,239,766	22,922,296	98.6%
2015	22,110,866	21,650,626	97.9%
2014	20,475,397	20,416,058	99.7%
2013	19,746,015	19,060,834	96.5%

¹ Exempt values are not included in totals.

² In 1978 the voters of the State of California passed Proposition 13, which limited taxes to a total maximum of 1%, based upon the assessed value of property being taxed. Each year, the assessed value of property may be increased by an "inflation factor," limited to 2%. With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

³ The District's total direct rate is the weighted average of all individual direct rates applied to the District and excludes revenues derived from aircraft.

Source: HdL Companies, San Bernardino County Assessor

CHINO VALLEY FIRE DISTRICT
Property Tax Levies and Tax Collections
Last Ten Fiscal Years
Fiscal Year Ended June 30,

Collections in Subsequent Years ^{1,2}	Supplemental Taxes Collected ³	Total Collections to Date	
		Amount ^{1,2}	Percent of Levy Collected
\$ -	\$ 854,257	\$ 33,806,236	102.3%
966,240	598,330	32,888,739	104.8%
964,168	461,434	31,125,961	104.2%
785,199	630,061	29,337,406	104.7%
789,939	528,430	27,129,321	103.9%
914,072	406,206	25,663,459	105.0%
830,489	275,418	24,028,203	103.4%
810,929	277,829	22,739,384	102.8%
828,747	201,930	21,446,735	104.7%
878,793	45,777	19,985,404	101.2%

CHINO VALLEY FIRE DISTRICT
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
Fiscal Year Ended June 30,

	2022	2021	2020	2019
Basic Levy ¹	1.00000	1.00000	1.00000	1.00000
Overlapping Rates: ²				
School Tax Rate				
Chaffey Community College Bond	0.01770	0.01110	0.02410	0.01530
Chaffey High School Bond	0.03710	0.03520	0.03750	0.04020
Chino Unified School Bond	0.08620	0.08970	0.07900	0.08490
Mt. View Elementary	0.06150	0.01830	0.00350	0.02060
Metropolitan Water Agency	0.00350	0.00350	0.01800	0.00350
Total Direct and Overlapping Tax Rates	1.20600	1.15780	1.16210	1.16450
District's Share of 1% Levy ³	0.06487	0.06487	0.06487	0.06487
District's Total Direct Rate ⁴	0.10771	0.10698	0.10847	0.10682

¹ In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within.

² In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

³ The District's share of the 1% levy is based on the District's share of the general fund tax rate area with the largest net taxable value within the jurisdiction.

⁴ The District's total direct rate is the weighted average of all individual direct rates applied to the District excludes revenues derived from aircraft.

Source: HdL Companies, San Bernardino County Assessor

CHINO VALLEY FIRE DISTRICT
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
Fiscal Year Ended June 30,

2018	2017	2016	2015	2014	2013
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.00880	0.01130	0.01130	0.01090	0.01570	0.01110
0.02790	0.04090	0.04090	0.02940	0.03710	0.01010
0.09340	0.03310	0.03310	0.03310	0.03580	0.03570
0.02630	0.03140	0.03140	0.03360	0.03510	0.03280
0.00350	0.00350	0.00350	0.00350	0.00350	0.00350
1.15990	1.12020	1.12020	1.11050	1.12720	1.09320
0.06487	0.06487	0.06487	0.06487	0.06487	0.06487
0.10733	0.10777	0.10791	0.10858	0.10849	0.10817

CHINO VALLEY FIRE DISTRICT**Direct and Overlapping Property Tax Rates - Tax Rate Area 001001¹****Last Ten Fiscal Years****Fiscal Year Ended June 30,**

	2022	2021	2020
District Basic Rate ²	0.06487	0.06487	0.06487
Overlapping Rates: ³			
School Tax Rate			
Chaffey Community College Bond	0.01770	0.01110	0.02410
Chaffey High School Bond	0.03710	0.03520	0.03750
Chino Unified School Bond	0.08620	0.08970	0.07900
Mt. View Elementary	0.06150	0.01830	0.00350
Metropolitan Water Agency	0.00350	0.00350	0.01800
	0.20600	0.15780	0.16210
County Rates:			
Chino Unified School District	0.31030	0.31030	0.31030
Education Revenue Augmentation Fund	0.22440	0.22440	0.22440
County General Fund	0.14820	0.14820	0.14820
Chino General Fund	0.10800	0.10800	0.10800
Chaffey Community College	0.04290	0.04290	0.04290
Inland Empire Utilities Agency - Imp C	0.02920	0.02920	0.02920
Flood Control Zone 1	0.02610	0.02610	0.02610
Inland Empire Utilities Agency - Original	0.01683	0.01683	0.01683
County Free Library	0.01435	0.01435	0.01435
Superintendent of Schools - Countywide	0.00508	0.00508	0.00508
Chino Basin Water Conservation District	0.00334	0.00334	0.00334
Superintendent of Schools - Physically Handicapped	0.00200	0.00200	0.00200
Flood Control Admin. 1 & 2	0.00185	0.00185	0.00185
Superintendent of Schools - Mentally Handicapped	0.00161	0.00161	0.00161
Inland Empire Joint Resources Cons. District	0.00057	0.00057	0.00057
Superintendent of Schools - Development Center	0.00052	0.00052	0.00052
	0.93525	0.93525	0.93525
Total Direct and Overlapping Tax Rates	1.20612	1.15792	1.16222

¹ In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within.

² The District's share of the 1% levy is based on the District's share of the general fund tax rate area with the largest net taxable value within the jurisdiction.

³ In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

Source: HdL Companies, San Bernardino County Assessor

CHINO VALLEY FIRE DISTRICT**Direct and Overlapping Property Tax Rates - Tax Rate Area 001001¹****Last Ten Fiscal Years****Fiscal Year Ended June 30,**

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>
0.01530	0.00880	0.01130	0.01130	0.01090	0.01570	0.01110
0.04020	0.02790	0.04090	0.04090	0.02940	0.03710	0.01010
0.08490	0.09340	0.03310	0.03310	0.03310	0.03580	0.03570
0.02060	0.02630	0.03140	0.03140	0.03360	0.03510	0.03280
<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>
<u>0.16450</u>	<u>0.15990</u>	<u>0.12020</u>	<u>0.12020</u>	<u>0.11050</u>	<u>0.12720</u>	<u>0.09320</u>
0.31030	0.31030	0.31030	0.31030	0.31030	0.31030	0.31030
0.22440	0.22440	0.22440	0.22440	0.22440	0.22440	0.22440
0.14820	0.14820	0.14820	0.14820	0.14820	0.14820	0.14820
0.10800	0.10800	0.10800	0.10800	0.10800	0.10800	0.10800
0.04290	0.04290	0.04290	0.04290	0.04290	0.04290	0.04290
0.02920	0.02920	0.02920	0.02920	0.02920	0.02920	0.02920
0.02610	0.02610	0.02610	0.02610	0.02610	0.02610	0.02610
0.01683	0.01683	0.01683	0.01683	0.01683	0.01683	0.01683
0.01435	0.01435	0.01435	0.01435	0.01435	0.01435	0.01435
0.00508	0.00508	0.00508	0.00508	0.00508	0.00508	0.00508
0.00334	0.00334	0.00334	0.00334	0.00334	0.00334	0.00334
0.00200	0.00200	0.00200	0.00200	0.00200	0.00200	0.00200
0.00185	0.00185	0.00185	0.00185	0.00185	0.00185	0.00185
0.00161	0.00161	0.00161	0.00161	0.00161	0.00161	0.00161
0.00057	0.00057	0.00057	0.00057	0.00057	0.00057	0.00057
<u>0.00052</u>	<u>0.00052</u>	<u>0.00052</u>	<u>0.00052</u>	<u>0.00052</u>	<u>0.00052</u>	<u>0.00052</u>
<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>
<u>1.16462</u>	<u>1.16002</u>	<u>1.12032</u>	<u>1.12032</u>	<u>1.11062</u>	<u>1.12732</u>	<u>1.09332</u>

CHINO VALLEY FIRE DISTRICT
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2022		2013	
	Taxable Assessed Values	Percent of Total District Taxable Assessed Values	Taxable Assessed Values	Percent of Total District Taxable Assessed Values
Majestic Realty Company	\$ 386,830,424	1.26%	\$ 327,378,773	1.79%
Walmart/Sams	386,328,060	1.26%	-	0.00%
Watson Land Company	335,541,549	1.09%	127,105,735	0.69%
Homecoming I at the Preserve LLC	320,975,294	1.04%	-	0.00%
John Hancock Life Insurance Co.	174,469,127	0.57%	90,214,000	0.49%
Chino Dunhill LLC	160,993,595	0.52%	-	0.00%
MLM Chino Property Inc	143,508,952	0.47%	-	0.00%
Scannel Properties #404 LLC	142,178,580	0.46%	-	0.00%
Spectrum South LLC	131,198,204	0.43%	113,062,608	0.62%
Chino Kimball Industrial LLC	130,875,849	0.43%	-	0.00%
Chino Hills Mall LLC			123,713,648	0.68%
VESTAR - CHINO LLC			116,336,260	0.62%
PK I Chino Town Square LP			103,051,487	0.56%
BRE Properties INC.			92,669,090	0.51%
CRCH LLC			80,442,079	0.44%
SY VENTURES LLC			76,047,691	0.42%
	<u>\$ 2,312,899,634</u>	<u>7.53%</u>	<u>\$ 1,250,021,371</u>	<u>6.82%</u>

Note: Zero value means the taxpayer was not in the top property owners based on net values in that particular year.

Source: HdL Companies, San Bernardino County Assessor

CHINO VALLEY FIRE DISTRICT
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population¹	Per Capita Personal Income²	Personal Income²	Unemployment Rate²
2022	169,962	32,042	2,687,273,757	3.0%
2021	176,868	31,947	2,646,252,898	6.2%
2020	177,564	30,194	2,485,046,138	9.8%
2019	180,363	29,678	2,567,318,394	3.3%
2018	175,991	28,081	2,376,042,507	3.5%
2017	174,786	28,789	2,408,844,354	4.1%
2016	170,845	29,056	2,376,750,794	4.7%
2015	169,405	28,080	2,265,952,694	4.9%
2014	164,956	26,809	2,112,825,175	6.0%
2013	162,583	30,276	2,358,445,738	7.4%

¹ Population includes City of Chino, Chino Hills and Unincorporated Areas of San Bernardino County.

² Cities of Chino and Chino Hills combined; Unincorporated Area statistics not available.

Note: Data for Unincorporated area for 2022 is not available.

Source: CA Department of Finance
San Bernardino County Economic Development Agency
U.S Census Bureau
Bureau of Labor Statistics

CHINO VALLEY FIRE DISTRICT
Principal Employers
Current Year and Nine Years Ago

	2022		
	Number of Employees¹	Percent of Total Employment²	Rank
Employer			
Chino Valley Unified School District	2,870	3.11%	1
Walmart Fulfillment Center (6750 Kimball)	2,003	2.17%	2
FedEx Ground Package Systems Inc. (Flight Avenue)	1,403	1.52%	3
California Institution for Men	1,182	1.28%	4
Amazon.com Services, Inc. (Merrill)	757	0.82%	5
California Institution for Women	701	0.76%	6
Amazon.com Services, Inc. (Euclid)	683	0.74%	7
Chino Valley Medical Center	581	0.63%	8
City of Chino	563	0.61%	9
Hussman Corporation	517	0.56%	10
	<u>11,260</u>	<u>12.20%</u>	

¹ Calculated by Chino Valley Fire District Finance Department based on percentages of the total employment provided by the cities of Chino and Chino Hills.

² Total employment of Chino and Chino Hills provided by California Labor Market

Note: Data for FY13 not available.

Source: Cities of Chino and Chino Hills

CHINO VALLEY FIRE DISTRICT

Principal Employers

Current Year and Nine Years Ago

[illegible]

CHINO VALLEY FIRE DISTRICT
Full-Time Equivalent District Employees
Last Ten Fiscal Years
Fiscal Year Ended June 30,

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Administration	21.5	21.5	21.5	21.5
Community Risk Reduction				
Support Personnel	5.6	5.6	5.6	5.6
Inspection Personnel	11.0	11.0	11.0	11.0
Emergency Services				
Support Personnel	3.5	3.2	3.2	3.2
Fire Personnel	104.0	104.0	104.0	104.0
Total	<u>145.6</u>	<u>145.3</u>	<u>145.3</u>	<u>145.3</u>

¹ Certain positions reclassified between departments

Source: Chino Valley Fire Human Resources Department

CHINO VALLEY FIRE DISTRICT

Full-Time Equivalent District Employees

Last Ten Fiscal Years

Fiscal Year Ended June 30,

<u>2018 ¹</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
19.5	14.0	14.0	10.5	9.5	9.5
5.6	4.6	4.6	3.5	3.5	3.5
11.0	11.0	11.0	11.0	11.0	11.0
3.2	3.7	3.7	3.5	3.5	3.5
104.0	107.0	107.0	107.5	104.5	104.5
<u>143.3</u>	<u>140.3</u>	<u>140.3</u>	<u>136.0</u>	<u>132.0</u>	<u>132.0</u>

CHINO VALLEY FIRE DISTRICT
Capital Assets by Function
Last Ten Fiscal Years
Fiscal Year Ended June 30,

	2022	2021	2020	2019
Facilities				
Fire Stations	7	7	7	7
Administration	1	1	1	1
Other District Facilities	2	3	3	3
Total Facilities	<u>10</u>	<u>11</u>	<u>11</u>	<u>11</u>
Fire Apparatus				
Engines	14	15	15	14
Trucks	2	2	2	2
Paramedic Squads	6	6	6	6
Other (Ambulances Included)	13	12	8	8
Total Fire Appartus	<u>35</u>	<u>35</u>	<u>31</u>	<u>30</u>
Other Fleet & Support Services	<u>34</u>	<u>35</u>	<u>34</u>	<u>34</u>
Total Vehicles	<u>69</u>	<u>70</u>	<u>65</u>	<u>64</u>

Source: Chino Valley Fire Support Services Department

CHINO VALLEY FIRE DISTRICT
Capital Assets by Function
Last Ten Fiscal Years
Fiscal Year Ended June 30,

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
7	7	7	7	7	7
1	1	1	1	1	1
3	3	3	2	2	2
<u>11</u>	<u>11</u>	<u>11</u>	<u>10</u>	<u>10</u>	<u>10</u>
13	13	13	13	13	12
3	3	2	2	2	2
6	6	5	5	5	-
8	8	6	6	6	6
<u>30</u>	<u>30</u>	<u>26</u>	<u>26</u>	<u>26</u>	<u>20</u>
36	33	29	29	27	24
<u>66</u>	<u>63</u>	<u>55</u>	<u>55</u>	<u>53</u>	<u>44</u>

CHINO VALLEY FIRE DISTRICT
Emergency Response Calls for Service
Last Ten Calendar Years

	2021	2020	2019	2018 ¹
NUMBER OF TOTAL CALLS				
Incident Type				
Fire	304	325	308	298
Rupture/Explosion	4	8	2	8
Emergency Medical Service/Rescue	9,435	8,981	9,326	9,002
Hazardous Condition	212	263	203	192
Service Call	713	696	752	696
Good Intent	1,840	1,819	1,581	1,354
False Call	651	631	780	617
Mutual Aid	-	-	-	-
SevereWeather	10	1	4	1
Other	98	142	37	99
	13,267	12,866	12,993	12,267

PERCENTAGE OF TOTAL CALLS

Incident Type				
Fire	2%	3%	2%	2%
Rupture/Explosion	*	*	*	*
Emergency Medical Service/Rescue	71%	70%	72%	73%
Hazardous Condition	2%	2%	2%	2%
Service Call	5%	5%	6%	6%
Good Intent	14%	14%	12%	11%
False Call	5%	5%	6%	5%
Mutual Aid	*	*	*	*
SevereWeather	*	-	-	-
Other	1%	1%	*	1%
	100%	100%	100%	100%

¹ In early 2018, the District transitioned to a new dispatch provider, resulting in some variance in classification of incident types versus in 2017.

² In 2017, the District switched to a new emergency response tracking system, resulting in a significant number of calls being classified in "Other."

*Less than 1%

Note: Calls compiled on a calendar year basis.

Source: Chino Valley Fire Emergency Services Division

CHINO VALLEY FIRE DISTRICT
Emergency Response Calls for Service
Last Ten Calendar Years

<u>2017 ²</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
265	310	275	302	283	256
-	8	11	12	6	8
8,774	8,528	8,022	7,296	6,853	6,685
-	171	159	215	153	164
-	699	603	561	497	452
-	1,232	1,126	1,127	1,031	999
47	623	615	622	620	582
82	-	-	-	-	-
-	1	3	2	-	5
3,049	2	11	10	9	7
<u>12,217</u>	<u>11,574</u>	<u>10,825</u>	<u>10,147</u>	<u>9,452</u>	<u>9,158</u>

2%	3%	3%	3%	3%	3%
*	*	*	*	*	*
72%	74%	74%	72%	73%	73%
*	1%	1%	2%	1%	2%
*	6%	6%	6%	5%	5%
*	11%	10%	11%	11%	11%
*	5%	6%	6%	7%	6%
1%	*	*	*	*	*
*	*	*	*	*	*
25%	*	*	*	*	*
<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

For additional information, please visit our website at www.cvifd.org.

END OF DOCUMENT

Letter # 1

Independent Accountants' Report on Agreed-upon Procedures Applied to Appropriations Limit Calculation



**Independent Accountant's Report
On the Article XIII-B Appropriations Limit Calculation**

To the Board of Directors
Chino Valley Fire District
Chino Hills, California

We have performed the procedures enumerated below, on the appropriations limit calculation of the Chino Valley Fire District (District) prepared in accordance with Article XIII-B of the California Constitution for the fiscal year ended June 30, 2022. The District's management is responsible for the appropriations limit calculation.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the appropriations limit calculation and we will report on findings based on the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed and our findings were as follows:

1. We obtained the completed worksheets setting forth the calculations necessary to establish the District's 2021-22 appropriations limit and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the Board of Directors. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the Board of Directors. We recalculated the appropriations limit calculation provided by the District.

Findings: No exceptions were found as a result of this procedure.

2. We added last year's limit to the total adjustment amount and compared the resulting amount to the 2021-2022 appropriations limit.

Findings: No exceptions were found as a result of this procedure.

3. We compared the current year information to the worksheets described in Procedure 1 above and to information provided by the California State Department of Finance.

Finding: No exceptions were found as a result of this procedure.

4. We agreed the prior year appropriations limit calculation to the prior year appropriations limit adopted by the District's Board of Directors.

Finding: No exceptions were found as a result of this procedure.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's appropriations limit calculation. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matter might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

No procedures have been performed with respect to the determination of the appropriations limit for the base year, as defined by Article XIII-B of the California Constitution.

This report is intended solely for the information and use of the District's Board of Directors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 6, 2022

Letter # 2

Statement on Accounting Standards (SAS) 114 Letter



December 6, 2022

To the Board of Directors
Chino Valley Fire District
Chino Hills, California

We have audited the financial statements of Chino Valley Fire District (District) as of and for the year ended June 30, 2022 and have issued our report thereon dated December 6, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards*

As communicated in our letter dated August 9, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our report on internal controls in our Independent Auditor's 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* dated [date]

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

As stated in our auditor's report, professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks." We have identified the following as significant risks:

- Management override of internal controls (as required by audit standards)
- Revenue recognition

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements were the determination of the pension and OPEB liabilities and related deferred outflows/inflows of resources.

Management's estimates for pension and OPEB amounts are based on third party actuarial valuations. We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to: The disclosure of the pension plan in Note 8 and the OPEB plan in Note 9 to the financial statements describes the District's net pension liability, net OPEB liability and related deferred inflows of resources and deferred outflows of resources. The valuation of the net pension liability, the net OPEB liability and related deferred outflows/inflows of resources are sensitive to the underlying actuarial assumptions used including, but not limited to, the investment rate of return and discount rate. As disclosed in Note 8 and Note 9, a 1% increase or decrease in the discount rate has a significant effect on the District's net pension liability and net OPEB liability.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We did not identify any circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated December 6, 2022.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual reports does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

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

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California

Letter # 3

Compliance Letter



Independent Auditor's 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

To the Board of Directors
Chino Valley Fire District
Chino Hills, California

We have audited, 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, the financial statements of the governmental activities and the general fund of the Chino Valley Fire District (District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise District's basic financial statements and have issued our report thereon dated December 6, 2022.

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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.

Report on 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 financial statements. 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*.

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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California

December 6, 2022

**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: DECEMBER 14, 2022

**TO: JOHN DEMONACO, BOARD PRESIDENT
ALL MEMBERS OF THE BOARD**

FROM: DAVE WILLIAMS, FIRE CHIEF

**SUBJECT: 2023 COMMUNITY LIAISONS AND STANDING COMMITTEE MEMBER
ASSIGNMENTS**

PURPOSE:

Purpose is to appoint community liaisons for the County Board of Supervisors, City of Chino, City of Chino Hills, Fire Safe Council, Chino Valley School District, County Airport Commission, Fire Foundation Liaison, CIM Citizen's Advisory Council, CIW Citizen's Advisory Council and Inland Empire Utilities Agency; and appoint the Standing Committee Members for the 2023 Fire District's Finance, Planning, Human Resources Committee and Legislative Committees.

RECOMMENDATION:

It is recommended that the Board President appoint community liaisons for the County Board of Supervisors, City of Chino, City of Chino Hills, Fire Safe Council, Chino Valley School District, County Airport Commission, Fire Foundation Liaison, CIM Citizen's Advisory Council, CIW Citizen's Advisory Council and Inland Empire Utilities Agency; and appoint the Standing Committee Members for the 2023 Fire District's Finance, Planning, Human Resources Committee and Legislative Committees.

**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: DECEMBER 14, 2022

**TO: JOHN DEMONACO, BOARD PRESIDENT
ALL MEMBERS OF THE BOARD**

FROM: DAVE WILLIAMS, FIRE CHIEF

**SUBJECT: FIRE DISTRICT POLICY AND PROCEDURES FOR BOARD OF
DIRECTORS**

PURPOSE:

Purpose is for the Board of Directors to review the Fire District Policy and Procedures for Board of Directors.

DISCUSSION:

Purpose is to provide an opportunity for the Board of Directors to conduct a review of the current Policy and Procedures for the Board of Directors. The last update and adoption of the Policy and Procedures was on January 12, 2022.

The President of the Board of Directors shall appoint an Ad Hoc Committee to review and make suggested revisions to the Board Policy and Procedures. Reviewing the Board Policy & Procedures annually provides an opportunity for District Legal Counsel to review the Policy and Procedures to ensure that all statutory references are current. The recommendations shall be submitted to the Clerk of the Board by _____ and provide direction to staff on the deadline date. The Clerk of the Board will submit the recommendations to legal counsel to make sure there are no legal issues with the recommendations. The recommended changes shall be submitted to the Board at the February 8, 2023 for consideration and adoption of the new Board Policy and Procedures.

Attached is a copy of the Board Policies adopted in 2022.

RECOMMENDATION:

It is recommended that the Board of Directors review the Policy and Procedures for Board of Directors

and provide direction to staff.

ATTACHMENTS:

Board Policies January 12, 2022 - Final

CHINO VALLEY INDEPENDENT FIRE DISTRICT POLICY AND PROCEDURES FOR BOARD OF DIRECTORS

Resolution No. 202201 Revised and Adopted January 12, 2022

<u>POLICY #</u>	<u>POLICY TITLE</u>	<u>PAGE #</u>
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MISSION, VISION AND VALUES

OUR MISSION

The mission of the Chino Valley Fire District is to provide exceptional service and safeguard the community.

VISION

As an organization, we...

...seek excellence in everything we do; with innovative practices, training, and equipment.

...remain transparent; open, honest, and accountable to each other and those we serve.

...appreciate our members; we attract, retain, and develop future leaders.

...value the public trust above all else; we are good stewards of our financial resources.

...endeavor to learn and grow; continuously seeking improvement and embracing change.

VALUES

• FAITHFULNESS

We are fully committed, invested and engaged in the communities we serve.

• INTEGRITY

We lead by example, according to the highest ethical and professional standards.

• RESPECT

We treat each other, and those we serve with compassion, dignity, and value.

• EXCELLENCE

We are relentless in our pursuit of the highest possible standard of quality.

POLICY TITLE: Code of Ethics
POLICY NUMBER: 1010

- 1010.0** The Board of Directors of the Chino Valley Independent Fire District is committed to providing excellence in legislative leadership which results in the provision of the highest quality of services to its constituents. In order to assist in the government of the behavior between and among members of the Board of Directors, the following rules shall be observed.
- 1010.1** The dignity, style, values and opinions of each Director shall be respected.
- 1010.2** Responsiveness and attentive listening in communication are encouraged.
- 1010.3** The needs of the District's constituents are the priority of the Board of Directors.
- 1010.4** The primary responsibility of the Board of Directors is the formulation and evaluation of policy for, and financial oversight of, the District. Routine matters concerning the operational aspects of the District shall be the responsibility of the Fire Chief.
- 1010.5** Differing viewpoints are healthy in the decision-making process. Individuals have the right to disagree with ideas and opinions, but without being disagreeable. Once the Board of Directors takes action, Directors should commit to supporting said action.
- 1010.6** Board Members should make clear, to other parties with whom the Board Member is dealing, those viewpoints that are the Board Member's personal viewpoints as opposed to those viewpoints held in their official, Board of Directors capacity.
- 1010.7** Board Members shall avoid conducting District business or discussions while conducting personal or employment business with any third parties.
- 1010.8** Board Members shall not use District resources for personal or political purposes. "District resources" include any property, personnel or asset of the District including, but not limited to, land, buildings, facilities, funds, equipment, supplies, copy machines, office equipment, telephones, computers, vehicles, travel and District compensated time. Examples of prohibited activities include: using District offices to prepare campaign mailers, asking District staff to appear in campaign materials in uniform, or using District offices for non-District related work.

Board Members or employees who wear a uniform that has become associated with a specific position at the District, may not appear at any political function or in a campaign photo in that uniform even when off duty. This includes civilian clothing with District name or logo.

Board Members shall not solicit individual employees for campaign support, such as: placing signs on their personal property or wearing campaign pins on clothing. Board Members soliciting campaign support should work directly with the employee associations.

Board Members, employees or candidates for elected office may not use or operate District vehicles or equipment for personal political activities. Logos, patches, or any item that identifies the District must be blurred in photos as to not be identified with the District.

POLICY TITLE: Board Policy
POLICY NUMBER: 1020

- 1020.0** In seeking clarification on information on agenda items, Board Members shall work through the Fire Chief and/or Clerk of the Board.
- 1020.1** Complaints received from residents and property owners regarding District operational issues are to be referred directly to the Fire Chief or designee, if the Fire Chief is not available. In the event the Fire Chief or designee cannot be contacted, the Board Member shall use the same process as any member of the public would use for a complaint. The Board Member shall thereafter notify the Fire Chief or designee of the complaint and who was contacted.
- 1020.2** Safety concerns or hazards are to be reported to the Fire Chief or his or her designee. Community emergency situations requiring an emergency response should be dealt with immediately by dialing 911.
- 1020.3** Develop a working relationship with the Fire Chief. Concerns with District projects or issues should be addressed directly with the Fire Chief or through the Board President.
- 1020.4** Enforce the chain of command when approached by District personnel concerning specific District policy or operational issues, and direct inquiries to the Fire Chief. Make the Fire Chief aware of personnel concerns.
- 1020.5** The work of the District is a team effort. All Board Members should work together in the collaborative process, assisting each other in conducting the affairs of the District and bringing policy issues to the attention of the Board as a whole, rather than to individual Board Members selectively.
- 1020.6** Be courteous when responding to constituent requests and concerns, responding to individuals in a positive manner and routing their questions through appropriate channels to the Fire Chief or his/her designee. Board Members shall inform constituent that the Fire Chief or his/her designee will respond directly to the constituents if appropriate.
- 1020.8** Board Members are responsible for understanding and adhering to the Fire District Policy and Procedures and applicable State and federal laws, including the Brown Act. This includes adhering to the following best practices when Board Members utilize social media:

1. A Board Member may communicate on social media sites to answer questions, provide information to the public or to solicit information from the public regarding a matter within the subject matter jurisdiction of the Board.
2. However, a Board Member is prohibited from using a social media site to discuss District business with a majority of other Board Members.
3. A Board Member is prohibited from responding directly to any communication posted or shared by another Board Member regarding District business on a social media site.

When Board Members use social media in their personal capacities, they acknowledge that posts related to District business may be deemed public records under the California Public Records Act. When a Board Member publishes a social media post, or engages in an exchange about District business via their personal social media account, they may transform that otherwise personal social media account into an account subject to federal and state law; including but not limited to the California Public Records Act, record retention requirements, and First Amendment principles, among others. This conduct may also limit the ability of Board Members to legally “block” third parties from viewing or posting on that purportedly personal social media site. Board Members may avoid transforming their personal social media accounts into accounts subject to this Policy, and federal and state open government laws, by, among other things, not engaging in discussions of District business on that social media account.

1020.9 Any request or proposed changes or amendments to any section in these policies and procedures shall go to the full Board for review, discussion and possible adoption. Any requested or proposed changes or amendments would need to go through the agenda process set forth in this policy and procedures.

POLICY TITLE: Staff Support and Assistance
POLICY NUMBER: 1025

1025.0 The purpose of this policy is to provide guidelines and standards regarding the staff support and assistance routinely provided to the Board of Directors. This policy does not apply to relations with or communications between the Board and Board appointees; i.e. the Fire Chief, District Legal Counsel/Attorney, or auditor, except as specified.

Any inquiry of the Board into the administration, policy or procedures will be done through the Fire Chief. A Board Member shall not give orders to any subordinates of the Fire Chief.

1025.1 The Board of Directors through the approval of the annual budget, allocates staff and other resources to support its legislative and intergovernmental activities. The Fire Chief is responsible for appointing, disciplining, and terminating such employees. Such employees shall provide support to the Board in accordance with this policy, and with Fire Chief approval. District Staff and resources shall not be used for personal business.

1025.2 In order to effectively discharge their responsibilities as elected officials, the President and Board Members are entitled to receive clerical and administrative support services from assigned staff so long as it pertains to District business. Staff support is to be approved and assigned by the Fire Chief.

Preparation of correspondence relating to official District business: Preparation of correspondence by District staff on behalf of Board Members shall be limited to official District business only.

1. Staff will assist in the scheduling of District related business meetings, but not meetings related to political campaigns or other personal business.
2. The Clerk of the Board shall ensure the preparation and maintenance of an event calendar for Board Members, to track

upcoming District related events and meetings. Calendars shall be distributed to Board Members and Executive Staff on a monthly basis and as changes occur.

3. All Board Members' mail shall be placed in the appropriate Board Member's incoming mailbox or may be scanned and sent via email when appropriate.
4. Routine administrative and clerical support will be facilitated on an on-going basis by the Clerk of the Board. Non-routine administrative and clerical support, requests for research, policy work, or studies shall be directed to the Fire Chief who shall designate staff in operating departments.
5. Board Member questions specific to an agenda item for clarification or requests for additional information or support should be directed to the Fire Chief in a timely manner.

1025.3 Reasonable staff assistance shall be provided to Board Members serving on intergovernmental bodies when the District has recognized participation in that body. Use of staff shall be consistent with the following guidelines:

1. Staff assignments shall be made by the Fire Chief.
2. If the intergovernmental body has its own professional staff, such staff should be utilized to the greatest extent possible, rather than District staff.
3. Assigned District staff need not attend the intergovernmental meeting unless requested by the Board Member and directed by the Fire Chief. The primary responsibilities of assigned staff are to review issues, gather information and attend as requested, and to advise a specific Board Member and/or Fire Chief who is presenting issues before the full Board or intergovernmental entity.

1025.4 At times, it may be appropriate to provide staff support to a Board Member who is attending a District related meeting or other function. Such requests for staff support shall be made to the Fire Chief. Except for routine follow-up on comments, assignments arising from these meetings must be approved by the Fire Chief.

1025.5 Staff assistance for speech/comment preparation for District business is available to Board Members. Such assistance shall be requested through the Fire Chief.

1025.6 Documentation intended for distribution to Board Members from staff, shall be forwarded to the Fire Chief for review prior to distribution by the Clerk of the Board.

The original and five copies, bearing the last name of each Board Member, of all District documentation shall be provided to the Clerk of the Board for distribution to Board Members. A final copy of approved documentation shall be given to the Fire Chief.

1025.7 A Board Member making a Public Records Act request shall not fall under this policy and will be treated the same as any member of the public who makes a Public Records Act request. Additionally, Board Member public record requests shall not be considered Board business and the Board Member shall be responsible for any costs that arise from such requests.

1025.8 A Board Member request for support or assistance must clearly state and define the reason. Consideration should be given to staff time and responsibilities.

Board Members will not receive staff support or assistance for the following:

- a. Assistance to perform official duties, except as noted in the Fire District Policy and Procedures.
- b. Training or assistance within a Board Member's personal responsibility such as basic training for use of computers, iPad, telephones, email etc.
- c. Assistance with completing or filing forms required as an elected official.
- d. Assistance with completing Fire District required forms beyond basic instruction for completing.

POLICY TITLE: Basis of Authority
POLICY NUMBER: 1030

1030.0 The Board of Directors is the unit of authority within the District. Apart from his/her normal function as a part of this unit, Directors have no individual authority. As individuals, Directors may not commit the District to any policy, act or expenditure.

The District operates according to the Board-Manager (Chief) form of government, which vests policy-making authority in an elected Board of Directors, which, in turn, hires an appointed executive (the Chief). The Board is composed of five (5) members: elected at large, on a non-partisan basis, serving overlapping four-year terms. The Board President is elected by the Board Members annually. The Board President is the presiding officer at Board meetings and acts as the official head of the District for legislative and ceremonial purposes. The Fire Chief and Legal Counsel are appointed by the Board and serve at the pleasure of the Board.

The Board is the District's legislative and policy-making body. Acting as a whole, the Board is responsible for passing ordinances, resolutions and other orders necessary for governing the District, as well as setting the direction of District policy. The Fire Chief is responsible for administering and executing the general policies set by the Board, in addition to the day-to-day operation of all District functions. The Fire Chief, with the help of the staff and Legal Counsel, provides the Board with the information needed to fulfill its policy-making role.

The Board-Manager (Chief) form of government separates legislative and executive responsibilities in a manner similar to state and federal governments. This system provides "checks and balances" of both policy and administrative branches of government by limiting the power of each. As the issues involved in local government have grown more complex, professional managers provide the cohesion necessary in the day-to-day operations.

1030.1 Directors do not represent any fractional segment of the community comprising the District, but are, rather, a part of the body, which represents and acts for such community as a whole.

POLICY TITLE: **Attendance at Meetings**
POLICY NUMBER: **1040**

1040.0 Members of the Board of Directors shall attend all regular and special meetings of the Board.

1040.1 Any Board Member who misses Board meetings for the period of three consecutive months (except when prevented by sickness, or when absent from the state), shall be deemed to have abandoned his/her office

POLICY TITLE: Remuneration and Reimbursement
POLICY NUMBER: 1050

1050.0 Members of the Board of Directors shall receive compensation as follows:

At the Regular Board meeting in January of every even year or as soon thereafter as practical, the Board of Directors shall review and consider, as a standing agenda item, Board Member compensation to determine if any adjustments are appropriate. Any adjustments to compensation shall be effective July 1 and shall comply with this policy as set forth below:

Increase in compensation for each Member of the District's Board of Directors shall be authorized by an ordinance adopted pursuant to Health & Safety Code section 13857 and Chapter 2 of Division 10 of the California Water Code (Wat. Code, section 20200 et seq.) or its successor statute(s).

Board Members may be compensated up to 10-days total during any calendar month, for each day's attendance at meetings of the board, or for each day's service otherwise rendered as a Board Member. Those activities that are compensable, including various meetings, are set forth herein, pursuant to these adopted Policies.

Compensable Board Member activities, including the meetings described herein, are necessary for the effective operation of the District. Specifically, this degree of Board Member engagement is necessary for the following non-exhaustive District matters, including but not limited to, the significant amount of real property at risk of fire hazard within the District's jurisdiction, the District's significant call volume for emergency medical services, and the large fleet of equipment and employees necessary to carry out the District's fire safety measures, for which the Board provides policy direction.

Annually, the Board will consider re-affirming the need for the various compensable meetings, and other services rendered by Board Members, set forth within this Section that are necessary for the successful operation of the District.

When necessary and approved by the Board, a day consisting solely of travel to attend a conference, seminar or other function on behalf of the District, will be interpreted as a day of service.

Only one per diem per day will be paid regardless of how many meetings are attended, with a cap on 10 total days of service or meetings per month that are compensable.

A Board Invoice shall be completed monthly by each Board Member and submitted to the Clerk of the Board by the payroll calendar due date for Board Invoices. Board Invoices shall be signed by individual Board Members confirming compliance with Section 1050.0. The President and Vice President shall review Board invoices quarterly to ensure compliance with this policy.

Board Members must provide brief reports (verbally or in writing) on meetings, conferences, seminars, training, education, and other events listed below and attended at the expense of the Fire District at the next regular Board Meeting.

Compensated Meetings, conferences, seminars, training and education shall include:

- A. Regular and Special Meetings of the Board of Directors.
- B. Regular and Special Meetings of any standing committee, ad hoc committee, liaison assignment and alternate assignment (when the assigned liaison is not able to attend), as appointed by the President or the Board.
- C. Meetings or official public events with local state, or federal legislators or their representative(s) for District business, or consultants/contractors retained by the District for official District business, with prior approval by the Board, or meetings as representatives of the Fire District Legislative Committee.
- D. Meetings with District Leadership Development consultant for consulting directly related to District business.
- E. Quarterly meetings with partner cities, community, special district or fire district association liaisons.
- F. Conferences and educational workshops open to the public or public agencies and individual professional development sessions, which concern fire, emergency services or special districts. Webinars as stated in Section 1100.6 are also included in this section. The

following agencies, associations and/or providers are approved by this section:

ASBCSD - Association of San Bernardino County Special Districts

BB&K - Best, Best and Krieger

CALAFCO - California Local Agency Formation Commission

CFCA - California Fire Chiefs Associations

CFFJAC - California Fire Fighters Joint Apprenticeship Committee

CSDA - California Special Districts Association

FDAC - Fire Districts Association of California

FEMA - Federal Emergency Management Association

EMI - Emergency Management Institute (Branch of FEMA)

NFA - National Fire Academy (Branch of FEMA)

FW - Firehouse World

IAFC - International Association of Fire Chiefs

LAFCO - Local Agency Formation Commission

LCW - Liebert, Cassidy and Whitmore

OES - Office of Emergency Services

SCAG - Southern California Association of Governments

SDLF - Special District Leadership Foundation

SDRMA - Special Districts Risk Management Association

Conferences and educational workshops open to the public or public agencies and individual professional development sessions, which concern fire, emergency services or special districts not listed will require approval by the Board prior to attendance.

- G. Legally mandated training courses.
- H. President and Vice President monthly Regular Board Meeting Agenda review meetings with the Fire Chief, per Section 2020.1.
- I. Any other meeting, event, or activity related to District business or District interest where a Board Member is representing the District and approved in advance by the Board.
- J. With approval and assignment by the President or Board, any meetings to review documents as required by the Policy and Procedures of the Board of Directors.
- K. Individual Board Member meetings with the Fire Chief or his designee, limited to one meeting per month per Board Member. One additional meeting can be scheduled on an as needed basis as approved by the Board President.
- L. Attendance at meetings for District-related agencies or associations, such as FDAC or CSDA, where a Board Member has been appointed by the Board or elected by such agency/association following Board approval/nomination.
- M. Attendance at District sponsored or hosted events as outlined below in this Policy or as approved by the Board.
 - 1. District or Fire Foundation sponsored events, employee recognition events, retirements and promotional ceremonies.
 - 2. District Fire Prevention Week Open House.
 - 3. State of the Fire District.
 - 4. Fire District facilities grand openings, dedications and ceremonial events.
 - 5. Salute to Public Safety.
 - 6. Filming for District sponsored productions.
- N. Attendance at service club meetings where a Director is making a presentation related to District business (not political in nature) and not merely as a member of the service club.
- O. Meetings with Fire District legal counsel on District related business, per Board Policy.

- P. Community events within the District related to District business or District interest in which the President or his designee makes a presentation on behalf of the Fire Board or officially representing the Fire District.
- Q. Annual State of the City, County and School District events within the boundaries of the Fire District.
- R. Fred L. Burns Committee Meetings for the Board Member assigned to Committee.
- S. Community Parades in which a Board Member is representing the Fire District in an official capacity to include Chino and Chino Hills Day at the Fair.

Directors will not receive compensation or expense reimbursement for any of the following:

- a. Social or ceremonial events not pre-approved by the Board and as outline by this policy.
- b. Non-profit organization events not pre-approved by the Board.
- c. District sponsored employee luncheons.
- d. Festivals, funerals, picnics, weddings or holiday events.
- e. Meetings of partisan or political organizations.
- f. Basic skills training such as basic computer training or writing courses.
- g. Re-taking training or certifications except to the extent such training/certifications are legally required to be re-taken (i.e., AB 1234 ethics training, Prevention of Sexual Harassment training, etc.)

1050.1 Benefits Policy.

Under state law (Health & Safety Code § 13968), members of the Board of Directors may receive the same benefits as employees, although no greater. For Board Members first elected or appointed after January 1, 1995, the allowance amount shall be limited to the maximum amount for non-safety members as required by a change in state law. This allowance may be used to purchase "health and welfare benefits," as defined by Government Code Section 53200(d), as authorized by the District and as allowed by state and/or federal law.

The balance of any allowance shall not be paid in cash. Board Members electing health, or optical coverage must make these selections within 60-days of taking office; for dental coverage within 30-days of taking office; and for other permissible benefit options within 90-days of taking office. Any changes to these selections will be subject to the same open enrollment periods, waiting periods, and qualifying event limitations applicable to employees. There will be no retroactive benefit provision beyond the maximum 90-day selection period.

Any Board Member that fails to allocate the portion of allowance to Health Coverage shall forfeit the remaining allowance.

Board of Directors will not receive a pension based on their service on the Board as stated in State Law.

Board of Directors will not receive District paid health care benefits after their service on the Board has concluded as stated in State Law.

A list of Board Member benefits will be maintained by Human Resources and attached to this document by reference.

1050.2 Reimbursement Policy – Travel and Expenses.

Pursuant to applicable State and Federal law, including AB 1234, District Board Members will be reimbursed, or the District may directly pay, for expenses incurred to attend Board approved professional or vocational meetings, actual and necessary travel, and incidental expenses while on official Board authorized business. Such expenses include, but are not limited to, mileage, meals, actual costs and expenses of travel, lodging (while on District business) and educational seminars or conferences necessary to serve as a Board Member.

District Board Members will be reimbursed in accordance with the provisions of the District's Travel and Reimbursable Expense Policy with the following exceptions/additions:

- 1) Itemized receipts verifying appropriate claimed expenditures will be required, without exception;
- 2) Per diem for meals and meal allowances will not apply, and only reasonable and necessary meal expenses accompanied by a receipt will be reimbursed;

3) A full day of business for the purpose of lodging shall also include:

i) one additional day before the first day of the event if the Board Member spends in excess of four (4) hours in the performance of his/her official duties for such event (including, travelling, pre-conference gatherings, checking in to hotel and/or the event, etc.); one additional day before the first day of the event if the event location is more than 50 miles from the District; and

ii) one additional day following the last day of the event if the Board Member spends in excess of four (4) hours in the performance of his/her official duties for such event, or one additional day after the last day of the event if the event location is more than 50 miles from the District.

4) Requests for reimbursement for expenses associated with family members, spouses, etc. will not be considered by the Board;

5) Conference lodging arrangements will utilize published group discount rates whenever available (when published group rates are not available, expenses must be administered in accordance with IRS guidelines); and;

6) Airfare shall be of the coach level travel. All air travel of 1,000 miles or less may be at the refundable coach travel level. All air travel over 1,000 miles shall be non-refundable ticketing.

7) Mileage reimbursement for Board travel shall be based on actual miles driven and total mileage reimbursement shall not exceed the applicable coach airfare amount as specified in 1050.2 (6) above.

In addition to the specific requirements of this Policy and the District's Travel and Reimbursable Expense Policy, reimbursement to Board Members shall be governed by the over-arching principle that such reimbursements are made from the taxpayers' dollars. As such, Board Members shall refrain from any activity that seeks to "maximize" his/her reimbursement, including, but not limited to, obtaining extravagant or unnecessary meals. Notwithstanding any technical compliance with this Policy or the Travel and Reimbursable Expense Policy, the Board reserves the right to withhold or recoup any reimbursement that the Board determines to be not consistent with this over-arching principle.

In addition, Board Members must provide a brief written or verbal report at the next Regular Board meeting describing any seminars, workshops conferences or meetings for which reimbursements were made or for which

the District paid. Such reports will be deemed made if supplied in the agenda packets distributed to the Board and requesting parties.

In order to be reimbursed, the Board Member shall present itemized receipts (or a record of mileage) to the Clerk of the Board on an expense report, provided by the District, on a monthly basis, and at no time more than 30 days after incurring the expense.

District Board Members will submit a District Travel and Expense Reimbursement Forms, no more than 30 days after incurring an expense, for all expenses incurred and paid for by the District even if there is no reimbursement due the District Board Member. This includes all pre-paid events by the Fire District and purchasing card expenses. Board Members need not submit a Travel and Reimbursement Statement for any events for which a stipend is requested or events where the District purchases a table for both staff and Board Members.

The Board President and/ Vice President shall also review Travel and Expense Reimbursement Forms quarterly to ensure compliance with Board Policies. It is recognized that periodically Board Members are requested to represent the Fire District at community assigned or approved meetings other than those listed in Section 1050.0. In these instances, the Board President may authorize Board Members attendance; however, expenses may only be reimbursed after ratification at the next regular Board meeting.

Any and all expenses that do not fall within the adopted reimbursement policy or IRS reimbursable rates are required to be approved by the Board of Directors in a public meeting prior to the expense being incurred. Expenses that do not adhere to the adopted reimbursement policy or the IRS reimbursable rates, and that do not receive approval from the Board of Directors in a public meeting, shall not be eligible for reimbursement.

Individual Board Members will sign their Board Travel and Reimbursement Expense Forms to confirm compliance with Board Policy.

Any Board Member may file for mileage reimbursement for attending Board approved meetings as referenced in Section 1050.0 located out of the boundaries of the District, including mileage to and from the airport from the District or home, whichever is less. Board Members may file a monthly expense report to the District for reimbursement. The mileage reimbursement shall comply with the IRS rules for mileage. In accordance with the District's Travel and Reimbursable Expense Policy (E)(2)(d), documentation reflecting mileage with the most efficient route must be included as reference. The Travel and expense Reimbursement Form must be filed by the fifth day of the following month.

When Board members travel, it is recommended that travel arrangements be made as far out from the travel date as reasonable to maximize the opportunity to obtain the best fare.

Board Members shall not be reimbursed for travel agents or third-party companies for travel reservations, since such services are unnecessary costs to the Fire District.

1050.3 Reimbursement for Technology and Related Expenses

Board Members may receive reimbursement for substantiated technology expenses or use of District owned devices in accordance with the District's Technology Use Policy. A Technology Allowance Election form must be submitted to commence the reimbursement process. Reimbursement may be retroactive to the 1st of the month in which the required substantiating documentation was submitted. From time to time, the Fire District will request substantiating documentation that must be submitted within 30 days of a written request to continue monthly reimbursement.

Board Members are discouraged from using personally owned devices for purposes such as making and receiving telephone calls, text messages or other electronic correspondence during public meetings for information concerning District business.

1050.4 Board Issued Equipment.

Board Members may be issued the following District equipment:

- A. Brush Jacket identified with Chino Valley Fire District lettering and name identification complying with District's specifications. This equipment is to be used for identification purposes only.
- B. White fire helmet with Director designation
- C. Wallet badge and wallet
- D. Identification card
- E. District credit or Purchasing Card
- F. Emergency Priority Phone Access Card

G. Administration Access Key or FOB

Board Members are responsible for the care and security of District issued equipment, including replacing the equipment and/or reimbursing the District for the cost of any lost or damaged equipment. Upon termination and/or request of the President of the Board, a Board Member must return District issued equipment within seven (7) calendar days of the request. If the equipment is not returned within the seven-day period, if appropriate, the Fire Board is authorized to initiate appropriate action for recovery.

Administration Board Office Access Keys will be programmed to operate Monday through Friday between the hours of 7:00 a.m. to 8:00 p.m. Administration Building Office Access Keys will be programmed to operate during normal business hours Monday through Friday between 7:00 a.m. to 6:00 p.m. while the building alarm is off.

Fire District Electronic Equipment Use Policy, Social Media Use Policy and Purchasing Card Use Policy will apply to Board Members.

The District provided credit or purchasing card shall not be used for any personal expense, regardless of whether the Board Member ultimately reimburses the District for such expense.

The President and/or Vice President shall review purchasing card statement quarterly to ensure compliance with Board Policies.

Board Members, in good standing as determined by the Board of Directors in its discretion, retiring after eight consecutive years of service as a Board Member, may be issued a "Retired Director" badge and a "Retired Director" helmet shield plaque. The Board may, in its discretion, approve issuing these items for less than 8 years of service, with Board approval.

1050.5 Electronic Communications Accounts Use

Board Members shall comply with the Fire District's Electronic Communications Accounts Use Policy, which establishes guidelines for Board Members for use of electronic communications accounts for District Business.

1050.6 Board Members may use Fire District issued purchasing cards for qualifying expenses as outlined in the Policy and Procedures for Board of Directors or as approved by the Board. Board Members are to reconcile their monthly purchasing card statement and submit itemized receipts and approved statements to the Clerk of the Board for processing prior to submitting to accounts payable. Board Members shall submit all itemized purchasing

card receipts to the Clerk of the Board within 15 days following the incurring of each expense.

POLICY TITLE: Board President
POLICY NUMBER: 1060

- 1060.0** The President of the Board of Directors shall serve as chair at all Board meetings. He/she shall have the same rights as the other members of the Board in voting, introducing motions, resolutions and ordinances, and any discussion or questions that follow said actions. The election of the Board President and Vice President are outlined in section 2010.5.
- 1060.1** In the absence of the President, the Vice President of the Board of Directors shall serve as chair over all meetings of the Board. If the President and Vice President of the Board are both absent, the remaining members present shall select one of themselves to act as chair of the meeting.
- 1060.2** Board Policy grants limited authority to the President to appoint Board Members to standing committees and liaison assignments, as set forth in Policy 1080. The Board President is also responsible, specified in Policy 2020.1, for coordinating individual Board Member requests for agenda items, including agenda items that may require staff work for the Fire Chief, District personnel or legal counsel.
- 1060.3** The President will be the primary Board contact with District Legal Counsel unless the Board directs otherwise or unless a matter involves the President, then the contact may be through the Vice President.
- 1060.3** It is the President's assigned responsibility to correspond with persons or organizations when it is appropriate to represent adopted District policy. Correspondence expressing a District position on legislative, political or policy issues shall require Board action. On occasion, support or opposition letters on legislative issues of direct concern to the Fire District may require timely submission. In certain circumstances, such as letters requested by CSDA, FDAC, CalChiefs or partner agencies on issues directly related to Fire District concern or where such a letter would be consistent with a previously taken policy position of the Board, the President of the Board shall have the authority to prepare correspondence expressing a Fire District position on legislative issues requiring timely submission and report to the Board at the next Board Meeting. Such correspondence shall receive high priority for timely preparation and distribution.

POLICY TITLE: Members of the Board of Directors
POLICY NUMBER: 1070

- 1070.0** Directors shall thoroughly prepare themselves to discuss agenda items at meetings of the Board of Directors. Information may be provided to Directors before meetings provided all Board Members receive the same information and do not attempt to discuss or develop a collective concurrence as to action to be taken prior to such meeting. Board Members shall comply with the Ralph M. Brown Act, California Government Code 54950 et seq.
- 1070.1** Written information that is exchanged before meetings shall be distributed through the Clerk of the Board and all Directors will receive all information being distributed.
- 1070.2** Directors shall at all times conduct themselves with courtesy to each other, to staff and to members of the audience present at Board meetings.
- 1070.3** Directors shall defer to the President for conduct of meetings of the Board, but shall be free to question and discuss items on the agenda in an orderly manner. All comments should be brief and confined to the matter being discussed by the Board. Board Members should not interrupt the Board President or other Board Members, while speaking.
- 1070.4** Directors may request that brief comments pertinent to an agenda item be included in the minutes; however, such requests may only be made at the meeting at which that particular item is discussed.

POLICY TITLE: **Committees of the Board of Directors, Community Liaison Assignments, AdHoc Committees and Boards of Joint Power Authorities**

POLICY NUMBER: **1080**

1080.0 The Board President shall appoint such ad hoc committees as may be deemed necessary or advisable by himself/herself and the Board. Ad hoc committee appointments by the Board President should be announced by the Board of Directors at the next Board Meeting following appointment. The President should appoint a Chair, and the duties of the ad hoc committees shall be outlined at the time of appointment. The committee shall be considered dissolved when its final report has been made and reported to the Clerk of the Board for recording purposes

1080.1 The Board President shall appoint and publicly announce appointments to Board standing committees, liaison assignments and Boards of JPAs for the ensuing year no later than the Board's first Regular Meeting in December with an effective date of January 1. A list of appointments should be made available at the Board Meeting prior to being announced. The role of the liaison is to attend meetings and represent the Board, gather information and concerns, develop contacts and relationships with local agencies within the Fire District, and report back to the Board in an effort to best serve the community.

Board Members are not to represent Board or Fire District positions without the prior approval of the Board. Board Members are not to express personal opinions or make personal comments when doing so could be construed as representing an official position of the Board (i.e., when representing the Fire District in any capacity or while wearing Fire District attire).

Board Members assigned as representatives or liaisons to other agencies must attend the meeting in person unless the meeting is occurring out of the District. In the event the meeting is out of the District, the meeting can be attended online by a Board Member only if the meeting is viewed live, and remote attendance is permitted pursuant to an executive order issued by the California Governor, or the agency's meetings are only provided online. Reviewing video of meetings after they have occurred is not permitted. The Board Member must attend the meeting until reasonably certain that there is no need to attend the entire meeting, meaning that there is nothing on the agenda that affects the District.

1080.2 The role of the Board's standing committees is to review policy issues pertaining to the committee's area of responsibility. Committee recommendations shall be referred to the full Board of Directors.

Committee Meetings shall be held as needed to fulfill their roles and responsibilities. The Board of Directors shall periodically review the functional application of such committees and evaluate the need to add, merge, or eliminate committees.

1080.3 The following shall be committees of the Board:

A. Planning Committee

The Planning Committee shall be tasked with reviewing policies relating to plans for the development of the Fire District and the delivery of emergency services.

B. Human Resources Committee

The Human Resources Committee shall be tasked with reviewing policies affecting the welfare of District personnel, as well as changes to classification structure and staffing levels.

C. Finance Committee

The Finance Committee shall be tasked with reviewing policies related to financial management of the District, including review of proposed budgets, major expenditures, long-range financial plans and other significant financial matters of the District.

D. Legislative Committee

The Legislative Committee shall be tasked with reviewing proposed and enacted legislation of interest to the District, including attending outside meetings of legislative interest to the Fire District, as individual representatives of the Fire District, and report any recommendations or matters of concern to the Board of Directors.

1080.4 Community Liaisons

Community Liaisons may be appointed by the President to represent the District as needed in accordance with Section 1080.1. Standing liaison assignments include:

1. County of San Bernardino Meetings (one Board Member and one alternate)
2. City Mayor/Manager Quarterly Meetings (Board President and Vice President)
3. City of Chino (Two Board Members, one primary, one secondary)
4. City of Chino Hills (Two Board Members, one primary, one secondary)
5. Chino Valley Unified School District Board Meetings (one Board Member and one alternate)
6. Fire Safe Council Meetings (one Board Member and one alternate)
7. Citizen Advisory Committee Chino Institute for Men (one Board Member and one alternate)
8. Citizen Advisory Committee Chino Institute for Women (one Board Member and one alternate)
9. San Bernardino County Airport Commission (one Board Member and one alternate)
10. Fire Foundation (one Board Member and one alternate)
11. IEUA (One Board Member and one alternate)

A Board Member attending a community liaison assignment may give the District report, limited to public relations, to the governing body or group to which he/she is assigned. In the event that the primary liaison is unavailable to attend, then the secondary Board Member may give the District report. The primary and secondary Board Member may receive compensation for attendance as assigned. The alternate Board Member will receive compensation only when attending on behalf of the primary.

1080.5 Other Meetings

The Board President, Vice President and Fire Chief may meet as necessary with the Fire District's stakeholders (City of Chino, City of Chino Hills, San Bernardino County, and other legislators) to discuss matters of District concern. Board Members may attend such meeting as assigned by the Board President.

1080.6 Boards of Joint Power Authorities

Board Members may be appointed by the Board President to represent the Fire District in accordance with Section 1080.0 and 1080.1 on Boards of Joint Power Authorities with full voting authority on behalf of the Fire Board. The President shall appoint a primary and alternate member, when called for by the JPA governing documents. The appointed Board Members are expected to report to the full Fire District Board of Directors after attendance at every JPA Board Meeting, including any significant votes or discussions.

POLICY TITLE: CEREMONIAL CERTIFICATES AND PRESENTATIONS
POLICY NUMBER: 1085

1085.0 As a first responder governmental agency, the Fire District may be represented at community events by local area elected representatives such as a legislators, County Supervisor or City Council members as area representatives. However, at times, it may be appropriate for the Board Members or Fire Chief to present certificates directly representing the Fire District when the relevance is specific to the Fire District.

The President of the Board shall sign and present all Fire District ceremonial certificates presented at community events within the Fire District. The President may designate a Board Member to sign and/or present on his/her behalf if unavailable. At times, it may be appropriate for the Fire Chief to present the certificate on behalf of the President. The President will ensure that all certificates are in compliance with this policy as set forth below.

Fire District ceremonial certificates will be reserved for written or formal requests from governmental partner agencies within the District. A request for a certificate shall be relevant to the Fire District and representative of the Fire District's support for the recipient of the certificate as outlined in this policy.

Ceremonial certificates when formally requested by the recipient may be presented as follows:

- A. Civic celebrations within the Fire District; events in support of partner cities and legislators and non-profit organization with a direct relevance to the service provided by the Fire District and directly promoting the Fire District.
- B. Retirements for government officials within the Fire District and Fire Service Chief Officers.
- C. Heroism specifically related to the Fire District.
- D. Eagle Scout or similar significant Chino Valley community accomplishments or achievements as requested.
- E. Non-profit corporations specific to promoting and supporting the Fire District.

Requests for certificates of generic nature and/or not specific to the Fire District's role or support, or requests that are commercial or political in nature shall not be qualified for presentation without Board pre-approval at a Board Meeting. Certificates for governmental events or activities outside of the Fire District boundaries may be presented if a formal request is submitted by the requestor and the local event or activity demonstrates Fire District relevance and support of the receiving organization. Such presentations must obtain prior approval by the Board President and shall be announced at the next Regular Board Meeting during Board Comments.

POLICY TITLE: Membership in Associations
POLICY NUMBER: 1090

1090.0 The Board of Directors recognizes that individual Directors memberships and participation in certain associations, service clubs, and fraternal organizations may have inherent value to the District and therefore encourages such participation. Directors in good standing as determined by the Board of Directors may receive reimbursement of the direct and reasonable cost of said membership. Board Members are limited to no more than two such memberships paid for by the Fire District. Authorization for membership and participation shall be reviewed annually by the Board in January.

Individual Board memberships in other professional organizations must be approved by the Board annually.

POLICY TITLE: Training, Education and Conferences
POLICY NUMBER: 1100

- 1100.0** Members of the Board of Directors are encouraged to attend educational conferences and professional meetings when the purpose of such activities is to improve Board Member performance and/or District operation. With prior approval from the Board of Directors or Board Policy and Procedures appropriate budgeted expenditures associated with these conferences and meetings can be reimbursed as outlined in Section 1050.2.
- 1100.1** It is the intent of the Board to encourage Board development and excellence of performance by reimbursing expenses incurred for tuition, travel, lodging and meals as a result of training, mandated and educational courses, approved and required webinars or conference call meetings, participation with professional organizations, and attendance at local, state and national conferences as approved by the Board or the Board Policy and Procedures. It is the policy of the Board of Directors that Directors receive Board approval prior to attending these events, if not in the Board Policy and Procedure Manual, or incurring any expenses on behalf of the District. In the absence of time, the Board President may approve attendance for which the Board Member may be eligible for remuneration and/or reimbursement pursuant to Sections 1050.0 and 1050.2. Such remuneration and reimbursement will subsequently be presented to the entire Board for ratification.
- 1100.2** When Board Members are authorized by the Board to attend conferences and/or seminars, Board Members are responsible for confirming in writing (which may include an email), with the Clerk of the Board their intent to attend authorized conferences/seminars and this confirmation shall take place with sufficient time allowed to comply with registration deadlines and cancellation policies for the conference/seminar. The Clerk of the Board or designee is responsible for coordinating the necessary travel and lodging arrangements for Board Members. The Board Members may make some or all of his/her arrangements, however, the Board Member must coordinate his/her arrangements with the Clerk of the Board or his/her designee to specify what components of the travel will be handled by the Board Member. Board Members shall notify Clerk of the Board of any changes to original requests and/or reservations or registrations in writing (which may include email) to avoid any unnecessary cancellation or change fees. Board Members shall not be reimbursed for travel agents or third-party companies for travel reservations, since such services are unnecessary costs to the Fire District.

- 1100.3** Expenses to the District for Board of Directors' training, education and conferences will be governed by Section 1050.2 of this policy document and the District's Travel and Reimbursable Expense Policy and should be kept to a minimum by:
- A. Utilizing published group discount lodging rates whenever available.
 - B. Directors traveling together whenever feasible and economically beneficial.
 - C. Requesting reservations sufficiently in advance, when possible, to obtain discounted rates.
- 1100.4** A Director shall not attend a conference, training event or liaison committee assignment for which there is an expense to the District if it occurs after the Director announced his or her pending resignation or unsuccessful reelection.
- 1100.5** Board Members are expected to complete the Special District Leadership Foundation (SDLF) Special District Leadership Academy, within 18 months of becoming a Board Member, which has been identified as the core special district governance training in California and covers the essentials of good governance. It is also highly recommended that the FEMA sponsored Introduction to the Incident Command System (IS100) Course be completed within 18 months of becoming a Board Member. Board Members are also encouraged to complete any courses required by Fire District Board Members to maintain the California Special Districts (CSDA) District of Distinction Certification and the Fire District Transparency Certification.
- 1100.6** Members of the Board of Directors are encouraged to attend webinars that are Board related training and education. Any webinar taken by a Board Member that results in a stipend must provide a copy of webinar completion. Any non-certificated course is not eligible for a stipend. Webinars are limited to two (2) per month. The two (2) per month limit is in addition to any other required or mandated training as outlined in these policies. These webinars are limited to any Board level training offered by the California Special Districts Association (CSDA), Fire Districts Association of California (FDAC), Liebert, Cassidy and Whitmore (LCW) and Best, Best and Krieger (BB&K), Stipend pay is included in Section 1050.0.

POLICY TITLE: Board Member Safety
POLICY NUMBER: 1110

1110.00 Board Members Safety

The scene of a major emergency is often a chaotic and dangerous environment. If a Board Member determines that it is necessary for them to personally visit the scene it is requested that they make contact with the Fire Chief in advance of traveling to the incident. If the Fire Chief is unavailable the Board Member should contact the Back-Up Duty Chief or the Incident Commander prior to traveling to the scene. Making contact in advance of arriving at the scene will allow staff an opportunity to provide for the safety of the Board Member upon their arrival at the incident.

In these situations, Board Members should also be aware that our Command Staff will be focused on providing for the safety of the public and our personnel; with that in mind there may not be a staff member immediately available to brief them or escort them around the scene.

POLICY TITLE: Board Member Fire District Clothing Use
POLICY NUMBER: 1120

1120.00 Board Members District Clothing Use

Board Member approved clothing will be ordered through the Clerk of the Board. Clothing allowance will be approved by the Board through the annual budget process. Board Members may wear approved clothing only to events where Board Members are representing the Fire District and shall not be used for personal gain.

Upon leaving office, Board Members shall cease wearing clothing representing the Fire District and shall either return the clothing to the Fire District for appropriate disposal or dispose of all Fire District clothing in a manner in which the clothing cannot be identified as Fire District clothing and used to represent the Fire District.

POLICY TITLE: Board Meetings
POLICY NUMBER: 2010

2010.0 Regular meetings of the Board of Directors shall be held on the *second Wednesday* of each month, with the open session beginning at 6:00 p.m. (closed sessions may begin at any posted time prior to or after the open session) at the Chino Valley Independent Fire District Headquarters Office located at 14011 City Center Drive, Chino Hills, California. The Board of Directors hereby reaffirms its commitment to complying with the Ralph M. Brown Act (California Government Code §54950 through §54963).

2010.1 Special Meetings (non-emergency) of the Board of Directors may be called by the Board President or by a majority of the Board.

- A. All Directors, the Fire Chief and desired staff shall be notified of the Special Board meeting and the purpose or purposes for which it is called. Said notification shall be in writing, delivered personally, by mail, facsimile, electronically or otherwise at least twenty-four (24) hours prior to the meeting. Written notice may be dispensed for any Director, who at or prior to the time the meeting convenes, files with the Clerk of the Board a written waiver of notice, or for any Director who is actually present at the meeting when it convenes.
- B. Newspapers of general circulation in the District, radio stations, television stations, organizations, and property owners who have requested notice of special meetings in accordance with the Ralph M. Brown Act shall be notified in writing, delivered personally, by mail, facsimile, electronically or otherwise, and shall be received at least 24 hours before the time of the meeting as specified in the notice.
- C. An agenda shall be prepared as specified for Regular Board meetings in Policy #2020 and shall be delivered with the notice of the Special Meeting to those specified above.
- D. Only those items of business listed in the call for the Special Meeting shall be considered by the Board at any Special Meeting.
- E. The Board shall not call a special meeting to discuss or act on the salary, salary schedule, or compensation paid in the form of fringe benefits for the any of the following positions, including anyone acting in any such capacity, at the District: the Fire Chief, any Deputy Chief, the Finance Manager, and the Human Resources Manager. Any such discussion or action shall occur at a regular meeting of the Board. However, this subdivision does not apply to the Board calling a special meeting to discuss the District's budget.

2010.2 Special Meetings (emergency)

A. Regular Emergency

An emergency means a work stoppage, crippling activity, or other activity that severely impairs public health, safety, or both, as determined by a majority of the Board of Directors. In the case of an emergency situation involving matters upon which prompt action is necessary due to the disruption or threatened disruption of public facilities, the Board of Directors may hold an emergency meeting without complying with either the 24-hour notice requirement or the 24-hour posting requirement for special meetings, or both. However, each person, local newspaper of general circulation and radio or television station that has requested notice of special meetings pursuant to the Brown Act and Policy #2010.1 shall be notified by the President of the Board of Directors, or his or her designee, one hour prior to the emergency meeting.

B. Dire Emergency

A dire emergency means a crippling disaster, mass destruction, terrorist act, or threatened terrorist activity that poses peril so immediate and significant that requiring the Board of Directors to provide one-hour notice before holding an emergency meeting may endanger the public health, safety, or both, as determined by a majority of the Board of Directors. In the case of a dire emergency, at or near the time that the President of the Board of Directors or his or her designee notifies the members of the Board of Directors of the emergency meeting, notice of the dire emergency special meeting shall be given by telephone and all telephone numbers provided in the most recent request of a person, newspaper or station for notification of special meetings shall be exhausted. In the event that telephone services are not functioning, the notice requirements of this policy section 2010.2 shall be deemed waived, and the Board of Directors, or any designee of the Board of Directors, shall notify those newspapers, radio stations, or television stations of the fact of the holding of the emergency meeting, the purpose of the meeting, and any action taken at the meeting as soon after the meeting as possible.

2010.3 During a meeting held pursuant to policy #2010.2, the Board of Directors may meet in closed session pursuant to the Brown Act (Gov. Code, § 54957, subd. (a).) (i.e. with the Attorney General, district attorney, agency counsel, sheriff, or chief of police, or their respective deputies, or a security consultant or a security operations manager, on matters posing a threat to the security of public buildings, a threat to the security of essential public

services, including water, drinking water, wastewater treatment, natural gas service, and electric service, or a threat to the public's right of access to public services or public facilities) if agreed to by a two-thirds vote of the members of the Board of Directors that are present, or, if less than two-thirds of the members are present, by a unanimous vote of the Board of Directors present.

All special meeting requirements, as prescribed in the Brown Act (Gov. Code, § 54956 and these policies shall be applicable to a meeting called pursuant to policy #2010.2, with the exception of the 24-hour notice requirement.

The minutes of a meeting called pursuant to this Policy #2020.2, a list of persons whom the President of the Board of Directors, or designee of the Board of Directors, notified or attempted to notify, a copy of the roll call vote, and any actions taken at the meeting shall be posted for a minimum of 10 days in a public place as soon after any emergency or dire emergency meeting as possible.

2010.4 Adjourned Meetings.

The Board of Directors may adjourn any Board meeting at any place in the agenda to any time and place specified in the order of adjournment, except that if no Directors are present at any regular or adjourned regular meeting, the Clerk of the Board may declare the meeting adjourned to a stated time and place, and he/she shall cause a written notice of adjournment to be given to those specified in section 2010.1.B. above. If less than a quorum is present, those present may so adjourn from time to time. A copy of the order or notice of adjournment shall be conspicuously posted on or near the door of the place where the meeting was held within 24 hours after the time of the adjournment.

2010.5 Election of Board Officers; Organizational Meetings.

Subject to the other provisions of this Section and to state law, the Board of Directors shall elect a President and Vice President at its first regular meeting in November. The election of the President and Vice President is made by the Board and shall become effective on December 1 of that year. The Board may, in its discretion, choose to forego such election of its President and Vice President at the first such November meeting in years where there is a general district election or unopposed election, triggering a separate election of the Board's President and Vice President at a different meeting of the Board, as set forth immediately below.

In accordance with Health and Safety Code section 13853, within 60 days after each general district election or unopposed election to the Board, the Board shall meet and elect its President and Vice President. New Board Members who have won such election but have not yet assumed their position on the Board may be elected to be the Board President or Vice President, but such election shall not become effective until the later of when new Member assumes office or the first day of the calendar month following the Board Member's election as President or Vice President. Such election, pursuant to this paragraph, of any Board Member other than a newly elected Board Member shall become effective on the first day of the calendar month following such election to be President or Vice President.

The procedure for the Board's election of its President and Vice President is as follows:

- A. Nominations may be made from the Board. When a nomination is made, no second is required.
- B. No one can nominate more than one person for a given office until every member who desires has an opportunity to nominate a person.
- C. The current President will call for the nominations by saying, "Nominations are now in order for the office of President, etc."
- D. Member should say, "I nominate Director?" Current President should say, "Director? is nominated. Are there any further nominations for the office of President etc.?" (Pause) "If not, nominations are closed."
- E. For office for which no candidate has a majority, the current President announces "No Election".
- F. Voting Procedure is a Voice Vote.

2010.6 The President of the meetings described herein shall determine the order in which agenda items shall be considered for discussion and/or action by the Board.

2010.7 The President and the Fire Chief shall insure that appropriate information is available for the audience at meetings of the Board of Directors, and that physical facilities for said meetings are functional and appropriate in compliance with the Brown Act's requirements for agendas and accessibility for attendees.

2010.8 Teleconferencing. Teleconferencing connects Board Members by electronic means, through either audio or video or both. The Board of Directors may teleconference as authorized by the Brown Act, (Gov. Code,

§ 54953.) for all purposes in connection with any meeting within the subject matter jurisdiction of the Board of Directors.

- A. All votes taken during a teleconference meeting shall be by roll call.
- B. Agendas shall be posted at all teleconference locations and all teleconferencing locations shall be identified in the agenda.
- C. All teleconferencing locations must be accessible to the public and provide the public an opportunity to address the Board.
- D. During the teleconference, at least a quorum of the Board shall participate from locations within the boundaries of the District.

POLICY TITLE: Swearing-in of Newly Appointed or Elected Board Members
POLICY NUMBER: 2015

2015.0 Swearing-in of Newly Appointed or Elected Board Members

The Clerk of the Board will perform the official oath of office for newly appointed or Elected (including re-elected) Board Members as soon as practical following official notice from the Registrar of Voter Office confirming the final ballot count. A ceremonial swearing-in will take place at the next Board Meeting by a Judge or the Clerk of the Board.

POLICY TITLE: Board Meeting Agenda
POLICY NUMBER: 2020

2020.1 The Fire Chief, in cooperation with the Board President, shall prepare an agenda for each regular and special meeting of the Board of Directors.

The President, Vice President and the Fire Chief shall discuss proposed agenda prior to the posting of any agenda. It is the President's responsibility for final approval of the agenda.

For any regular meetings or special meetings, where there is no legal conflict, any Board Member may request that an item directly related to District Business be placed on the agenda by channeling his/her request through the Board President or Fire Chief. If channeled through the Fire Chief, the Fire Chief will promptly notify the Board President of the request. Such requests shall be made no later than 5:00 p.m. fifteen (15) days prior to the regular Fire Board meeting or Special Fire Board meeting. All requests from Board Members for agenda items must be submitted on a District form and shall clearly define the District specific purpose, presenter, and justification for placing the item on the agenda. The President shall decide whether an item requested by an individual Board Member shall be placed on a future agenda. Any request not approved by the President shall be placed on a future agenda on the consent calendar informing the full Board of the President's determination. If the item is pulled for discussion, the merits of the proposed agenda item shall not be discussed, but instead, only the determination of placing the proposed agenda item on a future agenda. If a majority of the Board desires an item to be placed on a future agenda, such item shall be placed on a future agenda.

A Board Member may place an item related to District Business on the next agenda at any Regular Board Meeting with President (or Board) approval, as outlined above.

Issues not related directly to Fire District concern or of a controversial or sensitive nature, should always first be placed on the Board agenda for discussion by the Board of Directors.

Any member of the public may request that a matter directly related to District business be placed on the agenda of a regularly scheduled meeting of the Board of Directors, subject to the following conditions:

- A. The request must be in writing and be submitted to the Board President or Clerk of the Board, with supporting documents and information, if any, by 5 p.m. on the Wednesday fifteen (15) days prior to the Board meeting.
- B. The Board President, upon consultation with appropriate parties, will determine whether the public request is or is not a "matter directly related to District business" and whether the matter warrants placement on a future agenda. Any request not approved by the President shall be placed on a future agenda under consent calendar informing the full Board of the President's determination. The items may be pulled for discussion and if a majority of the Board desires an item to be placed on a future agenda, such item shall be placed on a future agenda

2020.2 Consent Calendar. Items of a routine nature and non-controversial nature shall be placed on the consent agenda. All items may be approved by one blanket motion upon unanimous consent. Any Board Member may request that any item be withdrawn from the consent agenda for separate consideration. However, any Board Member may abstain from voting on any consent agenda item without requesting its removal from the consent agenda, and the Clerk of the Board shall be instructed to record such abstentions in the minutes.

No matter, which is legally a proper subject for consideration by the Board in closed session, will be included in the consent calendar.

2020.3 Public Comments. Any person may address the Board at any regular meeting on any item of interest to the public that is within the subject matter of the Board of Directors during the Public Comments portion of the meeting. Any person may address the Board at any special meeting on any item that has been described in the notice for the special meeting. Each person desiring to speak shall be limited to five (5) minutes, unless extended by the President. Such five (5) minute time period shall be extended to ten (10) minutes for any member of the public who utilizes a translator, to ensure that non-English speakers receive the same opportunity to directly address the Board, unless the Board utilizes simultaneous translation equipment in a manner that allows the Board to hear the translated public testimony simultaneously.

In the event such an extension is given to one person a similar extension shall be provided to all others wishing to speak. Any public comments on items listed on the agenda should be addressed at the time the agenda item is up for consideration. For any matter that, in the opinion of a majority of the Directors present and qualified to act, a large number of requests to

speakers have been presented, the President may require those persons with similar interests to appoint one spokesperson in order to preserve the timely and orderly conduct of the meeting or limit each speaker's time.

This policy does not prevent the Board from taking testimony at regular and special meetings of the Board on matters that are not on the agenda and that a member of the public may wish to bring before the Board. However, the Board shall not discuss or take action on such matters at that meeting.

- 2020.4** At least seventy-two (72) hours prior to the time of all regular meetings, an agenda, which includes but is not limited to all matters on which there may be discussion and/or action by the Board, shall be posted conspicuously for public review within the District office.
- 2020.5** Except for emergency or dire emergency situations, the agenda for a special meeting shall be posted at least twenty-four (24) hours before the meeting in the same location. In emergency or dire emergency situations, the notice requirements of Policy #2010.2 shall be followed.
- 2020.6** A Closed Session at a regular Board Meeting may be scheduled to commence several hours prior to the Regular Board Meeting.

POLICY TITLE: Board Meeting Conduct
POLICY NUMBER: 2030

2030.0 Meetings of the Board of Directors shall be conducted by the President in a manner consistent with the policies of the District. The latest edition of Robert's Rules of Order Revised shall also be used as a general guideline for meeting protocol unless provided for otherwise in these Policies. District policies shall prevail whenever they are in conflict with Robert's Rules of Order Revised. Each Board Member will have (5) five minutes to speak during Board Comments portion of the agenda and five (5) minutes during the Board Comments section of each specific agenda item, unless an extension is granted by the Board President in the President's sole discretion. Any such time extension should be granted to all Board Members equally. Board Members shall not be permitted to split their allotted speaking time.

Board members are not permitted to leave the dais at any time during the meeting. If a Board Member wishes to leave the dais, He/she must ask permission from the Board President for a short recess. The Board President shall grant a short recess for a minimum of five (5) minutes.

2030.1 All Board meetings shall commence at the time stated on the agenda and shall be guided by same.

2030.2 The conduct of meetings shall, to the fullest possible extent, enable Directors to:

- A. Consider problems to be solved, weigh evidence related thereto, and make wise decisions intended to solve the problems; and, receive, consider and take any needed action with respect to reports of accomplishment of District operations.
- B. Permit any individual or group to address the Board concerning any item on the agenda of a special meeting, or to address the Board at a regular meeting on any subject of interest to the public that lies within the jurisdiction of the Board of Directors.
 - 1. Willful disruption of any of the meetings of the Board of Directors shall not be permitted. If the Board finds that there is in fact willful disruption of any meeting of the Board so as to render the orderly conduct of such meeting unfeasible and order cannot be restored by the removal of individuals who are willfully interrupting the meeting, the Board may order the room cleared and subsequently conduct the Board's

business. In such an event, only matters appearing on the agenda may be considered in such a session.

After clearing the room, the Board may permit those persons who, in its opinion, were not responsible for the willful disruption to re-enter the meeting room. Duly accredited representatives of the news media, whom the Board finds not to have participated in the disruption, shall be admitted to stay for the remainder of the meeting.

POLICY TITLE: Board Actions and Decisions
POLICY NUMBER: 2040

2040.0 Actions by the Board of Directors include but are not limited to the following: adopting or rejecting any item on the agenda.

- A. Adoption or rejection of regulations or policies;
- B. Adoption or rejection of a resolution;
- C. Adoption or rejection of an ordinance;
- D. Adoption or rejection of the annual budget;
- E. Approval or rejection of any contract, expenditure or proposal as required within the District's purchasing/acquisition policy or for those contracts, expenditures or proposals which exceed the \$25,000 authority extended to the Fire Chief;
- F. Approval or rejection of any proposal that changes the number and/or classification of authorized personnel unless such authority has been provided otherwise pursuant to any applicable MOU, Personnel Rules, or other employment agreement.
- G. Approval or disapproval of non-routine matters, which require or may require the District or its employees to take on-going action and/or provide substantially different or additional services;
- H. Approval or rejection of warrants for payment;
- I. Approval or rejection of the monthly financial report including collections received and deposited and sales of District property.

2040.1 Except where otherwise specifically required by law, action can only be taken by the recorded vote of the majority of the total members of Board of Directors. Three (3) Directors represent a quorum for the conduct of business. Actions taken at a meeting where only a quorum is present, therefore, require all three (3) votes to be effective (unless a 4/5 vote or other is required by policy or other law).

2040.2 A member abstaining in a vote is considered absent for that vote; otherwise, the member is not considered absent.

Example. If 3 of 5 Directors are present at a meeting, a quorum exists and business can be conducted. However, if 1 Director abstains on a particular action and the other 2 cast "aye" votes, no action is taken because a "majority of the Board" did not vote in favor of the action.

Example. If an action is proposed requiring a two-thirds vote and 2 Directors abstain, the proposed action cannot be approved because 4 of the 5 Directors would have to vote in favor of the action.

2040.3 Remedies for Violations of Law or Policy.

1. **Referral to Outside Agency.** In the event the Board becomes aware of a violation of any federal, state or local law by a Board Member, the Board may, in addition to any other remedies available, refer such matter to the appropriate federal, state or local authorities for civil and/or criminal investigation (where applicable).
2. **Censure.** In addition to the remedies provided above, in the event that any federal, state or local law, or any District or Board Policy is violated, whether maliciously, willfully, intentionally or negligently, the Board may, in addition to any other remedies available, censure the violating Board Member, revoke Board Member privileges such as stipends, travel reimbursements, training reimbursements, health and welfare benefits, and committee or liaison appointments, refer the matter to the appropriate authorities for civil and/or criminal investigation (where applicable), seek judicial relief, or any combination of such remedies. Prior to censuring a Board Member, the District shall provide written notice to the Board Member proposed to be censured, informing that Board Member of the basis for such proposed censure. At the Board meeting at which the proposed censure is considered, the Board Member who is subject to censure shall be provided an opportunity to address the proposed censure.

2040.4 The naming or renaming of all District facilities shall be determined by a majority vote of the Board.

2040.5 Prior to taking final action, the Board of Directors shall verbally report a summary of a recommendation for a final action on the salaries, salary schedules, or compensation paid in the form of fringe benefits of a District executive during the open meeting in which the final action is to be taken.

POLICY TITLE: Review of Administrative Decisions
POLICY NUMBER: 2050

- 2050.0** The provisions of §1094.6 of the Code of Civil Procedure of the State of California shall be applicable to judicial review of all administrative decisions of the Board of Directors pursuant to the provisions of §1094.5 of said code. The provisions of §1094.6 shall prevail over any conflicting provision and any otherwise applicable law, rule, policy or regulation of the District, affecting the subject matter of an appeal.
- A. This policy affects those administrative decisions rendered by the Board of Directors governing acts of the District, in the conduct of the District's operations and those affecting personnel operating policies.
 - B. The purpose of this policy is to insure efficient administration of the District, and the expeditious review of decisions rendered by the Board of Directors.

POLICY TITLE: Minutes of Board Meetings
POLICY NUMBER: 2060

2060.0 The Clerk of the Board of the Board of Directors or Acting Clerk of the Board shall keep minutes of all regular and special meetings and standing committees of the Board.

- A. Copies of Regular and Special Board minutes shall be made for distribution to Directors with the agenda at a regular Board meeting or Special Meeting.
- B. The official typed minutes of the regular and special meetings and standing committees of the Board shall be kept in fire-resistant locked cabinets or fire resistant locked safe or a trusted electronic system.

2060.1 A video and/or audio recording may be made of each open meeting of the Board of Directors.

- A. The official records of the meetings are the approved typed minutes.
- B. If a recording is to be made during closed session, the President will announce the fact that a recording is being made at the beginning of the closed session meeting, and the recording device shall be placed in plain view of all present, so far as is possible.
- C. Recordings made during closed sessions of the Board are deemed confidential and not a public record.
- D. The video and audio recordings, discs or other electronic data/information storage devices shall be kept in a trusted electronic system for at least thirty days (30) after each meeting of the Board of Directors or as specified in the Fire District's retention schedule and until the minutes are approved, whichever comes first.

2060.2 Motions, resolutions or ordinances shall be recorded as having passed or failed and individual votes will be recorded unless the action was unanimous. The Board President or Clerk shall publicly report any action taken and the vote or abstention on that action of each member present for the action. This report may be made by the President, or the Clerk of the Board, or their designee. For actions that are taken unanimously, the public report may simply reference the fact that the action was taken unanimously.

All resolutions and ordinances adopted by the Board shall be presented in complete context and numbered consecutively starting new at the beginning of each calendar year. Original resolutions and ordinances shall be kept in fire-resistant locked cabinets or in a fire-resistant locked safe.

2060.3 The minutes of Board meetings shall reflect the following:

1. Date, place and type of each meeting;
2. Directors present and absent by name;
3. Call to order;
4. Arrival of tardy Directors by name;
5. Pre-adjournment departure of Directors by name, or if absence takes place when any agenda items are acted upon;
6. Adjournment of the meeting;
7. Approval or amended approval of the minutes of preceding regular and special meetings;
8. Complete information describing each item presented for the Board's deliberation and or action;
9. All actions taken by the Board, including action taken pursuant to Section 2040 and including a summary of the discussion on such action and the roll call record of the vote on a motion if not unanimous;
10. A record of all bid procedures, including calls for bids authorized, bids received and other action taken;
11. A record of all important correspondence;
12. A record of the Fire Chief's report to the Board;
13. Visitors and delegations appearing before the Board.

POLICY TITLE: Rules of Order for Board and Committee Meetings
POLICY NUMBER: 2070

2070.0 Maintenance of Order.

The President is responsible for the maintenance of order and decorum at all times. No person is allowed to speak who has not first been recognized by the President and all questions and remarks shall be addressed to the President.

2070.1 Points of Order.

The President shall determine all Points of Order subject to the right of any member to appeal to the entire Board. If any appeal is taken, the question shall be, "Shall the decision of the President be sustained?" in which event a majority vote shall govern and conclusively determine such question of order.

2070.2 Decorum and Order - Board Members.

Any Board Member desiring to speak shall address the President and, upon recognition by the President, shall confine himself/herself to the matter under debate.

- A. A Board Member desiring to question the staff shall address his/her question to the Fire Chief who shall either answer the inquiry himself/herself or to designate some member of his/her staff for that purpose.
- B. A Board Member or member of the public, once recognized, shall not be interrupted while speaking, unless called to order by the President, unless a Point of Order is raised by another Board Member, or unless the speaker chooses to yield to questions from another Board Member. Board Members will have a total of (5) five minutes to speak on each agenda item, unless an extension is granted by the Board President, in the president's sole discretion. Any time extension shall be granted to all Board Members equally. Board Members shall not be permitted to split their allotted speaking time.
- C. Any Board Member called to order while he/she is speaking shall cease speaking immediately until the question of order is determined. If ruled to be in order, he/she shall be permitted to proceed. If ruled to be not in order or out of compliance with this policy, he/she shall remain silent or shall alter his/her remarks so as

to comply with rules of the Board. In the event a Board Member refuses to alter his/her remarks so as to comply with the Rules of the Board, the President shall be authorized to call a recess of the meeting.

- D. Board Members shall at all times conduct themselves with the utmost courtesy to each other, to staff and to members of the audience present at Board meetings and shall refrain at all times from rude or derogatory remarks, reflections as to integrity, abusive comments and statements as to motives and personalities.
- E. The Board President is the legislative officer who is responsible for seeing that decorum and order is maintained during the order of business.
- F. Any Board Member may move to require the President to enforce rules and the affirmative vote of a majority of the Board shall require him/her to so act.

2070.3 Decorum and Order - Employees.

Members of the administrative staff and employees of the District shall observe the same rules of procedure and decorum applicable to Board Members.

2070.4 Conflict of Interest.

All Board Members are subject to all provisions of California law relative to conflicts of interest and to conflict of interest codes adopted by the Board. Any Board Member prevented from voting because of a conflict of interest shall refrain from debate and voting. Such Board Member shall identify the interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required, recuse himself or herself from discussing and voting on the matter, and (unless the matter has been placed on a portion of the agenda reserved for uncontested matters) shall leave the Board Chambers until after the discussion, vote, and any other disposition of the matter is concluded. However, the Board Member may speak on the issue during the time that the general public speaks on the issue. In addition to legal conflicts of interest, Board members should be cognizant of the perception of conflicts of interest. For example, when a Board member is involved in activities outside of his/her official District duties (i.e., attending a public meeting of another agency in his/her private capacity, interacting with other agencies/parties as part of his/her private job duties), that Board member should make it clear to the parties involved that the Board member is acting in his/her private capacity, and not as a District Board member.

2070.5 Limitation of Debate.

No Board Member should speak more than once upon any one subject until every other Board Member choosing to speak thereon has spoken. No member shall speak for a longer time than five minutes each time he/she has the floor, without the approval of a majority vote of the Board.

2070.6 Dissents, Protests, and Comments.

Any Member shall have the right to express dissent from or protest to or comment upon any action of the Board and have the reason entered in the minutes. If such dissent, protest or comment, is desired to be entered in the minutes, this should be made clear by language such as, "I would like the minutes to show that I am opposed to this action for the following "reasons."

2070.7 Rulings of President Final Unless Overruled.

In presiding over meetings, the President, Vice President or temporary President shall decide all questions or interpretation of these rules, points of order or other questions of procedure requiring rulings. Any such decision or ruling shall be final unless overridden or suspended by a majority vote of the Board Members present and voting, and shall be binding and legally effective (even though clearly erroneous) for purposes of the matter under consideration.

2070.8 Actions Not Invalidated.

Failure to strictly comply with these Rules of Procedure shall not invalidate any action taken by the District Board.

2070.9 Actions.

The Board may act only by ordinance, resolution or motion. For Example, Board actions setting rules for long-term application are taken by ordinance, whereas more routine business and administrative matters (usually more temporary in nature) are accomplished by "resolutions."

The "motion" (assuming it was one which passed) is a Board action which is recorded simply by an item entry in the minutes of the meeting at which it was accomplished, and no separate document is made to memorialize it.

2070.10 Processing of Motions.

When a motion is made and seconded, it shall be stated by the President before debate. A motion so stated shall not be withdrawn by the mover without the consent of the person seconding it.

2070.11 Motions out of Order:

The President may at any time, by majority consent of the Board, permit a member to introduce an ordinance, resolution, or motion out of the regular agenda order.

2070.12 Division of Question:

If the question contains two or more dividable propositions, the President may, and upon request of a Member shall, divide the same.

2070.13 Precedence of Motions:

When a motion is before the Board, no motion shall be entertained except the following, which shall have precedence in the following order:

- a. Adjourn
- b. Fix hour of adjournment
- c. Table
- d. Limit or terminate discussion
- e. Substitute
- f. Reconsider
- g. Amend
- h. Postpone

2070.14 Motion to Adjourn: (Not debatable)

A motion to adjourn shall be in order at any time, except as follows:

- a. When repeated without intervening business or discussion.
- b. When made as an interruption of a Member
- c. When discussion has been ended, and vote on motion is pending, and
- d. When a vote is being taken.

A motion to adjourn "to another time" shall be debatable only as to the time to which the meeting is adjourned.

2070.15 Motion to Fix Hour of Adjournment. (Not debatable)

Such a motion shall be to set a definite time at which to adjourn is not debatable and shall not be amended except by unanimous vote.

2070.16 Motion to Table. (Not debatable)

A motion to table shall be used to temporarily by-pass the subject. A motion to table shall not be debatable and shall preclude all amendments or debate of the subject under consideration. If the motion shall prevail, the matter may be "taken from the table" at any time prior to the end of the next regular meeting.

2070.17 Motion to Limit or Terminate Discussion. (Not debatable)

Such a motion shall be used to limit or close debate on, or further amendment to, the main motion and shall not be debatable. If the motion fails, debate shall be reopened; if the motion passes, a vote shall be taken on the main motion.

2070.18 Motion to Amend. (Debatable)

A motion to amend shall be debatable only as to the amendment. A motion to amend an amendment shall be in order, but a motion to amend an amendment to an amendment shall not be in order. An amendment modifying the intention of a motion shall be in order, but an amendment relating to a different matter shall not be in order. A substitute motion on the same subject shall be acceptable, and voted on before a vote on the amendment. Amendments shall be voted first, then the main motion as amended.

2070.19 Motion to Continue. (Debatable)

Motions to continue to a definite time shall be amendable and debatable as to propriety of postponement and time set.

2070.20 Reconsideration. (Debatable)

Any Board Member who voted with the majority may move a reconsideration of any action at the same or next meeting. After a motion for reconsideration has once been acted upon, no other motion for reconsideration thereof shall be made without unanimous consent of the Board.

2070.21 Voting Procedure.

In acting upon every motion, the vote shall be taken by voice or roll call or any other method by which the vote of each Board Member present can be clearly ascertained. The vote on each motion shall then be entered in full upon the record. The order of voting shall be alphabetical with the President voting last. The Clerk of the Board shall call the names of all members seated when a roll call vote is ordered or required. Members shall respond 'aye,' 'no' or 'abstain.' Any Board Member not audibly and clearly responding 'no' or 'abstain' or otherwise registering an objection shall have his vote recorded as 'aye.'

2070.22 Tie Votes.

Tie votes shall be considered a no vote or denial.

POLICY TITLE: **Procedure for Adopting a Resolution**
POLICY NUMBER: **2080**

2080.0 Resolutions Prepared in Advance.

Where a resolution has been prepared in advance, the procedure shall be: Motion, second, discussion, vote pursuant to the methods set out for motions, and result declared. It shall not be necessary to read a resolution in full or by title except to identify it. When a resolution has not been prepared in advance, the general counsel or staff shall prepare a resolution for presentation at the next meeting.

POLICY TITLE: Procedure for Adopting an Ordinance
POLICY NUMBER: 2090

2090.0 Ordinances of the District are generally adopted pursuant to Government Code section 25120 et seq., which governs the adoption of ordinances by counties. Place the ordinance on agenda for regular meeting by title and brief description of content (an exception is an urgency ordinance which may be adopted at a regular or special meeting).

I. Discussion.

- A. Form. The enacting clause of an ordinance must be, "The Board of Directors of the Chino Valley Independent Fire District ordains as follows." Every ordinance must be signed by the President of the Board of Directors and attested by the Clerk of the Board.

II. First Reading/Introduce the Ordinance.

- A. Read title and then make a motion to waive further reading of entire ordinance and read by title only. The motion to waive further reading must be carried by a majority vote.
- B. Reading of title by the Clerk of the Board.
- C. Motion to introduce

Moved by:
Seconded:
Carried by:

III. Adoption/Second Reading.

Ordinances cannot be passed within five days of their introduction, nor at other than a regular meeting or at an adjourned regular meeting. However, an urgency ordinance may be passed immediately upon introduction and either at a regular or special meeting. This limitation does not apply to ordinances that by statute can be passed only after notice and a public hearing.

- A. Clerk of the Board to read title.
- B. Make motion to waive reading of entire ordinance. (see above) Motion to adopt Ordinance No. ____ to be read by title and number only.

Moved by:

Seconded:

Carried by:

- C. Clerk of the Board to read by title and number only.
- D. State: Following the thirty-day waiting period, Ordinance No. ____ will become effective.
- E. On the passage of all ordinances the votes of the several members of the Board shall be entered on the minutes, and all ordinances shall be entered at length in the ordinance book.
- F. When ordinances (other than urgency ordinances) are altered after introduction/first reading, they can be passed only at a regular or at an adjourned regular meeting held at least five days after alteration. Corrections of typographical or clerical errors are not alterations within the meaning of this requirement. This requirement does not apply to ordinances that by statute can be passed only after notice and a public hearing.

IV. Publication.

Publication of ordinances may occur in any of the following three manners:

- A. Full Publication. The ordinance must be published within fifteen (15) calendar days of adoption. The ordinance is published once in full in the newspaper of general circulation within the District. If there is no newspaper published in the District, the ordinance shall be posted in a prominent location at the Board of Directors' chambers within the 15-day period and remain posted thereafter for at least one week. Except for maps, any exhibit attached to and incorporated by reference in an ordinance need not be published in its entirety if the publication lists all those exhibits by title or description and includes a notation that a complete copy of each exhibit is on file with the Clerk of the Board and is available for public inspection and copying in that office in accordance with the California Public Records Act. A certificate of the Clerk of the

Board or order entered in the minutes of the Board that the ordinance has been duly published or posted is prima facie proof of the publication or posting.

- B. For summary publication: Publish both before and after adoption. The summary of the proposed ordinance must be prepared by the Fire Chief or his or her designee, published, and a certified copy of the full text of the proposed ordinance must be either posted in the District's office or on the District's website at least five (5) days before the meeting where the ordinance will be adopted. The summary is published again within fifteen (15) days after adoption and a certified copy of the full text of the ordinance must be either posted in the District's office or on the District's website with both the summary and the certified copy containing the names of those Board Members voting and their votes or abstentions.
- C. If the Fire Chief or his/her designee determines that it is not feasible to prepare a fair and adequate summary of the ordinance, and if the Board so orders, a display advertisement of at least one-quarter of a page in a newspaper of general circulation in the District must be published at least five days prior to the Board meeting at which the proposed ordinance is to be adopted. Within 15 days after adoption of the ordinance, a display advertisement of at least one quarter of a page must also be published. The advertisement must indicate the general nature of, and provide information about, the ordinance, including information sufficient to enable the public to obtain copies of the complete text of the ordinance, and the names of those Board members voting for and against the ordinance.
- D. If the Fire Chief fails to publish an ordinance within 15 days after the date of adoption, the ordinance shall not take effect until 30 days after the date of publication.
- E. Effective Date.
All ordinances shall become effective 30 days from the date of final passage, except the following ordinances, which shall take effect immediately.
 - (a) Those calling or otherwise relating to an election.
 - (b) Those specifically required by this code or by any other law to take immediate effect.
 - (c) Those fixing the amount of money to be raised by taxation, or the rate of taxes to be levied.
 - (d) Those for the immediate preservation of the public peace, health, or safety, which shall contain a

- declaration of the facts constituting the urgency and shall be passed by a four-fifths vote of the Board.
- (e) Those specifically relating to the adoption or implementation of a memorandum of understanding with an employee organization.
 - (f) Those relating to salaries and other compensation of officers, other than elected officers, and employees.

Certain ordinances and resolutions require special notice and/or hearing requirements. Some of these include:

- Ordinances increasing Board Member compensation pursuant to Health and Safety Code section 13857/ Wat. Code, § 20200 et seq.
- Ordinances adopting a fire prevention code by reference pursuant to Government Code section 50022;
- Resolutions concerning the abatement of hazardous weeds and rubbish pursuant to Health and Safety Code section 14875; and
- Ordinances adopting or amending fees to cover the cost of any service which the district provides pursuant to Health and Safety Code section 13916.

Resolutions generally do not require first and second readings and can be adopted to be effective immediately.