

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 13, 2023

6:00 p.m. - Open Session

**AGENDA**

ROLL CALL

FLAG SALUTE

INVOCATION

Chaplain Keith Roby

PRESENTATIONS/ANNOUNCEMENTS

Recognition of Outgoing Board President John DeMonaco

New Chaplain Introduction - Chaplain Joey Padilla

Employee Promotion - Captain Brett Underwood

Retirement Recognition - Captain Pete Morales

Employee Service Awards:

5 Years of Service - Fire Inspector Tori Jung

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 3 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 Karen Comstock, City of Chino  
Council Member Art Bennett, City of Chino Hills  
President Mark Bozek, Chino Valley Fire Foundation  
Chair Charlie Blank, Fire Safe Council  
Vice President Jonathan E. Monroe, Chino Valley Unified School District  
Director Steven Elie, Inland Empire Utilities Agency

CONSENT CALENDAR

1. MINUTES

November 8, 2023 - Regular Meeting

2. MONTHLY DISTRICT REPORT

Month of October 2023

3. MONTHLY FINANCIAL REPORT

Monthly Financial Report - November 2023

4. MONTHLY TREASURER'S REPORT

Monthly Treasurer's Report - October 2023

5. WARRANTS

Warrants for November 2023 #58380 through #58525

6. BOARD MEETINGS/TRAVEL - AUTHORIZATION TO ATTEND CONFERENCE, MEETING OR TRAINING. - None.

7. FY 2024-25 BUDGET DEVELOPMENT PROCESS AND CALENDAR

Purpose is for the Board to receive and file the Fiscal Year 2024-25 budget calendar.

RECOMMENDATION: Approve Consent Calendar Item Numbers 1 through 7 as presented.

PC \_\_\_\_\_ M \_\_\_\_\_ S \_\_\_\_\_ RC \_\_\_\_\_

OLD BUSINESS - None

NEW BUSINESS

8. APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023-24

Purpose is for the Board of Directors to review the method for computing the Fire District's appropriations limit and review, approve and adopt Resolution No. 2023-11 establishing the annual appropriations limit for the Fiscal Year 2023-24.

*Report By:* Finance Director Mark Shaker

RECOMMENDATION: It is recommended the Board of Directors review and approve the method for computing the Fire District's appropriations limit and adopt Resolution No. 2023-11 establishing the annual appropriations limit for the Fiscal Year 2023-24.

9. FISCAL YEAR 2022-23 AUDIT REPORT

Purpose is to present the Fiscal Year 2022-23 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 Fiscal Year 2022-23 District Annual Comprehensive Financial Report and related disclosure letters as presented.

10. 2024 MONTHLY FINANCIAL REPORT SCHEDULE

Purpose is to review and discuss the Monthly Financial Report schedule for the calendar year 2024.

*Report By:* Finance Director Mark Shaker

RECOMMENDATION: It is recommended the Board receive and file the proposed adjustment to the Monthly Financial Report schedule effective January 2024.

11. 2024 COMMUNITY LIAISONS, STANDING COMMITTEES, AND JPA BOARD 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; appoint the standing committee members to the Fire District's Finance, Planning, Human Resources, and Legislative Committees; and CONFIRE Board of Directors for 2024.

*Report By: President Harvey Luth*

RECOMMENDATION: It is recommended that the Board President appoint the 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; appoint the standing committee members to the Fire District's Finance, Planning, Human Resources and Legislative Committee; and appoint the CVFD representative and alternate to CONFIRE Board of Directors for 2024.

12. AD HOC COMMITTEES

Purpose is for the President of the Board of Directors to approve the list of Ad Hoc Committees.

*Report By: President Harvey Luth*

RECOMMENDATION: It is recommended the Board President dissolve the Ad Hoc Committee formed to Select a Law Firm to assist CVFD with Labor Negotiations and approve the list of ad hoc committees and assignments.

13. FIRE DISTRICT POLICY AND PROCEDURES FOR BOARD OF DIRECTORS

Purpose is for the Board of Directors to conduct a review of the current Policy and Procedures for the Board of Directors.

*Report By: President Harvey Luth*

RECOMMENDATION: It is recommended that Board President establish and appointment members to the Board Policy and Procedures Ad Hoc Committee and announce the dates to submit comments to the Clerk of Board and District Legal Counsel for proposed changes to the Board Policy and Procedures.

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 will be held on Wednesday, January 10, 2024, at 6:00 p.m. at the Fire District Administrative Headquarters Office located at 14011 City Center Drive, Chino Hills, CA, 91709.

I, Angela Robles, Clerk of the Board, on behalf of the Board of Directors, do hereby certify that a copy of this agenda was posted by 6:00 p.m., on Friday, December 8, 2023.

*Angela Robles*

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Angela Robles, Clerk of the Board

**CHINO VALLEY INDEPENDENT FIRE DISTRICT**

**NO STAFF REPORT**

November 8, 2023 - Regular Meeting

**ATTACHMENTS:**

November 8, 2023 - Regular Meeting

# **CHINO VALLEY INDEPENDENT FIRE DISTRICT**

*Regular Meeting of the Board of Directors*

*Wednesday, November 8, 2023*

*5:00 p.m. Closed Session*

*6:00 p.m. Open Session*

*Fire District Administrative Headquarters*

*14011 City Center Drive*

*Chino Hills, CA 91709*

## **MINUTES**

### **CALL TO ORDER**

The regular meeting of the Board of Directors was called to order at 5:00 p.m. by President DeMonaco.

### **ROLL CALL**

Present: President John DeMonaco, Vice President Harvey Luth, Director Sarah Ramos-Evinger, Director Tom Haughey and Director Mike Kreeger.

Absent: None.

Also present: Fire Chief Dave Williams, Deputy Chief Jeremy Ault, Deputy Chief Carlos Skibar, Acting Deputy Chief Dean Smith, Legal Counsel Isaac Rosen, Acting Clerk of the Board Melania Arredondo, Finance Director Mark Shaker, and Human Resources Director Anthony Arroyo.

### **CLOSED SESSION**

President DeMonaco announced and read the Closed Session item.

#### **CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**

Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: (One (1) or more potential cases)

There were no requests from the public to speak on the item.

### **ADJOURN TO CLOSED SESSION**

President DeMonaco adjourned the Open Session to Closed Session at 5:01 p.m.

### **REOPEN TO OPEN SESSION**

President DeMonaco reopened to Open Session at 6:00 p.m.

## **ROLL CALL**

Present: President John DeMonaco, Vice President Harvey Luth, Director Sarah Ramos-Evinger, Director Tom Haughey and Director Mike Kreeger.

Absent: None.

Also present: Fire Chief Dave Williams, Deputy Chief Jeremy Ault, Deputy Chief Carlos Skibar, Acting Deputy Chief Dean Smith, Legal Counsel Isaac Rosen, Acting Clerk of the Board Melania Arredondo, Finance Director Mark Shaker, and Human Resources Director Anthony Arroyo.

## **REPORT OUT OF CLOSED SESSION**

District Legal Counsel Isaac Rosen reported that there was no reportable action taken on the Closed Session item.

## **FLAG SALUTE**

President DeMonaco led the assembly in reciting the Pledge of Allegiance.

## **INVOCATION**

Keith Roby, Fire District Chaplain led the invocation.

## **CHANGES TO THE AGENDA**

Acting Clerk of the Board Arredondo reported no changes to the agenda.

## **PRESENTATIONS / ANNOUNCEMENTS**

### **Military Service Recognition & Veterans' Ambassador Program**

President DeMonaco accompanied by Fire Chief Williams, Deputy Chief Ault, and Chino Hills Council Member Art Bennett recognized the following members of the Chino Valley Fire District who served in our nation's armed services and who are members of the Chino Valley Fire District Verteran's Ambassador Program:

Firefighter Paramedic Tyler Hackbarth, United States Air Force  
Firefighter Paramedic Steve Sands, United States Army  
Engineer Mike Age, United States Army  
Firefighter Paramedic Aaron Patty, United States Marine Corps

### **New Employee Introduction**

President DeMonaco accompanied by Fire Chief Williams introduced and welcomed Joshua Avina, Support Services Technician to the Chino Valley Fire District.



### **Employee Promotion**

President DeMonaco accompanied by Chief Williams recognized Permit Technician Emily Geddes for her promotion with the Chino Valley Fire District.

### **Employee Service Year Awards**

#### **15 Years of Service**

President DeMonaco accompanied by Fire Chief Williams recognized and congratulated Public Information Officer Massiel De Guevara for 15 years of service with the Fire District.

#### **25 Years of Service**

President DeMonaco accompanied by Fire Chief Williams recognized and congratulated Captain Mike Moore for 25 years of service with the Fire District.

President DeMonaco accompanied by Fire Chief Williams recognized and congratulated Captain Pete Roebuck for 25 years of service with the Fire District.

#### **30 Years of Service**

President DeMonaco accompanied by Fire Chief Williams recognized and congratulated Battalion Chief Wayne Fontes for 30 years of service with the Fire District.

### **PUBLIC HEARING**

#### **PROPERTIES DECLARED FOR FALL WEED ABATEMENT**

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

President DeMonaco opened the Public Hearing.

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.

Fire Marshal Danielle O'Toole reported on the District's first round of fall reinspections that resulted in several properties found to be noncompliant. Fire Marshal O'Toole explained that property owners were notified by mail and provided with a date by when to abate the hazard. Additionally, that the Community Risk Reduction Department will begin reinspections November 9<sup>th</sup> and any property

failing to abate the noted violation will be sent an administrative citation as well as subject to abatement by the District's private contractor.

Fire Safe Council, Chair Charlie Blank commented regarding an issue with a property that has since been resolved with the assistance of Deputy Fire Marshal Ott.

President DeMonaco closed the Public Hearing.

**Moved by Director Kreeger, 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: DeMonaco, Luth, Kreeger, Haughey and Ramos-Evinger.**

**NOES: BOARD MEMBERS: None.**

**ABSTAIN: BOARD MEMBERS: None.**

**ABSENT: BOARD MEMBERS: None.**

ADOPT RESOLUTION NO. 2023-12 ADOPTING A MITIGATED NEGATIVE DECLARATION AND MITIGATION MONITORING AND REPORTING PROGRAM UNDER THE CALIFORNIA ENVIRONMENTAL QUALITY ACT FOR THE DEVELOPMENT OF FIRE STATION 68 AND ESSENTIAL RESOURCE FACILITY AND APPROVING THE PROJECT

Purpose is for the Board of Directors to conduct a public hearing allowing for public comment, and to adopt Resolution No. 2023-12 adopting a Mitigated Negative Declaration and Mitigation Monitoring and Reporting Program for Chino Valley Fire Station 68 and an Essential Resource Facility (ERF).

President DeMonaco opened the Public Hearing.

Report By: Acting Deputy Chief Dean Smith

RECOMMENDATION: It is recommended that the Board of Directors allow public comment and adopt Resolution No. 2023-12, a Resolution of Regular Board Meeting - November 8, 2023 - Page 2 of 771 the Chino Valley Fire District adopting a Mitigated Negative Declaration and Mitigation Monitoring Reporting Program under the California Environmental Quality Act, for the development of Fire Station 68 and Essential Resource Facility and approving the Project.

Acting Deputy Chief Smith reported on the proposal for the construction of the new fire station (Fire Station No. 68) and the Essential Resource Facility (ERF) that includes a separate building for offices, apparatus bays, and emergency supply storage.

The Districts environmental subconsultant Megan Gibson, Project Manager/Senior Environmental Planner with the Chambers Group, reviewed the environmental analysis of the project site and summary of findings. Ms. Gibson noted the environmental documents were made available for a 30 day public review period.

District Legal Counsel Isaac Rosen reported that the District received a public comment letter and both the letter and the District's response was posted to the District's website on November 8<sup>th</sup> and added to the agenda packet beginning with PDF page 29.

President DeMonaco closed the public hearing.

The Board of Directors thanked the team who put the report together for their hardwork and dedication to include the details pertaining to the item.

**Moved by Director Ramos-Evinger, seconded by Director Haughey, carried by a 5-0 voice vote for the Board of Directors to adopt Resolution No. 2023-12, a Resolution of Regular Board Meeting - November 8, 2023 - Page 2 of 771 the Chino Valley Fire District adopting a Mitigated Negative Declaration and Mitigation Monitoring Reporting Program under the California Environmental Quality Act, for the development of Fire Station 68 and Essential Resource Facility and approving the Project.**

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

**NOES: BOARD MEMBERS: None.**

**ABSTAIN: BOARD MEMBERS: None.**

**ABSENT: BOARD MEMBERS: None.**

### **PUBLIC COMMUNICATIONS**

There were no requests to speak.

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

Representative Suzette Dang from San Bernardino County 4th District congratulated staff on the service awards as well as the promotion, new hire, and Veteran program. Representative Dang provided information on Supervisor Curt Hagman's upcoming and prior events: Veteran claims event and Christmas Open House on December 7<sup>th</sup> from 5:30 p.m. to 7:30 p.m. at the Chino Hills City Hall Lobby. Representative Dang thanked the Veterans for their service.

Council Member Chris Flores, City of Chino reported on the following community events and projects: Annual Veteran's Day ceremony on November 11<sup>th</sup> at 11:00 a.m. at the Chino Liberty Courtyard; Fall Bingo Bash on November 13<sup>th</sup> at 5:15 p.m. at Brinderson Hall at the Chino Fairgrounds; Boxing Foundation on August 24<sup>th</sup>; and Bark Around Ayala Park on November 17<sup>th</sup>.

Council Member Art Bennett, City of Chino Hills congratulated staff for their years of service with the District; thanked the Board for the Veteran acknowledgment; and reported on the following community events: Dedication Ceremony on November 15<sup>th</sup> at 2:00 p.m.; Community Park Rehabilitation Phase 3; Veterans Day Breakfast and Ceremony on November 11<sup>th</sup> at the Community Center at 8:00 a.m.; Friendsgiving for children and families with special needs on November 16<sup>th</sup> from 6:00 p.m. to 8:00 p.m. at McCoy Equestrian Center; Tree Lighting Ceremony on December 2<sup>nd</sup> at 5:00 p.m.; Boat Parade December 15<sup>th</sup>; and recognized two Chino Hills recreational staff for performing life saving measures.

**CONSENT CALENDAR**

1. MINUTES

Minutes – October 11, 2023 Regular Meeting

Minutes – October 18, 2023 Special Board Meeting

2. MONTHLY DISTRICT REPORT

Month of September 2023

3. MONTHLY FINANCIAL REPORT

Monthly Financial Report – October 2023

4. MONTHLY TREASURER’S REPORT

Monthly Treasurer’s Report – September 2023

5. WARRANTS

Warrants for October 2023 #58226 through #58379

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

None.

7. LEAD FIRE EQUIPMENT MECHANIC AND FIRE EQUIPMENT MECHANIC

Purpose is for Board of Directors to consider vacating the job classification of Lead Fire Equipment Mechanic and change the job title of Fire Equipment Mechanic to Fire Apparatus and Fleet Mechanic and adjust the salary range for said position.

RECOMMENDATION: Approve Consent Calendar Item Numbers 1 through 7 as presented.

**Moved by Director Kreeger, seconded by Vice President Luth, carried by a 5-0 voice vote for the Board of Directors to approve the Consent Calendar items 1 through 7.**

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

**NOES: BOARD MEMBERS: None.**

**ABSTAIN: BOARD MEMBERS: None.**

**ABSENT: BOARD MEMBERS: None.**

**OLD BUSINESS**

8. AGREEMENT NO. 2023-14 WITH ATKINSON ANDELSON LOYA RUUD AND ROMO

Purpose is for the Board of Directors to review, approve and authorize the Fire Chief to execute Agreement No. 2023-14 with Atkinson Andelson Loya Ruud & Romo to provide labor counsel for the Chino Valley Fire District. (This item was presented at the September 13, 2023 meeting.)

Report By: Human Resources Director Anthony Arroyo

RECOMMENDATION: It is recommended the Board of Directors approve the agreement with Atkinson Andelson Loya Ruud & Romo in the amount not to exceed \$50,000 to conduct labor negotiations with the Fire Association, Teamsters and any other group upon recommendation of the Board of Directors and authorize the Fire Chief to execute the agreement on behalf of the District.

Human Resources Director Arroyo stated an ad-hoc committee was formed to interview firms who specialize in labor negotiations, after interviewing Atkinson Andelson Loya Ruud & Romo staff was instructed to negotiate an agreement with the firm.

Human Resources Director Arroyo reported staff was able to devise a contract that would negotiate a reduced hourly rate from \$390 per hour to \$385 per hour which would not require a need for additional funds to be budgeted. Additionally, the lawfirm is able to conduct a training session in early 2024 if desired.

There was discussion regarding the attorneys who would be assigned to the District as well as the attorney hourly rates.

**Moved by Director Kreeger, seconded by Director Ramos-Evinger, carried by a 5-0 voice vote for the Board of Directors to approve the agreement with Atkinson Andelson Loya Ruud & Romo in the amount not to exceed \$50,000 to conduct labor negotiations with the Fire Association, Teamsters and any other group upon recommendation of the Board of Directors and authorize the Fire Chief to execute the agreement on behalf of the District.**

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

**NOES: BOARD MEMBERS: None.**

**ABSTAIN: BOARD MEMBERS: None.**

**ABSENT: BOARD MEMBERS: None.**

**NEW BUSINESS**

9. BOARD OF DIRECTORS SELECTION OF OFFICERS

Purpose is for the Board of Directors to nominate and vote for the position of President and Vice President effective December 1, 2023.

Report By: President John DeMonaco

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

In compliance with Section 2010.5 of the Board of Directors Policy and Procedures, the Board shall annually elect a President and Vice President in November and terms of office are effective December 1.

President DeMonaco opened nominations for the office of President.

President DeMonaco nominated Vice President Luth for the office of President.

There were no other nominations for President.

President DeMonaco closed the nominations for the office of President.

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

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

**NOES: BOARD MEMBERS: None.**

**ABSTAIN: BOARD MEMBERS: None.**

**ABSENT: BOARD MEMBERS: None.**

President DeMonaco opened nominations for the office of Vice President.

Director Kreeger nominated Director Ramos-Evinger for the office of Vice President.

There were no other nominations for Vice President.

President DeMonaco closed the nominations for the office of Vice President.

**Carried 5-0 voice vote for the Board of Directors to nominate and elect Director Ramos-Evinger to the position of Vice President effective December 1, 2023.**

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

**NOES: BOARD MEMBERS: None.**

**ABSTAIN: BOARD MEMBERS: None.**

**ABSENT: BOARD MEMBERS: None.**

10. SB 1205 COMPLIANCE REPORT FOR STATE MANDATED ANNUAL FIRE INSPECTIONS

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

Report By: Fire Marshal Danielle O'Toole

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

Fire Marshal O'Toole presented the State mandated inspection reports to the Board of Directors. The mandated inspections are conducted on a calendar year basis and Community Risk Reduction has completed the initial inspection on all said occupancies.

The Board of Directors received and filed the information presented.

### **FIRE CHIEF'S COMMENTS**

#### Personnel Development Activities:

- On October 18<sup>th</sup>, the Board of Directors and Chief conducted a leadership workshop.
- October 21<sup>st</sup>, the Fire District held its annual Open House event, almost 2,000 people attended.
- October 24<sup>th</sup>, Papachinos honored First Responders with an appreciation breakfast.
- On October 24<sup>th</sup>, Executive staff attended the ConFire Administrative Committee Meeting.
- October 25<sup>th</sup>, the Fire District, in partnership with the Fire Foundation, held its annual State of the Fire District luncheon which took place at Fire Station 61.
- October 26<sup>th</sup>, Command staff attended the monthly San Bernardino County Fire Association meeting.

#### Board Activities/Public Relations:

- On Tuesday, November 7<sup>th</sup>, Chino Police Dept. hosted a community meeting for mandarin speaking residents. Translation services and information about the District were provided by Fire Inspector Lena Lin.
- On October 28<sup>th</sup> Chino Police Department hosted their annual Open House.
- On November 2<sup>nd</sup>, the Chino Valley Fire Foundation hosted a fundraiser at Top Golf.

#### Organizational Items of Interest:

- On October 30th Human Resources Committee Meeting.
- On October 30th Agenda Review Committee Meeting.

#### Human Resources Update:

- HR Staff attended the Neogov conference. Neogov is our applicant tracking and evaluation program.
- The first round of interviews were held on November 7 and 8 for CRR Office Technician.
- Finalist interviews were held on November 6 for Fire Captain.
- On November 7, HR Director Arroyo held a training session on becoming an effective supervisor at the California Association of Code Enforcement Officers annual conference.

#### Upcoming Meetings/Events:

- November 10<sup>th</sup> Veterans Day Holiday – District Closed
- November 11th Veterans Day Ceremonies:
  - City of Chino Hills - 8AM Chino Hills Community Center

- City of Chino - 10:30 AM Chino Community Center
  - November 15th, Section 115 Trust Meeting.
  - November 16th, San Bernardino County Chief's Meeting.
  - November 23/24 Thanksgiving Holiday – District Closed.
  - December 4<sup>th</sup>, Agenda Review Committee Meeting.
  - December 7<sup>th</sup>, West End Chief's Meeting.
  - December 7<sup>th</sup> Supervisor Curt Hagman's Christmas Open House.
  - December 9<sup>th</sup> City of Chino Youth Christmas Parade.
  - December 13<sup>th</sup> – Make a Child Smile, Walmart, Chino.

CONFIRE Items of Interest:

- With EMS Parham assistance Confire has successfully hired several ECNS Nurses, Interim Director Cooke continues to negotiate potential terms of the request for proposal of ambulance services with the San Bernardino County Board of Supervisors.
- Staff will be attending the Board of Supervisors meeting on November 14th

**BOARD COMMITTEE REPORTS/BOARD COMMENTS**

Director Ramos-Evinger

Director Ramos-Evinger reported on meetings and events attended since the last meeting that included CVFD Open House; Human Resources Committee meeting; Chino Council meetings; Fire Safe Council meetings/Trunk or Treat event; monthly meeting with Fire Chief; Special Board Meeting Workshop; First Responder Breakfast; Chino PD's Open House; CVFD State of the Fire District; ASBCSD Meeting; Top Golf Fundraiser; and Night Training.

Director Haughey

Director Haughey reported on meetings and events attended since the last meeting that included the CVFD Open House; CVFD State of the District; Chino Hills Council meetings; Human Resources Committee meeting; Chino Hills Council meetings; monthly meeting with the Fire Chief; Special Board Meeting Workshop; Special District Dinner in Rancho Cucamonga, CIW meetings; and Night Training.

Director Kreeger

Director Kreeger reported on meetings and events attended since the last meeting that included the CVFD Open House; CVFD State of the District; Chino Hills Council meetings; Chino Hills pop-up City Hall; Chino Valley Unified School District School Board meeting; monthly meeting with the Fire Chief; Top Golf Fundraiser; First Responder Breakfast; Special Board Meeting Workshop; and Chino PD's Open House.

Vice President Luth

Vice President Luth reported on meetings and events attended since the last meeting that included CVFD Open House; CVFD State of the District; Chino Council meetings; Airport Commission meeting; Agenda Review meeting; Special Board Meeting Workshop; and ASBCSD Meeting.



President DeMonaco

President DeMonaco reported on meetings and events attended since the last meeting that included the IEUA meeting; San Bernardino County meetings; Agenda Review meeting; Special Board Meeting Workshop; CVFD Open House; and CVFD State of the District.

The Board of Directors congratulated the service awards and Emily Geddes for her promotion as well as welcomed Joshua Avina to the Fire District. Also, they thanked all veterans for their service.

**ADJOURNMENT**

The meeting was adjourned at 7:39 p.m. The next Regular Meeting of the Board of Directors of the Chino Valley Independent Fire District will be held on Wednesday, December 13, 2023 at 6:00 p.m. at the Fire District Administrative Headquarters Office located at 14011 City Center Drive, Chino Hills, CA, 91709.

APPROVED AND ADOPTED THIS 13<sup>th</sup> DAY OF DECEMBER, 2023.

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Angela Robles, Clerk of the Board

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Harvey Luth, President

**MONTHLY DISTRICT REPORT 2.**

**CHINO VALLEY INDEPENDENT FIRE DISTRICT**

**NO STAFF REPORT**

Month of October 2023

**ATTACHMENTS:**

Monthly District Report October 2023

# **CHINO VALLEY FIRE DISTRICT**



## **MONTHLY REPORT OCTOBER 2023**

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- Incident Response Data

## II. Community Risk Reduction

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

# OCTOBER 2023

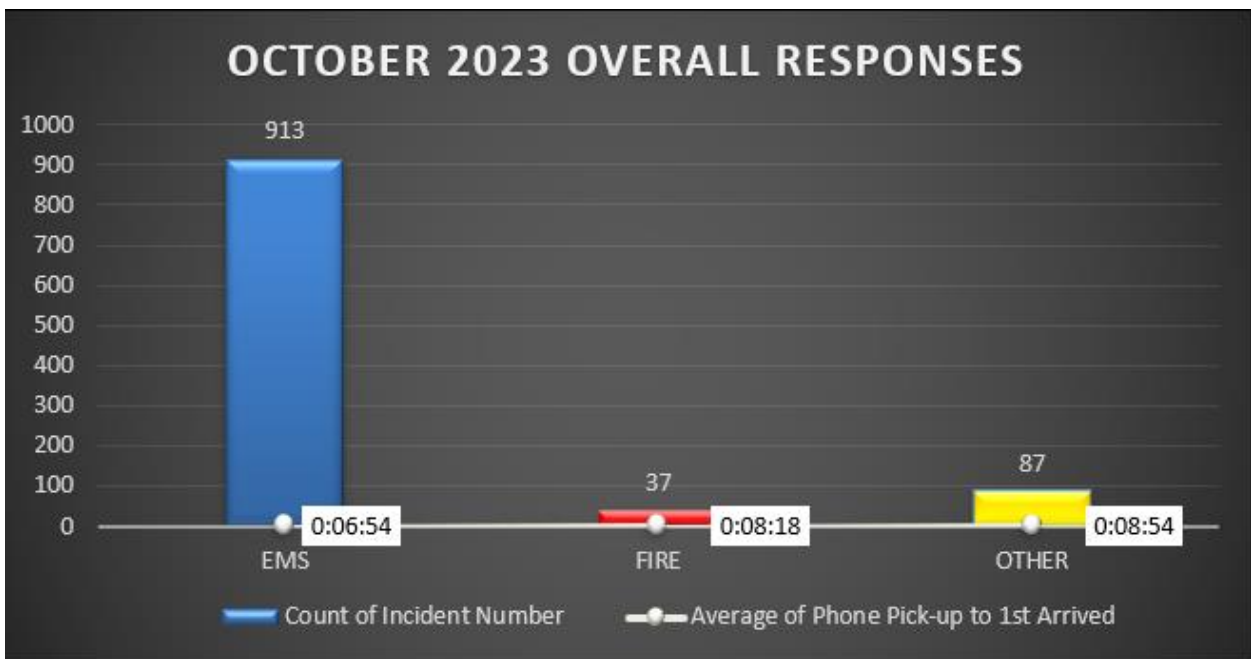
## I. Operations:

- Incident Response Data

# CHINO VALLEY FIRE DISTRICT

## INCIDENT BASED RESPONSE TIME DATA OCTOBER 2023

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 2023: 1037

EMS: 913  
FIRE: 37  
OTHER: 87

# OCTOBER 2023

## II Community Risk Reduction:

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



## Permit Revenue Summary Report

Payments as of 10/31/2023

Summary Listing

MONTH	YEAR	TOTAL FEES RECEIVED
January	2023	\$104,607.00
February	2023	\$70,723.00
March	2023	\$175,035.00
April	2023	\$154,880.00
May	2023	\$170,552.00
June	2023	\$119,559.00
July	2023	\$121,294.00
August	2023	\$98,867.00
September	2023	\$56,333.00
October	2023	\$80,856.00
<b>Year To Date</b>	<b>Total</b>	<b>\$1,152,706.00</b>





## License Revenue Summary Report

Payments as of 10/31/2023

Summary Listing

<b>MONTH</b>	<b>YEAR</b>	<b>TOTAL FEES RECEIVED</b>
January	2023	\$27,919.00
February	2023	\$24,813.00
March	2023	\$35,617.00
April	2023	\$23,717.00
May	2023	\$23,897.00
June	2023	\$10,545.00
July	2023	\$8,307.00
August	2023	\$12,894.00
September	2023	\$4,698.00
October	2023	\$11,528.00
<b>Year To Date</b>	<b>Total</b>	<b>\$183,935.00</b>

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PROJECT NAME	PROJECT# TRACT	LOCATION	CITY	DEVELOPER/ CONTRACTOR	DESIGN REVIEW	APPROVED	CONST PERMIT	OCCUP
100,000 sq. ft. Assisted living and memory care facility	<b>Proj. 2019-00004</b>	13255 Serenity Trail	Chino (Co-Area)	Summerland Senior Living	X	X	<b>EXPIRED</b>	
183 SFD/Vila Borba Montarra & Serena	<b>TR 15989</b>	Butterfield (West of Avenida De Portugal)	C.H.	Lennar	X	X	X	X
Vila Borba Multifamily Sites - 19 Lots	<b>TR 16413</b>	Butterfield (South of Avenida De Portugal)	C.H.	Lennar	X	X		
Vila Borba (PA4) Townhomes/Condos 220 Multifamily Units	<b>19SPR04 TR 16414</b>	NEC Butterfield & Avenida De Portugal	C.H.	Lennar	X	X		
149 SFD/Vila Borba Montarra II	<b>TR 16388</b>	Butterfield/Pine	C.H.	Lennar	X	X	X	X
Subdivide 6.7 acres into 13 lots Existing home will remain	<b>TR 16959 23PAR02</b>	2294 Carbon Canyon Rd.	C.H.	Yuan Yun Fan	X			
Stonefield 28 Lot SFD	<b>TTM 18393 23EXT01</b>	No. of Carbon Cyn/E. of Fairway Dr	CH	NDM Engineering	X	X		
The Commons at Chino Hills/Major 3; Shops 6 and 9	<b>06SPR02</b>	4655/4575/4675 Chino Hills Pkwy.	C.H.		X	X		
BIZPARK - 187,000 sq. ft. Business Park (Office/Commercial/Warehouse)	<b>TPM 20201 07SPR02</b>	Pomona Rincon Rd	CH	HG Fenton	X	X		
Coptic Orthodox Church	<b>15CUP04 15SPR04</b>	14715 Peyton Dr.	C.H.	Ramy Awad	X	X	X	
The Rincon (Imaging Center; Holiday Inn; Wendy's)	<b>15SPR03 Amendment TPM 19846</b>	15855/15851/15931 Soquel Cyn. Rd	C.H.	Philip Lee	X	X	X	X
Rancho Cielito PM 4562/Formerly PM 4562; now PM 20343	<b>17SPR02 PM 20343</b>	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	<b>PH 01/18/22</b> X		

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Costco Gas Station Expansion/Relocation; Car wash and warehouse expansion	<b>19CUP04</b>	13111 Peyton Dr.	CH	MG2 Architects	X			
159 SFDs on 130 Acres; Development to include Comm. Rec. Center, private streets & designated open spaces	<b>19CUP06 TTM 20317</b>	Shadyview	CH	Trumark Homes	X	<b>PH 09/06/22</b>		
Development & Operation of landscape supply business.	<b>19SPR01</b>	SWC Pomona Rincon Rd/Enslor Ln	CH	Rosario Rios	X			
Chino Hills Condominiums	<b>19SPR02</b>	E. Pomona Rincon Rd/S. of Los Serranos Rd	CH	William Ashley Inc	X			
52 Lot subdivision "Paradise Ranch"	<b>19SPR03 TTM 20286</b>	Canyon Hills Rd. (Gentile Property)	CH	True Life Companies	X	X		
I & I Brewing	<b>20MUP03</b>	4020 Chino Hills Pkwy	C.H.	I & I Brewery	X	X		X
2 Sites consisting of 6 Planning Areas; Site 1 = 724 units, Site 2 = 52 units	<b>21SPR01</b>	SW Portion of LSGC & vacant lot @ NEC Los Serranos Rd. & CC Drive	CH	Greening Trust	X			
378.65 Acres to include 135 SFD & 163 Townhomes Canyon Estates	<b>21PAR01 TTM20019</b>	3300 Woodview Rd	CH	GGF, LLC	X			
Western Hills Residences 187 unit residential development	<b>22SPR01</b>	So. Portion of WHGC/Fairway Dr./CC Rd.	CH	Lewis Land Developers	X			
Hydrogen Fuel Facility w/2 fuel dispensers	<b>22SPR02 22CUP01</b>	3260 Chino Ave.	CH	Fiedler Group	X	X		
Golftec - 3,376 sq. ft. Bldg.	<b>22SPR04</b>	15656 Yorba Ave	CH	Golftec	X			
Bliss Carwash Modification of existing carwash to automated	<b>23ZCR01</b>	14694 Pipeline Ave	CH	PM Design Group	X			
Carwash	<b>23SPR02 23CUP01</b>	SWC Chino Hills Pkwy/Ramona Ave	CH	Elias Bashoura	X			

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8,819 sq. ft. 2-story Commercial Bldg.	<b>23SPR03</b>	W of Pomona Rincon Rd/ Adj. to 16258 Prado Rd.	CH	New Song	X				
GoStoreIt - 115,740 sq. ft. 6 story self-storage bldg.	<b>22SPR03 22CUP03</b>	SEC Chino Hills Pkwy/Monte Vista Ave	Chino	Alston Construction	X	<b>PH 02/07/23</b> X			
U.S. Bowling Corp.: Phase IV McCalla Center	<b>SA 96-09 (R1)</b>	13609, 13613, 13619, 13625 Central Ave.	Chino	Alston Construction	X	X	X	X	X
5,357 sq. ft. office retail & restaurant bldg.	<b>PL10-0709</b>	SEC Euclid Ave/Kimball Ave	Chino	Ben McBride	X				
2 Story warehouse bldg. & office; 46,560 s.f	<b>PL 14-1133 (SA) APN 102136113</b>	5240/5280 Eucalyptus Ave.	Chino	Ever Sun Investments LLC	X	X	X	X	X
Kimball Business Park (Kimball Street 12 Bldgs. remaining - 10 bldgs. now completed 8522 - 8778 Kimball)	<b>PL15-0527 PL15-0528 PL15-0529 PL15-0530</b>	8522/8544/8576/8614/ 8624/8652/8688 8716/8746/8778/8820 Kimball Ave; 15666 Hellman Ave.	Chino	SRG Acquisition	X	X	X	X	X
Proposed 4-story (62 units), 49,711 sq.ft. Senior Apartment Building	<b>PL16-0347 PL16-0357</b>	11930 Central Ave.	Chino	Komar Investments	X	X (PH 09/20/21)			
Andy's Burgers 5,800 sq.ft. drive through restaurant	<b>PL16-0671</b>	4616 Riverside Dr.	Chino	John Wyka	X	X	X		
Euclid Commerce Center - 6 Industrial Bldgs.	<b>PL16-0701 PL16-0702 PL16-0703 PL17-0048</b>	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	<b>PL16-0704 TPM 18903</b>	4711 Chino Ave.	Chino	Chino Valley Islamic	X	X	X	X	X
Altitude Business Centre (Kimball & Mayhew) Commercial Development - 220,000 sq.ft. Warehouse/Multi-Tenant Bldg. 30,000 sf.ft.	<b>PL16-0456 PL16-0457 TPM 19756</b>	15865, 15791 Quality Way; 15790, 15825, 15881 Terminal Ct.	Chino	Fullmer Construction	X	X	X		
Altitude Business Centre - Bldg. 6 48,650 sq. ft.	<b>PL16-0456 PL16-0457 TPM 19756</b>	15771 Terminal Ct	Chino	Fullmer Construction	X	X	X		

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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	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 Extension for TTM 18856 - Rancho Miramonte	PL17-0106 TTM 18856	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X	X (TE#2 11/16/22)		
Install Temporary Mobile Office	PL18-0028	7780&7802 Kimball Ave.	Chino	Superior Sod	X	X		
8,854 sq. ft. Industrial Bldg. Warehouse for packaging materials	PL18-0034	5199 F St.	Chino	Moksud Rahman	X	X	X	
Proposed Addition of 14,265 sq. ft. Wing Lee Poultry	PL18-0038	13625 Yorba Ave.	Chino	Austin Co.	X	PH 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 Central Ave	Chino	Western States Const.	X	X	X	
Watson Ind. 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 # 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	100 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		

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The Landings - 200 homesites w/SFD & Townhomes (Waypoint & Crossings)	<b>PL18-0073 TR 20008</b>	N/o Bickmore; w/o Rincon Meadows	Chino	Lennar Homes	X	X	X	X
Addition to existing bldg. and construction of 2 shade canopies	<b>PL18-0086 PL18-0087</b>	13677 Yorba Ave.	Chino	Gerald Mele & Associates	X			
Two proposed warehouse bldgs. Totaling 2,080k sq.ft.	<b>PL18-0090 PL18-0091 PL18-0118 PL18-0119 PL18-0120 TPM 20071</b>	16195 Mountain Ave.	Chino	Majestic Realty	X	<b>TE #2 (04/19/23)</b>		
SFD - 26 units	<b>PL18-0094 TTM 20169</b>	Pine/Meadowhouse	Chino	Chino Preserve Dev. Corp.	X			
Construct building for light industrial use	<b>PL18-0099 PL18-0100 PL18-0101</b>	SEC Moon /Remington Ave.	Chino	HIP So-Cal Properties LLC	X	X		
Proposed Industrial project	<b>PL18-0102</b>	12438 East End Ave.	Chino	Overton Moore Properties	X	X	X	X
Warehouse Bldg. 61,023 sq.ft.	<b>PL18-0103 PL18-0099 PL20-0010 PL18-0035 PL18-0105 TTM 20028</b>	9261 Remington Ave.	Chino	Steve Hong	X	X	X	X
23,850 sq. ft. Commercial Center "Chino Pipeline Center"	<b>PL18-0106</b>	4076 Chino Ave	Chino	Creative Design Assoc	X	<b>TE 10/04/23</b>		
Expansion of Existing Veterinary Bldg. 2,999 sq. ft.	<b>PL18-0106</b>	3415 Chino Ave.	Chino	Steven Dunbar	X	X	X	X
Two concrete tilt-up warehouse/office buildings TPM 20058	<b>PL18-0112 PL18-0113</b>	14468 Central Ave.	Chino	OC Engineering	X	X		
Eagles Nest V & VI Aviation Business Park 158,490 sq. ft. Bus. Park - 4 executive hangars	<b>PL18-0114 Prev. SA05-33</b>	7000 Merrill Ave. (NEC) APN 1026-081-10 to12	Chino	Chino Dev. League	X	X		
Relocating existing day spa to a new location	<b>PL18-0125</b>	14516 Pipeline Ave.	Chino	John R. DeWorken	X	X		

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16,950 S.F. warehouse/office	<b>PL19-0003</b>	15022 La Palma Dr.	Chino	Homtomi C01 Partners LP	<b>X</b>	<b>Public Hearing 7/20/2020 (TE #1 6/23/21)</b>			
New Garage/storage/porch/patio	<b>PL19-0020</b>	11645 Vernon Ave.	Chino	Javier Hernandez	<b>X</b>	<b>X</b>			
3 Housing products - 68 detached dwelling units and auto courts; 28 attached duplexes and 72 attached triplexes (Lily/Lotus)	<b>PL19-0021 PL19-0022 TTM 20247</b>	NEC Bickmore Ave./Mayhew Ave.	Chino	Richland Ventures LLC	<b>X</b>	<b>X</b>	<b>X</b>	<b>126 of 165</b>	
Construction of self-service carwash	<b>PL19-0085 PL19-0084</b>	5526 Philadelphia St	Chino	PM Design Group	<b>X</b>				
Proposed 3 acre park with restrooms & shade structure	<b>PL19-0046</b>	NEC Discovery Park Ave/Innovation	Chino	Chino Preserve Dev.	<b>X</b>				
15 Single Family Detached Homes (TTM 20235) "Francis Crossing"	<b>PL19-0055</b>	5084 Francis Ave	Chino	Kevin L Cramer	<b>X</b>				
Storage Units w/Office Space	<b>PL19-0059</b>	13381 11th St.	Chino	Mike/Debbie Boyle	<b>X</b>				
Conversion of residential to office	<b>PL19-0068</b>	13132-13138 9th St.	Chino	Jianyun Wang	<b>X</b>				
Homecoming Phase 5 - 187 Homes incl. 14 live/work units; Main St. Apartments - 172 Units	<b>PL19-0071 PL19-0089 PL20-0007 TTM 20326 PL19-0072</b>	16300 E. Preserve Loop	Chino	Chino Preserve Dev	<b>X</b>	<b>X</b>	<b>X</b>		
116 Detached Condominium Community (Block 4) Voyage @ Discovery Park	<b>TR 20167 TR 20248</b>	Market St./Discovery Park Ave.	Chino	Lennar	<b>X</b>	<b>X</b>	<b>X</b>	<b>56 of 116</b>	
123 Condominiums "Bungalows"; Delia @ The Preserve (MSA PL 18-0010/ PL 18-0011)	<b>PL19-0073 TR 20171</b>	N/O Pine, S/O Bickmore, at Meadowhouse	Chino	Tri Pointe Homes	<b>X</b>	<b>X</b>	<b>X</b>	<b>122 of 123</b>	
76 Single-Family units (Monarch) (MSA PL 18-0010/ PL 18-0011)	<b>PL19-0074 TR 20172</b>	N/O Pine, S/O Bickmore, at Meadowhouse	Chino	Pulte Homes	<b>X</b>	<b>X</b>	<b>X</b>	<b>71 of 76</b>	
116 Detached Condos - Gardenside (Liberty Deluxe) (MSA PL 18-0010/ PL 18-0011)	<b>PL19-0075 TR 20170 TR 20270</b>	N/O Pine, S/O Bickmore, at Meadowhouse	Chino	Richmond America	<b>X</b>	<b>X</b>	<b>X</b>	<b>108 of 116</b>	

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123-unit living/memory care facility; 2 Office Bldgs. And 2 Rest. Pads (PH 12.07.20)	<b>PL19-0079</b> <b>PL19-0080</b>	Btwn Central Ave/ Benson Ave	Chino	Clover Estates	X	<b>X</b> <b>(TE#1</b> <b>12/08/21)</b>			
Town Center @ The Preserve; 146,648 sq. ft. Commercial Center	<b>PL19-0082</b> <b>PL20-0016</b> <b>(TPM) 20333)</b> <b>PL2017-0017</b> <b>PL20-0018</b>	Pine Ave. & Main St.	Chino	Lewis Retail Centers	X	<b>X</b>	<b>X</b>		
Construction of 3, 500 sq. ft. self-service car wash	<b>PL19-0085</b> <b>PL19-0084</b>	5526 Philadelphia St	Chino	PM Design Group	X	<b>X</b> <b>(TE#1</b> <b>07/07/21)</b>			
4 Warehouse/Comm. Bldgs	<b>PL19-0086</b> <b>PL19-0103</b>	NWC East End/ County Rd	Chino	Clark Neuhoff	X	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
Indoor RC car racetrack & baseball/softfall training and Rec Fac.	<b>PL19-0105</b>	13871 Oaks Ave.	Chino	The Field 3 LLC	X	<b>X</b>			
Convert existing warehouse into medical office	<b>PL19-0090</b>	5143 D Street	Chino	Youkun Nie	X	<b>X</b>	<b>X</b>	<b>X</b>	
Single Story commercial Bldg.	<b>PL19-0101</b>	6903 Schaefer Ave.	Chino	Architects McDonald, Soutar & Paz, Inc.	X	<b>X</b>	<b>X</b>	<b>X</b>	
Three Tilt-up Bldgs. (Previously PR-PL19-0014)	<b>PL20-0003</b> <b>PL20-0004</b> <b>PL20-0005</b> <b>PL20-0006</b>	12040 East End Ave	Chino	Lankershim Industrial Inc.	X				
Parklin@Discovery Park (Block 4) 68 detached auto courts residential units	<b>TPM 20168</b> <b>TTM 20164</b> <b>Lot 2 &amp; 3</b>	SWC Hellman/Market Mountain Ave/ Satterfield Way	Chino	Richmond American Homes	X	<b>X</b>	<b>X</b>	<b>X</b>	<b>65 of 68</b>
Proposed Accessory Structure (garage/storage)	<b>PL20-0008</b>	6010 Walnut Ave.	Chino	Water Living Church	X				
Proposed K-8 school, park, community center, and library	<b>PL20-0014</b> <b>(MSA)</b> <b>PL21-0026</b>	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	<b>PL20-0019</b> <b>TPM 20207</b>	13515 Monte Vista Ave.	Chino	KG Investments LLC	X	<b>TE01</b> <b>09/19/22</b> <b>X</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
295,300 sq.ft. one story tilt-up bldg.with 15,000 sq. ft. office/mezzanine	<b>PL20-0026</b> <b>PL20-0027</b> <b>PL20-0028</b> <b>PL20-0029</b>	13402 Yorba Ave 13461 Ramona Ave.	Chino	Brandi Smith	X	<b>X</b>	<b>X</b>	<b>X</b>	



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2 Commercial/Retail buildings	<b>PL20-0039</b> <b>PL20-0040</b> <b>PL20-0041</b> <b>PL20-0042</b>	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.	<b>PL20-0046</b>	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X	
Detached Condo Dev. - N2 - Rancho Miramonte; 67 detached buildings	<b>PL20-0047</b>	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	<b>PL20-0048</b>	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X	
SFD - 110 units N4 - Rancho Miramonte	<b>PL20-0051</b>	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X	PH 7/19/21
76 detached condos; N9 - Rancho Miramonte	<b>PL20-0052</b>	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X	PH 8/16/21
55 Dwelling Units N7 - Rancho Miramonte	<b>PL20-0056</b>	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. TPM 20280	<b>PL20-0058</b> <b>PL20-0059</b>	12308 Fern Ave	Chino	Truong Dong	X	
163 Two-story homes	<b>PL20-0060</b>	Mountain Ave/Merrimack St	Chino	Lennar Homes	X	
Subdivide parcel into single lot tract for condo purposes; total of 209 MFD	<b>PL20-0062</b> <b>PL21-0021</b> <b>TTM 20380</b>	Academy/Legacy	Chino	Chino Holding Co.	X	PH 03/21/22
1,400 sq. ft. Custom Designed Accessory structure	<b>PL20-0065</b>	4231 Walnut Ave.	Chino	Brian Hoogeveen	X	
1,732 sq. ft. detached workshop	<b>PL20-0066</b>	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	<b>PL20-0071</b>	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	<b>PL20-0072</b>	Chino Corona Rd /Cucamonga Ave	Chino	The Miramonte Investors	X	

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Two story 16,000 sq. ft. Bldg. on 45,000 sq. ft. lot	<b>PL21-0001</b> <b>PL21-0002</b>	13779 Central Ave.	Chino	TZC LLC	X				
3.74 Acres proposed Commercial/Retail/Restaurant "The Campus at College Park"	<b>PL21-0004</b> <b>PL21-0005</b>	14209, 14227, 14253 Oaks Ave & 5974 Eucalyptus Ave.	Chino	United Trust Realty Corp	X	<b>PH</b> <b>09/06/22</b> <b>X</b>			
Commercial Development w/car wash; drive-thru restaurant & retail	<b>PL21-0011</b> <b>PL21-0012</b>	6132 Riverside Dr.	Chino	Pacif Rim Arch.	X				
79 Single Family Detached Units - Block 4 (Greenway)	<b>PL21-0013</b> <b>TR 20165</b>	N/O Legacy Park St. E/O Discovery Park Ave.	Chino	Century Communities	X	<b>X</b>	<b>X</b>	<b>X</b>	<b>78 of 79</b>
69 detached homes (Driftstone)	<b>PL21-0023</b> <b>TR 20166</b>	NEC Hellman/ Legacy Park St	Chino	KB Homes	X	<b>X</b>	<b>X</b>	<b>X</b>	<b>48 of 69</b>
56 Dwellings Units; Previously approved as part of MSA PL18-0012 (Parklin II)	<b>PL21-0027</b> <b>TR 20249</b>	NWC Discovery Park/Legacy Park	Chino	Richmond America	X	<b>X</b>	<b>X</b>	<b>X</b>	
Modification of Master Site Approval south of Pine Ave.	<b>PL21-0031</b> <b>PL21-0032</b> <b>TR 16420</b>	Market St/Main St/E. Preserve Loop/Legacy Park	Chino	Chino Holding Co.	X	<b>PH</b> <b>02/23/22</b> <b>X</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
Commercial Development consisting of approx. 18 bldgs.; MSA for Altitude	<b>PL21-0036</b> <b>PL21-0037</b> <b>PL21-0038</b>	Kimball Ave/Quality Way	Chino	Richland Ventures LLC	X	<b>X</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
Baseball/Softball Academy "Line Drive Academy"	<b>PL21-0039</b>	15642 Dupont Ave	Chino	Mike Brocki	X	<b>X</b>			
Proposed amendment of EBSPS; land use change from Business Park to Manufacturing	<b>PL21-0042</b>	4331 Eucalyptus Ave	Chino	Eucalyptus LPIV 5 LLC	X				
Renewal of (1) existing modular office trailer for occasional meeting use	<b>PL20-0035</b> <b>PL21-0044</b>	14005 S. Benson Ave	Chino	Maricela Gutierrez	X				
21.90 Acre MSA - 114 SFD	<b>PL21-0045</b> <b>PL21-0057</b> <b>(TTM 20446)</b>	8340 Chino Corona Rd	Chino	Chino Preserve Dev. Corp	X	<b>PH</b> <b>09/19/22</b> <b>X</b> <b>PH</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
Proposed Animal Hospital	<b>PL21-0047</b> <b>PL21-0048</b>	3959 Grand Ave	Chino	Cool Theel	X	<b>PH</b> <b>01/19/22</b> <b>X</b>			
Design guidelines for Fallon Crest	<b>PL21-0049</b>	8424 Bickmore Ave	Chino	Fallon Crest Farms	X	<b>PH</b> <b>10/17/22</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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852 sq. ft. Exterior refrigeration enclosure for existing Ind. Bldg.	<b>PL21-0050</b>	12290 Colony Ave	Chino	The Ziegenfelder Co	X	X	X		
Block 11 - MSA Proposed mix of 4 residential product types, totaling 305 units and Rec Center (Block 11)	<b>PL21-0056</b>	SEC Legacy Park/ E Preserve Loop Rd/ Chino Corona Rd	Chino	Chino Preserve Dev. Corp	X	PH 09/19/22 X	N/A	N/A	N/A
50,000 sq. ft. Ind. Bldg. (Part of Altitude Business Centre)	<b>PL21-0061</b>	15771 Terminal Ct	Chino	Link Logistics R.E.	X	X	X		
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)	<b>PL21-0063</b> <b>PL21-0064</b>	12018 Central Ave.	Chino	J.C. Mann Arch.	X	PH 08/15/22 X			
149 Condo Units; TR 20161 (Zinnia)	<b>PL21-0071</b> <b>PL21-0072</b> <b>TTM 20173</b>	Meadow House/ Desert Holly	Chino	Beazer Homes Holding, LLC	X	X			
Request to subdivide one parcel into two	<b>PL21-0074</b> <b>TPM 20432</b>	11841 Telephone Ave.	Chino	Frank Borges	X		N/A	N/A	N/A
Massage Establishment	<b>PL21-0076</b>	5420 Philadelphia St. Ste. F	Chino	Bao Xin Jin	X	X	X		
188 Condos on 23.60 acres (MSA/SA PL2011/12) Fallconcrest - Tripointe	<b>PL22-0002</b> <b>PL22-0003</b> <b>TR 20312</b>	NEC Pine Ave/E. Preserve Loop	Chino	Tri Pointe Homes	X	X	X		
Proposed use of RV dealership APN 1025-211-29	<b>PL22-0014</b>	So. Side of Corporate Center Dr./W of Ramona Ave	Chino	Crystal Cardona/ Andersen Arch	X	PH 04/17/23 X			
Construct new industrial Bldgs (8,880 sq. ft)	<b>PL22-0016</b>	5437 Chino Ave	Chino	MNM Construction	X				
Proposed one-story Wienerschnitzel	<b>PL22-0019</b>	15713 Euclid Ave	Chino	Andersen Arch.	X				
Exterior T.I. project; 26,032 sq. ft. courtyard space	<b>PL22-0020</b>	4201 Eucalyptus Ave	Chino	Matthew Decker	X				
Old School House Museum and site improvement project	<b>PL22-0025</b>	5493 B Street	Chino	City of Chino	X	X	X		
24,891 sq. ft. industrial building	<b>PL22-0027</b>	Oaks Ave/Schaefer Ave	Chino	John Cataldo	X				
Industrial Bldg. in Preserve Specific Plan area Proposed 925,362 sq. ft. Industrial Bldg.	<b>PL22-0028</b> <b>PL22-0029</b> <b>PL22-0030</b>	8711 Remington Ave	Chino	Majestic Realty	X	PH 03/20/23 X			

NEW CONSTRUCTION WORKSHEET  
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K-9 Private Christian School	<b>PL22-0032</b>	12765 Oaks Ave.	Chino	Joel Hendley	X			
New Construction of 5 Bldgs; total 42,668 sq. ft.	<b>PL22-0033</b> <b>PL22-0034</b>	11910 Benson Ave.	Chino	Creative Design Assoc	X			
197 Units (Cottages/Cluster Homes - Falloncrest) APN 105542161/105561101 (Previously PL20-0053/PL20-0054)	<b>PL22-0036</b> <b>TR20369</b>	Pine Ave/ E. Preserve Loop	Chino	KB Homes	X	X		X
9.75 Acre Public Park (Town Center Park)	<b>PL22-0037</b>	SEC Main St/Market St	Chino	Chino Preserve Dev	X			
Subdivide 2 parcels into 4 parcels for commercial office condo units & office bldgs.	<b>PL22-0040</b> <b>TTM 20570</b>	5578, 5592, 5624, 5632 Philadelphia St.	Chino	Chino Villa LLC	X	PH 08/15/22		
Subdivide one parcel creating two parcels	<b>PL22-0043</b> <b>TPM 20570</b>	13674 San Antonio Ave.	Chino	Gilbert Salazar	X	X PH 10/17/22		N/A
Preserve Town Center; Proposed Chipotle	<b>PL22-0048</b>	8363 Pine Ave	Chino	John Dugan Arch	X			
1,500 sq. ft. non-habitable ADU/Barn/RV Storage	<b>PL22-0050</b>	6145 Joaquin St	Chino	Shiv Talwar	X	PH 01/18/23		
TPM 20593 to merge 2 existing parcels and subdivide to create 3 parcels	<b>PL22-0070</b> <b>TPM 20539</b>	6699 Riverside Dr.	Chino	MM Development Inc	X			
Petco full servie veterinary clinic	<b>PL22-0072</b>	3820 Grand Ave	Chino	Michelle Slayden	X			
Orbis Commercial Center; 5 Bldg. MFD w/gym, recreational area, entertainment area	<b>PL23-0090</b> <b>PL22-0074</b> <b>PL22-0075</b>	NWC Euclid Ave/Schaefer Ave	Chino	Clark Schaefer Parners, LLC	X			
Site Developed into a trailer truck parking lot used for storage of vehicles, trailers & equipment	<b>PL22-0081</b>	2220 Mills Ave	Chino	Harry Heady	X			
300 Apartment Units in 2 buildings on 9.74 acres	<b>PL22-0096</b> <b>PL23-0002</b> <b>(TPM 20693)</b>	0 Chino Hills Pkwy	Chino	Chino Valley Investments, LP	X			
Retail Restaurant; trash enclosure, drive-thru; Panera Bread	<b>PL22-0102</b>	8931 Pine Ave	Chino	Gerald Koh	X			
Change of use from pre-school to church & addition; Existing Bldg. 2,685 sq. ft; addition 833 sq. ft.	<b>PL23-0006</b> <b>PL23-0005</b>	5135 Walnut Ave.	Chino	Leo D. Cho	X			

NEW CONSTRUCTION WORKSHEET  
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Public Park for Fallon Crest (76.78 acres)	<b>PL23-0029</b>	8424 Bickmore Ave	Chino	Tri Pointe Homes	<b>X</b>
Parking lot expansion for Calvary Chapel	<b>PL23-0113</b> <b>PL23-0032</b>	14015 Pipeline Ave	Chino	KPRS	<b>X</b>
2 speculative shell warehouse buildings w/office space, totaling 305,00 sq. ft.	<b>PL23-0034</b>	13610 Yorba Ave.	Chino	Lovette Industrial, LLC.	<b>X</b>
MSA & Subdivision for 40 acres of land within Block 8	<b>PL23-0043</b> <b>PL23-0044</b> <b>TTM 20632</b>	W of Main St (Btwn W Preserve Loop/Market St)	Chino	Chino Preserve Dev. Corp.	<b>X</b>
Specific Plan Amendment (SPA) T.I. to establish a private school - Heights Christian Schools	<b>PL23-0057</b> <b>PL23-0058</b>	14670 Ramona Ave	Chino	Heights Christian Schools	<b>X</b>
2 Speculative tilt-up Bldgs. With 2-story office; 4.66 acres	<b>PL23-0059</b>	13575 Benson Ave	Chino	Doug Franz Arch.	<b>X</b>
TPM 20739 for commercial condominium purposes	<b>PL23-0060</b>	5143 D Street	Chino	MKNZ, LLC	<b>X</b>
SCUP for massage establishment	<b>PL23-0062</b>	5266 Francis Ave	Chino	Serenity Medical Enterprises, LLC	<b>X</b>
83 6-pack detached condos - Block 11	<b>PL23-0071</b>	8340 Chino Corona Rd	Chino	Chino Preserve Dev	<b>X</b>
42 4-pack detached condos - Block 11	<b>PL23-0072</b>	8340 Chino Corona Rd	Chino	Chino Preserve Dev	<b>X</b>
1,129 sq. ft. Addition of caretaker's quarters on 2nd floor of Ste. A	<b>PL23-0082</b> <b>PL10-0709</b>	7231 Kimball Ave	Chino	Heady Design	<b>X</b>
288 SFD lots; Block 1 Preserve	<b>PL23-0083</b> <b>PL23-0085</b> <b>TTM 20633</b>	S/O Pine Ave	Chino	Chino Preserve Dev.	<b>X</b>
Redevelopment of 6.98 acre property to include warehouse facility	<b>PL23-0061</b> <b>PL23-0091</b>	13925 Benson Ave	Chino	Rexford Industrial	<b>X</b>
2,500 sq. ft. RV Garage	<b>PL23-0088</b> <b>PL23-0089</b>	13241 Pipeline Ave	Chino	Emery Shen	<b>X</b>
Proposed Industrial dev. to include 394,042 sq. ft. bldg	<b>PL23-0098</b>	5088 Edison Ave	Chino	Prologis	<b>X</b>

NEW CONSTRUCTION WORKSHEET  
OCTOBER 2023

Proposed battery storage facility	<b>PL23-0100</b>	13951 Magnolia Ave	Chino	AYPA Power Dev., LLC	<b>X</b>
2 Bldgs for private K-9 school on existing church site	<b>PL23-0105</b>	4201 Eucalyptus Ave	Chino	Bergman KPRS	<b>X</b>
Franklin Center Redevelopment	<b>PL234-0109(PR)</b>	12400-12490 Central Ave	Chino	Land Eng. Consultants	<b>X</b>
Orbis Commercial Center	<b>PL23-0111(PR)</b>	NWC Euclid/Schaefer	Chino	Clark Schaefer Partners LLC	<b>X</b>

## MONTHLY FINANCIAL REPORT 3.

### CHINO VALLEY INDEPENDENT FIRE DISTRICT STAFF REPORT

**DATE:** DECEMBER 13, 2023

**TO:** HARVEY LUTH, BOARD PRESIDENT  
ALL MEMBERS OF THE BOARD

**FROM:** DAVE WILLIAMS, FIRE CHIEF

**SUBJECT:** MONTHLY FINANCIAL REPORT - NOVEMBER 2023

#### **PURPOSE:**

The purpose is to present the Chino Valley Fire District's financial activity for the month ended November 30, 2023, 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 2023, and for the fiscal year in comparison to the 2023-24 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:**

Monthly Financial Attachment November 2023





# Chino Valley Fire District Monthly Financial Report - Summary

As of November 30, 2023

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
<b>Funds 100/500</b>							
<b>REVENUE</b>							
Property tax revenue	\$ 6,925,256	\$ 7,923,637	\$ 40,101,420	\$ (32,177,783)	20%	\$ 7,270,553	\$ 653,084
Contract revenue	1,142,262	4,712,929	12,604,408	(7,891,479)	37%	3,883,546	2,696,208
Other revenue	922,689	2,387,353	2,567,164	(179,811)	93%	1,680,102	707,250
<b>REVENUE TOTALS</b>	<b>\$ 8,990,207</b>	<b>\$ 15,023,919</b>	<b>\$ 55,272,992</b>	<b>\$ (40,249,073)</b>	<b>27%</b>	<b>\$ 12,834,201</b>	<b>\$ 4,056,542</b>
<b>EXPENSE</b>							
Salaries and benefits	\$ 4,578,960	\$ 20,004,062	\$ 46,461,904	\$ 26,457,842	43%	\$ 19,845,800	\$ 158,262
Services and supplies	429,838	2,593,876	8,039,819	5,445,943	32%	2,430,382	163,494
Capital outlay	416	416	677,000	676,584	0%	404,988	(404,572)
<b>EXPENSE TOTALS</b>	<b>\$ 5,009,213</b>	<b>\$ 22,598,354</b>	<b>\$ 55,178,723</b>	<b>\$ 32,580,369</b>	<b>41%</b>	<b>\$ 22,681,170</b>	<b>\$ (82,816)</b>
<b>Funds 100/500 - Totals</b>							
<b>REVENUE TOTALS</b>	<b>\$ 8,990,207</b>	<b>\$ 15,023,919</b>	<b>\$ 55,272,992</b>	<b>\$ (40,249,073)</b>	<b>27%</b>	<b>\$ 12,834,201</b>	<b>\$ 4,056,542</b>
<b>EXPENSE TOTALS</b>	<b>\$ 5,009,213</b>	<b>\$ 22,598,354</b>	<b>\$ 55,178,723</b>	<b>\$ 32,580,369</b>	<b>41%</b>	<b>\$ 22,681,170</b>	<b>\$ (82,816)</b>
<b>Funds 100/500 - Net Gain (Loss)</b>	<b>\$ 3,980,994</b>	<b>\$ (7,574,435)</b>	<b>\$ 94,269</b>	<b>\$ (7,668,704)</b>	<b>(8,035%)</b>	<b>\$ (9,846,969)</b>	<b>\$ 4,139,358</b>
<b>Transfers In - Capital Replacement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>		
<b>Fund 800 - Restricted Assets</b>							
<b>REVENUE</b>							
Other revenue	(225,512)	(570,873)	-	(570,873)		-	(570,873)
<b>REVENUE TOTALS</b>	<b>\$ (225,512)</b>	<b>\$ (570,873)</b>	<b>\$ -</b>	<b>\$ (570,873)</b>		<b>\$ -</b>	<b>\$ (570,873)</b>
<b>EXPENSE</b>							
Services and supplies	750	3,000	-	3,000		-	3,000
<b>EXPENSE TOTALS</b>	<b>\$ 750</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>		<b>\$ -</b>	<b>\$ 3,000</b>
<b>Fund 800 - Restricted Assets Totals</b>							
<b>REVENUE TOTALS</b>	<b>\$ (225,512)</b>	<b>\$ (570,873)</b>	<b>\$ -</b>	<b>\$ (570,873)</b>		<b>\$ -</b>	<b>\$ (570,873)</b>
<b>EXPENSE TOTALS</b>	<b>\$ 750</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>		<b>\$ -</b>	<b>\$ 3,000</b>
<b>Fund 800 - Restricted Assets Net Gain</b>	<b>\$ (226,262)</b>	<b>\$ (573,873)</b>	<b>\$ -</b>	<b>\$ (573,873)</b>		<b>\$ -</b>	<b>\$ (573,873)</b>
<b>Grand Totals, All Funds</b>							
<b>REVENUE TOTALS, INCL.</b>	<b>\$ 8,764,695</b>	<b>\$ 14,453,046</b>	<b>\$ 55,272,992</b>	<b>\$ (40,819,946)</b>		<b>\$ 12,834,201</b>	<b>\$ 3,485,669</b>
<b>EXPENSE TOTALS</b>	<b>\$ 5,009,963</b>	<b>\$ 22,601,354</b>	<b>\$ 55,178,723</b>	<b>\$ 32,577,369</b>		<b>\$ 22,681,170</b>	<b>\$ (79,816)</b>
<b>Grand Total Net Gain (Loss)</b>	<b>\$ 3,754,732</b>	<b>\$ (8,148,308)</b>	<b>\$ 94,269</b>	<b>\$ (8,242,577)</b>		<b>\$ (9,846,969)</b>	<b>\$ 3,565,485</b>



# Chino Valley Fire District Monthly Financial Report

As of November 30, 2023

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
<b>Funds 100/500</b>							
<b>REVENUE</b>							
Property tax revenue							
Property tax - current secured	\$ 4,489,781	\$ 5,488,162	\$ 36,079,723	\$ (30,591,561)	15%	\$ 5,394,047	\$ 94,115
Property tax - current unsecured	1,393,184	1,393,184	1,407,812	(14,628)	99%	1,199,061	194,123
Property tax - current utility	745	745	697,018	(696,273)	0%	-	745
Property tax - prior and penalty	924,072	924,072	905,202	18,870	102%	598,945	325,127
Property tax - home owner's exemption	-	-	328,658	(328,658)	0%	-	-
Property tax - supplemental	105,371	105,371	638,007	(532,636)	17%	75,743	29,628
Property tax - weed abatement	12,103	12,103	45,000	(32,897)	27%	2,757	9,346
Property tax revenue Totals	6,925,256	7,923,637	40,101,420	(32,177,783)	20%	7,270,553	653,084
Contract revenue							
Current services	1,142,262	4,712,929	12,604,408	(7,891,479)	37%	3,883,546	2,696,208
Contract revenue Totals	1,142,262	4,712,929	12,604,408	(7,891,479)	37%	3,883,546	2,696,208
Other revenue							
Permit and inspection fees	105,118	477,699	1,663,164	(1,185,465)	29%	551,958	(74,258)
Weed abatement	3,528	29,514	30,000	(486)	98%	34,956	(5,442)
Other sales	-	-	3,000	(3,000)	0%	530	(530)
Other revenue	2,104	130,036	90,000	40,036	144%	34,550	95,485
Mutual aid recoveries	336,104	1,017,768	500,000	517,768	204%	992,287	25,481
Grants	301,483	313,483	30,000	283,483	1045%	-	313,483
Donations	-	-	1,000	(1,000)	0%	-	-
Capital acquisitions	-	-	-	-	#DIV/0!	-	-
Interest revenue	35,196	279,696	250,000	29,696	112%	65,822	213,874
Other revenue Totals	922,689	2,387,353	2,567,164	(179,811)	93%	1,680,102	707,250
<b>REVENUE TOTALS</b>	<b>\$ 8,990,207</b>	<b>\$ 15,023,919</b>	<b>\$ 55,272,992</b>	<b>\$ (40,249,073)</b>	<b>27%</b>	<b>\$ 12,834,201</b>	<b>\$ 4,056,542</b>



# Chino Valley Fire District Monthly Financial Report

As of November 30, 2023

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
<b>EXPENSE</b>							
Salaries and benefits							
Salaries regular	\$ 2,304,264	\$ 7,687,967	\$ 21,547,244	\$ 13,859,277	36%	\$ 7,643,794	\$ 44,173
Salaries - part time	7,428	24,625	80,849	56,224	30%	58,243	(33,618)
Uniform allowance	150	500	48,850	48,350	1%	3,464	(2,964)
Coverage - training and support	177,631	490,564	1,111,207	620,643	44%	840,364	(349,800)
Coverage - emergency response and leave	667,449	2,470,376	4,975,477	2,505,101	50%	2,137,407	332,969
Coverage - worker's compensation	96,179	346,219	1,000,000	653,781	35%	321,642	24,577
Call back or standby	1,302	3,782	11,315	7,533	33%	4,309	(527)
Separation payments	65,339	75,368	278,000	202,632	27%	60,768	14,600
Special compensation	96,367	320,473	894,620	574,147	36%	302,534	17,939
Annual leave buyback	-	-	650,000	650,000	0%	-	-
PERS retirement	449,381	6,061,174	9,040,849	2,979,675	67%	5,965,009	96,165
Survivor's benefits	392	1,307	11,640	10,333	11%	1,356	(49)
Long term disability	2,244	7,792	33,940	26,148	23%	8,112	(320)
Unemployment insurance	112	211	17,024	16,813	1%	1,321	(1,110)
Health and dental insurance	245,076	1,220,959	3,607,282	2,386,323	34%	1,233,745	(12,786)
Social security medicare	48,354	164,673	355,398	190,725	46%	166,179	(1,506)
State disability insurance	2,838	10,875	32,596	21,721	33%	13,478	(2,603)
Worker's compensation expense	278,970	665,889	1,350,000	684,111	49%	658,428	7,461
Life insurance	9,734	32,566	89,427	56,861	36%	33,544	(978)
Deferred comp benefit	117,752	392,336	1,102,283	709,947	36%	367,838	24,499
Technology Allowance	7,997	26,405	71,403	44,998	37%	24,264	2,140
Tuition reimbursement	-	-	152,500	152,500	+++	-	-
Salaries and benefits Totals	4,578,960	20,004,062	46,461,904	26,457,842	43%	19,845,800	158,262



# Chino Valley Fire District Monthly Financial Report

As of November 30, 2023

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	516	3,261	540,900	537,639	1%	18,037	(14,776)
Telephone	8,281	74,742	256,800	182,058	29%	79,459	(4,717)
Cellular phones	5,291	22,528	71,100	48,572	32%	27,469	(4,940)
Electronic equipment maintenance	94,083	311,735	595,373	283,638	52%	245,752	65,983
Food	189	776	13,750	12,974	6%	854	(78)
Memberships	1,006	15,328	46,090	30,762	33%	16,213	(886)
Publications	-	1,328	16,990	15,662	8%	2,441	(1,113)
Legal postings	464	2,320	12,400	10,080	19%	2,534	(214)
Small tools and equipment	4,585	63,406	307,582	244,176	21%	74,718	(11,312)
Inventory equipment	1,885	43,044	89,000	45,956	48%	72,899	(29,855)
Non-inventory equipment	6,970	58,403	303,683	245,280	19%	15,160	43,242
Special department expenses	8,935	22,013	80,955	58,942	27%	16,627	5,386
Training	24,454	129,354	423,924	294,570	31%	93,480	35,874
Utilities	24,079	144,480	333,000	188,520	43%	132,068	12,413
General liability insurance	-	581,470	604,101	22,631	96%	502,392	79,078
Office supplies	1,336	5,092	54,800	49,708	9%	12,257	(7,165)
Postage	100	4,275	15,000	10,725	29%	5,134	(858)
Printing	1,111	3,016	16,200	13,185	19%	302	2,714
Services - auditing	-	-	26,000	26,000	0%	19,000	(19,000)
County services	-	-	230,000	230,000	0%	-	-
Services - legal	44,681	71,983	300,000	228,017	24%	29,419	42,564
Services - dispatch	-	395,630	823,796	428,166	48%	363,779	31,851
Services - other	92,475	267,096	1,593,126	1,326,030	17%	254,366	12,730
General household expense	3,655	13,756	34,200	20,444	40%	13,521	235
Medical supplies	15,581	43,069	252,571	209,502	17%	95,276	(52,207)
Vehicle maintenance	27,888	79,102	238,400	159,298	33%	91,769	(12,667)
Equipment maintenance	2,793	11,924	141,803	129,879	8%	19,738	(7,813)
Fuel	18,175	95,672	250,000	154,328	38%	105,123	(9,451)
Structure maintenance	41,308	129,073	368,275	239,202	35%	120,621	8,452
Structure rent/lease	-	-	-	-	+++	(25)	25
<b>Services and supplies Totals</b>	<b>429,838</b>	<b>2,593,876</b>	<b>8,039,819</b>	<b>5,445,943</b>	<b>32%</b>	<b>2,430,382</b>	<b>163,494</b>



# Chino Valley Fire District Monthly Financial Report

As of November 30, 2023

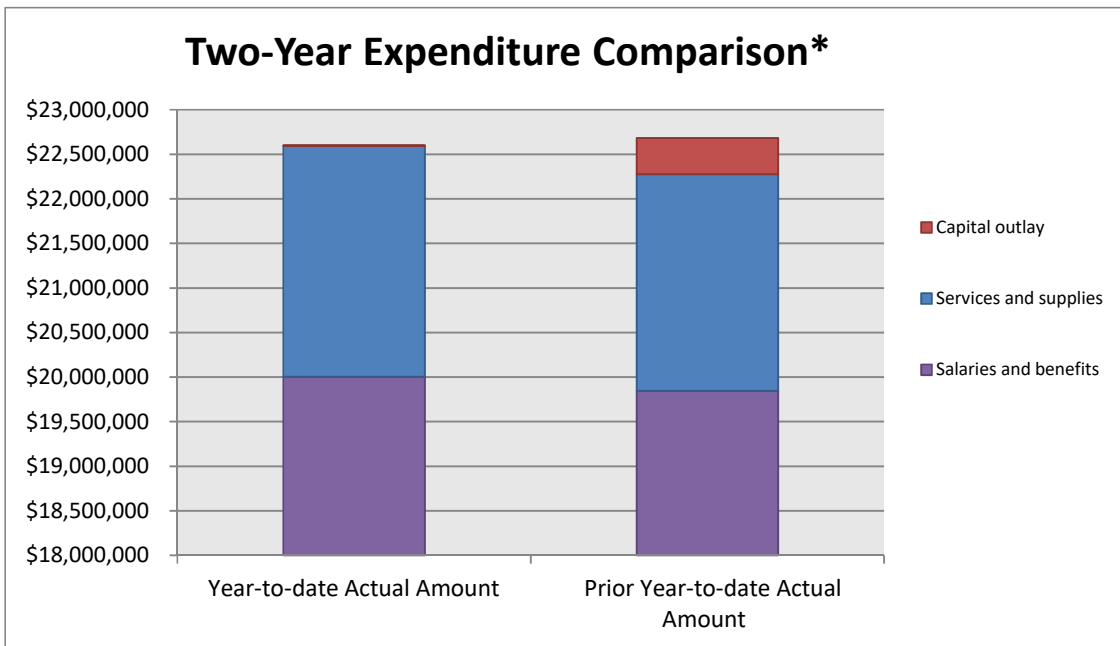
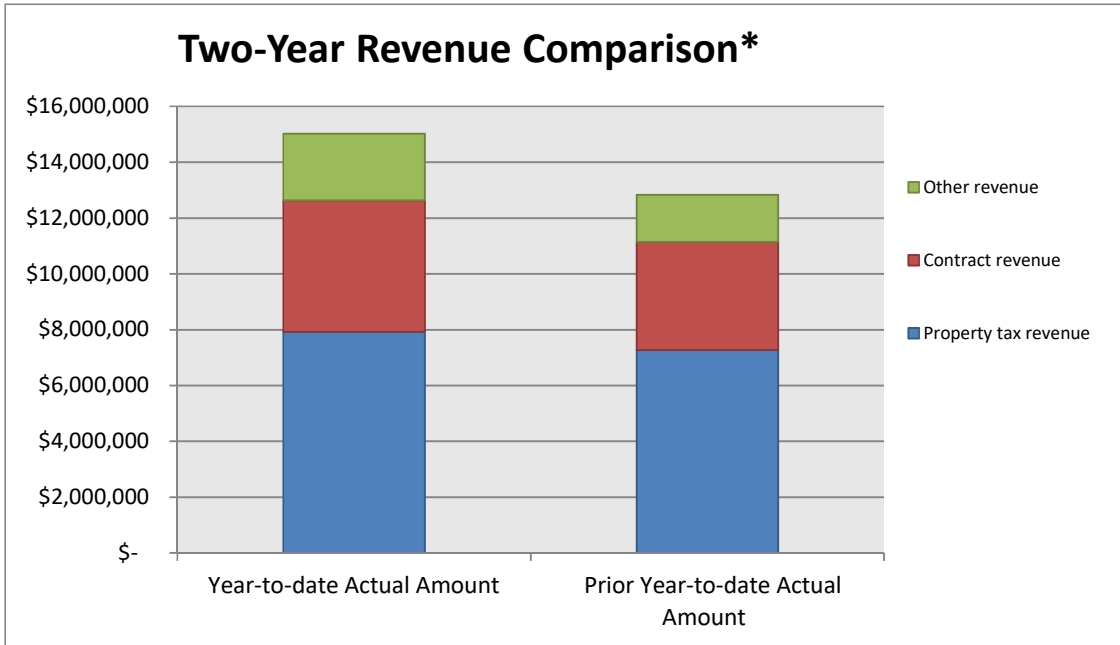
Account Description	Monthly Actual Amount	Year-to-date Actual Amount	Annual Budget Amount	Variance From Budget	% of Budget	Prior Year Year-to-date Actual Amount	Variance From Prior Year
Capital outlay							
Capital - land	-	-	-	-	+++	-	-
Capital - structure improvements	-	-	429,000	429,000	0%	-	-
Capital - equipment	416	416	48,000	47,584	1%	323,466	(323,050)
Capital - vehicles	-	-	200,000	200,000	0%	81,522	(81,522)
Capital - lease purchase equipment	-	-	-	-	+++	-	-
Capital outlay Totals	<u>416</u>	<u>416</u>	<u>677,000</u>	<u>676,584</u>	<u>0%</u>	<u>404,988</u>	<u>(404,572)</u>
<b>EXPENSE TOTALS</b>	<u>\$ 5,009,213</u>	<u>\$ 22,598,354</u>	<u>\$ 55,178,723</u>	<u>\$ 32,580,369</u>	<u>41%</u>	<u>\$ 22,681,170</u>	<u>\$ (82,816)</u>
Funds <b>100/500</b> - Totals							
<b>REVENUE TOTALS</b>	\$ 8,990,207	\$ 15,023,919	\$ 55,272,992	\$ (40,249,073)	27%	\$ 12,834,201	\$ 4,056,542
<b>EXPENSE TOTALS</b>	<u>5,009,213</u>	<u>22,598,354</u>	<u>55,178,723</u>	<u>32,580,369</u>	<u>41%</u>	<u>22,681,170</u>	<u>(82,816)</u>
Fund <b>100/500</b> - Net Gain (Loss)	<u>\$ 3,980,994</u>	<u>\$ (7,574,435)</u>	<u>\$ 94,269</u>	<u>\$ (7,668,704)</u>	<u>(8,035%)</u>	<u>\$ (9,846,969)</u>	<u>\$ 4,139,358</u>
<b>Transfers In - Capital Replacement</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>		
<b>Fund 800 - Restricted Assets</b>							
<b>REVENUE</b>							
Other revenue							
Restricted - Sec115 Trust Interest	(225,512)	(570,873)				-	(570,873)
<b>REVENUE TOTALS</b>	<u>\$ (225,512)</u>	<u>\$ (570,873)</u>				<u>\$ -</u>	<u>\$ (570,873)</u>
<b>EXPENSE</b>							
Services and supplies							
Restricted - Sec115 Trust Admin Expense	750	3,000				-	3,000
<b>EXPENSE TOTALS</b>	<u>\$ 750</u>	<u>\$ 3,000</u>				<u>\$ -</u>	<u>\$ 3,000</u>
<b>Fund 800 - Restricted Assets Totals</b>							
<b>REVENUE TOTALS</b>	\$ (225,512)	\$ (570,873)				\$ -	\$ (570,873)
<b>EXPENSE TOTALS</b>	750	3,000				-	3,000
<b>Fund 800 - Restricted Assets Net Gain (Loss)</b>	<u>\$ (226,262)</u>	<u>\$ (573,873)</u>				<u>\$ -</u>	<u>\$ (573,873)</u>
<b>Grand Totals, All Funds</b>							
<b>REVENUE TOTALS, INCL. TRANSFERS IN</b>	\$ 8,764,695	\$ 14,453,046	\$ 55,272,992	\$ (40,819,946)		\$ 12,834,201	\$ 1,618,844
<b>EXPENSE TOTALS</b>	<u>5,009,963</u>	<u>22,601,354</u>	<u>55,178,723</u>	<u>32,577,369</u>		<u>22,681,170</u>	<u>79,816</u>
<b>Grand Total Net Gain (Loss)</b>	<u>\$ 3,754,732</u>	<u>\$ (8,148,308)</u>	<u>\$ 94,269</u>	<u>\$ (8,242,577)</u>		<u>\$ (9,846,969)</u>	<u>\$ 1,698,660</u>



# Chino Valley Fire District

## Monthly Financial Report - Graphs

As of November 30, 2023



\*Excludes restricted 115 Trust activity

## MONTHLY TREASURER'S REPORT 4.

### CHINO VALLEY INDEPENDENT FIRE DISTRICT STAFF REPORT

**DATE: DECEMBER 13, 2023**

**TO: HARVEY LUTH, BOARD PRESIDENT  
ALL MEMBERS OF THE BOARD**

**FROM: DAVE WILLIAMS, FIRE CHIEF**

**SUBJECT: MONTHLY TREASURER'S REPORT - OCTOBER 2023**

#### **PURPOSE:**

The 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 \$2.45 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 June 30.

The monthly average rate of return on the LAIF account was 3.87% as of November 29

**RECOMMENDATION:**

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

**ATTACHMENTS:**

Treasurer's Report October 2023



**Chino Valley Independent Fire District**  
**Cash & Investment Statement**  
**TREASURER'S REPORT FOR THE PERIOD ENDING:**  
**October 2023**

	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>11.9%</i>	<i>28.5%</i>	<i>59.6%</i>	<i>100%</i>				
<b>October 2023</b>	\$ 1,770,515	\$ 63,425	\$ 2,411,387	\$ 5,796,095	\$ 12,104,395	\$ 22,145,817	\$ 7,454,287	\$ 1,464,246	\$ 8,918,533	\$ 3,448,349
<b>September 2023</b>	\$ 1,769,785	\$ 38,464	\$ 1,592,273	\$ 5,784,671	\$ 14,428,150	\$ 23,613,343	\$ 7,454,287	\$ 1,690,508	\$ 9,144,795	\$ 3,556,207
<b>August 2023</b>	\$ 1,571,447	\$ 38,464	\$ 1,592,273	\$ 5,788,123	\$ 15,928,150	\$ 24,918,457	\$ 7,454,287	\$ 2,043,139	\$ 9,497,426	\$ 3,555,924
<b>July 2023</b>	\$ 1,357,338	\$ 36,309	\$ 1,884,602	\$ 5,771,912	\$ 19,928,150	\$ 28,978,311	\$ 7,454,287	\$ 2,240,535	\$ 9,694,822	\$ 3,555,623
<b>June 2023</b>	\$ 1,617,842	\$ 32,731	\$ 1,804,632	\$ 5,749,297	\$ 26,965,324	\$ 36,169,826	\$ 7,454,287	\$ 2,038,119	\$ 9,492,406	\$ 3,555,320
<b>May 2023</b>	\$ 1,828,748	\$ 29,751	\$ 1,003,446	\$ 5,754,898	\$ 29,465,324	\$ 38,082,167	\$ 7,454,287	\$ 1,732,717	\$ 9,187,004	\$ 3,958,778
<b>April 2023</b>	\$ 1,549,518	\$ 26,113	\$ 1,536,572	\$ 5,765,123	\$ 31,465,324	\$ 40,342,650	\$ 7,454,287	\$ 1,829,788	\$ 9,284,075	\$ 3,958,420
<b>March 2023</b>	\$ 1,819,044	\$ 23,687	\$ 2,775,282	\$ 5,748,647	\$ 20,812,282	\$ 31,178,942	\$ 6,417,137	\$ 1,762,345	\$ 8,179,482	\$ 3,958,116
<b>February 2023</b>	\$ 1,779,879	\$ 16,854	\$ 701,032	\$ 5,714,910	\$ 22,812,282	\$ 31,024,957	\$ 6,417,137	\$ 1,594,905	\$ 8,012,042	\$ 3,957,780
<b>January 2023</b>	\$ 1,727,287	\$ 16,803	\$ 759,864	\$ 5,722,350	\$ 25,312,282	\$ 33,538,586	\$ 6,417,137	\$ 1,810,836	\$ 8,227,973	\$ 3,957,476
<b>December 2022</b>	\$ 1,839,548	\$ 15,246	\$ 14,941,934	\$ 5,697,380	\$ 11,954,987	\$ 34,449,095	\$ 6,417,137	\$ 1,373,327	\$ 7,790,464	\$ 3,957,129
<b>November 2022</b>	\$ 1,718,771	\$ 14,371	\$ 2,187,912	\$ 5,668,242	\$ 11,954,987	\$ 21,544,283	\$ 6,417,137	\$ 1,587,088	\$ 8,004,225	\$ 3,956,804
<b>October 2022</b>	\$ 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
<b>September 2022</b>	\$ 1,748,565	\$ 11,531	\$ 718,330	\$ 5,665,974	\$ 12,393,298	\$ 20,537,698	\$ 6,417,137	\$ 915,438	\$ 7,332,575	\$ 3,956,143
<b>August 2022</b>	\$ 1,559,973	\$ 5,699	\$ 894,990	\$ 3,236,491	\$ 16,393,298	\$ 22,090,451	\$ 6,417,137	\$ 1,488,946	\$ 7,906,083	\$ 3,955,818
<b>July 2022</b>	\$ 1,614,948	\$ 5,663	\$ 746,126	\$ 3,253,474	\$ 18,893,298	\$ 24,513,509	\$ 6,417,137	\$ 1,762,683	\$ 8,179,820	\$ 3,955,460
<b>June 2022</b>	\$ 1,593,232	\$ 4,135	\$ 637,584	\$ 3,243,223	\$ 26,842,137	\$ 32,320,311	\$ 6,417,137	\$ 1,399,947	\$ 7,817,084	\$ 3,955,146
<b>May 2022</b>	\$ 1,775,043	\$ 3,274	\$ 271,834	\$ 3,267,588	\$ 29,592,137	\$ 34,909,876	\$ 6,417,137	\$ 1,989,739	\$ 8,406,876	\$ 3,954,821
<b>April 2022</b>	\$ 1,885,033	\$ 1,992	\$ 1,577,739	\$ 3,260,529	\$ 30,342,137	\$ 37,067,430	\$ 6,417,137	\$ 2,047,340	\$ 8,464,477	\$ 3,954,474
<b>March 2022</b>	\$ 1,829,618	\$ 572	\$ 2,494,572	\$ 3,287,639	\$ 20,323,821	\$ 27,936,222	\$ 6,103,369	\$ 2,343,114	\$ 7,893,114	\$ 4,000,405
<b>February 2022</b>	\$ 1,723,025	\$ 3,151	\$ 1,426,473	\$ 2,846,127	\$ 23,523,821	\$ 29,522,597	\$ 5,550,000	\$ 2,468,218	\$ 8,018,218	\$ 4,000,066
<b>January 2022</b>	\$ 1,706,170	\$ 3,106	\$ 1,312,415	\$ 2,899,825	\$ 24,523,821	\$ 30,445,337	\$ 5,550,000	\$ 2,296,178	\$ 7,846,178	\$ -
<b>December 2021</b>	\$ 1,689,845	\$ 1,633	\$ 2,790,218	\$ 2,907,357	\$ 20,519,267	\$ 27,908,320	\$ 5,550,000	\$ 3,429,589	\$ 8,979,589	\$ -
<b>November 2021</b>	\$ 1,789,397	\$ 252,759	\$ 4,904,304	\$ 2,411,321	\$ 7,019,267	\$ 16,377,048	\$ 5,550,000	\$ 2,811,804	\$ 8,361,804	\$ -

**Chino Valley Independent Fire District**  
**OTHER INVESTMENTS**  
**TREASURER'S REPORT FOR THE PERIOD ENDING:**  
**October 2023**

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 Shares: 103,944.369	<b>CalTRUST Investment Trust of CA Medium Term Fund Local Agency Pool</b>	Pooled Investment Funds	\$ 1,000,000 \$ 10.08	\$ 1,144,317 \$ 9.64	\$ 1,146,942 \$ 9.63	\$ (52,278)	-0.38%	n/a	N/A	N/A		Funds available for withdrawal only after providing five days notice.	
4/13/2021	\$ 249,000	<b>BMO Harris Bank 5 year Certificate of Deposit - 1.00%</b> CUSIP #: 05600XCP3 FDIC Insured up to \$250,000 Interest payable quarterly	Certificate of Deposit	\$ 249,000	\$ 222,699	\$ 223,678	\$ (25,322)	1.00%	4/13/2026	628 621 621	10/10/2023 1/10/2024 4/10/2024		Callable quarterly	
7/12/2021	\$ 500,000	<b>Federal Home Loan Bank Bond - 0.35% Coupon, Purchased at 99.851</b> Term: 3 Years CUSIP #: 3130AMV82 Rating S&P AA+ Interest Payable Semi-Annually	Fixed Income/ Government Agency Bond	\$ 499,255	\$ 479,701	\$ 482,241	\$ (17,014)	0.40%	7/12/2024	875 500,875	1/12/2024 7/12/2024		Callable Quarterly	
9/23/2021	\$ 249,000	<b>UBS Bank USA 3 year Certificate of Deposit - 0.65%</b> CUSIP #: 90348JT42 FDIC Insured up to \$250,000 Interest payable semi-annually	Certificate of Deposit	\$ 249,000	\$ 236,982	\$ 238,058	\$ (10,942)	0.65%	9/23/2024	135	Monthly			
9/23/2021	\$ 248,000	<b>Sallie Mae Bank 5 year Certificate of Deposit - 1.05%</b> CUSIP #: 795451AV5 FDIC Insured up to \$250,000 Interest payable monthly	Certificate of Deposit	\$ 248,000	\$ 218,587	\$ 220,325	\$ (27,675)	1.05%	9/22/2026	1,298	3/22/2024			
12/8/2021	\$ 250,000	<b>Federal Home Loan Bank Bond - 1.0% Coupon, Purchased at 99.191</b> Term: 3 Years CUSIP #: 3130APK46 Rating S&P AA+ Interest Payable Semi-Annually	Fixed Income/ Government Agency Bond	\$ 247,978	\$ 235,484	\$ 236,633	\$ (11,345)	1.00%	12/27/2024	913 913	10/27/2023 4/27/2024		Callable quarterly	
12/13/2021	\$ 250,000	<b>Federal Farm Credit Bureau Bond - 0.66% Coupon, Purchased at par</b> Term: 2 Years CUSIP #: 3133ENGW4 Rating S&P AA+ Interest Payable Semi-Annually	Fixed Income/ Government Agency Bond	\$ 250,000	\$ 247,414	\$ 248,562	\$ (1,438)	0.66%	12/13/2023	250,825	12/13/2023		Callable anytime	
3/4/2022	\$ 250,000	<b>BMW Bank 3 year Certificate of Deposit - 1.80%</b> CUSIP #: 05580AK37 FDIC Insured up to \$250,000 Interest payable semi-annually	Certificate of Deposit	\$ 247,000	\$ 234,035	\$ 234,673	\$ (12,327)	1.80%	3/4/2025	2,217 2,241	3/4/2024 9/4/2024			
3/9/2022	\$ 250,000	<b>American Express National Bank 3 year Certificate of Deposit - 1.80%</b> CUSIP #: 02589ABP6 FDIC Insured up to \$250,000 Interest payable semi-annually	Certificate of Deposit	\$ 247,000	\$ 233,898	\$ 234,542	\$ (12,458)	1.80%	3/10/2025	2,217 2,241	3/10/2024 9/10/2024			

**Chino Valley Independent Fire District**  
**OTHER INVESTMENTS**  
**TREASURER'S REPORT FOR THE PERIOD ENDING:**  
**October 2023**

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	<b>United States Treasury</b> 2 year U.S. Treasury Note - 2% CUSIP #: 91282CDM0 Interest payable semi-annually	Treasury Note	\$ 488,402	\$ 496,040	\$ 498,070	\$ 9,668	2.00%	11/30/2023	\$ 501,250	11/30/2023			114 days of accrued interest - \$782.97
9/7/2023	330,076	<b>United States Treasury</b> 3 Month U.S. Treasury Bill - 5.13% CUSIP #: 912797HV2	Treasury Bill	\$ 330,077	\$ 330,995	\$ 332,580	\$ 2,503	5.13%	12/19/2023	\$ 335,000	12/7/2023			
3/16/2023	\$ 248,000	<b>Affinity Plus Federal Credit Union</b> 3 year Certificate of Deposit - 5.05% CUSIP #: 00833AAC4 FDIC Insured up to \$250,000 Interest payable semi-annually	Certificate of Deposit	\$ 248,000	\$ 245,458	\$ 245,607	\$ (2,393)	5.05%	9/23/2024	\$ 1,044	Monthly			
3/16/2023	\$ 248,000	<b>Technology Credit Union CA</b> 3 year Certificate of Deposit - 5.00% CUSIP #: 87868YAL7 FDIC Insured up to \$250,000 Interest payable semi-annually	Certificate of Deposit	\$ 248,000	\$ 245,172	\$ 245,366	\$ (2,634)	5.00%	9/23/2024	\$ 1,325	Monthly			
3/16/2023	\$ 244,000	<b>Morgan Stanley Bank NA</b> 5 year Certificate of Deposit - 4.80% CUSIP #: 61690U3C2 FDIC Insured up to \$250,000 Interest payable semi-annually	Certificate of Deposit	\$ 244,000	\$ 239,447	\$ 238,155	\$ (5,845)	4.80%	9/23/2024	\$ 5,840	3/16/2024	\$ 5,904	9/16/2024	
3/16/2023	\$ 244,000	<b>Morgan Stanley Private Bank</b> 5 year Certificate of Deposit - 4.80% CUSIP #: 61768EQQ9 FDIC Insured up to \$250,000 Interest payable semi-annually	Certificate of Deposit	\$ 244,000	\$ 239,447	\$ 238,155	\$ (5,845)	4.80%	9/23/2024	\$ 5,840	3/16/2024	\$ 5,904	9/16/2024	
9/21/2023	\$ 248,000	<b>Merrick Bank</b> 4 year Certificate of Deposit - 4.65% CUSIP #: 59013KWW2 FDIC Insured up to \$250,000 Interest payable monthly	Certificate of Deposit	\$ 248,000	\$ 242,640	\$ 241,373	\$ (6,627)	4.65%	9/21/2027	\$ 963	Monthly			
9/21/2023	\$ 248,000	<b>CME Federal Credit Union</b> 3 year Certificate of Deposit - 5.50% CUSIP #: 12574EAC4 FDIC Insured up to \$250,000 Interest payable monthly	Certificate of Deposit	\$ 248,000	\$ 247,610	\$ 247,276	\$ (724)	5.50%	9/12/2025	\$ 1,137	Monthly			
9/26/2023	\$ 248,000	<b>Greenstate Credit Union North Liberty</b> 5 year Certificate of Deposit - 5.00% CUSIP #: 39573LEM6 FDIC Insured up to \$250,000 Interest payable monthly	Certificate of Deposit	\$ 248,000	\$ 244,745	\$ 243,859	\$ (4,141)	5.00%	9/26/2028	\$ 965	Monthly			

Current Month Investment Trading Activity:

**Chino Valley Independent Fire District**  
**OTHER INVESTMENTS**  
**TREASURER'S REPORT FOR THE PERIOD ENDING:**  
**October 2023**

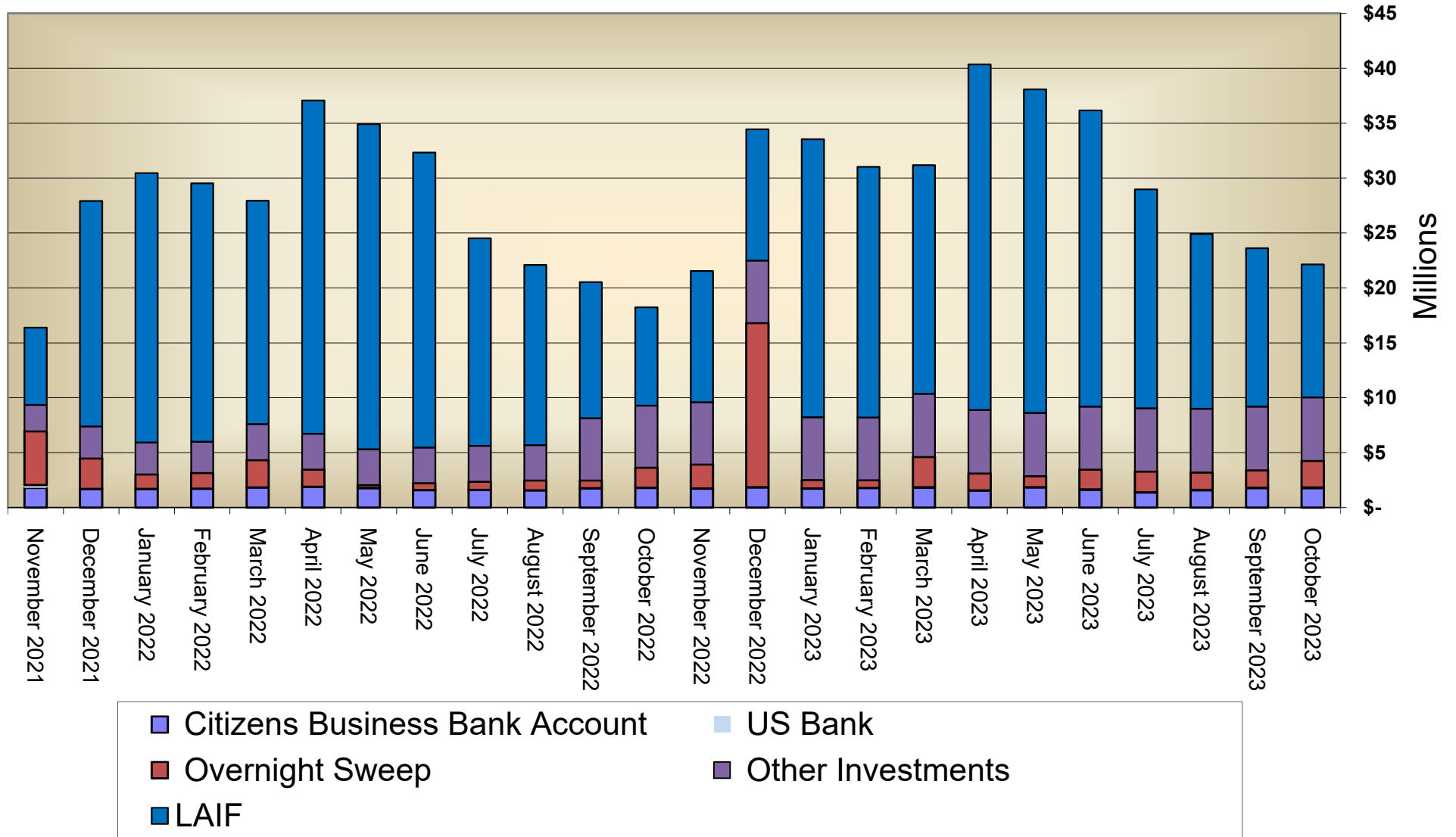
Purchase Date	Par Value/ Shares	Asset Description	Investment Type	Purchase Price/ Initial Share Price	Prior Month Market Value/ Share Price	Current Month Market Value/ Share Price	Unrealized Gain/ (Loss)	Current Market Yield	Maturity Date	Accrued Interest/ Est. Interest	Coupon Date(s) Next Year	Sale/ Redemption Date	Proceeds	Comments
NONE														
			<b>% of Portfolio<sup>2</sup></b>	<b>% Allowed per Policy</b>	<b>Investments At Cost<sup>1</sup></b>	<b>Prior Month Market Value</b>	<b>Current Month Market Value</b>							
		Pooled Investment Funds (JPA) <sup>1</sup>	6%	No limit	\$ 1,146,942	\$ 1,144,317	\$ 1,146,942							
		Certificates of Deposit <sup>2</sup>	15%	30%	2,968,000	2,850,720	2,851,067							
		Federal Agency Obligations	5%	No limit	997,233	962,599	967,436							
		Treasury Bills	2%	No limit	330,077	330,995	332,580							
		Treasury Notes	2%	No limit	488,402	496,040	498,070							
					<b>\$ 5,930,654</b>	<b>\$ 5,784,671</b>	<b>\$ 5,796,095</b>							

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

<sup>2</sup>Of total investment portfolio, including Sweep & LAIF Investments

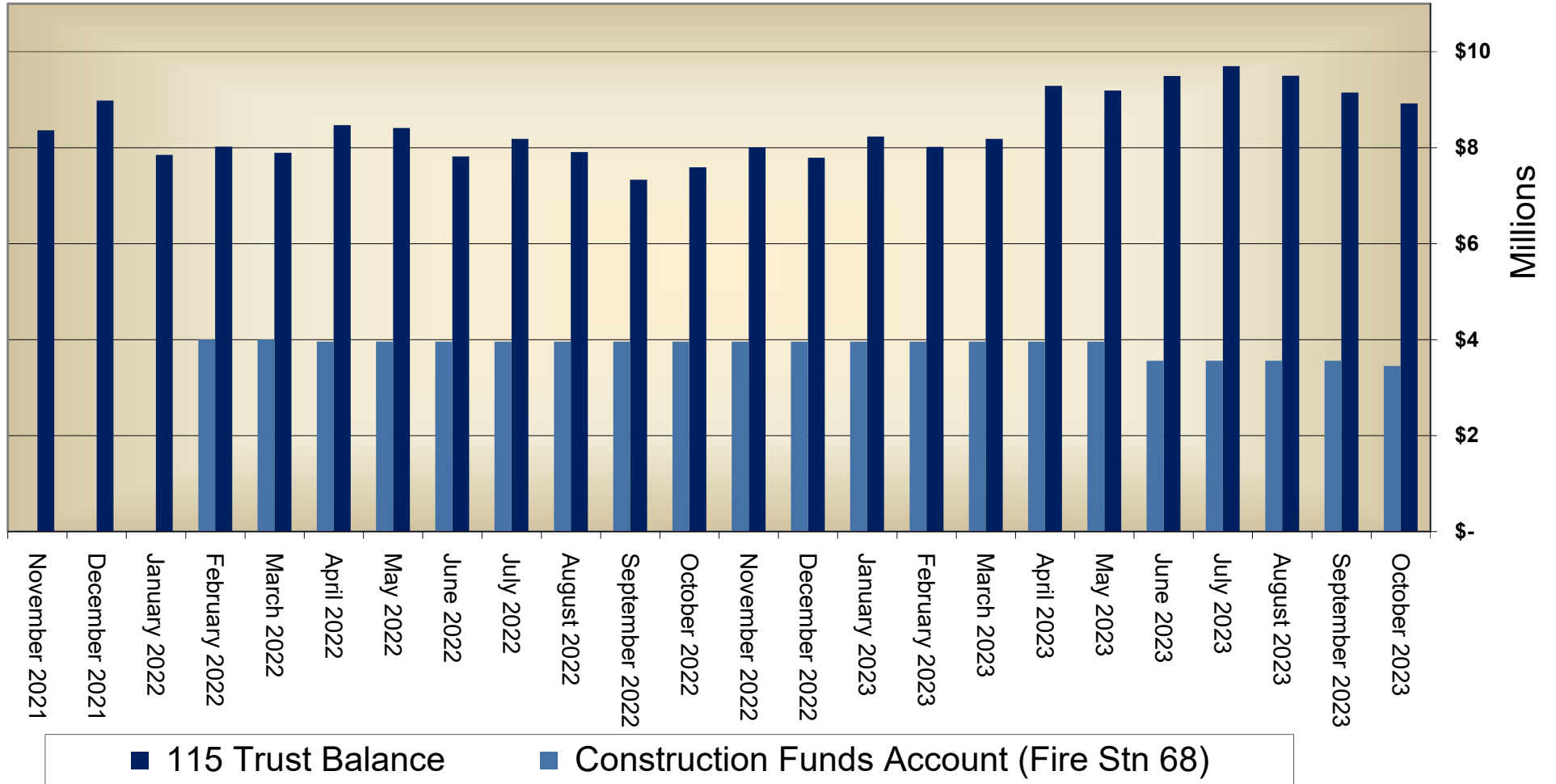


# Chart 1: Cash & Unrestricted Investment Balances Two Year Perspective



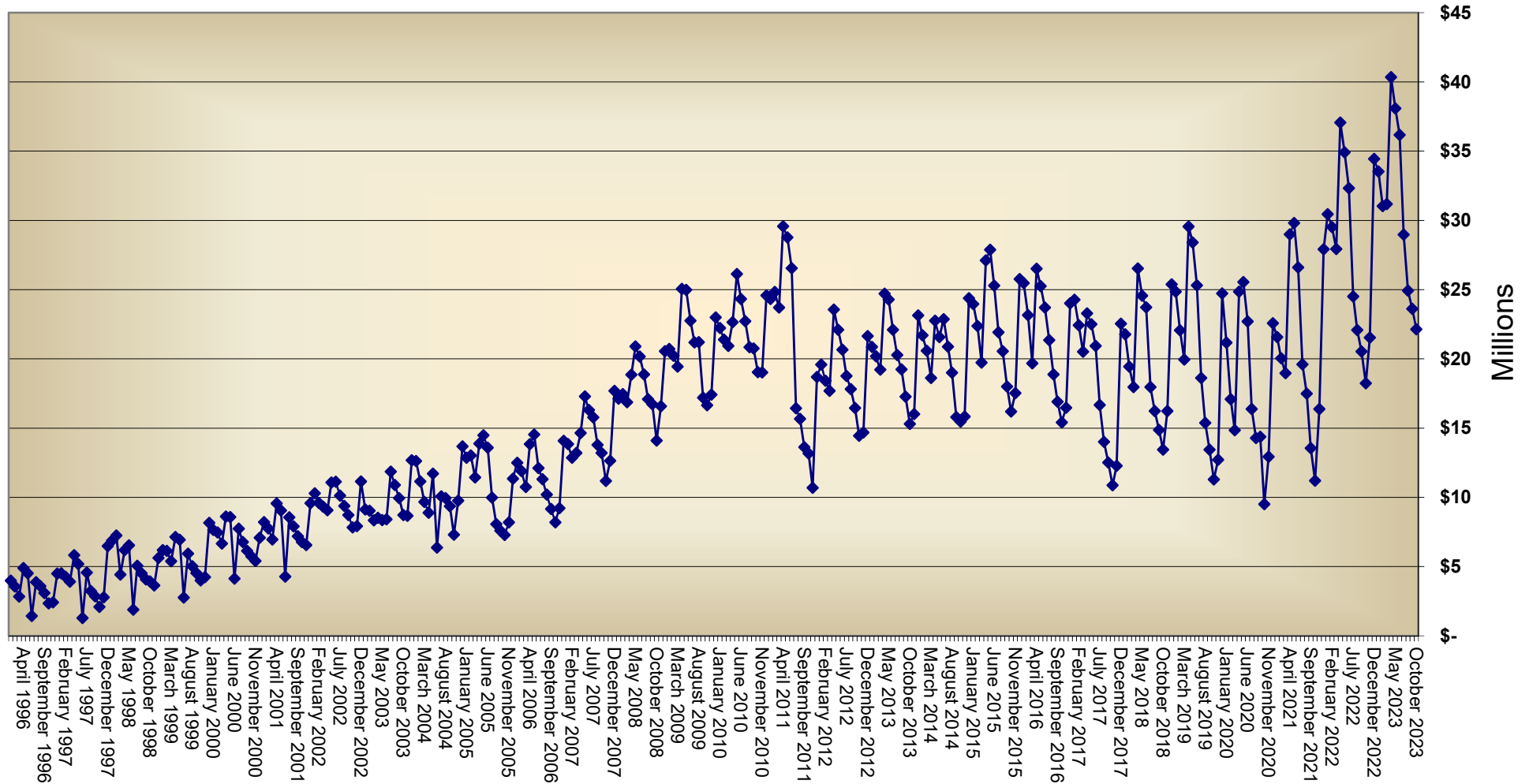


# Chart 1A: Restricted Investment Balances Two Year Perspective





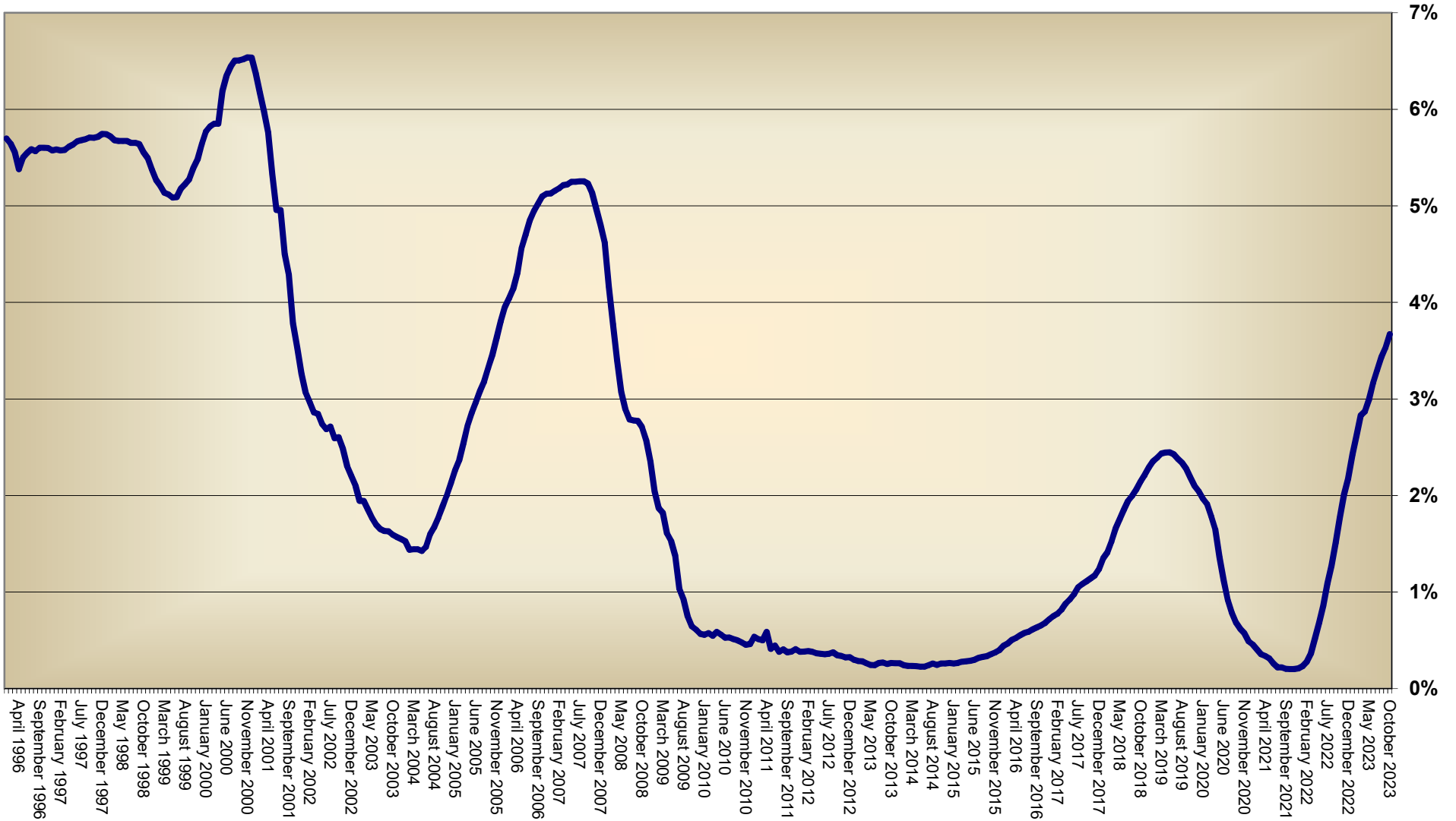
## Chart 2: Total Cash & Unrestricted Investments January 1996 to date\*



\*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 13, 2023**

**TO: HARVEY LUTH, BOARD PRESIDENT  
ALL MEMBERS OF THE BOARD**

**FROM: DAVE WILLIAMS, FIRE CHIEF**

**SUBJECT: WARRANTS FOR NOVEMBER 2023 #58380 THROUGH #58525**

**PURPOSE:**

**I have reviewed the warrants below and recommend approval.**

<b><u>NUMBER</u></b>	<b><u>WARRANTS</u></b>	<b><u>DATE</u></b>	<b><u>AMOUNT</u></b>
2024-254	58380 – 58404	11/01/2023	\$98,716.55
2024-263	58405 – 58418	11/08/2023	217,471.73
2024-266	58419	11/09/2023	2,814.00
2024-282	58420 – 58473	11/15/2023	229,618.40
2024-302	58474 – 58525	11/29/2023	469,084.76
<b>VOIDS:</b>		<b>TOTAL</b>	<b>\$1,017,705.44</b>

**RECOMMENDATION:**

**Expenses as audited are within budget for warrants 58380 through 58525 and are hereby submitted for approval.**

**ATTACHMENTS:**

Warrants for November 2023

**Chino Valley Fire District**  
**November 1, 2023 Warrants**

Bank Account: A/P - Accounts Payable Checking  
 Batch Date: 11/01/2023

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: A/P - Accounts Payable Checking					
Check	11/01/2023	58380 Accounts Payable	4IMPRINT, INC.		550.64
Check	11/01/2023	58381 Accounts Payable	ALERT-ALL CORP		5,532.97
Check	11/01/2023	58382 Accounts Payable	CANON FINANCIAL SERVICES INC		245.22
Check	11/01/2023	58383 Accounts Payable	CHARTER COMMUNICATIONS INC		119.97
Check	11/01/2023	58384 Accounts Payable	CITY OF CHINO		492.89
Check	11/01/2023	58385 Accounts Payable	CITY OF CHINO HILLS		1,063.78
Check	11/01/2023	58386 Accounts Payable	FLYERS ENERGY, LLC		781.96
Check	11/01/2023	58387 Accounts Payable	GOODYEAR COMMERCIAL TIRE		2,982.93
Check	11/01/2023	58388 Accounts Payable	HCI ENVIRONMENTAL & ENGINEERING SVC INC		971.81
Check	11/01/2023	58389 Accounts Payable	MCKESSON MEDICAL SURGICAL		2,736.85
Check	11/01/2023	58390 Accounts Payable	METLIFE		200.00
Check	11/01/2023	58391 Accounts Payable	PBK ARCHITECTS INC		19,800.00
Check	11/01/2023	58392 Accounts Payable	PRUETTS PRECISION ALIGNMENT		419.00
Check	11/01/2023	58393 Accounts Payable	PYRO-COMM SYSTEMS, INC		7,950.00
Check	11/01/2023	58394 Accounts Payable	SAM'S CLUB DIRECT		586.12
Check	11/01/2023	58395 Accounts Payable	STAPLES BUSINESS ADVANTAGE		206.38
Check	11/01/2023	58396 Accounts Payable	STATION AUTOMATION INC		3,505.00
Check	11/01/2023	58397 Accounts Payable	SUNBELT RENTALS INC		34.48
Check	11/01/2023	58398 Accounts Payable	TEAMSTERS LOCAL 1932		816.39
Check	11/01/2023	58399 Accounts Payable	U.S. BANK CORPORATE PAYMENT SYSTEM		43,826.00
Check	11/01/2023	58400 Accounts Payable	U.S. PRINTING INC		86.18
Check	11/01/2023	58401 Accounts Payable	VEOLIA WTS SERVICES USA, INC.		434.76
Check	11/01/2023	58402 Accounts Payable	VERIZON WIRELESS		766.96
Check	11/01/2023	58403 Accounts Payable	VERIZON WIRELESS		3,674.59
Check	11/01/2023	58404 Accounts Payable	WASTE MANAGEMENT OF THE INLAND EMPIRE INC		931.87
A/P Accounts Payable Checking Totals:			Transactions: 25		\$98,716.55
Checks:		25	\$98,716.55		

*Mark Zuber*  
11-6-23

**Chino Valley Fire District**  
**November 8, 2023 Warrants**

Bank Account: A/P - Accounts Payable Checking  
 Batch Date: 11/08/2023

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: A/P - Accounts Payable Checking					
Check	11/08/2023	58405 Accounts Payable	BROOKS, NATHAN		389.00
Check	11/08/2023	58406 Accounts Payable	CALIFORNIA TOOL & WELDING SUPPLY		516.20
Check	11/08/2023	58407 Accounts Payable	CITY OF CHINO		491.47
Check	11/08/2023	58408 Accounts Payable	CONFIRE JPA		199,139.61
Check	11/08/2023	58409 Accounts Payable	CRAMTON, RICH		320.00
Check	11/08/2023	58410 Accounts Payable	GOURMET GOURMET CATERING AND SET THE BAR		2,960.87
Check	11/08/2023	58411 Accounts Payable	I CREATE PROFESSIONAL CONSULTANTS		6,250.00
Check	11/08/2023	58412 Accounts Payable	LIN, LENA		881.86
Check	11/08/2023	58413 Accounts Payable	MAGALLANEZ, NICHOLAS		70.00
Check	11/08/2023	58414 Accounts Payable	MCKESSON MEDICAL SURGICAL		44.86
Check	11/08/2023	58415 Accounts Payable	MESSINA AND ASSOCIATES INC		4,612.50
Check	11/08/2023	58416 Accounts Payable	POSKITT, SCOTT		320.00
Check	11/08/2023	58417 Accounts Payable	SOCAL GAS		855.36
Check	11/08/2023	58418 Accounts Payable	SYSTEMS SOURCE INC.		620.00
A/P Accounts Payable Checking Totals:			Transactions: 14		\$217,471.73
Checks:	14	\$217,471.73			

*Met 9/1/23 11-8-23*

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11/8/2023 3:52:44 PM

Chino Valley Fire District  
**November 9, 2023 Warrants**  
 Bank Account: A/P - Accounts Payable Checking  
 Batch Date: 11/09/2023

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: A/P - Accounts Payable Checking					
Check	11/09/2023	58419 Accounts Payable	CLERK OF THE BOARD OF SUPERVISORS		2,814.00
A/P Accounts Payable Checking Totals:			Transactions: 1		\$2,814.00
Checks:		1	\$2,814.00	<i>Mark 8th 11-13-23</i>	

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11/9/2023 10:50:49 AM

**Chino Valley Fire District**  
**November 15, 2023 Warrants**

Bank Account: A/P - Accounts Payable Checking  
 Batch Date: 11/15/2023

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: A/P - Accounts Payable Checking					
Check	11/15/2023	58420 Accounts Payable	2 HOT UNIFORMS INC		51.73
Check	11/15/2023	58421 Accounts Payable	360 DEEP CLEANING LLC		4,123.25
Check	11/15/2023	58422 Accounts Payable	AMAZON CAPITAL SERVICES		197.08
Check	11/15/2023	58423 Accounts Payable	AT&T MOBILITY		849.16
Check	11/15/2023	58424 Accounts Payable	BEST BEST & KRIEGER LLP		17,219.30
Check	11/15/2023	58425 Accounts Payable	BUNAGUEN, CHRISTINE		387.10
Check	11/15/2023	58426 Accounts Payable	CANON FINANCIAL SERVICES INC		84.92
Check	11/15/2023	58427 Accounts Payable	CHAMPION NEWSPAPERS		1,856.00
Check	11/15/2023	58428 Accounts Payable	CHARTER COMMUNICATIONS INC		167.81
Check	11/15/2023	58429 Accounts Payable	CHARTER COMMUNICATIONS INC		519.19
Check	11/15/2023	58430 Accounts Payable	CHARTER COMMUNICATIONS INC		4,810.32
Check	11/15/2023	58431 Accounts Payable	CHINO TIRE & MUFFLER		2,572.42
Check	11/15/2023	58432 Accounts Payable	CINTAS CORPORATION #150		592.78
Check	11/15/2023	58433 Accounts Payable	CITY OF CHINO		1,447.76
Check	11/15/2023	58434 Accounts Payable	CITY OF CHINO HILLS		784.27
Check	11/15/2023	58435 Accounts Payable	EAN SERVICES LLC (ENTERPRISE)		266.57
Check	11/15/2023	58436 Accounts Payable	EL TIO ALEX		942.82
Check	11/15/2023	58437 Accounts Payable	FLYERS ENERGY, LLC		4,479.92
Check	11/15/2023	58438 Accounts Payable	FRONTIER COMMUNICATIONS		124.33
Check	11/15/2023	58439 Accounts Payable	GALLS INC.		205.15
Check	11/15/2023	58440 Accounts Payable	GRAPHIC DETAILS INC		325.76
Check	11/15/2023	58441 Accounts Payable	GUARDIAN - APPLETON		4,107.79
Check	11/15/2023	58442 Accounts Payable	HUNTER'S HEATING & AIR CONDITIONING INC		3,740.00
Check	11/15/2023	58443 Accounts Payable	INLAND OVERHEAD DOOR COMPANY INC		399.00
Check	11/15/2023	58444 Accounts Payable	INSIGHT PUBLIC SECTOR INC		92,767.31
Check	11/15/2023	58445 Accounts Payable	LIFE ASSIST		3,239.35
Check	11/15/2023	58446 Accounts Payable	MAY, CASEY		250.00
Check	11/15/2023	58447 Accounts Payable	MCFADDEN-DALE HARDWARE		54.45
Check	11/15/2023	58448 Accounts Payable	MESSAGE MEDIA USA INC		150.00
Check	11/15/2023	58449 Accounts Payable	METLIFE		200.00
Check	11/15/2023	58450 Accounts Payable	NAPA AUTO PARTS		2,557.08
Check	11/15/2023	58451 Accounts Payable	PFM ASSET MANAGEMENT INC		1,761.50

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11/15/2023 5:30:26 PM

**Chino Valley Fire District**  
**November 15, 2023 Warrants**

Bank Account: A/P - Accounts Payable Checking  
 Batch Date: 11/15/2023

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Check	11/15/2023	58452 Accounts Payable	PLANES OF FAME AIR MUSEUM		750.00
Check	11/15/2023	58453 Accounts Payable	POSITIVE PROMOTIONS- INC		1,447.76
Check	11/15/2023	58454 Accounts Payable	PYRO-COMM SYSTEMS, INC		585.00
Check	11/15/2023	58455 Accounts Payable	RC PLUMBING		420.00
Check	11/15/2023	58456 Accounts Payable	READYREFRESH BY NESTLE INC		503.05
Check	11/15/2023	58457 Accounts Payable	RODRIGUEZ, ALEX		258.65
Check	11/15/2023	58458 Accounts Payable	ROJAS COMMUNICATIONS GROUP INC		4,800.00
Check	11/15/2023	58459 Accounts Payable	SEDGWICK CMS INC		4,881.06
Check	11/15/2023	58460 Accounts Payable	SOUTH COAST AIR QUALITY MANAGEMENT		665.26
Check	11/15/2023	58461 Accounts Payable	SOUTH COAST EMERGENCY VEHICLE SVC INC		454.57
Check	11/15/2023	58462 Accounts Payable	SOUTHERN CALIFORNIA EDISON		16,999.43
Check	11/15/2023	58463 Accounts Payable	STANDARD DENTAL		19,271.64
Check	11/15/2023	58464 Accounts Payable	STANDARD LIFE		7,191.41
Check	11/15/2023	58465 Accounts Payable	SYSTEMS SOURCE INC.		7,631.02
Check	11/15/2023	58466 Accounts Payable	TEAMSTERS LOCAL 1932		816.39
Check	11/15/2023	58467 Accounts Payable	THE REGIONAL TRAINING CENTER		700.00
Check	11/15/2023	58468 Accounts Payable	UNDERWOOD, BRETT		320.00
Check	11/15/2023	58469 Accounts Payable	VEOLIA WTS SERVICES USA, INC.		734.07
Check	11/15/2023	58470 Accounts Payable	VERIZON BUSINESS		59.48
Check	11/15/2023	58471 Accounts Payable	VISION SERVICE PLAN - (CA)		2,741.64
Check	11/15/2023	58472 Accounts Payable	WINZER		111.55
Check	11/15/2023	58473 Accounts Payable	ZOLL MEDICAL CORPORATION		7,042.30
A/P Accounts Payable Checking Totals:			Transactions: 54		<u>\$229,618.40</u>

Checks: 54 \$229,618.40

*Mark S. [Signature]* 11-15-23

**Chino Valley Fire District**  
**November 29, 2023 Warrants**

Bank Account: A/P - Accounts Payable Checking  
 Batch Date: 11/29/2023

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: A/P - Accounts Payable Checking					
Check	11/29/2023	58474 Accounts Payable	BCN FINANCIAL INC		60.00
Check	11/29/2023	58475 Accounts Payable	BEST BEST & KRIEGER LLP		27,461.40
Check	11/29/2023	58476 Accounts Payable	BRAVO BURGERS		121.41
Check	11/29/2023	58477 Accounts Payable	BROOKS, NATHAN		70.00
Check	11/29/2023	58478 Accounts Payable	CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS		110.00
Check	11/29/2023	58479 Accounts Payable	CANON FINANCIAL SERVICES INC		1,624.85
Check	11/29/2023	58480 Accounts Payable	CARDONA, FERNANDO		1,691.00
Check	11/29/2023	58481 Accounts Payable	CHINO VALLEY CHAMBER OF COMMERCE		500.00
Check	11/29/2023	58482 Accounts Payable	CHINO VALLEY CHAMBER OF COMMERCE		1,000.00
Check	11/29/2023	58483 Accounts Payable	CHINO VALLEY CHAMBER OF COMMERCE		1,497.00
Check	11/29/2023	58484 Accounts Payable	CITY OF CHINO		341.18
Check	11/29/2023	58485 Accounts Payable	CRAFTSMAN LABEL- INC.		717.21
Check	11/29/2023	58486 Accounts Payable	DATA TICKET INC		350.00
Check	11/29/2023	58487 Accounts Payable	DESOTO, JOE		111.84
Check	11/29/2023	58488 Accounts Payable	DOMESTIC DIESEL AND AUTO SERVICE INC		6,189.97
Check	11/29/2023	58489 Accounts Payable	EXTREME TRAINING EQUIPMENT		427.73
Check	11/29/2023	58490 Accounts Payable	FEDERAL EXPRESS		46.79
Check	11/29/2023	58491 Accounts Payable	FELDMAN, FRANKIE		366.86
Check	11/29/2023	58492 Accounts Payable	FLYERS ENERGY, LLC		1,170.98
Check	11/29/2023	58493 Accounts Payable	FRONTIER COMMUNICATIONS		2,498.04
Check	11/29/2023	58494 Accounts Payable	GOODYEAR COMMERCIAL TIRE		2,932.81
Check	11/29/2023	58495 Accounts Payable	HAZZARD BACKFLOW INC.		500.00
Check	11/29/2023	58496 Accounts Payable	HOLROYD, CLARK		203.85
Check	11/29/2023	58497 Accounts Payable	HUNTER'S HEATING & AIR CONDITIONING INC		725.00
Check	11/29/2023	58498 Accounts Payable	INLAND OVERHEAD DOOR COMPANY INC		2,675.00
Check	11/29/2023	58499 Accounts Payable	INTERSTATE ALL BATTERY CENTER		823.87
Check	11/29/2023	58500 Accounts Payable	KIRTON'S LANDSCAPE MAINTENANCE INC.		5,410.00
Check	11/29/2023	58501 Accounts Payable	KLEMENT, ARNOLD		70.00

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**Chino Valley Fire District**  
**November 29, 2023 Warrants**

Bank Account: A/P - Accounts Payable Checking  
 Batch Date: 11/29/2023

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Check	11/29/2023	58502 Accounts Payable	LASERZONE 1 INC.		156.52
Check	11/29/2023	58503 Accounts Payable	LIFE ASSIST		2,207.44
Check	11/29/2023	58504 Accounts Payable	METLIFE		200.00
Check	11/29/2023	58505 Accounts Payable	PAWS 4 SUCCESS INC		5,000.00
Check	11/29/2023	58506 Accounts Payable	PRO PACIFIC PEST CONTROL INC		890.00
Check	11/29/2023	58507 Accounts Payable	PYRO-COMM SYSTEMS, INC		2,408.44
Check	11/29/2023	58508 Accounts Payable	R S HOSE & EQUIPMENT, INC.		113.93
Check	11/29/2023	58509 Accounts Payable	RODRIGUEZ, ALEX		246.81
Check	11/29/2023	58510 Accounts Payable	S D R M A		372,599.66
Check	11/29/2023	58511 Accounts Payable	SAM'S CLUB DIRECT		1,462.69
Check	11/29/2023	58512 Accounts Payable	SEDGWICK CMS INC		2,365.00
Check	11/29/2023	58513 Accounts Payable	SOUTH COAST EMERGENCY VEHICLE SVC INC		1,523.25
Check	11/29/2023	58514 Accounts Payable	SOUTHERN CALIFORNIA DAIRY EQUIPMENT, INC.		1,144.02
Check	11/29/2023	58515 Accounts Payable	SPECTRUM GAS PRODUCTS INC		525.00
Check	11/29/2023	58516 Accounts Payable	STAR WAY PRODUCTIONS INC		15,000.00
Check	11/29/2023	58517 Accounts Payable	STATE OF CALIFORNIA DEPT OF INDUSTRIAL RELATIONS		125.00
Check	11/29/2023	58518 Accounts Payable	STEWART, GLEN		366.86
Check	11/29/2023	58519 Accounts Payable	TEAMSTERS LOCAL 1932		816.39
Check	11/29/2023	58520 Accounts Payable	VARNES, VICKI		167.79
Check	11/29/2023	58521 Accounts Payable	VARNES, VICKI		107.76
Check	11/29/2023	58522 Accounts Payable	WHITWORTH, CORY		938.77
Check	11/29/2023	58523 Accounts Payable	WILLIAMS, DAVID		54.00
Check	11/29/2023	58524 Accounts Payable	WILLIAMS, WINN		500.00
Check	11/29/2023	58525 Accounts Payable	WINZER		468.64
A/P Accounts Payable Checking Totals:			Transactions: 52		\$469,084.76

Checks: 52 \$469,084.76

*Mark Burns*  
12-4-23



**CHINO VALLEY INDEPENDENT FIRE DISTRICT  
STAFF REPORT**

**DATE: DECEMBER 13, 2023**

**TO: HARVEY LUTH, BOARD PRESIDENT  
ALL MEMBERS OF THE BOARD**

**FROM: DAVE WILLIAMS, FIRE CHIEF**

**SUBJECT: FY 2024-25 BUDGET DEVELOPMENT PROCESS AND CALENDAR**

**PURPOSE:**

Purpose is for the Board to receive and file the Fiscal Year 2024-25 budget calendar.

**DISCUSSION:**

The 2024-25 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 2024-25 budget calendar are similar to those in 2023-24.

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 2024-25 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 2023-24 current budget.

**RECOMMENDATION:**

It is recommended that the Finance Committee review the tentative FY24-25 budget calendar and provide direction to staff.

**ATTACHMENTS:**





**CHINO VALLEY FIRE DISTRICT**  
**2024-25 Budget Calendar**  
**2023-24 Budget Calendar**

<b>DATE</b>	<b>ACTIVITY</b>
December 15, 2023 <b>December 15, 2022</b>	Budget Kick-Off
January 20, 2024 <b>January 21, 2023</b>	Completed Requests to BCs & DFMs
February 16 <b>February 17</b>	Input Due to Deputy Chiefs & Managers
March 8 <b>March 17</b>	Budget Input Due to Finance Department
April 10 <b>April 10</b>	Joint Management Review
May 15 <b>May 12</b>	Draft Budget to Board
May 29 <b>May 25</b>	Budget Workshop
June 12 <b>June 14</b>	Original Budget Adoption
February 12, 2025 <b>February 14, 2024</b>	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**

11/21/2023

**CHINO VALLEY INDEPENDENT FIRE DISTRICT  
STAFF REPORT**

**DATE: DECEMBER 13, 2023**

**TO: HARVEY LUTH, BOARD PRESIDENT  
ALL MEMBERS OF THE BOARD**

**FROM: DAVE WILLIAMS, FIRE CHIEF**

**SUBJECT: APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023-24**

**PURPOSE:**

Purpose is for the Board of Directors to review the method for computing the Fire District's appropriations limit and review, approve and adopt Resolution No. 2023-11 establishing the annual appropriations limit for the Fiscal Year 2023-24.

**DISCUSSION:**

Pursuant to Article XIII B of the California State Constitution, the Fire Board must choose a method for the computation of the District's annual appropriations limit and adopt the limit by resolution.

As detailed on the attached worksheet, it is recommended that the Fire Board select that method of computation which uses a factor comprised of the annual change in population for Chino/Chino Hills, combined with the change in the local assessment roll due to the addition of local non-residential new construction. This method results in the highest increase in the Fire District's appropriations limit.

**RECOMMENDATION:**

It is recommended the Board of Directors review and approve the method for computing the Fire District's appropriations limit and adopt Resolution No. 2023-11 establishing the annual appropriations limit for the Fiscal Year 2023-24.

**ATTACHMENTS:**

Appropriations Limit Calculation and Resolution 2023-11

**CHINO VALLEY INDEPENDENT FIRE DISTRICT  
FISCAL YEAR 2023-24 CALCULATION OF APPROPRIATIONS LIMIT**

**A. Price Factor:**

- 1.) Percent change in California Personal Income for use in 2023-24 calculation is 4.44%.
- 2.) Percent change in local assessment roll due to the addition of local non-residential new construction is 11.6227%.

The District has the option of using the higher price factor rate of change, which is 11.6227% for fiscal year 2023-24.

**B. Population Change:**

- 1.) Annual percent change in population from January 2022 to January 2023 for the County of San Bernardino is 0.12%.
- 2.) Annual percent change in population from January 2022 to January 2023 for the weighted average of the change in the City of Chino and City of Chino Hills is 0.04%.

The District has the option of using the higher percentage change in population for Chino and Chino Hills, which is 0.12% for fiscal year 2023-24.

**C. Appropriation Limit Calculation:**

- 1.) Blending of Price Factor and Population Change:  $1.116227 \times 1.0012 = 1.12$ .
- 2.) Adopted appropriations limit from last year increased by the blended rate of change in the Price Factor and Population Change results in the Appropriation Limit for 2023-24.

$$\$470,675,834 \times 1.12 = \$527,156,934.$$

**D. Appropriations subject to the Limit:**

- 1.) Total budgeted appropriations less “non-tax” proceeds (see note below) equals appropriations subject to the limit:

$$\$55,272,992 - \$1,947,164 = \$53,325,828 \text{ (Appropriations Subject to Limit)}$$

Note: Non-tax proceeds include revenue sources that are not considered tax sources such as permits & inspections, charges for weed abatement, interest earnings, other revenue and donations.

**RESOLUTION NO. 2023-11**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE CHINO VALLEY INDEPENDENT FIRE DISTRICT  
SETTING THE ANNUAL APPROPRIATIONS LIMIT  
FOR THE FISCAL YEAR 2023-24**

**WHEREAS**, Article XIII B of the California Constitution requires the Legislative Body to establish its annual appropriations limit at a Board Meeting; and

**WHEREAS**, Section 7901 of the Government Code requires the governing body of each local jurisdiction to make certain determinations and thereafter establish its appropriations limit by resolution; and

**WHEREAS**, for fiscal year 2023-24, the appropriation limit has been computed using the percentage change in population for Chino/Chino Hills and the percent change in the local assessment roll due to the addition of local non-residential new construction.

**NOW, THEREFORE**, the Board of Directors of the Chino Valley Independent Fire District does resolve as follows:

SECTION 1. The appropriations limit for fiscal year 2023-24 is established at \$527,156,934; and

SECTION 2. That the Clerk shall certify to the adoption of this resolution and the same shall be in full force in effect immediately upon adoption.

**REVIEWED, APPROVED AND ADOPTED** at a Board Meeting held on the 13th day of December, 2023, by the following vote, to wit:

<b>AYES:</b>	<b>BOARD MEMBERS:</b>
<b>NOES:</b>	<b>BOARD MEMBERS:</b>
<b>ABSENT:</b>	<b>BOARD MEMBERS:</b>
<b>ABSTAIN:</b>	<b>BOARD MEMBERS:</b>

---

HARVEY LUTH, PRESIDENT

ATTEST:

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ANGELA ROBLES, CLERK OF THE BOARD

**CHINO VALLEY INDEPENDENT FIRE DISTRICT  
STAFF REPORT**

**DATE: DECEMBER 13, 2023**

**TO: HARVEY LUTH, BOARD PRESIDENT  
ALL MEMBERS OF THE BOARD**

**FROM: DAVE WILLIAMS, FIRE CHIEF**

**SUBJECT: FISCAL YEAR 2022-23 AUDIT REPORT**

**PURPOSE:**

Purpose is to present the Fiscal Year 2022-23 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, 2023, 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:

Introductory Section – Includes the transmittal letter and basic organizational information regarding the District;

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;

Statistical Section – Includes detailed financial trend information intended to provide additional context for the District's overall financial health.

Our auditors, Van Lant & Fankhanel 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.

The audit partner from Van Lant & Fankhanel LLP 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.

Also included in the financial section of the District’s ACFR is the MD&A. 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 2021-22ACFR, as well as a Distinguished Budget Presentation Award for our 2022-23 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 FY23 and FY22 actuals. The financial section of the ACFR also includes a supplemental schedule comparing budget to actuals for the fiscal year.

### **RECOMMENDATION:**

It is recommended that the Board review, discuss and approve the Fiscal Year 2022-23 District Annual Comprehensive Financial Report and related disclosure letters as presented.

### **ATTACHMENTS:**

22-23 ACFR

1. Appropriations Limit Report
2. SAS 114 Report
3. Internal Control Report



# CHINO VALLEY



# FIRE DISTRICT

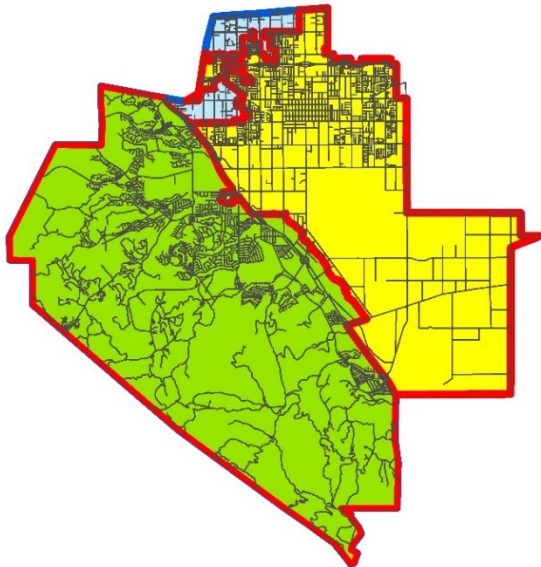
## ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2023

CHINO HILLS, CALIFORNIA

*A Special Districts Leadership Foundation District of Distinction*

**CHINO VALLEY FIRE DISTRICT  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FISCAL YEAR ENDED JUNE 30, 2023**



**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, 2023**

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**CHINO VALLEY FIRE DISTRICT  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FISCAL YEAR ENDED JUNE 30, 2023**

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ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FISCAL YEAR ENDED JUNE 30, 2023**

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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*

*John DeMonaco  
President*

*Harvey Luth  
Vice President*

*Mike Kreeger*

*Sarah Ramos-Evinger*

*Tom Haughey*

*Fire Chief*

*Dave Williams*

**December 6, 2023**

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, 2023.

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.

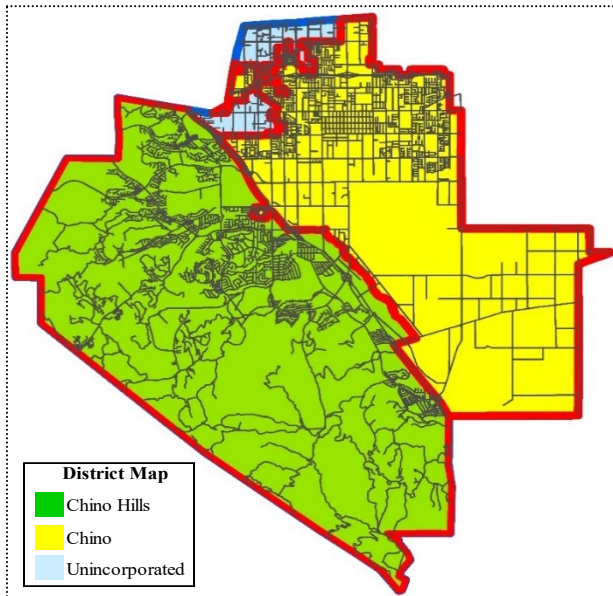
Van Lant & Fankhanel, LLP, has issued an unmodified (“clean”) opinion on the Chino Valley Fire District’s financial statements for the year ended June 30, 2023. The independent auditor’s report is located at the front of the financial section of this report.

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.



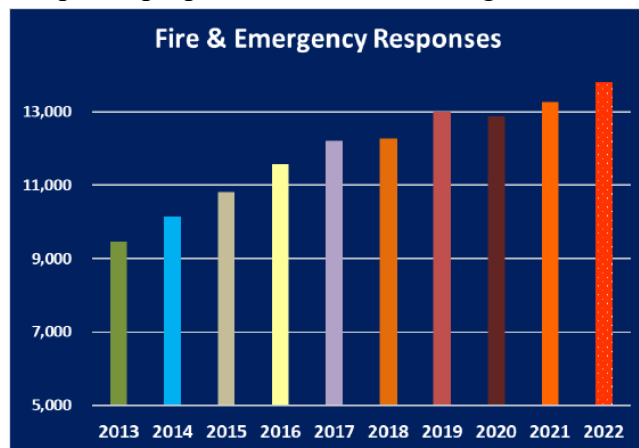


Located in the southwest region of San Bernardino County, the jurisdiction of the District is approximately 80 square miles in size and has an estimated current population of 170,195<sup>1</sup>. It is estimated that the District population will be over 200,000 within the next 20 years.

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 13,811

emergency incidents in 2022, an increase of about 4.1% over the prior year. 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 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.

<sup>1</sup> Community population statistic does not include the prison populations. City of Chino – 93,137; City of Chino Hills – 77,058; Unincorporated – unavailable. Population estimates are based on information provided by the California Department of Finance.

### **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-FY25.

### **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, 2022. The FY22 award was the District’s fifth consecutive year of financial reporting award recognition by GFOA.



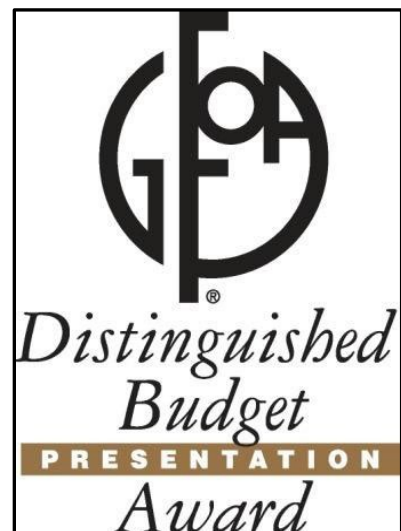
Our ACFR has been judged by an impartial panel to meet the high standards of the program, which includes demonstrating a constructive “spirit of full disclosure” to clearly communicate the District’s financial story and motivate potential users and user groups to read our ACFR.

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 FY22 ACFR Award is presented in this document. This award is valid for a period of one year only. We believe that our FY23 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 FY23 Budget document and the award is presented in this document. The FY23 award was the sixth 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 FY24 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 is in CEQA process of the project and the station is anticipated to be completed in Spring 2025.



### **Pension Obligations**

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, Van Lant & Fankhanel 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,



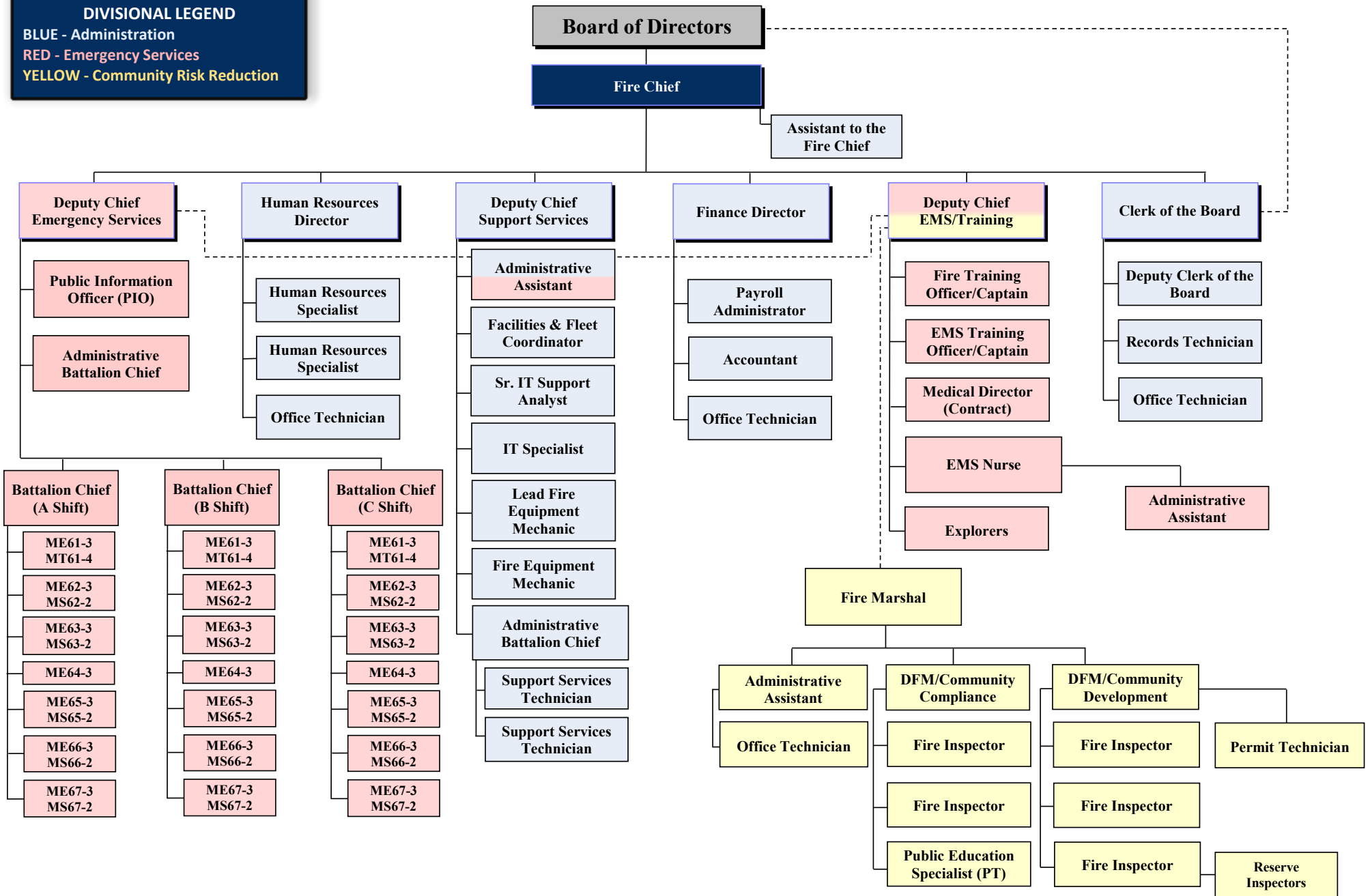
**Dave Williams**  
**Fire Chief**



**Mark Shaker**  
**Finance Director**

# Chino Valley Fire District

**DIVISIONAL LEGEND**  
 BLUE - Administration  
 RED - Emergency Services  
 YELLOW - Community Risk Reduction

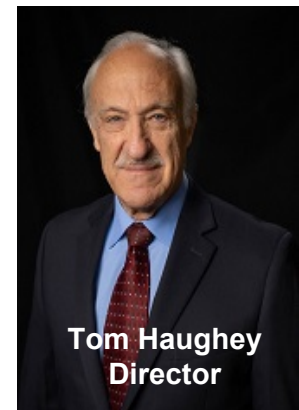
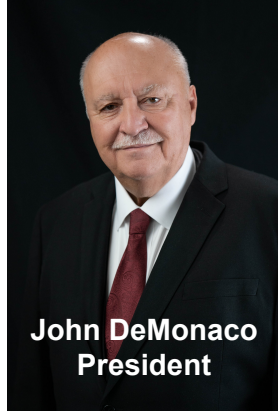


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# CHINO VALLEY FIRE DISTRICT

## *Board of Directors & District Management*

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**Contact: [clerk@chofire.org](mailto:clerk@chofire.org)**



### Senior Management Staff

<b>Jeremy Ault</b>	Deputy Chief
<b>Nathan Cooke</b>	Deputy Chief
<b>Carlos Skibar</b>	Deputy Chief
<b>Mark Shaker</b>	Finance Director
<b>Angela Robles</b>	Clerk of the Board
<b>Anthony Arroyo</b>	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

- **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.*





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, 2022

*Christopher P. Morill*

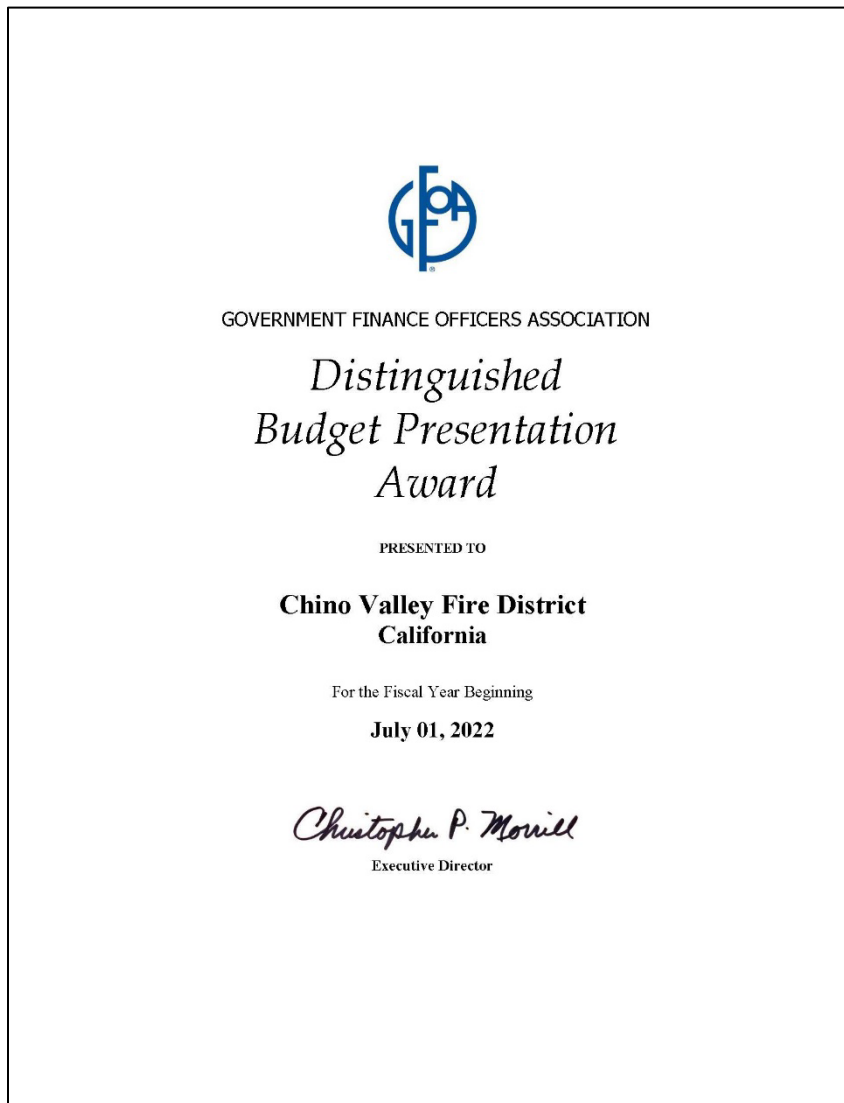
Executive Director/CEO

# 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, 2022. 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.



# FINANCIAL



# SECTION

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Chino Valley Fire District  
Chino Hills, California

### ***Opinions***

We have audited the accompanying 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, 2023, 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 financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the General Fund of the Chino Valley Fire District, as of June 30, 2023, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and State regulations governing special districts.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the 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 these 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 error or fraud.

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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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, budgetary schedule and pension and OPEB schedules, 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated December 6, 2023, 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 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 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.

*Van Lant & Fankhaed, LLP*

December 6, 2023

# CHINO VALLEY FIRE DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

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, 2023 as well as the budgets for FY23 and FY24. 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, 2023**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Statement of Net Position (condensed)**

	<b>Governmental Activities June 30, 2023</b>	<b>Governmental Activities June 30, 2022</b>
Current assets	\$50,749,508	\$45,248,369
Net investment in joint venture	149,002	140,262
Capital assets		
Non-depreciable capital assets	5,278,086	4,766,160
Depreciable capital assets (net)	13,841,404	14,495,536
<b>Total Assets</b>	<b>\$70,018,000</b>	<b>\$64,650,327</b>
Deferred amounts related to OPEB	\$1,876,905	\$1,260,264
Deferred amounts related to pensions	31,809,731	14,686,891
<b>Deferred outflows of resources</b>	<b>\$33,686,636</b>	<b>\$15,947,155</b>
Current liabilities	\$5,669,272	\$5,074,702
Net OPEB liability	5,234,624	4,007,035
Net pension liability	59,880,172	25,341,789
Other noncurrent liabilities	9,248,999	9,690,838
<b>Total Liabilities</b>	<b>\$80,033,067</b>	<b>\$44,114,364</b>
Deferred amounts related to OPEB	\$562,502	\$1,614,574
Deferred amounts related to pensions	7,810,572	21,721,097
<b>Deferred inflows of resources</b>	<b>\$8,373,074</b>	<b>\$23,335,671</b>
Net investment in capital assets	\$19,119,490	\$11,444,612
Restricted	12,939,567	7,817,084
Unrestricted	(16,760,562)	(6,114,249)
<b>Total Net Position (Deficit)</b>	<b>\$15,298,495</b>	<b>\$13,147,447</b>

Total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by about \$15.3 million at June 30, 2023

Total liabilities and deferred inflows of resources exceeded total assets and deferred outflows of resources by about \$13.1 million at June 30, 2022.

The District's net Other Postemployment Benefits (OPEB) liability amounted to about \$5.2 million and \$4 million at June 30, 2023 and 2022, respectively, while the District's net pension liability at June 30, 2023, amounted to about \$59.8 million, compared to about \$25.3 million at June 30, 2022.

Included in current assets, at June 30, 2023, the District held restricted cash and investments in a Section 115 Trust amounting to approximately \$9.5 million, compared to about \$7.8 million at June 30, 2022. 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.



**CHINO VALLEY FIRE DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2023**

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.

**Statement of Activities (condensed)**

	<b>Governmental Activities FYE June 30, 2023</b>	<b>Governmental Activities FYE June 30, 2022</b>
<b>Program revenues:</b>		
Charges for services	\$13,648,007	\$18,111,524
Operating grants and contributions	-	3,518,883
Capital grants and contributions	2,315,558	7,960,544
<b>General revenues:</b>		
Property taxes	39,738,876	37,073,112
Investment income	1,112,126	(1,587,855)
Miscellaneous income	390,995	-
<b>Total Revenues</b>	<b>\$57,205,562</b>	<b>\$65,076,208</b>
<b>Expenses:</b>		
Public Safety – Fire Protection	\$55,054,514	\$41,581,143
<b>Total Expenses</b>	<b>\$55,054,514</b>	<b>\$41,581,143</b>
<b>Change in Net Position</b>	<b>\$2,151,048</b>	<b>\$23,495,065</b>
<b>Net Position (Deficit), July 1</b>	<b>\$13,147,447</b>	<b>(\$10,347,618)</b>
<b>Net Position (Deficit), June 30</b>	<b>\$15,298,495</b>	<b>\$13,147,447</b>

The increase in net position between the fiscal years ended June 30, 2022 and 2023 was just about \$2.1 million, due primarily to property tax growth.

**Capital Assets and Noncurrent Liabilities**

**Capital assets.** Non-depreciable capital assets amounted to about \$5.3 million, at June 30, 2023 and \$4.7 million in 2022. Depreciable capital assets, net of depreciation, totaled about \$13.9 million at June 30, 2023, compared to about \$14.5 million at June 30, 2022. Land, construction in progress, buildings, improvements other than buildings and equipment, comprise the District's capital assets. Capital asset acquisitions totaled about \$973 thousand, while capital asset retirements were about \$593 thousand and depreciation amounted to roughly \$1.5 million for the fiscal year ending June 30, 2023. The net increase in depreciable capital assets amounted to about \$380 thousand. See Note 3 for additional information regarding capital assets and depreciation.

**CHINO VALLEY FIRE DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2023**

**Capital Assets**

	<b>Governmental Activities June 30, 2023</b>	<b>Governmental Activities June 30, 2022</b>
<b>Non-Depreciable</b>		
Land	\$4,719,913	\$4,719,913
Construction in progress	558,173	46,247
<b>Total non-depreciable capital assets</b>	<b>\$5,278,086</b>	<b>\$4,766,160</b>
<b>Depreciable</b>		
Buildings	\$10,738,439	\$10,428,929
Improvements other than buildings	762,734	857,979
Equipment	17,213,513	17,048,028
<b>Total depreciable capital assets</b>	<b>\$28,714,686</b>	<b>\$28,334,936</b>
Less: accumulated depreciation	(14,873,282)	(13,839,400)
<b>Total depreciable assets, net of accumulated depreciation</b>	<b>\$13,841,404</b>	<b>\$14,495,536</b>
<b>Total capital assets, net of accumulated depreciation</b>	<b>\$19,119,490</b>	<b>\$19,261,696</b>

**Noncurrent liabilities.** At June 30, 2023 and 2022, non-current liabilities amounted to approximately \$9.2 million and \$9.7 million, respectively. Compensated absences increased by about \$83 thousand while workers' compensation claims balances increased by about \$46 thousand as well. The associated amounts due within the next year amounted to roughly \$2 million at June 30, 2023, compared to about \$1.6 million at June 30, 2022. See Note 5 for additional information regarding long-term liabilities.

	<b>Governmental Activities June 30, 2023</b>	<b>Governmental Activities June 30, 2022</b>
Compensated absences	\$7,797,425	\$7,714,249
Workers' Compensation claims	3,547,810	3,593,485
<b>Total noncurrent liabilities</b>	<b>\$11,345,235</b>	<b>\$11,307,734</b>
<b>Less: amounts due within the next year</b>	<b>(\$2,096,236)</b>	<b>(\$1,616,896)</b>
<b>Total liabilities due in more than one year</b>	<b>\$9,248,999</b>	<b>\$9,690,838</b>

**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, 2023**

**Balance Sheet (condensed)**

	<b>General Fund June 30, 2023</b>	<b>General Fund June 30, 2022</b>
Cash and investments	\$39,306,031	\$36,418,877
Restricted cash and investments	9,492,407	7,817,084
Prepaid items	273,755	30,671
Other assets	1,677,315	981,737
<b>Total Assets</b>	<b>\$50,749,508</b>	<b>\$45,248,369</b>
Accounts payable and accrued liabilities	\$2,131,331	\$946,493
Accrued payroll	1,441,705	1,645,507
Other liabilities	-	1,478,702
<b>Total Liabilities</b>	<b>\$3,573,036</b>	<b>\$4,070,702</b>
Unavailable Revenues – Accounts Receivable	\$549,314	
<b>Deferred inflows of resources</b>	<b>\$549,314</b>	<b>-</b>
Nonspendable	\$268,755	\$35,671
Restricted	12,939,567	7,817,084
Committed	18,904,791	17,799,489
Assigned	1,447,119	5,407,426
Unassigned	13,066,926	10,117,997
<b>Fund Balance</b>	<b>\$46,627,158</b>	<b>\$41,177,667</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$50,749,508</b>	<b>\$45,248,369</b>

**CHINO VALLEY FIRE DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2023**

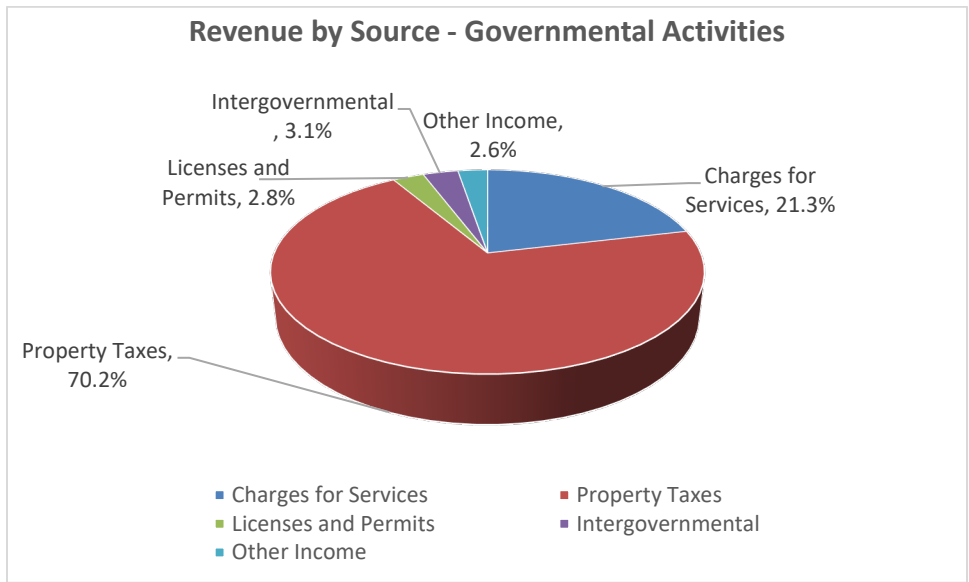
**Statement of Revenues, Expenditures, and Changes in Fund Balance (condensed)**

	<b>General Fund FYE June 30, 2023</b>	<b>General Fund FYE June 30, 2022</b>
Taxes	\$39,738,876	\$37,073,112
Charges for current services	12,075,961	16,397,007
Intergovernmental	1,766,246	7,411,510
Licenses and permits	1,572,046	1,714,517
All Other	1,494,381	(1,480,482)
<b>Total Revenues</b>	<b>\$56,647,510</b>	<b>\$61,115,664</b>
Salaries and benefits	\$43,944,528	\$44,558,819
Services and supplies	6,381,592	6,257,259
Capital Outlay	1,484,793	1,093,859
<b>Total Expenditures</b>	<b>\$51,810,913</b>	<b>\$51,909,937</b>
<b>Net Change in Fund Balance</b>	<b>\$4,836,597</b>	<b>\$9,205,727</b>
<b>Fund Balance, July 1</b>	<b>\$41,177,667</b>	<b>\$31,971,940</b>
<b>Prior Period Adjustment</b>	<b>612,894</b>	<b>-</b>
<b>Fund Balance, June 30</b>	<b>\$46,627,158</b>	<b>\$41,177,667</b>

**CHINO VALLEY FIRE DISTRICT**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS**

**JUNE 30, 2023**

Total General Fund revenues for FY23 amounted to approximately \$56.6 million, compared to about \$61.1 million in the prior year, a year-over-year decrease of around \$4.5 million, or 7% due primarily to one time grant revenues received in the prior year. Tax revenues, which are exclusively comprised of property taxes, increased by about \$2.7 million, or 7% 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 FY23 decreased by nearly \$4.3 million, or 26% over the prior year, due primarily to decreases in mutual aid recoveries in FY23 over prior year levels as a result of a fewer number of reimbursable mutual aid responses in the current year. Intergovernmental revenues decreased by about \$5.6 million due to \$3.3 million received in COVID-19 relief funding in the prior year as well as \$4 million received from the City of Chino Hills to construct the new fire station 68 in the prior year. The balance in other revenues represents returns on the District’s investments in the current year.



Total General Fund expenditures in FY23 amounted to about \$51.8 million compared to about \$51.9 million in the prior year, remaining relatively flat. Highlights of the year-over-year changes are as follows:

- Salaries and benefits expenditures were roughly \$614 thousand lower in FY23 than in the prior year. 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 decrease in salary and benefit costs in FY22 is attributable to the substantial decrease in mutual aid incidents in FY23 compared to FY 22.
- Capital outlay amounted to about over \$1.4 million in FY23, compared to \$1 million in FY22.

**CHINO VALLEY FIRE DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2023**

**Classifications of General Fund Balance**

	<b>Classifications of Fund Balance June 30, 2023</b>	<b>Classification of Fund Balance June 30, 2022</b>
<b>Nonspendable:</b>		
Deposits and Prepaid Items	<b>\$273,755</b>	<b>\$35,671</b>
<b>Restricted:</b>		
Section 115 Trust	<b>\$9,492,407</b>	<b>\$7,817,084</b>
Fire Station	<b>3,447,160</b>	<b>-</b>
<b>Committed:</b>		
Workers compensation reserve	\$3,547,810	\$3,593,485
Equipment replacement	2,443,762	1,630,291
Facilities acquisition and maintenance	1,168,056	1,168,056
Compensated absences	2,573,150	2,545,702
Emergency contingency	9,172,013	8,861,955
<b>Total Committed Fund Balance</b>	<b>\$18,904,791</b>	<b>\$17,799,489</b>
<b>Assigned Fund Balance</b>	<b>\$1,546,119</b>	<b>\$5,407,426</b>
<b>Unassigned Fund Balance</b>	<b>\$12,962,926</b>	<b>\$10,117,997</b>
<b>Total General Fund Balance</b>	<b>\$46,627,158</b>	<b>\$41,177,667</b>

As of June 30, 2023, the District's General Fund reported an ending fund balance of approximately \$46.6 million, compared to about \$41.1 million at June 30, 2022, an increase of about \$5.45 million over the prior year. The increases in fiscal year 2023 are primarily due to increases in property tax revenues due to strong growth in the District area. 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, 2023, the amount in unassigned fund balance represented just over two months of General Fund expenditures, based on the FY24 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 FY23 is \$2.4 million. The balance has increased primarily due to upcoming capital outlay requirements.

The assigned portion of fund balance at June 30, 2023, amounted to about \$1.45 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 restricted fund balance.

**CHINO VALLEY FIRE DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2023**

**General Fund Budgetary and Actual Variations**

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

	<b>General Fund Original Budget FYE June 30, 2023</b>	<b>General Fund Amended (Final) Budget FYE June 30, 2023</b>	<b>Variance Between Original and Amended Positive (Negative)</b>
Taxes	\$38,242,619	\$40,031,642	\$1,789,023
Licenses and Permits	1,572,597	1,572,597	-
Charges for current services	11,788,511	12,021,811	233,300
Intergovernmental	1,320,583	2,401,483	1,080,900
Investment Income	125,000	240,000	115,000
Other Revenue	121,000	124,000	3,000
<b>Total Revenue</b>	<b>\$53,170,310</b>	<b>\$56,391,533</b>	<b>\$3,221,223</b>
Salaries and benefits	\$44,332,516	\$45,648,075	\$1,315,559
Services and supplies	7,622,839	8,083,565	460,726
Capital outlay	1,216,375	1,385,429	169,054
<b>Total Operating &amp; Capital Expenditures</b>	<b>\$53,171,730</b>	<b>\$55,117,069</b>	<b>\$1,945,339</b>
<b>Net Change in Fund Balance</b>	<b>(\$1,420)</b>	<b>\$1,274,464</b>	<b>\$1,275,884</b>
<b>Fund Balance, July 1</b>	<b>\$41,177,667</b>	<b>\$41,177,667</b>	<b>-</b>
<b>Prior Period Adjustment</b>	<b>\$612,894</b>	<b>\$612,894</b>	<b>-</b>
<b>Fund Balance, June 30</b>	<b>\$41,789,141</b>	<b>\$43,065,025</b>	<b>\$809,567</b>

**Original to Amended (Final) Budget.** For the year ended June 30, 2023, budgetary revenue amendments added about \$3.2 million, while additional budgetary appropriations aggregated to about \$1.9 million, for a net projected favorable change in Fund balance of about \$1.27 million.

Budgetary revenue amendments were as follows:

- Approximately \$1.78 million increase in tax revenues due to favorable trends in property tax growth as well as anticipated parcel correction that would result in increased revenues to the District.
- About \$1,080,900 million increase in intergovernmental 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:

**CHINO VALLEY FIRE DISTRICT**

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

**JUNE 30, 2023**

- Nearly \$1.3 million in salary and benefit appropriations were added, primarily due to labor cost overages associated with additional mutual aid activity.
- About \$460 thousand in services and supplies was added due to the award of an AFG grant to replace old station .

**Budget to Current Year Actuals Summary Comparison (condensed)**

	<b>General Fund Amended Budget FYE June 30, 2023</b>	<b>General Fund Actuals FYE June 30, 2023</b>	<b>Variance Between Budget and Actuals Positive (Negative)</b>
Taxes	\$40,031,642	\$39,738,876	\$(292,766)
Licenses and Permits	1,572,597	1,572,046	(551)
Charges for current services	12,021,811	12,075,961	54,150
Intergovernmental	2,401,483	1,766,246	(635,237)
Investment Income	240,000	1,112,126	872,126
Other Revenue	124,000	382,255	258,255
<b>Total Revenue</b>	<b>\$56,391,533</b>	<b>\$56,647,510</b>	<b>\$255,977</b>
Salaries and benefits	\$45,648,075	\$43,944,528	\$1,703,547
Services and supplies	8,083,565	6,381,592	1,701,973
Capital outlay	1,385,429	1,484,793	(99,364)
<b>Total Operating &amp; Capital Expenditures</b>	<b>\$55,117,069</b>	<b>\$51,810,913</b>	<b>\$3,306,156</b>
<b>Net Change in Fund Balance</b>	<b>\$1,274,464</b>	<b>\$4,836,597</b>	<b>\$3,562,133</b>
<b>Fund Balance, July 1</b>	<b>\$41,177,667</b>	<b>\$41,177,667</b>	-
<b>Prior Period Adjustment</b>	<b>\$612,894</b>	<b>\$612,894</b>	-
<b>Fund Balance, June 30</b>	<b>\$43,065,025</b>	<b>\$46,627,158</b>	-

**Amended (Final) Budget to Actuals.** The net change in fund balance varied favorably from amended budget by about \$3.5 million for the year ended June 30, 2023. Revenues varied favorably from budget by roughly \$255 thousand in aggregate, while expenditures netted to a favorable variance of almost \$3.5 million.

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

- Intergovernmental varied unfavorably from budget by about \$635 thousand due primarily to the receipt of additional mutual aid recoveries which were budgeted conservatively after the period of availability which caused the revenues to become unearned revenues.
- Investment income in excess of \$1.1 million for the District’s investments were budgeted conservatively with higher than expected interest rates. District’s policy is not to provide for restricted investment earnings from the 115 Trust in the operating budget.



**CHINO VALLEY FIRE DISTRICT**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS**

**JUNE 30, 2023**

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

Salaries and benefits (1.7 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. Fewer mutual aid activity also resulted in less overtime cost associated with mutual aid incidents.

Services and supplies (1.7 million favorable budget variance):

- Services and supplies which includes contract and consulting services, varied favorably from amended budget by about \$1.7 million, due primarily to the deferral of certain contractual arrangements and services as well as fewer purchasing activity due to increases in delays from supply chain issues.

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)**

	<b>General Fund Original Budget FYE June 30, 2024</b>	<b>General Fund Actuals FYE June 30, 2023</b>	<b>Variance Between FY 24 Budget and FY23 Actuals Positive (Negative)</b>
Taxes	\$40,101,420	\$39,738,876	\$(362,544)
Licenses and Permits	1,663,164	1,572,046	(91,118)
Charges for current services	12,604,408	12,075,961	(528,447)
Intergovernmental	530,000	1,766,246	1,236,246
Investment Income	250,000	1,112,126	862,126
Other Revenue	124,000	382,255	258,255
<b>Total Revenue</b>	<b>\$55,272,992</b>	<b>\$56,647,510</b>	<b>\$(1,374,518)</b>
Salaries and benefits	\$46,461,904	\$43,944,528	\$2,517,376
Services and supplies	7,893,175	6,381,592	1,511,583
Capital outlay	677,000	1,484,793	(807,793)
<b>Total Operating &amp; Capital Expenditures</b>	<b>\$55,032,079</b>	<b>\$51,810,913</b>	<b>\$3,221,166</b>
<b>Net Change in Fund Balance</b>	<b>\$240,913</b>	<b>\$4,836,597</b>	<b>-</b>
<b>Fund Balance, July 1</b>	<b>\$46,627,158</b>	<b>\$41,177,667</b>	<b>-</b>
<b>Prior Period Adjustment</b>	<b>-</b>	<b>\$612,894</b>	<b>-</b>
<b>Fund Balance, June 30</b>	<b>\$46,868,071</b>	<b>\$46,627,158</b>	<b>-</b>

**CHINO VALLEY FIRE DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2023**

**Economic Factors and Next Year's Budgets and Rates**

- The FY24 Original budget projects revenues of nearly \$55.27 million against expenditures of about \$55.0 million, for a \$240 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 4% over FY23.
- Charges for current services are budgeted to increase by about \$528 thousand over FY23 actuals. This represents the Chino Equity agreement which increases as property tax increases.
- Intergovernmental revenue decreases of \$1.2 million includes mutual aid revenues. Mutual aid recoveries are projected to decrease in FY24 due to the assumption of a significantly lower number of out-of-area incidents in the next year.
- Investment income are budgeted conservatively at \$250 thousand. 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 assuming vacancies are filled, projected to increase by about \$2.5 million over FY23, or than 6%. This is due primarily to the contractual increases in salaries based on MOU as well as increases in unfunded pension liabilities due to CalPERS investment earnings.
- Services and supplies are projected to increase over FY23 levels by \$1.5 million, or 24% 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 higher than expected inflationary pressures.
- Capital outlay in FY24 is projected to decrease about \$807 thousand over FY23 levels based on the District's capital replacement plan
- Total budgeted expenditures for FY24 have been thoroughly vetted through a budget development cycle spanning 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 FY24.

**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](mailto:financedirector@chofire.org). Other relevant information may also be accessed on the District's website at [www.chinovalleyfire.org](http://www.chinovalleyfire.org).

**Chino Valley Fire District  
Statement of Net Position  
June 30, 2023**

	<u><b>Governmental Activities</b></u>
<b>ASSETS</b>	
Cash and Investments	\$ 39,306,031
Restricted Cash and Investments	9,492,407
Accounts Receivable	1,655,995
Note Receivable	21,320
Prepaid items	273,755
Net Investment in Joint Venture	149,002
Capital Assets, Not Being Depreciated	5,278,086
Capital Assets, Depreciated, Net	<u>13,841,404</u>
Total Assets	<u>70,018,000</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension Related Amounts	31,809,731
OPEB Related Amounts	<u>1,876,905</u>
Total Deferred Outflows of Resources	<u>33,686,636</u>
<b>LIABILITIES</b>	
Accounts Payable and Accrued Liabilities	2,131,331
Accrued Payroll	1,441,705
Noncurrent Liabilities:	
Due within one year	2,096,236
Due in more than one year	<u>74,363,795</u>
Total Liabilities	<u>80,033,067</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension Related Amounts	7,810,572
OPEB Related Amounts	<u>562,502</u>
Total Deferred Inflows of Resources	<u>8,373,074</u>
<b>NET POSITION</b>	
Investment in Capital Assets	19,119,490
Restricted;	
Section 115 Trust	9,492,407
New Fire Station	3,447,160
Unrestricted	<u>(16,760,562)</u>
Total Net Position	<u><u>\$ 15,298,495</u></u>

The accompanying notes are an integral part of this statement.

**Chino Valley Fire District  
Statement of Activities  
Year Ended June 30, 2023**

Functions/Programs	Expenses	Program Revenues		Governmental Activities Net (Expenses) Revenues	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
Public Safety	\$ 55,054,514	\$ 13,648,007	\$ -	\$ 2,315,558	\$ (39,090,949)
Total Governmental Activities	<u>\$ 55,054,514</u>	<u>\$ 13,648,007</u>	<u>\$ -</u>	<u>\$ 2,315,558</u>	<u>(39,090,949)</u>
General Revenues:					
					39,738,876
					1,112,126
					<u>390,995</u>
					41,241,997
					2,151,048
					<u>13,147,447</u>
					<u>\$ 15,298,495</u>

The accompanying notes are an integral part of this statement.

**Chino Valley Fire District  
Balance Sheet  
Governmental Funds  
June 30, 2023**

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and Investments	\$ 39,306,031
Restricted Cash and Investments	9,492,407
Accounts Receivable	1,655,995
Note Receivable	21,320
Deposits with other agencies	-
Prepaid items	<u>273,755</u>
 Total Assets	 <u><u>\$ 50,749,508</u></u>
<b>LIABILITIES</b>	
Accounts Payable and Accrued Liabilities	\$ 2,131,331
Accrued Payroll	1,441,705
Unearned Revenue	-
Deposits	<u>-</u>
 Total Liabilities	 <u>3,573,036</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable Revenues - Accounts Receivable	<u>549,314</u>
 Total Deferred Inflows of Resources	 <u>549,314</u>
<b>FUND BALANCES</b>	
Nonspendable	273,755
Restricted	12,939,567
Committed	18,904,791
Assigned	1,546,119
Unassigned	<u>12,962,926</u>
 Total Fund Balances	 <u>46,627,158</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u><u>\$ 50,749,508</u></u>

The accompanying notes are an integral part of this statement.

**Chino Valley Fire District**  
**Reconciliation of the Governmental Fund Balance Sheet to the**  
**Government-Wide Statement of Net Position**  
**June 30, 2023**

Fund balances - total governmental funds \$ 46,627,158

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources. Therefore, they are not reported in the fund financial statements.

Capital Assets	33,992,772
Less: Accumulated Depreciation	(14,873,282)

Other long-term assets are not available to pay for current period expenditures and therefore, are not reported as available revenues in the funds. 549,314

Net investment in joint venture is not a current financial resource and is not included in the governmental funds. 149,002

Long-term liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.

Compensated Absences	(7,797,425)
Net OPEB Liability	(5,234,624)
Net Pension Liability	(59,880,172)
Claims Liabilities	(3,547,810)

Amounts for deferred inflows and deferred outflows related to the District's Net Pension Liability and Net OPEB Liability are not reported in the funds.

Deferred Outflows Related to Pensions	31,809,731
Deferred Inflows Related to Pensions	(7,810,572)
Deferred Outflows Related to OPEB	1,876,905
Deferred Inflows Related to OPEB	<u>(562,502)</u>

Net Position of Governmental Activities \$ 15,298,495

**Chino Valley Fire District  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
Year Ended June 30, 2023**

	General Fund
<b>REVENUES</b>	
Taxes	\$ 39,738,876
Licenses and Permits	1,572,046
Intergovernmental	1,766,246
Charges for Services	12,075,961
Investment Income	1,112,126
Other	382,255
Total Revenues	56,647,510
<b>EXPENDITURES</b>	
Current:	
Salaries and Benefits	43,944,528
Services and Supplies	6,381,592
Capital Outlay	1,484,793
Total Expenditures	51,810,913
Net Change in Fund Balances	4,836,597
Fund Balances, Beginning of Year	41,177,667
Prior Period Adjustment	612,894
Fund Balances, End of Year	\$ 46,627,158

The accompanying notes are an integral part of this statement.

**Chino Valley Fire District**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund**  
**Balance of Governmental Funds to the Statement of Activities**  
**Year Ended June 30, 2023**

Net change in fund balances - governmental funds \$ 4,836,597

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Expenditures	1,484,793
Depreciation Expense	(1,561,226)
Loss on Disposal	(65,773)

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. 8,740

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. 549,314

The amounts below included in the Statement of Activities do not provide (require) the use of current financial resources and, therefore, are not reported as revenues or expenditures in governmental funds (net change):

Net Pension Liability	(34,538,383)
Net OPEB Liability	(1,227,589)
Claims Liabilities	45,673
Compensated Absences	(83,176)

Amounts for deferred inflows and deferred outflows related to the District's Net Pension Liability and Net OPEB Liability are not reported in the funds. This is the net change in deferred inflows and outflows related to net pension liability and net OPEB liability.

Deferred Outflows Related to Pensions	17,122,840
Deferred Inflows Related to Pensions	13,910,525
Deferred Outflows Related to OPEB	616,641
Deferred Inflows Related to OPEB	<u>1,052,072</u>

Change in net position of governmental activities \$ 2,151,048



**Chino Valley Fire District**  
**Notes to Financial Statements**  
**Year Ended June 30, 2023**

**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 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.

The financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units.

**B) Description of Funds**

The accounts of the District are organized in one 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 types of funds are used:

Governmental Fund Types

*General Fund* - Because the District provides only fire protection services all resources are accounted for in this fund.

**C) Basis of Accounting/ Measurement Focus**

Government -Wide Financial Statements

The Government-wide financial statements (i.e, the Statement of Net Position and Statement of Activities) report information on all nonfiduciary activities of the primary government.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, the District's assets, deferred outflows, liabilities and deferred inflows, including capital assets and long-term debt, 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. Direct expenses are those that are clearly identifiable with a specific function. 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.

**Chino Valley Fire District**  
**Notes to Financial Statements**  
**Year Ended June 30, 2023**

**1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

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 Revenues, 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 at year-end, and amounts not received within the 60-day availability period are reported as unavailable revenues. Expenditures are recorded when the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

**D) Claims and Judgements**

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 62, 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.

**E) 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, computers, equipment, and improvements, with an initial individual cost of more than \$5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets received prior to the implementation of GASB 72 were recorded at fair value on the date of donation. Donated capital assets received subsequent to the implementation of GASB 72 are recorded at acquisition value as of the date received.

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:

**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

Buildings	30 Years
Improvements other than buildings	30 Years
Machinery and Equipment	5-15 Years

**F) Investments**

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.

**G) Use of Estimates**

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates and assumptions.

**H) Restricted Assets**

Restricted assets represent cash and cash equivalents whose use is limited by legal requirements. 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.

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.

**I) Compensated Absences**

The District's policy permits employees to accumulate earned but unused annual leave and sick leave benefits, which are eligible for payment upon separation from service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental fund only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

**J) 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.

**K) Fund Balance – Governmental Funds**

Fund balances of the governmental funds are classified as follows:

*Nonspendable* - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Chino Valley Fire District**  
**Notes to Financial Statements**  
**Year Ended June 30, 2023**

**1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

*Restricted* - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

*Committed* - amounts that can be used only for specific purposes determined by a formal action of the governing board, which is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the governing board.

*Assigned* - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The Board of Directors can make assignments of fund balance.

*Unassigned* - all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balance are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

**L) Net Position**

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net investment in capital assets consists of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. Restricted net position is the portion of net position that has external constraints placed on it by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of net investment in capital assets or restricted net position.

**M) Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position (balance sheet) will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

**N) Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense related to pensions, information about the fiduciary net position of the California Public Employees Retirement System (CalPERS) and additions to/deductions from CalPERS fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, employer and employee contributions are recognized in the period the related salaries are earned and become measurable pursuant to formal commitments, statutory or contractual requirements, benefit

**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms, and 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. 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, 2022
Measurement Period	July 1, 2021 to June 30, 2022

**P) Implementation of Governmental Accounting Standards Board (GASB) Pronouncements**

The Governmental Accounting Standards Board has issued the following Statements, which may affect the District's financial reporting requirements in the future:

Statement No. 101, "Compensated Absences." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2024.

**2) CASH AND INVESTMENTS**

Cash and investments as of June 30, 2023 consist of the following:

Statement of Net Position:	
Cash and Investments	\$ 39,306,031
Restricted Cash and Investments	9,492,407
Total Cash and Investments	\$ 48,798,438
Petty Cash	\$ 1,500
Deposits with Financial Institutions	5,216,684
Investments	43,580,254
Total Cash and Investments	\$ 48,798,438

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.

**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**2) CASH AND INVESTMENTS - Continued**

Authorized Investment Type	Maximum Maturity	Maximum Allowable Percentage	Maximum Investment In One Issuer
Local Agency Investment Fund (LAIF)	N/A	None	N/A
U.S. Treasury Obligations	5 years	None	N/A
U.S. Agency Securities	5 years	None	None
Money Market Mutual Funds	N/A	15%	10%
State of California Treasury Obligations	2 years	25%	None
Bankers Acceptances	180 Days	30%	None
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposits	2 years	30%	None
Repurchase Agreements	90 days	25%	None
Time Deposits	2 years	25%	None
Beneficial Interest Shares	N/A	15%	None
CalTrust	N/A	None	None
Medium Term Corporate Notes	5 years	30%	15%

Investments Authorized by the District's 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 Allowable Percentage	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. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. 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 investments by maturity:

**Chino Valley Fire District**  
**Notes to Financial Statements**  
**Year Ended June 30, 2023**

**2) CASH AND INVESTMENTS - Continued**

Investment Type	Total	Remaining Maturity (in Months)		
		12 Months or Less	13 to 36 Months	36 to 60 Months
LAIF	\$ 26,556,220	\$ 26,556,220	\$ -	\$ -
Certificates of Deposit	2,106,906	-	1,628,592	478,314
Federal Agency Securities	949,810	244,492	705,318	-
U.S. Treasury Notes and Bills	1,553,694	1,553,694	-	-
Overnight Repurchase Agreements	1,804,632	1,804,632	-	-
CalTrust	1,138,794	1,138,794	-	-
Section 115 Trust - Mutual Funds	9,470,198	9,470,198	-	-
<b>Total</b>	<b>\$ 43,580,254</b>	<b>\$ 40,768,030</b>	<b>\$ 2,333,910</b>	<b>\$ 478,314</b>

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. Presented below is the minimum rating required by (where applicable) the California Government Code or the District's investment policy, and the actual rating as of year-end for each investment type.

Investment Type	Total Investment	Minimum Rating	AAA		AA+ to AA-		Not Rated
LAIF	\$ 26,556,220	N/A	\$ -	\$ -	\$ -	\$ 26,556,220	
Certificates of Deposit	2,106,906	N/A	-	-	-	2,106,906	
Federal Agency Securities	949,810	N/A	-	949,810	-	-	
U.S. Treasury Notes and Bills	1,553,694	N/A	-	1,553,694	-	-	
Overnight Repurchase Agreements	1,804,632	N/A	-	-	-	1,804,632	
CalTrust	1,138,794	N/A	-	-	-	1,138,794	
Section 115 Trust - Mutual Funds	9,470,198	N/A	-	9,470,198	-	-	
<b>Total</b>	<b>\$ 43,580,254</b>		<b>\$ -</b>	<b>\$ 11,973,702</b>		<b>\$ 31,606,552</b>	

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 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 deposits or investments, other than the following provision for deposits:

The California Government Code requires that a financial institution secure deposits made by state or local government 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% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2023, no deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**2) CASH AND INVESTMENTS - Continued**

Fair Value Hierarchy

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District has the following recurring fair value measurements as of June 30, 2023:

Investment Type	Total	Level		
		1	2	3
Certificates of Deposit	\$ 2,106,906	\$ -	\$ 2,106,906	\$ -
Federal Agency Securities	949,810	-	949,810	-
U.S. Treasury Notes and Bills	1,553,694	-	1,553,694	-
Overnight Repurchase Agreements	1,804,632	-	1,804,632	-
Section 115 Trust - Mutual Funds	9,470,198	9,470,198	-	-
<b>Total</b>	<b>\$ 15,885,240</b>	<b>\$ 9,470,198</b>	<b>\$ 6,415,042</b>	<b>\$ -</b>

The District's investments in LAIF and CalTrust are not subject to the fair value hierarchy.

Investment Pools

The California Local Agency Investment Fund (LAIF) is a special fund of the California State Treasury through which local governments may pool investments. The District may invest up to \$75,000,000 in the fund. Investments in LAIF are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest. All investments with the LAIF are secured by the full faith and credit of the state of California.

The State Treasurer's Local Agency Investment Fund is a governmental investment pool managed and directed by the California State Treasurer and is not registered with the Securities and Exchange Commission. An oversight committee, comprised of California State officials and various participants, provide oversight to the management of the fund. The daily operations and responsibilities of LAIF fall under the auspices of the State Treasurer's Office. It is the District's understanding that the values of shares in the LAIF pool reflect "fair value." The District is a voluntary participant in the investment pool.

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.

**3) CAPITAL ASSETS AND DEPRECIATION**

The District has reported all capital assets in the Government-Wide Statement of Net position. The following table presents the capital assets activity for the year ended June 30, 2023:



**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**3) CAPITAL ASSETS AND DEPRECIATION - Continued**

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not depreciated:				
Land	\$ 4,719,913	\$ -	\$ -	\$ 4,719,913
Construction in Progress	46,247	511,926	-	558,173
Total Capital Assets Not Depreciated	<u>4,766,160</u>	<u>511,926</u>	<u>-</u>	<u>5,278,086</u>
Depreciable capital assets:				
Buildings	10,428,929	330,132	(20,622)	10,738,439
Improvements other than Buildings	857,979	6,450	(101,695)	762,734
Equipment	17,048,028	636,285	(470,800)	17,213,513
Total Cost of Depreciable Capital Assets	<u>28,334,936</u>	<u>972,867</u>	<u>(593,117)</u>	<u>28,714,686</u>
Less accumulated depreciation for				
Buildings	(3,445,908)	(347,857)	1,719	(3,792,046)
Improvements other than Buildings	(431,334)	(25,470)	54,825	(401,979)
Equipment	(9,962,158)	(1,187,899)	470,800	(10,679,257)
Total Accumulated Depreciation	<u>(13,839,400)</u>	<u>(1,561,226)</u>	<u>527,344</u>	<u>(14,873,282)</u>
Depreciable capital assets, net	<u>14,495,536</u>	<u>(588,359)</u>	<u>(65,773)</u>	<u>13,841,404</u>
Total Capital assets, net	<u>\$ 19,261,696</u>	<u>\$ (76,433)</u>	<u>\$ (65,773)</u>	<u>\$ 19,119,490</u>

Depreciation expense in the amount of \$1,561,226 was charged to the public safety function in the Statement of Activities for the year ended June 30, 2023.

**4) RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters, and has the following coverages.

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.

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. The following schedule represents claims liabilities for the past two fiscal years.

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, 2023, the total liability of \$3,547,810 consists of open claims of \$3,131,342 and estimated incurred but not reported IBNR claims of \$416,468. This liability is the District's best estimated based on available information provided by third-party claims administrator and analysis of prior claims history. Changes in the reported liability at June 30, 2023, resulted from the following:

**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**4) RISK MANAGEMENT - Continued**

Fiscal Year	Beginning of Year Liability	Current Year Claims	Claims Payments	Beginning of Year Liability
2021-22	\$ 4,076,565	\$ 474,570	\$ (957,650)	\$ 3,593,485
2022-23	3,593,485	1,672,319	(1,717,994)	3,547,810

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.

**5) LONG-TERM LIABILITIES**

Change in long-term debt balances are as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due in one year
Net Pension Liability	\$ 25,341,789	\$ 34,538,383	\$ -	\$ 59,880,172	\$ -
Net OPEB Liability	4,007,035	1,227,589	-	5,234,624	-
Claims Liabilities	3,593,485	1,672,319	1,717,994	3,547,810	928,000
Compensated Absences	7,714,249	918,679	835,503	7,797,425	1,168,236
Total Governmental Activities	<u>\$ 40,656,558</u>	<u>\$ 38,356,970</u>	<u>\$ 2,553,497</u>	<u>\$ 76,460,031</u>	<u>\$ 2,096,236</u>

**6) CLASSIFICATION OF NET POSITION & FUND BALANCE**

In the government-wide financial statements net position is classified as follows:

Net Investment in Capital Assets

This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**6) CLASSIFICATION OF NET POSITION & FUND BALANCE – Continued**

Restricted Net Position

This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position

This category represents the net position of the District that are not externally restricted for any project or other purpose.

As of June 30, 2023, fund balances in governmental funds are classified as follows:

<b>Nonspendable:</b>	
Prepaid Items	\$ 273,755
 <b>Restricted:</b>	
Section 115 Trust	9,492,407
Fire Station	3,447,160
 <b>Committed:</b>	
Workers' Compensation	3,547,810
Equipment Replacement	2,443,762
Facilities Acquisition and Maintenance	1,168,056
Compensated Absences	2,573,150
Emergency Contingency	9,172,013
 <b>Assigned:</b>	
Budgeted Appropriations	1,546,119
 <b>Unassigned</b>	
	<u>12,962,926</u>
Total Fund Balance (Deficit)	<u><u>\$ 46,627,158</u></u>

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

<b>Commitment</b>	<b>Description</b>
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 2 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, 2023, the amount of \$11,280,653 was maintained pursuant to the policy and classified as part of unassigned fund balance.

**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**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.

**8) RETIREMENT PLAN**

**General Information about the Defined Benefit Pension Plan**

**Plan Description** – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The District sponsors six rate plans (three miscellaneous and three safety). Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**8) RETIREMENT PLAN – Continued**

**Benefits Provided** – The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is

listed in the June 30, 2021 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2021 actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS’ website under Forms and Publications.

	Miscellaneous	
	Classic	PEPRA
	Prior to January 1, 2013	On or after January 1, 20103
Hire date		
Benefit formula	2.5% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	55	62
Monthly benefits, as a % of eligible compensation	2.5%	2%
Required employee contribution rates	8%	7.25%
Required employer contribution rates	13.02% + \$239,221	7.76% + \$1,054

	Safety	
	Classic	PEPRA
	Prior to January 1, 2013	On or after January 1, 20103
Hire date		
Benefit formula		
Benefit vesting schedule	3% @ 55	2.7% @ 57
Benefit payments	5 years service	5 years service
Retirement age	monthly for life	monthly for life
Monthly benefits, as a % of eligible compensation	55	57
Required employee contribution rates	3%	2.7%
Required employer contribution rates	9%	13.75%
	23.68% + \$3,921,264	13.66% + \$8,895

**Contributions** – Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans 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 rate of employees. The District pays the required employee contribution on behalf of the employees.

**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**8) RETIREMENT PLAN – Continued**

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis. The District's required contribution for the unfunded liability was \$4,170,434 in fiscal year 2023.

The District's contributions to the plan for the year ended June 30, 2023 was \$6,763,412.

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

As of June 30, 2023, the District reported a liability of \$59,880,172 for its proportionate share of the net pension liability. The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportion of the 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 proportionate share of the net pension liability as of June 30, 2022 and 2023 was as follows:

Proportion - June 30, 2022	0.46857%
Proportion - June 30, 2023	0.51841%
Change - Increase (Decrease)	0.04984%

For the year ended June 30, 2023, the District recognized pension expense of \$3,751,127. At June 30, 2023, 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
Pension contributions subsequent to measurement date	\$ 6,763,412	\$ -
Differences between actual and expected experience	2,404,875	659,171
Changes in assumptions	6,043,382	-
Change in employer's proportion	7,055,182	-
Differences between the employer's contributions and the employer's proportionate share of contributions	-	7,151,401
Net differences between projected and actual earnings on plan investments	9,542,880	-
Total	\$ 31,809,731	\$ 7,810,572

\$6,763,412 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**8) RETIREMENT PLAN – Continued**

Year Ending June 30,	
2024	\$ 4,763,624
2025	4,205,039
2026	2,444,784
2027	5,822,301
2028	-
Thereafter	-

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

	All Plans
Valuation date	June 30, 2021
Measurement date	June 30, 2022
Actuarial cost method	entry-age normal
Actuarial assumptions:	
Discount rate	6.90%
Inflation	2.30%
Projected salary increase	(1)
Investment rate of return	6.90%
Mortality	(2)

(1) Depending on age, service and type of employment

(2) Derived using CalPERS' Membership Data for all Funds.

The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

**Long-term Expected Rate of Return** - The long-term expected rate of return on pension 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 pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound 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 rounded 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 equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The expected real rates of return by asset class are as follows:

**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**8) RETIREMENT PLAN – Continued**

Asset Class	New Strategic Allocation	Real Return (1,2)
Global Equity - Cap Weighted	30%	4.54%
Global Equity - Non-Cap Weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	-5%	-0.59%

(1) An expected inflation of 2.3% used for this period.

(2) Figures are based on the 2021 Asset Liability Management study.

**Discount Rate** – The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following presents the District’s proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, 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	5.90%
Net Pension Liability	\$ 93,903,025
Current Discount Rate	6.90%
Net Pension Liability	\$ 59,880,172
1% Increase	7.90%
Net Pension Liability	\$ 32,062,506

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

**Payable to the Pension Plan** – At June 30, 2023, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2023.



**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**9) OTHER POST EMPLOYMENT BENEFITS**

**General Information About the OPEB Plan**

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	\$	5,284,624
Deferred Outflows Related to OPEB		1,876,905
Deferred Inflows Related to OPEB		562,502
OPEB Expense		609,399

**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:

Between 5 and 10 Years	More than 10 Years
\$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 the 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:

**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**9) OTHER POST EMPLOYMENT BENEFITS – Continued**

Retirees or beneficiaries	
currently receiving benefits	81
Active employees	136
Total	217

**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, 2023, the minimum employer contribution amount is \$151 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, 2023 were \$1,000,523.

**Net OPEB Liability** - The District's net OPEB liability of \$5,284,624 was measured as of June 30, 2022, and was determined by an actuarial valuation as of June 30, 2021.

**Actuarial Assumptions and Other Inputs** - The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal Cost
Mortality	(1)
Investment Rate of Return	6.25%
Health Care 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
Inflation Rate	2.50%
Salary Changes	3.00%
Discount Rate	6.25%

(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.

**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

**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**9) OTHER POST EMPLOYMENT BENEFITS – Continued**

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 Rate of Return
Global Equity	59%	4.56%
Fixed Income	25%	0.78%
TIPS	5%	-0.08%
Commodities	3%	1.22%
REIT's	8%	8.00%
Total	<u>100%</u>	

**Changes in the Net OPEB Liability**

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2022 (June 30, 2021 measurement)	\$ 12,555,011	\$ 8,547,976	\$ 4,007,035
Changes in the year:			
Service cost	326,016	-	326,016
Interest on the total OPEB liability	785,109	-	785,109
Contributions from the employer	-	981,539	(981,539)
Net investment income	-	(1,143,995)	1,143,995
Benefit payments, including refunds	(638,560)	(638,560)	-
Administrative expense	-	(4,008)	4,008
Net changes	<u>472,565</u>	<u>(805,024)</u>	<u>1,277,589</u>
Balance at June 30, 2022	<u>\$ 13,027,576</u>	<u>\$ 7,742,952</u>	<u>\$ 5,284,624</u>

**Sensitivity of the Net OPEB Liability to changes in the Discount Rate** - The following presents the net OPEB liability of the District, as well as what the District's Net OPEB would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (5.25%)	Discount Rate (6.25%)	1% Increase (7.25%)
Net OPEB liability (asset)	\$ 6,832,370	\$ 5,284,624	\$ 3,988,922

**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**9) OTHER POST EMPLOYMENT BENEFITS – Continued**

**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 would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB liability (asset)	\$ 4,693,133	\$ 5,284,624	\$ 6,208,349

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2023, the District recognized OPEB expense of \$609,399. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ -	\$ 562,502
Changes in assumption	240,381	-
Net differences between projected and actual earnings on plan investments	636,001	-
Contributions subsequent to the measurement date	1,000,523	-
Total	\$ 1,876,905	\$ 562,502

Amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,		
2024	\$	38,582
2025		33,257
2026		(3,938)
2027		258,148
2028		(39,270)
Thereafter		27,101

**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.

**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**10) SECTION 115 TRUST - Continued**

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 2022-2023, the Trust gained \$647,179 in interest income due to fair market adjustments and incurred \$9,006 in bank fees. The District also contributed an additional \$1,037,150 to the Trust during the year ended June 30, 2023. The Trust account balance at June 30, 2023 amounted to \$9,492,407.

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.

**11) JOINT VENTURE**

West End Fire 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 \$149,002.

Summarized audited financial information for FERC at June 30, 2022, the most recent information available, is presented below:

**West End Fire and Emergency Response Commission Net Position**

Total Assets	\$ 764,451
Total Liabilities	(19,443)
Net Position	<u>\$ 745,008</u>

**West End Fire and Emergency Response Commission Changes in Net Position**

Operating Revenues	\$ 124,741
Operating Expenses	(68,184)
Operating Revenue/Loss	56,557
Other Revenues/Expenses	(12,857)
Change in Net Position	43,700
Beginning Net Position	701,308
Ending Net Position	<u>\$ 745,008</u>

**Chino Valley Fire District  
Notes to Financial Statements  
Year Ended June 30, 2023**

**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, 2023, 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.

**13) PRIOR PERIOD ADJUSTMENT**

The prior period adjustment of \$612,894 in the Statement of Revenues, Expenditures and Changes in Fund Balance is to remove a long-term liability for workers' compensation liability that was recorded in the governmental funds erroneously in prior years.

**REQUIRED SUPPLEMENTARY INFORMATION**

**Chino Valley Fire District**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance -**  
**Budget and Actual - General Fund**  
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 38,242,619	\$ 40,031,642	\$ 39,738,876	\$ (292,766)
Licenses and Permits	1,572,597	1,572,597	1,572,046	(551)
Intergovernmental	1,320,583	2,401,483	1,766,246	(635,237)
Charges for Services	11,788,511	12,021,811	12,075,961	54,150
Investment Income	125,000	240,000	1,112,126	872,126
Other	121,000	124,000	382,255	258,255
	<u>53,170,310</u>	<u>56,391,533</u>	<u>56,647,510</u>	<u>255,977</u>
Total Revenues				
<b>EXPENDITURES</b>				
Current:				
Salaries and Benefits	44,332,516	45,648,075	43,944,528	1,703,547
Services and Supplies	7,622,839	8,083,565	6,381,592	1,701,973
Capital Outlay	1,216,375	1,385,429	1,484,793	(99,364)
	<u>53,171,730</u>	<u>55,117,069</u>	<u>51,810,913</u>	<u>3,306,156</u>
Total Expenditures				
Net Change in Fund Balances	(1,420)	1,274,464	4,836,597	3,562,133
Fund Balance, Beginning of Year	41,177,667	41,177,667	41,177,667	
Prior Period Adjustment	612,894	612,894	612,894	
Fund Balance, End of Year	<u>\$ 41,789,141</u>	<u>\$ 43,065,025</u>	<u>\$ 46,627,158</u>	



**Chino Valley Fire District**  
**Required Supplementary Information**  
For the Year Ended June 30, 2023

**Schedule of Changes in the District's**  
**Net OPEB Liability and Related Ratios**  
Last 10 Fiscal Years\*

	Measurement Period		
	2022	2021	2020
<b>Total OPEB Liability</b>			
Service cost	\$ 326,016	\$ 333,615	\$ 329,362
Interest on total OPEB liability	785,109	804,105	770,782
Changes in assumptions	-	286,328	-
Differences between expected and actual earnings on investments	-	(132,737)	-
Benefit payments, including refunds	(638,560)	(630,696)	(590,762)
Net change in total OPEB liability	472,565	660,615	509,382
Total OPEB liability - beginning	12,555,011	11,894,396	11,385,014
Total OPEB liability - ending (a)	<u>\$ 13,027,576</u>	<u>\$ 12,555,011</u>	<u>\$ 11,894,396</u>
<b>Plan Fiduciary Net Position</b>			
Contributions - employer	\$ 981,539	\$ 1,145,329	\$ 1,101,779
Net investment income	(1,143,995)	1,736,354	192,760
Benefit payments	(638,560)	(630,696)	(590,762)
Administrative Expense	(4,008)	(4,141)	(4,646)
Net change in plan fiduciary net position	(805,024)	2,246,846	699,131
Plan fiduciary net position - beginning	8,547,976	6,301,130	5,601,999
Plan fiduciary net position - ending (b)	<u>\$ 7,742,952</u>	<u>\$ 8,547,976</u>	<u>\$ 6,301,130</u>
Net OPEB liability - ending (a) - (b)	<u>\$ 5,284,624</u>	<u>\$ 4,007,035</u>	<u>\$ 5,593,266</u>
Plan fiduciary net position as a percentage of the total OPEB liability	59.44%	68.08%	52.98%
Covered - employee payroll	\$ 28,919,425	\$ 27,035,729	\$ 23,591,066
Net OPEB liability as a percentage of covered-employee payroll	18.27%	14.82%	23.71%

**Notes to the Schedule of the District's Proportionate Share of the Net OPEB Liability**

**Benefit Changes:** None

**Changes in Assumptions:** For the measurement period ended June 30, 2021, the discount rate changed from 6.75% to 6.25%.

\*Fiscal year 2018 was the first year of implementation, therefore, not all 10 years of information is available.

Measurement Period	
2019	2018
\$ 356,699	\$ 352,179
788,462	749,335
40,057	-
(861,861)	-
<u>(525,149)</u>	<u>(527,565)</u>
(201,792)	573,949
11,586,806	11,012,857
<u>\$ 11,385,014</u>	<u>\$ 11,586,806</u>

\$ 1,014,848	\$ 1,015,783
298,759	321,795
(525,149)	(527,565)
<u>(2,512)</u>	<u>(9,313)</u>
785,946	800,700
4,816,053	4,015,353
<u>\$ 5,601,999</u>	<u>\$ 4,816,053</u>
<u>\$ 5,783,015</u>	<u>\$ 6,770,753</u>

49.21%	41.56%
\$ 22,578,230	\$ 22,006,164
25.61%	30.77%

**Chino Valley Fire District**  
**Required Supplementary Information**  
For the Year Ended June 30, 2023

**Schedule of the District's Proportionate Share of the Net Pension Liability**  
**Last 10 Years\***

Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a % of Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
2022	0.18968%	\$ 59,880,172	\$ 19,393,853	308.76%	75.71%
2021	0.46857%	25,341,789	19,270,369	131.51%	88.30%
2020	0.46547%	50,644,738	17,958,480	282.01%	77.71%
2019	0.44008%	45,094,793	17,679,086	255.07%	74.80%
2018	0.42797%	41,239,907	14,722,066	280.12%	75.26%
2017	0.41738%	41,392,401	14,371,096	288.03%	73.31%
2016	0.40916%	35,405,262	13,427,191	263.68%	74.06%
2015	0.37860%	25,984,527	13,359,721	194.50%	78.40%
2014	0.40970%	25,451,158	13,427,191	189.55%	79.82%

**Notes to the Schedule of the District's Proportionate Share of the Net Pension Liability**

**Benefit Changes:** None

**Changes in Assumptions:** In 2017, the accounting discount rate changed from 7.65% to 7.15%. In 2022, the accounting discount rate changed from 7.15% to 6.90%.

\*Fiscal year 2015 was the first year of implementation, therefore, not all 10 years of information is available.

**Chino Valley Fire District**  
**Required Supplementary Information**  
For the Year Ended June 30, 2023

**Schedule of Plan Contributions**  
**Last 10 Years\***

Fiscal Year	Contractually Required Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency/ (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
2023	\$ 6,763,412	\$ (6,763,412)	\$ -	\$ 19,614,539	34.48%
2022	6,803,186	(6,803,186)	-	19,393,853	35.08%
2021	5,693,195	(5,693,195)	-	19,270,369	29.54%
2020	4,397,399	(4,397,399)	-	17,958,480	24.49%
2019	3,994,527	(3,994,527)	-	17,679,086	22.59%
2018	2,470,341	(2,470,341)	-	14,722,066	16.78%
2017	2,761,672	(2,761,672)	-	14,371,096	19.22%
2016	2,792,891	(2,792,891)	-	13,427,191	20.80%
2015	2,670,610	(2,670,610)	-	13,359,721	19.99%

**Notes to the Schedule of Plan Contributions**

Valuation Date: 6/30/13, 6/30/14, 6/30/15, 6/30/16, 6/30/17, 6/30/18, 6/30/19, 6/30/20, 6/30/21

\*Fiscal year 2015 was the first year of implementation, therefore, not all 10 years of information is available.

**Chino Valley Fire District**  
**Required Supplementary Information**  
For the Year Ended June 30, 2023

**Schedule of Plan Contributions**  
**for the District's OPEB Plan**  
**Last 10 Years\***

Fiscal Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency/ (Excess)	Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2023	\$ 822,000	\$ (1,000,523)	\$ (178,523)	\$ 28,170,728	2.92%
2022	822,000	(981,539)	(159,539)	28,919,425	2.84%
2021	970,000	(1,145,329)	(175,329)	27,035,729	3.59%
2020	948,000	(1,101,779)	(153,779)	23,591,066	4.02%
2019	887,000	(1,014,848)	(127,848)	22,578,230	3.93%
2018	868,000	(1,015,783)	(147,783)	22,006,164	3.94%

**Chino Valley Fire District**  
**Notes to Required Supplementary Information**  
For the Year Ended June 30, 2023

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" (as defined by GASB Code Sec. 2400.109) covers District expenditures in the General Fund. Budget figures used in the accompanying financial statements are the final adjusted amounts.
- 3) The annual budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). Accordingly, actual revenues and expenditures have been adjusted for comparison with related budgeted amounts in the financial statements.

# 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.

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b>	<b>73-80</b>
<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>	
<b>Revenue Capacity</b>	<b>81-89</b>
<i>These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.</i>	
<b>Demographic and Economic Information</b>	<b>90-92</b>
<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>	
<b>Operating Information</b>	<b>93-98</b>
<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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Governmental activities				
Net investment in capital assets	\$ 19,119,490	\$ 19,261,696	\$ 15,794,021	\$ 13,373,858
Unrestricted	(16,760,562)	(6,114,249)	(26,141,639)	(24,652,843)
Total Net Position/(Deficit)	<u>\$ 2,358,928</u>	<u>\$ 13,147,447</u>	<u>\$ (10,347,618)</u>	<u>\$ (11,278,985)</u>

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

<sup>2</sup> 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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 13,728,788	\$ 12,286,159	\$ 13,018,578 <sup>1</sup>	\$ 11,873,455	\$ 10,026,496	\$ 9,443,627
<u>(22,024,285)</u>	<u>(22,989,631)</u>	<u>(21,324,621) <sup>2</sup></u>	<u>(11,566,271)</u>	<u>(13,405,457)</u>	<u>(14,839,695)</u>
<u>\$ (8,295,497)</u>	<u>\$ (10,703,472)</u>	<u>\$ (8,306,043)</u>	<u>\$ 307,184</u>	<u>\$ (3,378,961)</u>	<u>\$ (5,396,068)</u>

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Expenses				
Governmental Activities:				
Public safety - fire protection	\$ 55,054,514	\$ 41,581,143	\$ 51,802,613	\$ 48,782,779
Interest	-	-	-	-
Total Government Activities	<u>55,054,514</u>	<u>41,581,143</u>	<u>51,802,613</u>	<u>48,782,779</u>
Program Revenues				
Governmental Activities:				
Charges for Services	13,648,007	18,111,524	16,065,406	11,968,554
Operating Grants and Contributions	-	3,518,883	131,222	193,790
Capital Grants and Contributions	2,315,558	7,960,544	-	-
Total Governmental Activities	<u>15,963,565</u>	<u>29,590,951</u>	<u>16,196,628</u>	<u>12,162,344</u>
Net (Expenses) Revenues	(39,090,949)	(11,990,192)	(35,605,985)	(36,620,435)
General Revenues				
Governmental Activities:				
Property Taxes	39,738,876	37,073,112	35,001,556	32,907,802
Investment Income	1,112,126	(1,587,855)	1,535,796	729,145
Miscellaneous Income	390,995	-	-	-
Total General Revenues and Special Items	<u>41,241,997</u>	<u>35,485,257</u>	<u>36,537,352</u>	<u>33,636,947</u>
Change in Net Position	<u>\$ 2,151,048</u>	<u>\$ 23,495,065</u>	<u>\$ 931,367</u>	<u>\$ (2,983,488)</u>

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 41,867,224	\$ 43,572,163	\$ 38,373,649	\$ 31,178,009	\$ 30,969,098	\$ 30,348,100
-	-	-	-	8,022	7,948
<u>41,867,224</u>	<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>
12,181,087	11,818,763	9,880,690	9,708,815	7,564,375	9,047,645
391,409	262,573	170,371	187,907	286,168	331,377
-	-	-	-	473,465	-
<u>12,572,496</u>	<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>
(29,294,728)	(31,490,827)	(28,322,588)	(21,281,287)	(22,653,112)	(20,977,026)
30,904,229	28,514,249	26,657,137	24,767,156	24,510,534	21,563,612
798,474	579,149	208,585	200,276	159,685	115,139
-	-	-	-	-	-
<u>31,702,703</u>	<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>\$ 2,407,975</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>

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General Fund				
Nonspendable	\$ 268,755	\$ 35,671	\$ 70,134	\$ 2,798,454
Restricted	12,939,567	7,817,084	8,127,679	6,514,158
Committed	18,904,791	17,799,489	15,074,091	13,178,184
Assigned	1,447,119	5,407,426	740,036	2,857,364
Unassigned	13,066,926	10,117,997	7,960,000	3,297,650
Total General Fund	<u>\$ 46,627,158</u>	<u>\$ 41,177,667</u>	<u>\$ 31,971,940</u>	<u>\$ 28,645,810</u>

<sup>1</sup> 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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 57,435	\$ 69,622	\$ 129,796	\$ 1,246,854	\$ 61,254	\$ 62,648
6,159,623	5,406,956	5,072,747 <sup>1</sup>	-	-	-
13,529,583	11,863,690	10,800,481	9,817,484	10,715,392	11,041,608
907,500	1,020,921	-	1,438,380	-	-
5,645,910	7,983,722	7,730,326	11,288,384	12,227,641	9,969,888
<u>\$ 26,300,051</u>	<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>

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Revenues				
Taxes	\$ 39,738,876	\$ 37,073,112	\$ 35,001,556	\$ 32,907,802
Licenses and permits	1,572,046	1,714,517	1,356,952	1,354,350
Intergovernmental	1,766,246	7,411,510	-	-
Charges for current services	12,075,961	16,397,007	14,708,454	10,614,204
Use of money and property	1,112,126	(1,587,855)	1,535,796	714,476
Other	382,255	107,373	131,222	193,790
Total Revenues	<u>56,647,510</u>	<u>61,115,664</u>	<u>52,733,980</u>	<u>45,784,622</u>
Expenditures				
Current:				
Salaries and benefits	43,944,528	44,558,819	40,180,445	36,806,449
Services and supplies	6,381,592	6,257,259	5,408,428	5,592,184
Capital outlay	1,484,793	1,093,859	3,818,977	1,040,230
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>51,810,913</u>	<u>51,909,937</u>	<u>49,407,850</u>	<u>43,438,863</u>
Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior Period Adjustment	<u>612,894.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 5,449,491</u>	<u>\$ 9,205,727</u>	<u>\$ 3,326,130</u>	<u>\$ 2,345,759</u>

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,**

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 30,904,229	\$ 28,514,249	\$ 26,657,137	\$ 24,767,156	\$ 24,510,534	\$ 21,563,612
1,280,526	1,481,562	760,409	700,811	802,880	654,908
30,215	31,898	30,397	35,423	547,657	-
10,900,561	10,337,201	9,120,281	9,008,004	6,761,495	8,392,737
854,647	572,109	203,867	195,501	154,734	115,139
361,194	230,675	139,974	152,484	211,976	331,377
<u>44,331,372</u>	<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>
35,600,506	32,863,912	30,149,943	26,765,584	25,155,706	25,271,163
5,947,226	5,013,037	4,552,628	4,504,550	4,484,812	3,996,070
2,828,500	679,184	2,267,246	2,802,430	1,241,168	718,218
-	-	-	-	169,425	169,499
-	-	-	-	8,022	7,948
<u>44,376,232</u>	<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>
-	-	-	-	-	512,314
-	-	-	-	-	-
<u>\$ (44,860)</u>	<u>\$ 2,611,561</u>	<u>\$ (57,752)</u>	<u>\$ 786,815</u>	<u>\$ 1,930,143</u>	<u>\$ 1,407,189</u>



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

<b>Fiscal Year Ended June 30,</b>	<b>Secured</b>	<b>Unsecured</b>	<b>Nonunitary</b>
2023	31,556,292,762	1,141,947,013	1,113,040
2022	29,625,840,912	1,041,487,811	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

<sup>1</sup> Exempt values are not included in totals.

<sup>2</sup> 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.

<sup>3</sup> 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**

<b>Taxable Assessed Value</b> <sup>1,2</sup>	<b>Total Direct Tax Rate</b> <sup>3</sup>
32,699,352,815	0.1086
30,668,441,763	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

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

<b>Fiscal Year Ended June 30,</b>	<b>Taxes Levied for the Fiscal Year</b>	<b>Collected within the Fiscal Year of Levy</b>	
		<b>Amount</b>	<b>Percent of Levy</b>
2023	35,498,199	35,329,563	99.5%
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%

<sup>1</sup> Exempt values are not included in totals.

<sup>2</sup> 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.

<sup>3</sup> 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,**

<b>Collections in Subsequent Years</b> <sup>1,2</sup>	<b>Supplemental Taxes Collected</b> <sup>3</sup>	<b>Total Collections to Date</b>	
		<b>Amount</b> <sup>1,2</sup>	<b>Percent of Levy Collected</b>
-	1,151,186	36,480,749	102.8%
1,063,017	854,257	34,869,253	105.6%
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%

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Basic Levy <sup>1</sup>	1.00000	1.00000	1.00000	1.00000
Overlapping Rates: <sup>2</sup>				
School Tax Rate				
Chaffey Community College Bond	0.01370	0.01770	0.01110	0.02410
Chaffey High School Bond	0.02940	0.03710	0.03520	0.03750
Chino Unified School Bond	0.09000	0.08620	0.08970	0.07900
Mt. View Elementary	0.01340	0.06150	0.01830	0.00350
Metropolitan Water Agency	0.00350	0.00350	0.00350	0.01800
Total Direct and Overlapping Tax Rates	<u>1.15000</u>	<u>1.20600</u>	<u>1.15780</u>	<u>1.16210</u>
District's Share of 1% Levy <sup>3</sup>	0.06487	0.06487	0.06487	0.06487
District's Total Direct Rate <sup>4</sup>	0.10856	0.10771	0.10698	0.10847

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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,**

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.01530	0.00880	0.01130	0.01130	0.01090	0.01570
0.04020	0.02790	0.04090	0.04090	0.02940	0.03710
0.08490	0.09340	0.03310	0.03310	0.03310	0.03580
0.02060	0.02630	0.03140	0.03140	0.03360	0.03510
0.00350	0.00350	0.00350	0.00350	0.00350	0.00350
1.16450	1.15990	1.12020	1.12020	1.11050	1.12720
0.06487	0.06487	0.06487	0.06487	0.06487	0.06487
0.10682	0.10733	0.10777	0.10791	0.10858	0.10849

**CHINO VALLEY FIRE DISTRICT**  
**Direct and Overlapping Property Tax Rates - Tax Rate Area 001001<sup>1</sup>**  
**Last Ten Fiscal Years**  
**Fiscal Year Ended June 30,**

	<u>2023</u>	<u>2022</u>	<u>2021</u>
District Basic Rate <sup>2</sup>	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>
Overlapping Rates: <sup>3</sup>			
School Tax Rate			
Chaffey Community College Bond	0.01370	0.01770	0.01110
Chaffey High School Bond	0.02940	0.03710	0.03520
Chino Unified School Bond	0.09000	0.08620	0.08970
Mt. View Elementary	0.01340	0.06150	0.01830
Metropolitan Water Agency	<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>
	<u>0.15000</u>	<u>0.20600</u>	<u>0.15780</u>
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	<u>0.00052</u>	<u>0.00052</u>	<u>0.00052</u>
	<u>0.93525</u>	<u>0.93525</u>	<u>0.93525</u>
Total Direct and Overlapping Tax Rates	<u>1.15012</u>	<u>1.20612</u>	<u>1.15792</u>

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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 001001<sup>1</sup>**  
**Last Ten Fiscal Years**  
**Fiscal Year Ended June 30,**

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</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>
0.02410	0.01530	0.00880	0.01130	0.01130	0.01090	0.01570
0.03750	0.04020	0.02790	0.04090	0.04090	0.02940	0.03710
0.07900	0.08490	0.09340	0.03310	0.03310	0.03310	0.03580
0.00350	0.02060	0.02630	0.03140	0.03140	0.03360	0.03510
<u>0.01800</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>0.16210</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>
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>1.16222</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>



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

Taxpayer	2023		2014	
	Taxable Assessed Values	Percent of Total District Taxable Assessed Values	Taxable Assessed Values	Percent of Total District Taxable Assessed Values
Majestic Realty Company	\$ 394,567,030	1.20%	\$ 320,967,747	1.70%
Walmart/Sams	387,518,016	1.18%	-	0.00%
Watson Land Company	342,206,157	1.04%	138,137,486	0.73%
Homecoming I at the Preserve LLC	317,290,903	0.97%	-	0.00%
Scannel Properties #404 LLC	184,502,138	0.56%	-	0.00%
John Hancock Life Insurance Co.	177,958,509	0.54%	103,746,100	0.55%
Chino Dunhill LLC	164,213,465	0.50%	-	0.00%
MLM Chino Property Inc	143,499,745	0.44%	-	0.00%
Spectrum South LLC	133,822,167	0.41%	115,323,860	0.61%
Chino Kimball Industrial LLC	133,493,366	0.41%	-	0.00%
Chino Hills Mall LLC			99,502,273	0.53%
VESTAR - CHINO LLC			115,341,827	0.61%
PK I Chino Town Square LP			80,767,339	0.43%
BRE Properties INC.			89,540,691	0.47%
CentrepoinTE Distribution Center II			71,127,275	0.38%
SY VENTURES LLC			77,568,645	0.41%
	<u>\$ 2,379,071,496</u>	<u>7.25%</u>	<u>\$ 1,212,023,243</u>	<u>6.42%</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**

<b>Calendar Year</b>	<b>Population<sup>1</sup></b>	<b>Per Capita Personal Income<sup>2</sup></b>	<b>Personal Income<sup>2</sup></b>	<b>Unemployment Rate<sup>2</sup></b>
2023	170,195	30,276	2,358,445,738	3.9%
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%

<sup>1</sup> Population includes City of Chino and Chino Hills

<sup>2</sup> Cities of Chino and Chino Hills combined; Unincorporated Area statistics not available.

Note: Data for Unincorporated area for 2023 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**

<b>Employer</b>	<b>2023</b>		<b>Rank</b>
	<b>Number of Employees<sup>1</sup></b>	<b>Percent of Total Employment<sup>2</sup></b>	
Chino Valley Unified School District	2,736	3.02%	1
Walmart Fulfillment Center (6750 Kimball)	2,347	2.59%	2
California Institution for Men	1,576	1.74%	3
FedEx Ground Package Systems Inc. (Flight Avenue)	1,404	1.55%	4
California Institution for Women	951	1.05%	5
Amazon.com Services, Inc. (Merrill)	761	0.84%	6
FedEx Ground Package Systems Inc. (Fern Avenue)	661	0.73%	7
Chino Valley Medical Center	580	0.64%	8
City of Chino	571	0.63%	9
KeHe Distribution LLC (former Nature's Best, Inc.)	562	0.62%	10
	<u>12,149</u>	<u>13.41%</u>	

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

<sup>2</sup> Total employment of Chino and Chino Hills provided by California Labor Market

Note: Data for FY14 not available.

Source: Cities of Chino and Chino Hills



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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>Administration</b>	23.5	21.5	21.5	21.5
<b>Community Risk Reduction</b>				
Support Personnel	3.6	5.6	5.6	5.6
Inspection Personnel	9	11.0	11.0	11.0
<b>Emergency Services</b>				
Support Personnel	3.5	3.5	3.2	3.2
Fire Personnel	111	104.0	104.0	104.0
Total	<u>150.6</u>	<u>145.6</u>	<u>145.3</u>	<u>145.3</u>

<sup>1</sup> 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>2019</u>	<u>2018</u> <sup>1</sup>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
21.5	19.5	14.0	14.0	10.5	9.5
5.6	5.6	4.6	4.6	3.5	3.5
11.0	11.0	11.0	11.0	11.0	11.0
3.2	3.2	3.7	3.7	3.5	3.5
104.0	104.0	107.0	107.0	107.5	104.5
<u>145.3</u>	<u>143.3</u>	<u>140.3</u>	<u>140.3</u>	<u>136.0</u>	<u>132.0</u>

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Facilities				
Fire Stations	7	7	7	7
Administration	1	1	1	1
Other District Facilities	2	2	3	3
Total Facilities	<u>10</u>	<u>10</u>	<u>11</u>	<u>11</u>
Fire Apparatus				
Engines	13	14	15	15
Trucks	2	2	2	2
Paramedic Squads	6	6	6	6
Other (Ambulances Included)	13	13	12	8
Total Fire Appartus	<u>34</u>	<u>35</u>	<u>35</u>	<u>31</u>
Other Fleet & Support Services	<u>34</u>	<u>34</u>	<u>35</u>	<u>34</u>
Total Vehicles	<u>68</u>	<u>69</u>	<u>70</u>	<u>65</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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
7	7	7	7	7	7
1	1	1	1	1	1
3	3	3	3	2	2
<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>10</u>	<u>10</u>
14	13	13	13	13	13
2	3	3	2	2	2
6	6	6	5	5	5
8	8	8	6	6	6
<u>30</u>	<u>30</u>	<u>30</u>	<u>26</u>	<u>26</u>	<u>26</u>
34	36	33	29	29	27
<u>64</u>	<u>66</u>	<u>63</u>	<u>55</u>	<u>55</u>	<u>53</u>



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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>NUMBER OF TOTAL CALLS</b>				
<b>Incident Type</b>				
Fire	323	304	325	308
Rupture/Explosion	6	4	8	2
Emergency Medical Service/Rescue	9,905	9,435	8,981	9,326
Hazardous Condition	177	212	263	203
Service Call	679	713	696	752
Good Intent	1,775	1,840	1,819	1,581
False Call	744	651	631	780
Mutual Aid	-	-	-	-
SevereWeather	59	10	1	4
Other	143	98	142	37
	<u><b>13,811</b></u>	<u><b>13,267</b></u>	<u><b>12,866</b></u>	<u><b>12,993</b></u>

**PERCENTAGE OF TOTAL CALLS**

<b>Incident Type</b>				
Fire	2%	2%	3%	2%
Rupture/Explosion	*	*	*	*
Emergency Medical Service/Rescue	72%	71%	70%	72%
Hazardous Condition	1%	2%	2%	2%
Service Call	5%	5%	5%	6%
Good Intent	13%	14%	14%	12%
False Call	5%	5%	5%	6%
Mutual Aid	*	*	*	*
SevereWeather	*	*	-	-
Other	1%	1%	1%	*
	<u><b>100%</b></u>	<u><b>100%</b></u>	<u><b>100%</b></u>	<u><b>100%</b></u>

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

<sup>2</sup> 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>2018</u> <sup>1</sup>	<u>2017</u> <sup>2</sup>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
298	265	310	275	302	283
8	-	8	11	12	6
9,002	8,774	8,528	8,022	7,296	6,853
192	-	171	159	215	153
696	-	699	603	561	497
1,354	-	1,232	1,126	1,127	1,031
617	47	623	615	622	620
-	82	-	-	-	-
1	-	1	3	2	-
99	3,049	2	11	10	9
<u><b>12,267</b></u>	<u><b>12,217</b></u>	<u><b>11,574</b></u>	<u><b>10,825</b></u>	<u><b>10,147</b></u>	<u><b>9,452</b></u>
2%	2%	3%	3%	3%	3%
*	*	*	*	*	*
73%	72%	74%	74%	72%	73%
2%	*	1%	1%	2%	1%
6%	*	6%	6%	6%	5%
11%	*	11%	10%	11%	11%
5%	*	5%	6%	6%	7%
*	1%	*	*	*	*
-	*	*	*	*	*
1%	25%	*	*	*	*
<u><b>100%</b></u>	<u><b>100%</b></u>	<u><b>100%</b></u>	<u><b>100%</b></u>	<u><b>100%</b></u>	<u><b>100%</b></u>

For additional information, please visit our website at [www.cvifd.org](http://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 AGREED-UPON PROCEDURES  
APPLIED TO APPROPRIATIONS LIMIT WORKSHEETS**

Board of Directors  
Chino Valley Fire District  
Chino Hills, California

We have performed procedures enumerated below to be the accompanying Appropriations Limit worksheet of the Chino Valley Fire District (District), for the year ended June 30, 2023. These procedures, which were agreed to by the District and the League of California Cities (as presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII B of the California Constitution*), were performed solely to assist the District in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. The District's management is responsible for the Appropriations Limit worksheet. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested of for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the completed worksheets 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 documents to those that were selected by a recorded vote of the Board of Directors.

Finding: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit worksheet, we added last year's limit to total adjustments and agreed the resulting amount to this year's limit.

Finding: No exceptions were noted as a result of our procedures.

3. We agreed the current year information presented in the accompanying Appropriations Limit worksheet to the other documents referenced in #1 above.

Finding: No exceptions were noted as a result of our procedures.

---

**Van Lant & Fankhanel, LLP**

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Murrieta, CA 92563  
909.856.6879

4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit worksheet to the prior year appropriations limit adopted by the Board of Directors during the prior year.

Finding: No exceptions were noted as a result of our procedures.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit worksheet. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriations limit for the base year, as defined by the League publication entitled *Article XIII B of the California Constitution*.

This report is intended solely for the 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. However, this report is a matter of public record and its distribution is not limited.

*Van Lant & Fankhauser, LLP*

December 6, 2023

**CHINO HILLS FIRE DISTRICT  
 APPROPRIATIONS LIMIT COMPUTATION  
 2022-23**

	2022-2023
Percent Change in Local Assessment Roll due to the Addition of Local Non-residential New Construction	8.9618%
Population Change City Population Growth	0.63%
Change in Per Capita Personal Income Converted to a Ratio	1.089618
Population Change Converted to a Ratio	1.0063
Calculation Growth Factor	1.10
2021-2022 Appropriations Limit	<u>\$ 427,887,122</u>
2021-2022 Appropriations Limit (\$427,887,122 X 1.10)	<u>\$ 470,675,834</u>

# Letter # 2

Statement on Accounting Standards

(SAS) 114 Letter



December 6, 2023

Board of Directors  
Chino Valley Fire District  
Chino Hills, CA

We have audited the financial statements of the governmental activities and the General Fund of the Chino Valley Fire District (District) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 21, 2023. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

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

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

Management's estimate of the fair value of investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements as a whole.

---

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Management's estimate of capital assets depreciation is based on historical estimates of each capitalized item's useful life. We evaluated key factors and assumptions used to develop the estimated useful lives in determining that they are reasonable in relation to the financial statements as a whole.

Management's estimate of the net pension liability is based on actuarial information provided by the California Public Employee Retirement System's (CalPERS) actuarial office. We evaluated the key factors and assumptions to develop the net pension liability in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimate of the net OPEB liability is based on actuarial information performed by a licensed actuary. We evaluated the key factors and assumptions to develop the net OPEB liability in determining that it is reasonable in relation to the financial statements as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of the fair value of investments in Note 2 to the financial statements represents amounts susceptible to market fluctuation.

The disclosure of accumulated depreciation in Note 3 to the financial statements is based on estimated useful lives which could differ from actual useful lives of each capitalized item.

The disclosure of the net pension liability in Note 8 to the financial statements is based on the District's proportionate share of the total pension liability of the pool and includes assumptions for discount rates, which could differ from actual discount rates. Note 8 discloses the differences in the net pension liability assuming different discount rates.

The disclosure of the net OPEB liability in Note 9 to the financial statements is based on the District's total OPEB liability and is based on assumptions for discount rates, which could differ from actual discount rates. Note 9 discloses the differences in the net OPEB liability assuming different discount rates.

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. None of the misstatements detected as a result of audit procedures and

corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 6, 2023.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

### Other Matters

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

Restriction on Use

This information is intended solely for the 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.

Very truly yours,

*Van Lant + Fankhaed, LLP*

# 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***

Board of Directors  
Chino Valley Fire District  
Chino Hills, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the General Fund of the Chino Valley Fire District (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 6, 2023.

**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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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**Van Lant & Fankhanel, LLP**

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Murrieta, CA 92563  
909.856.6879

## 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 determination of 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Van Lant + Fankhaed, LLP". The signature is written in a cursive style.

December 6, 2023

**CHINO VALLEY INDEPENDENT FIRE DISTRICT  
STAFF REPORT**

**DATE: DECEMBER 13, 2023**

**TO: HARVEY LUTH, BOARD PRESIDENT  
ALL MEMBERS OF THE BOARD**

**FROM: DAVE WILLIAMS, FIRE CHIEF**

**SUBJECT: 2024 MONTHLY FINANCIAL REPORT SCHEDULE**

**PURPOSE:**

Purpose is to review and discuss the Monthly Financial Report schedule for the calendar year 2024.

**DISCUSSION:**

The Finance Department is responsible for the preparation the District's Monthly Financial Report and Monthly Treasurer's Report. These reports are included on the Board of Director's regular meeting agenda, consent calendar. The December 2023 Monthly Financial Report would normally appear on the January 2024 Board agenda; however, due to the timing of the New Year's holiday and Board agenda publication date, the Monthly Financial Report will not be included. Instead, it will be included in the February Board agenda. It should be noted that this does not impact the Monthly Treasurer's report which will be included on the January 2024 Board agenda as it normally would.

The holiday this year presents a logistical challenge in the timely preparation of the Monthly Financial Report for the January 2024 board meeting. Recognizing the importance of accurate and comprehensive financial reporting, the proposed adjustment is designed to overcome this challenge without compromising the integrity of the reports.

The adjustment in the reporting schedule is a proactive measure which will reset the Monthly Financial Report period to match the same reporting period as the Monthly Treasurer's Report. The reports will cover the same month going forward, offering a more cohesive presentation of the financial data. This timely change will preclude the need to adjust the reporting schedule prospectively.

**RECOMMENDATION:**



It is recommended the Board receive and file the proposed adjustment to the Monthly Financial Report schedule effective January 2024.

**CHINO VALLEY INDEPENDENT FIRE DISTRICT  
STAFF REPORT**

**DATE: DECEMBER 13, 2023**

**TO: HARVEY LUTH, BOARD PRESIDENT  
ALL MEMBERS OF THE BOARD**

**FROM: DAVE WILLIAMS, FIRE CHIEF**

**SUBJECT: 2024 COMMUNITY LIAISONS, STANDING COMMITTEES, AND JPA  
BOARD 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; appoint the standing committee members to the Fire District's Finance, Planning, Human Resources, and Legislative Committees; and CONFIRE Board of Directors for 2024.

**DISCUSSION:**

Pursuant to Board of Directors Policy number 1080.1, appointments to standing committees, community liaisons, and JPA Boards are made by the Board President at the regular meeting in December and effective January 1. The list of assignments made by the Board President is attached to the staff report.

**RECOMMENDATION:**

It is recommended that the Board President appoint the 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; appoint the standing committee members to the Fire District's Finance, Planning, Human Resources and Legislative Committee; and appoint the CVFD representative and alternate to CONFIRE Board of Directors for 2024.

**ATTACHMENTS:**



**BOARD MEMBER COMMITTEE/LIAISON/JPA BOARD ASSIGNMENTS  
2024**

<b>COMMITTEES</b>	<b>DeMonaco</b>	<b>Luth</b>	<b>Kreeger</b>	<b>Ramos-Evinger</b>	<b>Haughey</b>
Finance		<b>P</b>		<b>S</b>	
Human Resources	<b>S</b>			<b>P</b>	
Planning			<b>S</b>		<b>P</b>
Legislative Committee			<b>P</b>		<b>S</b>
<b>COMMUNITY LIAISONS</b>					
County Board of Supervisors	<b>P</b>		<b>A</b>		
Chino Council		<b>P</b>			<b>S</b>
Chino Hills Council			<b>S</b>	<b>P</b>	
Chino Valley School District		<b>A</b>	<b>P</b>		
IEUA	<b>P</b>				<b>A</b>
Fire Safe Council			<b>A</b>	<b>P</b>	
CIM Citizen’s Advisory Council (CAC)		<b>A</b>			<b>P</b>
CIW Citizen’s Advisory Council (CAC)	<b>A</b>	<b>P</b>			
SB County Airports Commission		<b>P</b>			<b>A</b>
Fire Foundation Liaison			<b>P</b>	<b>A</b>	
<b>JPA</b>					
CONFIRE Board	<b>P</b>	<b>A</b>			
<b>ASSOCIATION LIAISONS (Approved by the Board)</b>					
CSDA-Fiscal & Audit Committees	<b>P</b>				
CSDA-Legislative Committee	<b>P</b>				
CSDA-Member Services Committee				<b>P</b>	
CSDA-Professional Development				<b>P</b>	
Fred L. Burns Committee				<b>P</b>	

(C) Chair      (VC) Vice Chair      (P) Primary      (A) Alternate      **EFFECTIVE 1-1-2024**

**Board Policies Section 1080.3 - 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.

**CHINO VALLEY INDEPENDENT FIRE DISTRICT  
STAFF REPORT**

**DATE: DECEMBER 13, 2023**

**TO: HARVEY LUTH, BOARD PRESIDENT  
ALL MEMBERS OF THE BOARD**

**FROM: DAVE WILLIAMS, FIRE CHIEF**

**SUBJECT: AD HOC COMMITTEES**

**PURPOSE:**

Purpose is for the President of the Board of Directors to approve the list of Ad Hoc Committees.

**DISCUSSION:**

Pursuant to Board of Directors Policy number 1080.0, appointments to ad hoc committees are made by the Board President.

After reviewing the existing ad hoc committee list, the Board President has determined that the following committee has completed its task and is now dissolved:

- Ad Hoc Committee to Select a Law Firm to assist CVFD with Labor Negotiations.

The following ad hoc committees will remain active:

- Ad Hoc Committee for the purpose of meeting with State and Federal Legislators (Appointed members: Kreeger and Haughey); and
- Ad Hoc Committee for the purpose of Fire Chief Evaluation (Appointed members: Luth and Ramos-Evinger).

**RECOMMENDATION:**

It is recommended the Board President dissolve the Ad Hoc Committee formed to Select a Law Firm to assist CVFD with Labor Negotiations and approve the list of ad hoc committees and assignments.

**CHINO VALLEY INDEPENDENT FIRE DISTRICT  
STAFF REPORT**

**DATE: DECEMBER 13, 2023**

**TO: HARVEY LUTH, 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 conduct a review of the current Policy and Procedures for the Board of Directors.

**DISCUSSION:**

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 and Procedures annually provides an opportunity for District Legal Counsel to ensure that all statutory references are current. The recommendations for changes or additions to the policy shall be submitted to the Clerk of the Board by the date established by the Board President, reviewed by District Legal Counsel, and presented to the Board at a future meeting for discussion and consideration of approval. The Board Policy and Procedures adopted on March 8, 2023 is included with the staff report.

**RECOMMENDATION:**

It is recommended that Board President establish and appointment members to the Board Policy and Procedures Ad Hoc Committee and announce the dates to submit comments to the Clerk of Board and District Legal Counsel for proposed changes to the Board Policy and Procedures.

**ATTACHMENTS:**

Board Policy and Procedures adopted on March 8, 2023

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

Resolution No. 2023-03 Revised and Adopted March 8, 2023

<u>POLICY #</u>	<u>POLICY TITLE</u>	<u>PAGE #</u>
<b>SERIES 1000 - BOARD OF DIRECTORS</b>		
	<b>Mission, Vision and Values</b>	<b>2</b>
1010	Code of Ethics	3
1020	Board Policy	5
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1060	Board President	23
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1080	Committees of the Board of Directors, Community Liaison Assignments, Adhoc Committees and Boards of Joint Powers Authorities	26
1085	Ceremonial Certificates and Presentations	30
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<b>SERIES 2000 - BOARD MEETINGS</b>		
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2020	Board Meeting Agenda	43
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2080	Procedure for Adopting a Resolution	59
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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). Beginning with the November 2022 election and adoption of Resolution Number 2022-02, the Chino Valley Fire District transitioned into five geographically divided voting areas and established a by-division area election system. The Board is composed of five (5) members: elected by-division, 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, excused or when absent from the state), shall be deemed by the Board to have abandoned his/her office, subject to any controlling State law.

**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. A travel day may consist of the day before and the day after the conference, seminar or other function of the District but limited to a total of 2 travel days per each occurrence.

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

CCFSC – Carbon Canyon Fire Safe Council

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. The Board President and Vice President may have up to 4 compensable meetings per month as outlined in Board Policy 1060.7, provided those additional compensable meetings with the Fire Chief are consistent with the cap of 10 total days of service or meetings per month that are compensable within this section.
- 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, local service group, partner agency, and intergovernmental sponsored 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.
- T. Ad Hoc Committee meetings or individual assignment-related meetings pertaining to Ad Hoc Committee service.

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

- a. District sponsored employee luncheons.
- b. Festivals, funerals, picnics, weddings or holiday events.
- c. Meetings of partisan or political organizations.
- d. Basic skills training such as basic computer training or writing courses.
- e. 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.); 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.
- 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 may be at the refundable coach travel level. .
- 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.
- 8) Mileage reimbursement for Board travel to functions, meetings and/or other local events lasting one day or less may file for mileage monthly by summiting a mileage log identifying event, time and round trip mileage.
- 9) All other mileage reimbursement for events lasting two days or longer must be submitted on the District travel form. Mileage reimbursement may include round trip travel and any additional mileage acquired during the trip.



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 1<sup>st</sup> 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.

Board Members having served six (6) consecutive years in office and in good standing as determined by the Board of Directors in its discretion, may be allowed to keep the District issued and personalized Brush Jacket and white fire helmet, and will complete all required reporting obligations under State law, if any.

**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.
- 1060.4** 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.
- 1060.5** It is the President's assigned responsibility to initiate, coordinate and schedule the annual Performance Evaluation of the Fire Chief. The President shall obtain all required Performance Evaluation forms and other necessary printed material to be distributed to the Board. The President shall call for a closed session of the Board for the purpose of distributing the paperwork and deliberation that includes the process for the Fire Chief

Performance Evaluation.

The President shall decide on the format and/or procedures of the evaluation. The President shall have the authority to schedule additional evaluations throughout his/her presidency if he/she deems appropriate.

The evaluations shall be closed session meetings and adhere to the Brown Act.

**1060.6** It is the President's assigned responsibility to initiate, coordinate and schedule an annual Board workshop for team building and setting District goals.

The President shall decide on the format of the workshop length and content. The President shall have the authority to schedule additional workshops throughout his/her presidency.

The workshops shall be open meetings unless portions of the workshop demands closed session consistent with the Brown Act.

**1060.7** The President shall be authorized up to 2 days compensation for each evaluation and workshop preparation. The Vice President shall be entitled to the same compensation if assisting the President in said preparations. The President may hire the consultant and/or facilitator of his/her choice for the evaluations and workshop.

**1060.8** The President shall be authorized up to 4 days compensation per month for meetings with the Fire Chief and/or District Personnel to conduct District business. The Vice President may be included and subject to the same compensation as set above if the President deems necessary.

**1060.9** The President shall work in conjunction with the Fire Chief, the Assistant to the Fire Chief, or the District staff person designated by the Fire Chief on the annual State of the Fire District.

**1060.10** The President has the authority to approve additional Board Member compensated events such as Ad Hoc, Conferences, Seminars, Education, Training, Travel or other events not listed in Board Policy 1050.0. For information purposes only, such action shall be placed on the consent calendar of the next available Board meeting.

**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. The Legislative Committee has the authority to sign letters of support or opposed to any legislation. For information purposes only, such action shall be placed on the consent calendar of the next available Board meeting.

#### **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.

**1080.7** Board Members assigned to Liaisons to the Cities of Chino and Chino Hills, San Bernardino County Board of Supervisors, Chino Valley Unified School District, Inland Empire Utilities District and CONFIRE shall have the additional responsibility to meet with respective assignment stakeholders on behalf of the Board, to discuss facilities, Development Impact Fees, and any other matters that may directly affect the District.

**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 12 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 12 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, Clerk of the Board, or an individual designated by the official being sworn in.



**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 three (3) minutes, unless extended by the President. Such three (3) minute time period shall be extended to six (6) 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 no earlier than the time stated on the agenda.

**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 **\$100,000** 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, and as may be required by State law. The video shall be posted on the Districts website within 48 hours after the meeting is concluded.
- A. The official records of the meetings are the approved typed minutes. Videos of the meetings shall serve as a backup to the typed minutes and used if a dispute or more clarification of the typed minutes are necessary.
  - 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.