

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.



AGENDA
CHINO VALLEY INDEPENDENT FIRE DISTRICT
BOARD OF DIRECTORS
REGULAR MEETING
WEDNESDAY, DECEMBER 11, 2024

Board of Directors
Sarah Ramos-Evinger,
President
Mike Kreeger, Vice President
Tom Haughey, Director
Harvey Luth, Director
Andrew Romaine, Director

Fire Chief
David Williams

Administrative Headquarters
14011 City Center Drive
Chino Hills, CA 91709

Closed Session 5:00 p.m.
Open Session 6:00 p.m.

ROLL CALL

CLOSED SESSION

CONFERENCE WITH LABOR NEGOTIATORS

Pursuant to Government Code Section 54957.6

Agency Negotiators: Special Legal Counsel John Bakhit, Atkinson Andelson Loya Ruud & Romo; Fire Chief Dave Williams; Human Resources Director Anthony Arroyo; and Finance Director Mark Shaker.

Employee Organizations: Teamsters Local 1932 Non-Safety Unit and Unrepresented Management, Confidential, and Part-Time employees.

OPEN SESSION

REPORT OUT OF CLOSED SESSION

FLAG SALUTE

INVOCATION - Chaplain Marco Miranda

PRESENTATIONS / ANNOUNCEMENTS

NOVEMBER 5, 2024 GENERAL DISTRICT ELECTION

Regular Meeting – December 11, 2024

- Elected Board Members Swearing-In Ceremony
- Recognition of Outgoing Board President Harvey Luth
- Recognition of Outgoing Board Member John DeMonaco

SERVICE AWARDS

- 5 Years of Service - Deputy Chief Nathan Cooke

RETIREMENT RECOGNITION

- Captain Rich Cramton
- Captain Steve Tevis

PUBLIC HEARING

PROPERTIES DECLARED FOR WEED ABATEMENT

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

Report by: Fire Marshal Danielle O'Toole

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

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
 Clerk of the Board Donald L. Bridge, Chino Valley Unified School District
 Director Steven Elie, Inland Empire Utilities Agency

CONSENT CALENDAR

1. MINUTES
November 13, 2024 Regular Meeting.
2. MONTHLY DISTRICT REPORT
Receive and file the Operations and Community Risk Reduction Monthly District Report for November 2024.

3. MONTHLY FINANCIAL REPORT
Receive and file the Chino Valley Fire District Monthly Financial Report for October 2024.
4. MONTHLY TREASURER'S REPORT
Receive and file the Chino Valley Fire District Monthly Treasurer's Report for October 2024.
5. WARRANTS
Approve Warrants for November 2024 #60358 through #60521.
6. BOARD MEETING/TRAVEL - AUTHORIZATION TO ATTEND CONFERENCE, MEETING OR TRAINING - NONE

OLD BUSINESS

NEW BUSINESS

7. FISCAL YEAR 2023-2024 AUDIT REPORTS
The purpose is for the Board to review and approve the FY2023-24 District Annual Comprehensive Finance Report and related disclosure letters.

REPORT BY: Mark Shaker, Finance Director

RECOMMENDATION: It is recommended that the Board review and approve the FY2023-24 District Annual Comprehensive Finance Report and related disclosure letters.
8. MEMORANDUM OF UNDERSTANDING (MOU) BETWEEN THE TEAMSTERS LOCAL 1932 UNIT AND THE CHINO VALLEY INDEPENDENT FIRE DISTRICT
The purpose is to present for approval a Memorandum of Understanding between the Teamsters Local 1932 unit and the Chino Valley Independent Fire District per Government Code 54957.6.

REPORT BY: Anthony Arroyo, Human Resources Director

RECOMMENDATION: It is recommended that the Board of Directors review, approve, and ratify the MOU between the Teamsters Local 1932 unit and the Chino Valley Independent Fire District.
9. RESOLUTION NO. 2024-22 AMENDING PROVISIONS OF RESOLUTION NO. 2024-16 PERTAINING TO UNREPRESENTED CONFIDENTIAL EMPLOYEE COMPENSATION
The purpose is for the Board of Directors to review and approve Resolution No. 2024-22 amending Resolution No. 2024-16 pertaining to compensation provisions for unrepresented confidential employees.

REPORT BY: Anthony Arroyo, Human Resources Director

RECOMMENDATION: It is recommended that the Board of Directors review and approve Resolution No. 2024-22 amending Resolution No. 2024-16 pertaining to compensation provisions for unrepresented confidential employees.

10. RESOLUTION NO. 2024-23 PERTAINING TO UNREPRESENTED PART-TIME EMPLOYEES

The purpose is to review and approve changes to compensation and benefits for unrepresented part-time employees.

REPORT BY: Anthony Arroyo, Human Resources Director

RECOMMENDATION: It is recommended that the Board of Directors review and approve Resolution No. 2024-23 ratifying the compensation for unrepresented part-time employees subject to any minor, technical, or non-substantive changes.

11. RESOLUTION NO. 2024-24 AMENDING RESOLUTION NO. 2024-17 PERTAINING TO UNREPRESENTED MANAGEMENT EMPLOYEE COMPENSATION

The purpose is for the Board to review and approve Resolution No. 2024-24 amending Resolution No. 2024-17 pertaining to unrepresented management compensation employees.

REPORT BY: Anthony Arroyo, Human Resources Director

RECOMMENDATION: It is recommended that the Board review and approve Resolution 2024-24 amending Resolution 2024-17 to reference Article 4, Section 571.1 of Chapter 2 of Division 1 of Title 2 of the California Code of Regulations as stipulated by the California Public Employees Retirement System (CalPERS) for pensionable benefits.

12. RESOLUTION NO. 2024-21 AMENDING THE CHINO VALLEY INDEPENDENT FIRE DISTRICT CONFLICT OF INTEREST CODE

Purpose is for the Board of Directors to review, approve and adopt Resolution No. 2024-21, approving the amended Conflict of Interest Code (the "Code") for the Chino Valley Independent Fire District.

REPORT BY: Angela Robles, Clerk of the Board

RECOMMENDATION: It is recommended that the Board of Directors review, approve and adopt Resolution No. 2024-21, approving the amended Conflict of Interest Code for the Chino Valley Independent Fire District and forward a copy of the amended Code to the San Bernardino County Board of Supervisors for review and approval.

13. ASSOCIATION OF SAN BERNARDINO COUNTY SPECIAL DISTRICTS (ASBCSD) CALL FOR NOMINATIONS FOR BOARD OF DIRECTORS

Purpose is for the Board of Directors to review and discuss the call for nominations for the ASBCSD Board of Directors and determine Fire District participation.

REPORT BY: Angela Robles, Clerk of the Board

RECOMMENDATION: It is recommended that the Board of Directors review and discuss the Association of San Bernardino County Special Districts (ASBCSD) call for nominations for a seat by election on the ASBCSD Board of Directors and nominate Fire District Board Member as candidate and authorize a letter of support or decline to participate.

14. 2025 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 2025.

REPORT BY: President Sarah Ramos-Evinger

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 2025.

15. AD HOC COMMITTEES

Purpose is for the Board President to ratify the list of District Ad Hoc Committee appointments.

REPORT BY: President Sarah Ramos-Evinger

RECOMMENDATION: It is recommended that the Board President consider and approve the ad hoc committee appointments; announce the dates to submit comments to the Clerk of the Board and District Legal Counsel for proposed changes; and provide any further direction to staff.

FIRE CHIEF'S COMMENTS

BOARD/COMMITTEE REPORTS AND COMMENTS

ADJOURN

The meeting will be adjourned to a Regular Meeting of the Board of Directors of the Chino Valley Independent Fire District to be held on Wednesday, January 8, 2025, at 6:00 p.m. at the District 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 6, 2024.



Angela Robles, Clerk of the Board

**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: **DECEMBER 11, 2024**

TO: **BOARD PRESIDENT AND MEMBERS OF THE BOARD OF DIRECTORS**

FROM: **DAVE WILLIAMS, FIRE CHIEF**

SUBJECT: **PROPERTIES DECLARED FOR WEED ABATEMENT**

PURPOSE:

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

DISCUSSION:

At the April 11, 2024, Board of Directors meeting, Resolution No. 2024-06 was approved and adopted, identifying properties throughout the District to be noticed in accordance with Ordinance 2022-01 for weed abatement.

During the reinspection's for our Fall cycle, several properties were identified as being noncompliant. Respective property owners received a Notice to Destroy, as prescribed in said Ordinance. As stated in each respective notice, property owners were given until December 11, 2024, to abate the noted hazard. Failure to abate the noted hazard is subject to an Administrative Citation and action by our office to abate the property utilizing our private contractor. Our office will begin reinspection's on December 12, 2024, and will take the noted actions to bring properties into compliance.

In accordance with our resolution, we are to hold a public hearing allowing property owners to address the Board on this matter.

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.

CHINO VALLEY INDEPENDENT FIRE DISTRICT

NO STAFF REPORT

MINUTES

ATTACHMENTS:

[Minutes - November 13, 2024 Regular Meeting.pdf](#)

CHINO VALLEY INDEPENDENT FIRE DISTRICT

Regular Meeting of the Board of Directors

Wednesday, November 13, 2024

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 6:00 p.m. by President Luth.

ROLL CALL

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

Absent: Director John DeMonaco and Human Resources Director Anthony Arroyo.

Also present: Fire Chief Dave Williams, Deputy Chief Jeremy Ault, Deputy Chief Carlos Skibar, Legal Counsel Isaac Rosen, Clerk of the Board Angela Robles and Finance Director Mark Shaker.

FLAG SALUTE

Director Tom Haughey led the assembly in reciting the Pledge of Allegiance.

INVOCATION

Henry Aguilar, Fire District Chaplain led the invocation.

CHANGES TO THE AGENDA

Clerk of the Board Robles reported no changes to the agenda.

PRESENTATIONS / ANNOUNCEMENTS

Employee Service Year Awards

15 Years of Service

President Luth accompanied by Fire Chief Williams recognized and congratulated Board Vice President Sarah Ramos-Evinger for 15 years of service with the Fire District.

20 Years of Service

President Luth accompanied by Fire Chief Williams recognized and congratulated Firefighter Paramedic Cory Freestone for 20 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 Luth 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 O'Toole stated Resolution No. 2024-06 was adopted providing authority for any properties found to be non-compliant with the District's vegetation Ordinance 2022-01, to be sent a notice.

Fire Marshal O'Toole reported that additional properties were noticed in October 2024. Additionally, the Community Risk Reduction Department will begin reinspection November 14th 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.

There were no requests to speak on this item.

President Luth closed the Public Hearing.

The Board of Directors received and filed the information presented.

PUBLIC COMMUNICATIONS

There were no requests to speak.

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)

None.

CONSENT CALENDAR

1. MINUTES

Minutes – October 9, 2024 Regular Meeting
Minutes – October 23, 2024 Special Board Meeting
Minutes – October 24, 2024 Special Board Meeting

2. MONTHLY DISTRICT REPORT

Monthly District Report - October 2024

3. MONTHLY FINANCIAL REPORT

Monthly Financial Report – September 2024

4. MONTHLY TREASURER’S REPORT

Monthly Treasurer’s Report – September 2024

5. WARRANTS

Warrants for October 2024 #60182 through #60357

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

None.

7. APPROPRIATIONS LIMIT FOR FISCAL YEAR 2024-25

Purpose is for Board of Directors to review and approve the method for computing the Fire District’s appropriations limit and to approve Resolution No. 2024-18 for establishing the annual appropriation limit for Fiscal Year 2024-25.

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

Moved by Vice President Ramos-Evinger, seconded by Director Mike Kreeger, carried by a 4-0-1 voice vote for the Board of Directors to approve the Consent Calendar items 1 through 7.

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

NOES: BOARD MEMBERS: None.

ABSTAIN: BOARD MEMBERS: None.

ABSENT: BOARD MEMBERS: DeMonaco.

OLD BUSINESS

None.

NEW BUSINESS

8. **CLASSIFICATION AND COMPENSATION FOR ACCOUNTING MANAGER POSITION**

The purpose is to review and consider adoption of Resolution No. 2024-19 establishing the classification and compensation for an Accounting Manager position.

Report By: Finance Director Mark Shaker

RECOMMENDATION: Approve the recommendation by Human Resources Committee to establish an Accounting Manager position and adopt Resolution No. 2024-19 approving classification and compensation for said position.

Finance Director Shaker reviewed the information outlined in the staff report. He reported on the additional workload in state and federal grants as well as possible projects to increase the efficiency of the Finance department's processes allowing for more flexibility and coverage in the future.

There was discussion regarding the proposed job description.

Moved by Director Haughey, seconded by Director Kreeger, carried by a 4-0-1 voice vote for the Board of Directors to approve and establish an Accounting Manager position and adopt Resolution No. 2024-19 approving the classification and compensation for said position.

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

NOES: BOARD MEMBERS: None.

ABSTAIN: BOARD MEMBERS: None.

ABSENT: BOARD MEMBERS: DeMonaco.

9. **ADDITION OF ONE SHIFT BATTALION CHIEF POSITION**

Purpose is for Board of Directors to consider for approval the addition of one Shift Battalion Chief position.

Report By: Deputy Chief Jeremy Ault

RECOMMENDATION: It is recommended that the Board of Directors approve the Human Resources Committee's and staff's recommendation for the additional Battalion Chief.

Deputy Chief Ault stated the implementation of the second Battalion Chief would not only benefit the District, personnel, and community but also contribute to the following four areas:

- Improved Emergency Response;
- Efficient Distribution of Administrative Duties;
- Leadership Development; and
- Stabilize Second Battalion Operations.

Deputy Chief Ault explained the advantages to beginning the Second Battalion Operations before the recruitment and finalization of Station 68.

Moved by Vice President Ramos-Evinger, seconded by Director Haughey, carried by a 4-0-1 voice vote for the Board of Directors to approve the addition of one Shift Battalion Chief position.

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

NOES: BOARD MEMBERS: None.

ABSTAIN: BOARD MEMBERS: None.

ABSENT: BOARD MEMBERS: DeMonaco.

10. PURCHASING POLICY UPDATE

The purpose is for the Board of Directors to review and approve recommended updates to the District Purchasing Policy and provide direction to staff.

Report by: Finance Director Mark Shaker

RECOMMENDATION: It is recommended that the Board of Directors review and approve recommended updates to the District Purchasing Policy.

Finance Director Shaker stated August 2021 was the last time the Purchasing policy was updated and with upcoming projects like Station 68, the Purchasing policy needs to be changed to reflect updated procedures and technology.

Finance Director Shaker explained the use of the platform, Planet Bids, on public projects and supplies and equipment that exceeds \$100,000.

Moved by Director Haughey, seconded by Director Kreeger, carried by a 4-0-1 voice vote for the Board of Directors to approve recommended updates to the District Purchasing Policy.

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

NOES: BOARD MEMBERS: None.

ABSTAIN: BOARD MEMBERS: None.

ABSENT: BOARD MEMBERS: DeMonaco.

11. TRIENNIAL FIREFIGHTER CLASS B UNIFORM REPLACEMENTS

The purpose is for the Board of Directors to approve the award of RFQ No. 2024-01 – Triennial Firefighter Class B Uniform Replacement to 2 Hot Uniforms, Inc. (2 Hot).

Report by: Battalion Chief Greg Gabel

RECOMMENDATION: It is recommended that the Board of Directors approve the award of RFQ No. 2024-01 – Triennial Firefighter Class B Uniform Replacement to 2 Hot Uniforms, Inc., in the amount of \$163,631.88 and a contingency not to exceed amount of \$10,000.

Battalion Chief Gabel detailed the process and steps followed to issue the RFQ No. 2024-01 then explained the bid responses from the vendors bidding to replace Class B Uniforms.

There was general discussion about past purchases for the Class B Uniform replacements.

Moved by Vice President Ramos-Evinger, seconded by Director Kreeger, carried by a 4-0-1 voice vote for the Board of Directors to approve the award of RFQ No. 2024-01 – Triennial Firefighter Class B Uniform Replacement to 2 Hot Uniforms, Inc., in the amount of \$163,631.88 and a contingency not to exceed amount of \$10,000.

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

NOES: BOARD MEMBERS: None.

ABSTAIN: BOARD MEMBERS: None.

ABSENT: BOARD MEMBERS: DeMonaco.

12. 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.

Fire Marshal O'Toole reported a change in the staff report included in the agenda packet. The total occupancies that require an annual fire inspection is 204 occupancies instead of 206 occupancies.

The Board of Directors received and filed the information presented.

13. STATE AND FEDERAL LEGISLATIVE ADVOCACY SERVICES

The purpose is for the Board of Directors to consider the proposals for federal and state legislative advocacy services for Chino Valley Fire District.

Report by: Fire Chief Dave Williams

RECOMMENDATION: It is recommended that the Board of Directors approve the proposal submitted by Braude & Associates for Federal Legislative Advocacy Services and Rojas Public Affairs for State Legislative Advocacy Services, each for an amount of \$3,500 per month, and authorize the Fire Chief to execute related contract documents on behalf of the District.

Fire Chief Williams detailed the success the legislative advocates gained for the District including the \$6.25 million funding for Station 68 and the essential resource facility.

Fire Chief Williams stated the two separate entities, Braude & Associates, and Rojas Public Affairs have sent in separate proposals to support the District. Braude & Associates for Federal Legislation and Rojas Public Affairs for State Legislation.

Moved by Vice President Ramos-Evinger, seconded by Director Haughey, carried by a 4-0-1 voice vote for the Board of Directors to approve the proposal submitted by Braude & Associates for Federal Legislative Advocacy Services and Rojas Public Affairs for State Legislative Advocacy Services, each for an amount of \$3,500 per month, and authorize the Fire Chief to execute related contract documents on behalf of the District.

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

NOES: BOARD MEMBERS: None.

ABSTAIN: BOARD MEMBERS: None.

ABSENT: BOARD MEMBERS: DeMonaco.

14. CALIFORNIA SPECIAL DISTRICT ASSOCIATION (CSDA) BYLAWS UPDATE

The purpose is for the Board of Directors to discuss casting a vote to adopt the proposed CSDA Bylaws amendments as presented.

Report by: Clerk of the Board Angela Robles

RECOMMENDATION: It is recommended that the Board of Directors review the proposed amendments to the CSDA Bylaws and cast a vote to either approve or oppose the proposed amendments.

Clerk of the Board Robles reviewed the redlined amendments listed in the CSDA Bylaws.

Moved by Director Kreeger, seconded by Vice President Ramos-Evinger, carried by a 4-0-1 voice vote for the Board of Directors to approve the amendments to the CSDA Bylaws and cast a vote in support of the proposed amendments.

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

NOES: BOARD MEMBERS: None.

ABSTAIN: BOARD MEMBERS: None.

ABSENT: BOARD MEMBERS: DeMonaco.

15. 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, 2024.

Report By: President Harvey Luth

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, 2024

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 Luth opened nominations for the office of President.

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

There were no other nominations for President.

President Luth closed the nominations for the office of President.

Carried 4-0-1 voice vote for the Board of Directors to nominate and elect Vice President Ramos-Evinger to the position of President effective December 1, 2024.

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

NOES: BOARD MEMBERS: None.

ABSTAIN: BOARD MEMBERS: None.

ABSENT: BOARD MEMBERS: DeMonaco.

President Luth opened nominations for the office of Vice President.

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

There were no other nominations for Vice President.

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

Carried 4-0-1 voice vote for the Board of Directors to nominate and elect Director Kreeger to the position of Vice President effective December 1, 2024.

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

NOES: BOARD MEMBERS: None.

ABSTAIN: BOARD MEMBERS: None.

ABSENT: BOARD MEMBERS: DeMonaco.

FIRE CHIEF'S COMMENTS

Special Acknowledgments:

- Engineer Kyle Colonna for his commitment as a member of the honor guard, served our Barstow partners by sitting overnight at the hospital to serve Captain Millers Family.
- Recognize Mt. SAC for their assistance and support during our State of the Fire District Luncheon.

Personnel Development Activities:

- On October 21-23, Clerk of the Board staff members Melania Arredondo and Kelly O'Toole attended the annual CSDA Clerk's Conference in San Diego.
- Clerk of the Board Angela Robles received the International Institute of Municipal Clerks' designation of Master Municipal Clerk.
- HR Specialist Boris Ruivivar attended the Neogov conference, which provides information and educational seminars on the recruitment and performance evaluation programs used by the district.
- On October 14-17, Deputy and Battalion Chiefs attended the Cal Chiefs Annual Conference in Costa Mesa.

Board Activities/Public Relations:

- On October 24th, the State of the Fire District Luncheon was held.
- On November 1-2, the Chino Valley Fire District partnered with other local agencies for the 1st Annual Women Empowerment Camp.
- Board and Staff attended Veteran's Day activities in the cities of Chino and Chino Hills
- On November 6th, personnel attended the First Responders Breakfast hosted by Papachino's Grill & Greens.

Organizational Items of Interest:

- The GFOA notified the District that it was successful in receiving the GFOA Distinguished Budget award for the 2024-2025 Annual Budget.
- On November 14th, the RFP application process will close for the Construction/Project Management for the Station 68 project.

Human Resources Update:

- Currently in the process for recruitment of a Deputy Clerk of the Board.

Emergency Response & Support:

- Single Resource assignments assigned personnel to the Shoe Incident in Northern California state in support of mutual aid.

Upcoming Meetings/Events:

- On November 28-29, Administration will be closed for Thanksgiving.
- On December 3rd, the City of Chino Hills Senior Delivery will be at the Chino Hills Community Center.

- On December 4th, Supervisor Curt Hagman's hosting a Christmas Open House.
- On December 5th, the City of Chino Senior Delivery will be at the Chino Senior Center.
- On December 7th, the Chino Santa's Workshop and Annual Tree Lighting Ceremony.
- On December 7th, the Chino Hills Tree Lighting Ceremony.
- On December 8th, the CVFF is organizing Stuff the Boot & Toy Drive.
- On December 11th, the MACS Make A Child Smile.
- On December 13th, the Chino Hills Boat Parade.
- On December 14th, the Chino Youth Christmas Parade Event.
- On December 20th, the Chino Neighborhood House Annual Toy/Bike Giveaway.
- On December 24-25, Administration will be closed for Christmas Eve and Christmas
- On December 31st, Administration will be closed for New Years Eve
- On January 1st, Administration will be closed for New Years Day

BOARD COMMITTEE REPORTS/BOARD COMMENTS

Director DeMonaco

Director DeMonaco was absent.

Director Haughey

Director Haughey reported on meetings and events attended since the last meeting that included the State of the Fire District; Diwali Festival; Legislative Meeting; Chino Council meetings; Ribbon Cutting Ceremony at Visionworks; Chino Veterans Day ceremony; and monthly meeting with the Fire Chief.

Director Kreeger

Director Kreeger reported on meetings and events attended since the last meeting that included the State of the Fire District; as well as many of the meetings and events previously mentioned.

Vice President Ramos-Evinger

Vice President Ramos-Evinger reported on meetings and events attended since the last meeting that included the State of the Fire District; Finance Committee meeting; Human Resources Committee meeting; Chino Hills Council meetings; Fire Safe Council meetings/Trunk or Treat event; monthly meeting with Fire Chief; First Responder Breakfast; Chino Hills Veteran Day ceremony; and Chino Veterans Day ceremony.

President Luth

President Luth reported on meetings and events attended since the last meeting that included the State of the Fire District; Chino Council meetings; Finance Committee meeting; AED SaveStation Installation at Ayala Park; Airport Commission meeting; Agenda Review meeting; Chino Hills Veteran Day ceremony; and Chino Veterans Day ceremony.

The Board of Directors congratulated the service award recipients and Finance staff for earning the GFOA award. Also, they recognized the Community Risk Reduction staff for their service and dedication to the Fire District. The Board thanked all veterans for their service and wished everyone a Happy Thanksgiving.

ADJOURNMENT

The meeting was adjourned at 7:01 p.m. The next Regular Meeting of the Board of Directors of the Chino Valley Independent Fire District will be held on Wednesday, December 11, 2024 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 11th DAY OF DECEMBER, 2024.

Angela Robles, Clerk of the Board

Sarah Ramos-Evinger, President

CHINO VALLEY INDEPENDENT FIRE DISTRICT

NO STAFF REPORT

MONTHLY DISTRICT REPORT

ATTACHMENTS:

[Monthly District Report November.pdf](#)

CHINO VALLEY FIRE DISTRICT



MONTHLY REPORT NOVEMBER 2024

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- New Construction

NOVEMBER 2024

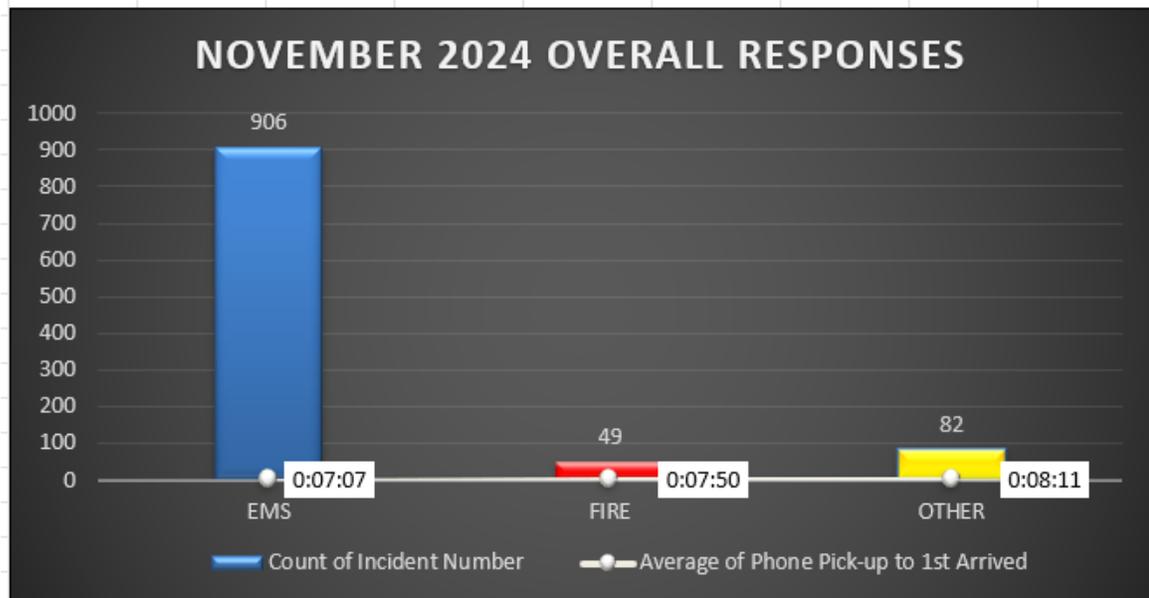
I. Operations:

- Incident Response Data

CHINO VALLEY FIRE DISTRICT

INCIDENT BASED RESPONSE TIME DATA NOVEMBER 2024

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



Total number of incident responses for November 2024: 1,037

EMS:	906
FIRE:	49
OTHER:	82

NOVEMBER 2024

II. Community Risk Reduction:

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



Permit Revenue Summary Report

Payments as of 11/30/2024

Summary Listing

MONTH	YEAR	TOTAL FEES RECEIVED
January	2024	\$70,090.00
February	2024	\$65,810.00
March	2024	\$99,998.00
April	2024	\$87,915.00
May	2024	\$158,776.00
June	2024	\$233,446.00
July	2024	\$127,630.00
August	2024	\$107,396.00
September	2024	\$131,802.00
October	2024	\$70,462.00
November	2024	\$83,038.00
Year To Date	Total	\$1,236,363.00



License Revenue Summary Report

Payments as of 11/30/2024

Summary Listing

MONTH	YEAR	TOTAL FEES RECEIVED
January	2024	\$9,560.00
February	2024	\$13,234.00
March	2024	\$9,348.00
April	2024	\$15,251.00
May	2024	\$13,227.00
June	2024	\$8,909.00
July	2024	\$3,389.00
August	2024	\$11,424.00
September	2024	\$7,213.00
October	2024	\$10,822.00
November	2024	\$5,248.00
Year To Date	Total	\$107,625.00

NEW CONSTRUCTION WORKSHEET
NOVEMBER 2024

PROJECT NAME	PROJECT# TRACT	LOCATION	CITY	DEVELOPER/ CONTRACTOR	DESIGN REVIEW	APPROVED	CONST PERMIT	OCCUP
100,000 sq. ft. Assisted living and memory care facility	Proj. 2019-00004	13225 Serenity Trail	Chino (Co-Area)	Summerland Senior Living	X	X	EXPIRED	
Battery Energy Storage Project	Proj. 2022-00139	3730 Francis Ave	Chino	Tetra Tech	X			
Auction/Vehicle Storage - Carmax 6827 sq. ft. bldg.	Proj. 2022-00169	11708 East End Ave	Chino	Allan Hatkins	X	X	X	
Vila Borba Multifamily Sites - 19 Lots	TR 16413	Butterfield (South of Avenida De Portugal)	C.H.	Lennar	X	X		
Vila Borba (PA4) Townhomes/Condos 220 Multifamily Units	19SPR04 TR 16414	NEC Butterfield & Avenida De Portugal	C.H.	Lennar	X	X TE 2024-0001		
Subdivide 6.7 acres into 13 lots Existing home will remain	TR 16959 23PAR02	2294 Carbon Canyon Rd.	C.H.	Yuan Yun Fan	X			
Stonefield 25 Lot SFD (23EXT01-24 Mo. Time Ext)	TTM 18393 23EXT01	No. of Carbon Cyn/E. of Fairway Dr	CH	NDM Engineering	X	X TE06/20/23		
The Commons at Chino Hills/Major 3; Shops 6 and 9	06SPR02	4655/4575/4675 Chino Hills Pkwy.	C.H.		X	X		
BIZPARK - 187,000 sq. ft. Business Park (Office/Commercial/Warehouse)	TPM 20201 07SPR02	Pomona Rincon Rd	CH	HG Fenton	X	X		
Rancho Cielito PM 4562/Formerly PM 4562; now PM 20343	17SPR02 PM 20343	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	X PH 01/18/22		
Costco Gas Station Expansion/Relocation; Car wash and warehouse expansion	19CUP04	13111 Peyton Dr.	CH	MG2 Architects	X	X	X	
159 SFDs on 130 Acres; Development to include Comm. Rec. Center, private streets & designated open spaces	19CUP06 TTM 20317	Shadyview	CH	Trumark Homes	X	X	X	

NEW CONSTRUCTION WORKSHEET
NOVEMBER 2024

Development & Operation of landscape supply business.	19SPR01	SWC Pomona Rincon Rd/Enslor Ln	CH	Rosario Rios	X			
Chino Hills Condominiums	19SPR02	E. Pomona Rincon Rd/S. of Los Serranos Rd	CH	William Ashley Inc	X			
52 Lot subdivision - Serenity Grove	19SPR03 TTM 20286	Canyon Hills Rd. (Gentile Property)	CH	Trumark Homes	X	X		
I & I Brewing	20MUP03	4020 Chino Hills Pkwy	C.H.	I & I Brewery	X	X	X EXPIRED	
2 Sites consisting of 6 Planning Areas; Site 1 = 724 units, Site 2 = 52 units	21SPR01	SW Portion of LSGC & vacant lot @ NEC Los Serranos Rd. & CC Drive	CH	Greening Trust	X			
378.65 Acres to include 135 SFD & 163 Townhomes Canyon Estates	21PAR01 TTM20019	3300 Woodview Rd	CH	GGF, LLC	X			
Western Hills Residences 187 unit residential development	22SPR01	So. Portion of WHGC/Fairway Dr./CC Rd.	CH	Lewis Land Developers	X			
Hydrogen Fuel Facility w/2 fuel dispensers	22SPR02 22CUP01	3260 Chino Ave.	CH	Fiedler Group	X	X	X EXPIRED	
Golftec - 3,376 sq. ft. Bldg.	22SPR04	15656 Yorba Ave	CH	Golftec	X	X		
Bliss Carwash Modification of existing carwash to automated	23ZCR01	14694 Pipeline Ave	CH	PM Design Group	X	X		
Primewash Express	23SPR02 23CUP01	SWC Chino Hills Pkwy/Ramona Ave	CH	Elias Bashoura	X	X PH 01/16/24	X UG ONLY	
8,819 sq. ft. 2-story Commercial Bldg.	23SPR03	W of Pomona Rincon Rd/ Adj. to 16258 Prado Rd.	CH	New Song	X			
GoStoreIt - 115,740 sq. ft. 6 story self-storage bldg.	22SPR03 22CUP03	SEC Chino Hills Pkwy/Monte Vista Ave	Chino	Alston Construction	X	X PH 02/07/23		

NEW CONSTRUCTION WORKSHEET
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5,357 sq. ft. office retail & restaurant bldg.	PL10-0709	SEC Euclid Ave/Kimball Ave	Chino	Ben McBride	X			
Proposed 3-story (62 units), 49,711 sq.ft. Senior Apartment Building	PL16-0347 PL16-0357	11930 Central Ave.	Chino	Komar Investments	X	X (PH 09/20/21) TE#03 - 12/20/23	X	
Altitude Business Centre (Kimabl & Mayhew) Commercial Development - 220,000 sq.ft. Warehouse/Multi-Tenant Bldg. 30,000 sf.ft.	PL16-0456 PL16-0457 TPM 19756	15865, 15791 Quality Way; 15790, 15825, 15881 Terminal Ct.	Chino	Fullmer Construction	X	X	X	
Altitude Business Centre - Bldg. 6 48,650 sq. ft.	PL16-0456 PL16-0457 TPM 19756	15771 Terminal Ct	Chino	Fullmer Construction	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#3 02/21/24)		
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		
1 Story Medical Office Bldg.; 23,580 sq. ft. Chino Pipeline Cener	PL18-0035 PL18-0105 TTM 20028	4076 Chino Ave	Chino	Creative Design Assoc. Kenneth Pang	X	X TE#01- 10/04/23		
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

NEW CONSTRUCTION WORKSHEET
NOVEMBER 2024

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		
Addition to existing bldg. and construction of 2 shade canopies	PL18-0086 PL18-0087	13677 Yorba Ave.	Chino	Gerald Mele & Associates	X			
Two proposed warehouse bldgs. Totaling 2,080k sq.ft.	PL18-0090 PL18-0091 PL18-0118 PL18-0119 PL18-0120 TPM 20071	16195 Mountain Ave.	Chino	Majestic Realty	X	TE #2 (04/19/23)		
Construct building for light industrial use	PL18-0099 PL18-0100 PL18-0101	SEC Moon /Remington Ave.	Chino	HIP So-Cal Properties LLC	X	X		
Two concrete tilt-up warehouse/office buildings TPM 20058	PL18-0112 PL18-0113	14468 Central Ave.	Chino	OC Engineering	X	X		
Eagles Nest V & VI Aviation Business Park 158,490 sq. ft. Bus. Park - 4 executive hangars	PL18-0114 Prev. SA05-33	7000 Merrill Ave. (NEC) APN 1026-081-10 to12	Chino	Chino Dev. League	X	X		
Relocating existing day spa to a new location	PL18-0125	14516 Pipeline Ave.	Chino	John R. DeWorken	X	X		
16,950 S.F. warehouse/office	PL19-0003	15022 La Palma Dr.	Chino	Homtomi C01 Partners LP	X	Public Hearing 7/20/2020 (TE #1 6/23/21)		
New Garage/storage/porch/patio	PL19-0020	11645 Vernon Ave.	Chino	Javier Hernandez	X	X		
3 Housing products - 68 detached dwelling units and auto courts; 28 attached duplexes and 72 attached triplexes (Lily/Lotus)	PL19-0021 PL19-0022 TTM 20247	NEC Bickmore Ave./Mayhew Ave.	Chino	Richland Ventures LLC	X	X	X	165 of 168
Construction of self-service carwash	PL19-0085 PL19-0084	5526 Philadelphia St	Chino	PM Design Group	X			
Proposed 3 acre park with restrooms & shade structure	PL19-0046	NEC Discovery Park Ave/Innovation	Chino	Chino Preserve Dev.	X			

NEW CONSTRUCTION WORKSHEET
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15 Single Family Detached Homes (TTM 20235) "Francis Crossing"	PL19-0055	5084 Francis Ave	Chino	Kevin L Cramer	X			
Storage Units w/Office Space	PL19-0059	13381 11th St.	Chino	Mike/Debbie Boyle	X			
Conversion of residential to office	PL19-0068	13132-13138 9th St.	Chino	Jianyun Wang	X			
Homecoming Phase 5 - 187 Homes incl. 14 live/work units; Main St. Apartments - 172 Units	PL19-0071 PL19-0089 PL20-0007 TTM 20326	16300 E. Preserve Loop	Chino	Chino Preserve Dev	X	X	X	150 of 184
116 Detached Condominium Community (Block 4) Voyage @ Discovery Park	PL19-0072 TR 20167 TR 20248	Market St./ Discovery Park Ave.	Chino	Lennar	X	X	X	116 of 116
76 Single-Family units (Monarch) (MSA PL 18-0010/ PL 18-0011)	PL19-0074 TR 20172	N/O Pine, S/O Bickmore, at Meadowhouse	Chino	Pulte Homes	X	X	X	71 of 76
Modify a 3-story assisted living facility to a 2-story building	PL19-0079 PL19-0080	5592 Philadelphia St	Chino	Chino Villa LLC	X	X (TE#1 12/08/21)		
Town Center @ The Preserve; 146,648 sq. ft. Commercial Center	PL19-0082 PL20-0016 (TPM) 20333) PL2017-0017 PL20-0018	Pine Ave. & Main St.	Chino	Lewis Retail Centers	X	X	X	X
Construction of 3, 500 sq. ft. self-service car wash	PL19-0085 PL19-0084	5526 Philadelphia St	Chino	PM Design Group	X	X (TE#1 07/07/21)		
Indoor RC car racetrack & baseball/softfall training and Rec Fac.	PL19-0105	13871 Oaks Ave.	Chino	The Field 3 LLC	X	X		
Convert existing warehouse into medical office	PL19-0090	5143 D Street	Chino	Youkun Nie	X	X	X	
Single Story commercial Bldg.	PL19-0101	6903 Schaefer Ave.	Chino	Architects McDonald, Soutar & Paz, Inc.	X	X	X	
Three Tilt-up Bldgs. (Previously PR-PL19-0014); TPM 20174	PL20-0003 PL20-0004 PL20-0005	12040 East End Ave	Chino	Lankershim Industrial Inc.	X	X PC 07/19/23		

NEW CONSTRUCTION WORKSHEET
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Parklin@Discovery Park (Block 4) 68 detached auto courts residential units	PL20-0006 TPM 20168 TTM 20164 Lot 2 & 3	SWC Hellman/Market Mountain Ave/ Satterfield Way	Chino	Richmond American Homes	X	X	X	68 of 68
Proposed Accessory Structure (garage/storage)	PL20-0008	6010 Walnut Ave.	Chino	Water Living Church	X			
Proposed K-8 school, park, community center, and library	PL20-0014 (MSA) PL21-0026	Market St./ Main St./ E. Preserve Loop/ Legacy Park	Chino	Chino Holding Co.	X			
Proposed 28,153 S.F. lot subdivision into 2 residential lots	PL20-0019 TPM 20207	13515 Monte Vista Ave.	Chino	KG Investments LLC	X	TE01 09/19/22 X	N/A	N/A
295,300 sq.ft. one story tilt-up bldg.with 15,000 sq. ft. office/mezzanine	PL20-0026 PL20-0027 PL20-0028 PL20-0029	13402 Yorba Ave 13461 Ramona Ave.	Chino	Brandi Smith	X	X	X	X
2 Commercial/Retail buildings	PL20-0039 PL20-0040 PL20-0041 PL20-0042	NWC Kimball/Hellman	Chino	Orbis LCG Kimball LLC	X	X TE01 01/24/22		
Multi-Family Condo Dev N1 - Rancho Miramonte;1 10 bldgs w/6 dwelling units per bldg.	PL20-0046	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X			
Detached Condo Dev. - N2 - Rancho Miramonte; 67 detached buildings	PL20-0047	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X	PH 7/19/21		
Multi-Family Condo Dev. - N3 Rancho Miramonte; 12 Bldgs w/6 dwelling units	PL20-0048	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X			
SFD - 110 units N4 - Rancho Miramonte	PL20-0051	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X	PH 7/19/21		
76 detached condos; N9 - Rancho Miramonte	PL20-0052	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X	PH 8/16/21		
55 Dwelling Units N7 - Rancho Miramonte	PL20-0056	Chino Corona Rd/Cucamonga Ave	Chino	Trumark Homes	X			
26,474 sq. ft Parcel division; (1) 9,820 sq. ft.; (2) 8,611 sq. ft.; (3) 8043 sq. ft. TPM 20280	PL20-0058 PL20-0059	12308 Fern Ave	Chino	Truong Dong	X			

NEW CONSTRUCTION WORKSHEET
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163 Two-story homes	PL20-0060	Mountain Ave/Merrimack St	Chino	Lennar Homes	X			
Subdivide parcel into single lot tract for condo purposes; total of 209 MFD Independence Apartments	PL20-0062 PL21-0021 TTM 20380	8400 Legacy Park	Chino	Chino Holding Co.	X	X	X	12 of 209
1,400 sq. ft. Custom Designed Accessory structure	PL20-0065	4231 Walnut Ave.	Chino	Brian Hoogeveen	X			
1,732 sq. ft. detached workshop	PL20-0066	4114 Hacienda Ln.	Chino	Roberto Graciano	X	X PH 03/01/21		
68 SFD detached auto-court; 28 duplex condo unites; 72 triplex condo units; Lilly/Lotus	PL20-0071 TR 20247	Bickmore Ave/Mayhew	Chino	KB Homes Costal Inc.	X	X	X	
3.7 acre Rec center & 1.4 acre park "Rancho Miramonte 68 SFD detached auto-court; 28 duplex condo unites; 72 triplex condo units	PL20-0072	Chino Corona Rd /Cucamonga Ave	Chino	The Miramonte Investors	X			
Two story 16,000 sq. ft. Bldg. on 45,000 sq. ft. lot	PL21-0001 PL21-0002	13779 Central Ave.	Chino	TZC LLC	X			
3.74 Acres proposed Commercial/Retail/Restaurant "The Campus at College Park"	PL21-0004 PL21-0005	14209, 14227, 14253 Oaks Ave & 5974 Eucalyptus Ave.	Chino	United Trust Realty Corp	X	X PH 09/06/22		
Commercial Development w/car wash; drive-thru restaurant & retail	PL21-0011 PL21-0012	6132 Riverside Dr.	Chino	Pacif Rim Arch.	X			
56 Dwellings Units; Previously approved as part of MSA PL18-0012 (Parklin II)	PL21-0027 TR 20249	NWC Discovery Park/Legacy Park	Chino	Richmond America	X	X	X	
Modification of Master Site Approval south of Pine Ave.	PL21-0031 PL21-0032 TR 16420	Market St/Main St/E. Preserve Loop/Legacy Park	Chino	Chino Holding Co.	X	X	N/A	N/A
Commercial Development consisting of approx. 18 bldgs.; MSA for Altitude	PL21-0036 PL21-0037 PL21-0038	Kimball Ave/Quality Way	Chino	Richland Ventures LLC	X	X	N/A	N/A
Baseball/Softball Academy "Line Drive Academy"	PL21-0039	15642 Dupont Ave	Chino	Mike Brocki	X	X		
Proposed amendment of EBSPS; land use change from Business Park to Manufacturing	PL21-0042	4331 Eucalyptus Ave	Chino	Eucalyptus LPIV 5 LLC	X			

NEW CONSTRUCTION WORKSHEET
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Renewal of (1) existing modular office trailer for occasional meeting use	PL20-0035 PL21-0044	14005 S. Benson Ave	Chino	Maricela Gutierrez	X			
21.90 Acre MSA - 114 SFD	PL21-0045 PL21-0057 (TTM 20446)	8340 Chino Corona Rd	Chino	Chino Preserve Dev. Corp	X	X PH 09/19/22	N/A	N/A
Proposed Animal Hospital	PL21-0047 PL21-0048	3959 Grand Ave	Chino	Cool Theel	X	X PH 01/19/22		
Design guidelines for Fallon Crest	PL21-0049	8424 Bickmore Ave	Chino	Fallon Crest Farms	X	X PH 10/17/22	N/A	N/A
852 sq. ft. Exterior refrigeration enclosure for existing Ind. Bldg.	PL21-0050	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)	PL21-0056 PL21-0057 TTM 20445	SEC Legacy Park/ E Preserve Loop Rd/ Chino Corona Rd	Chino	Chino Preserve Dev. Corp	X	X	N/A	N/A
50,000 sq. ft. Ind. Bldg. (Part of Altitude Business Centre)	PL21-0061	15771 Terminal Ct	Chino	Link Logistics R.E.	X	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)	PL21-0063 PL21-0064	12018 Central Ave.	Chino	J.C. Mann Arch.	X	X PH 08/15/22		
149 Condo Units; TR 20161 (Zinnia)	PL21-0071 PL21-0072 TTM 20173	Meadow House/ Desert Holly	Chino	Beazer Homes Holding, LLC	X	X	X	31 of 149
Request to subdivide one parcel into two	PL21-0074 TPM 20432	11841 Telephone Ave.	Chino	Frank Borges	X		N/A	N/A
Massage Establishment	PL21-0076	5420 Philadelphia St. Ste. F	Chino	Bao Xin Jin	X	X	X	
188 Condos on 23.60 acres (MSA/SA PL2011/12) Fallconcrest - Sage/Cedar	PL22-0002 PL22-0003 TR 20312	NEC Pine Ave/E. Preserve Loop	Chino	Tri Pointe Homes	X	X	X	0 of 188
Proposed use of RV dealership APN 1025-211-29 "RV READY"	PL22-0014	So. Side of Corporate Center Dr./W of Ramona Ave	Chino	Crystal Cardona/ Andersen Arch	X	X TE01 04/17/24		
Construct new industrial Bldgs (8,880 sq. ft)	PL22-0016	5437 Chino Ave	Chino	MNM Construction	X			
Proposed one-story Wienerschnitzel	PL22-0019	15713 Euclid Ave	Chino	Andersen Arch.	X	X	X	

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Exterior T.I. project; 26,032 sq. ft. courtyard space	PL22-0020	4201 Eucalyptus Ave	Chino	Matthew Decker	X	X		
Old School House Museum and site improvement project	PL22-0025	5493 B Street	Chino	City of Chino	X	X	X	X
24,891 sq. ft. Industrial Building	PL22-0027	13787 Oaks Ave	Chino	John Cataldo	X	X	X	
Industrial Bldg. in Preserve Specific Plan area Proposed 925,362 sq. ft. Industrial Bldg.	PL22-0028 PL22-0029 PL22-0030	8711 Remington Ave	Chino	Majestic Realty	X	X	X	
K-9 Private Christian School	PL22-0032	12765 Oaks Ave.	Chino	Joel Hendley	X			
New Construction of 5 Bldgs; total 42,668 sq. ft. for cultural and educational uses / TPM 20806	PL22-0033 PL22-0034 PL23-0121	11910 Benson Ave.	Chino	Creative Design Assoc	X			
197 Units- Falloncrest APN 105542161/105561101 - Monet/Rembrandt (Previously PL20-0053/PL20-0054)	PL22-0036 TR20369	Pine Ave/ E. Preserve Loop	Chino	KB Homes	X	X	X	30 of 197
10 Acre Public Park (Town Center Park)	PL22-0037	SEC Main St/Market St	Chino	Chino Preserve Dev	X			
Subdivide 2 parcels into 4 parcels for commercial office condo units & office bldgs.	PL22-0040 TTM 20570	5578, 5592, 5624, 5632 Philadelphia St.	Chino	Chino Villa LLC	X	X PH 08/15/22		
Subdivide one parcel creating two parcels	PL22-0043 TPM 20570	13674 San Antonio Ave.	Chino	Gilbert Salazar	X	X PH 10/17/22	N/A	NA
Preserve Town Center; Proposed Chipotle	PL22-0048	8363 Pine Ave	Chino	John Dugan Arch	X	X	X	X
1,500 sq. ft. non-habitable ADU/Barn/RV Storage	PL22-0050	6145 Joaquin St	Chino	Shiv Talwar	X	X PH 01/18/23		
TPM 20593 to merge 2 existing parcels and subdivide to create 3 parcels	PL22-0070 TPM 20539	6699 Riverside Dr.	Chino	MM Development Inc	X			
Petco full servie veterinary clinic	PL22-0072	3820 Grand Ave	Chino	Michelle Slayden	X			
Orbis Commercial Center; 5 Bldg. MFD w/gym, recreational area, entertainment area	PL23-0111 PL22-0074 PL22-0075 PL24-0080 PL24-0081	NWC Euclid Ave/Schaefer Ave	Chino	Clark Schaefer Parners, LLC	X			

NEW CONSTRUCTION WORKSHEET
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Site Developed into a trailer truck parking lot used for storage of vehicles, trailers & equipment (Osterkamp Dist)	PL22-0081	2220 Mills Ave	Chino	Harry Heady	X	X		
298 Apartment Units in 2 buildings on 9.74 acres Chino Creek Apartments	PL22-0096 PL23-0002 (TPM 20693)	0 Chino Hills Pkwy	Chino	Chino Valley Investments, LP	X	X PH 01/17/24		
Retail Restaurant; trash enclosure, drive-thru; Panera Bread	PL22-0102	8391 Pine Ave	Chino	Gerald Koh	X	X	X	X
Change of use from pre-school to church & addition; Existing Bldg. 2,685 sq. ft; addition 833 sq. ft.	PL23-0006 PL23-0005	5135 Walnut Ave.	Chino	Leo D. Cho	X	X PC 07/19/23		
Public Park for Fallon Crest (76.78 acres)	PL23-0029	8424 Bickmore Ave	Chino	Tri Pointe Homes	X			
Parking lot expansion for Calvary Chapel	PL23-0113 PL23-0032	14015 Pipeline Ave	Chino	KPRS	X			
2 speculative shell warehouse buildings w/office space, totaling 305,00 sq. ft.	PL23-0034	13610 Yorba Ave.	Chino	Lovette Industrial, LLC.	X PH 12/20/23			
MSA & Subdivision for 40 acres of land within Block 8	PL23-0043 PL23-0044 TTM 20632	W of Main St (Btwn W Preserve Loop/Market St)	Chino	Chino Preserve Dev. Corp.	X		N/A	N/A
Specific Plan Amendment (SPA) T.I. to establish a private school - Heights Christian Schools	PL23-0057 PL23-0058	14670 Ramona Ave	Chino	Heights Christian Schools	X	X PH 11/15/23	X	X
2 Speculative tilt-up Bldgs. With 2-story office; 4.66 acres	PL23-0059	13575 Benson Ave	Chino	Doug Franz Arch.	X			
TPM 20739 for commercial condominium purposes	PL23-0060 TPM 20739	5143 D Street	Chino	MKNZ, LLC	X	X	N/A	N/A
SCUP for massage establishment	PL23-0062	5266 Francis Ave	Chino	Serenity Medical Enterprises, LLC	X	X PC 07/19/23		
83 6-pack detached condos - Block 11	PL23-0071	8340 Chino Corona Rd	Chino	Chino Preserve Dev	X			
42 4-pack detached condos - Block 11	PL23-0072	8340 Chino Corona Rd	Chino	Chino Preserve Dev	X			
1,129 sq. ft. Addition of caretaker's quarters on 2nd floor of Ste. A	PL23-0082 PL10-0709	7231 Kimball Ave	Chino	Heady Design	X	X		
288 SFD lots; Block 1 Preserve	PL23-0083 PL23-0085 TTM 20633	S/O Pine Ave	Chino	Chino Preserve Dev.	X			

NEW CONSTRUCTION WORKSHEET
NOVEMBER 2024

Redevelopment of 6.98 acre property to include warehouse facility	PL23-0061 PL23-0091	13925 Benson Ave	Chino	Rexford Industrial	X			
2,500 sq. ft. RV Garage	PL23-0088 PL23-0089	13241 Pipeline Ave	Chino	Emery Shen	X			
MFD 95 units with gym, recreation center, etc.	PL23-0090 (PR)	NWC Euclid Ave/Schaefer Ave	Chino	Eric Fikse	X			
Proposed Industrial dev. to include 394,042 sq. ft. bldg.	PL23-0098 PL24-0008	5088 Edison Ave	Chino	Prologis	X			
Proposed battery storage facility	PL23-0100	13951 Magnolia Ave	Chino	AYPA Power Dev., LLC	X			
Franklin Center Redevelopment	PL23-0109(PR)	12400-12490 Central Ave	Chino	Land Eng. Consultants	X			
77 SFD/ Block 11	PL23-0120 PL23-0122	SW of Legacy Park	Chino	Chino Preserve Development	X			
Day care use in a commercial building, requiring tenant improvement.	PL23-0123 PL23-0134	12479 Central Ave	Chino	RS Academy, LLC	X	X	X	
Proposed 9,994 sq. ft. auto body shop w/offices on 28,952 sq. ft. lot	PL23-0124	4510 Carter Ct	Chino	Risk Buildings @ Chino, LLC	X			
Proposed residential property subdivided to 4 lots w/private driveway	PL23-0138(PR)	3rd St	Chino	T.J.Build LLC	X			
Private K-9 school on existing church site (PL23-0105 PR) 1 new building	PL23-0140 PL23-0141	4201 Eucalyptus Ave	Chino	Bergman KPRS	X			
Proposed 516 condos of 4 product types; 156 residential buildings; 1 Rec. building with other amenities (DRC24-0001)	PL24-0013 PL24-0014	SWC Pine Ave/W Preserve Loop	Chino	Tri Pointe Homes	X	X		
Retrofit of existing Speedway Car Wash with new equipment and additional vacuum stations	PL24-0015	4089 Grand Ave	Chino	Sam Sousa	X			
Proposed 1,542 sq. ft. one story office with one or two suites	PL24-0021(AA)	12713 Central Ave	Chino	George Valakantjis	X			
Wine & saki tasting classroom	PL24-0022	12598 Central Ave	Chino	Jiou Jiu Shang Wine & Sake Academy	X			
Expansion of CNG Parking & Time Fill Fueling for Waste Management (Modification to existing SA PL13-0629)	PL13-0629 PL24-0025	13793 Redwood Ave	Chino	USA Waste of CA, Inc.	X			

NEW CONSTRUCTION WORKSHEET
NOVEMBER 2024

55 SFD on 10.78 acres	PL24-0026	SW Legacy Park/Chino Corona Rd	Chino	Trumark Homes	X			
Proposed foot and body massage spa	PL24-0034	4141 Riverside Dr	Chino	Mei Yang	X			
Construct 59 SFD/Lot 17 & 20	PL24-0042	TR 16420	Chino	Century Communities	X			
Proposed 2,500 sq. ft. drive-through coffee shop McCalla Center	PL24-0047	Central/Schaefer Ave	Chino	Kaidence Group LLC	X			
Establish a towing yard in M2 Zoning District	PL24-0048	5140 G St	Chino	Pepe's Inc	X			
3.6 acre parking lot with 280 parking stalls to existing distribution center	PL24-0061	SWC Kimball Ave/Quality Way	Chino	Fusco Engineering	X			
Proposed 4-acre residential development consisting of 86 units in 16 buildings	PL24-0075 (PR)	Guardian Way/10th St.	Chino	Warmington Homes	X			
Proposed residential 3-story townhomes consisting of 108 units	PL24-0076 (PR)	14892 Corporate Center Ave	Chino	BCT Dev. Acquisition Co., LLC	X			
600 sq. ft. detached ADU	PL24-0084	6763 Elm Ct	Chino	Wm. Francis Smoyer	X			
Bldg. expansion to include recycling of excess electronic parts	PL24-0086	13975 Monte Vista Ave	Chino	EDM Recycling	X			
Subdivision of existing lot into 3 SFD with ADU	DRC24-0003 PL24-0087 PL24-0088 PL24-0089	4991 G St	Chino	Michael Tam	X			
20,394 sq. ft. bldg. - Sports facility	PL24-0090	16067 Euclid Ave	Chino	Nikko Erick Reyes	X			
1,328 sq. ft massage parlor on 0.51 acres	PL24-0095	4774 Riverside Dr. Ste. H	Chino	Tieyong Wang	X			
84 Detached 3-story condos (Block 11)	PL24-0096	SW of Legacy Park	Chino	Chino Preserve Dev.	X			
Demolition of existngh structurrs to build Industrial Bldg, drive through food and beverage use	PL24-0097 PL24-0098	5835-5885 Schaefer Ave	Chino	Gateway Terminal LLC	X			

NEW CONSTRUCTION WORKSHEET
NOVEMBER 2024

Proposed small lot subdivision of 38 lots for SFD detached homes	PL24-0099	7049 Chino Ave	Chino	PLC Communities	X			
5.92 Acre Storage yard with parking, driveways and detention/infiltration basin	PL24-0100	5230 Eucalyptus Ave	Chino	Angel Cesar	X			
60 Detached Condos on 4.40 acre lot	PL24-0103	SWC Market/Main St	Chino	Chino Preserve Dev.	X			
69 Detached Condos on 5.70 acre lot	PL24-0104	SWC Market/Main St	Chino	Chino Preserve Dev.	X			
Proposed 2,262 sq. ft. single story coffee shop w/drive-thru & trash enclosure	DRC24-0004	NEC Central Ave/Schaefer Ave	Chino	Kaidence Group LLC	X			
Proposed development of luxury rental community on Blocks 6 & 8 within The Preserve Specific Plan	PL24-0110	SEC Pine Ave/W. Preserve Loop	Chino	Chino Preserve Dev.	X			
Proposed 40 units consisting of 8 attached 5 plex 2-story buildings	PL24-0122	13948 Euclid Ave	Chino	Crestwood Communitis	X			
Proposed residential 3-story townhomes consisting of two-,three-, and four- bedrooms	PL24-0123 PL24-0124	6210 Riverside Dr.	Chino	BCT Dev. Acquisition Co., LLC	X			
Proposed 42,395 sq. ft. public community center and library	PL24-0125	SEC Market/Main St	Chino	Chino Preserve Dev. Corp	X			
Proposed detached 1,600 sq. ft. RV garage on existing residential property	PL24-0131	12795 Ross Ave	Chino	Michael Carpenter	X			
Block 8 - 93 3-story condos on 6.48 acres	PL24-0133	NWC Main/Legacy	Chino	Chino Preserve Dev.	X			

**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: DECEMBER 11, 2024
TO: BOARD PRESIDENT AND MEMBERS OF THE BOARD OF DIRECTORS
FROM: DAVE WILLIAMS, FIRE CHIEF
SUBJECT: MONTHLY FINANCIAL REPORT

PURPOSE:

Receive and file the Chino Valley Fire District Monthly Financial Report for October 2024.

DISCUSSION:

This report provides revenue and expenditure information for the month of October 2024, and for the fiscal year in comparison to the 2024-25 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 the monthly financial report.

ATTACHMENTS:

[October Financial Report](#)



Chino Valley Fire District Monthly Financial Report - Summary

As of October 31, 2024

Account Description	Monthly Actual Amount	Year-to-date Actual Amount	Annual Budget Amount	Variance From Budget	% of Budget	Prior Year-to- date Actual Amount	Variance From Prior Year
Funds 100/500							
REVENUE							
Property tax revenue	\$ -	\$ 829,026	\$ 43,352,458	\$ (42,523,432)	2%	\$ 998,381	\$ (169,355)
Contract revenue	1,395,000	4,750,974	13,351,656	(8,600,682)	36%	3,570,667	1,180,307
Other revenue	639,699	1,401,576	3,278,913	(1,877,337)	43%	1,464,663	(63,087)
REVENUE TOTALS	\$ 2,034,699	\$ 6,981,576	\$ 59,983,027	\$ (53,001,451)	12%	\$ 6,033,711	\$ 947,865
EXPENSE							
Salaries and benefits	\$ 4,957,442	\$ 19,175,375	\$ 47,233,810	\$ 28,058,435	41%	\$ 15,425,102	\$ 3,750,273
Services and supplies	678,792	2,433,757	8,613,794	6,180,038	28%	2,164,039	269,718
Capital outlay	25,048	207,024	5,171,617	4,964,593	4%	-	207,024
EXPENSE TOTALS	\$ 5,661,282	\$ 21,816,156	\$ 61,019,221	\$ 39,203,065	36%	\$ 17,589,141	\$ 4,227,015
Funds 100/500 - Totals							
REVENUE TOTALS	\$ 2,034,699	\$ 6,981,576	\$ 59,983,027	\$ (53,001,451)	12%	\$ 6,033,711	\$ 947,865
EXPENSE TOTALS	5,661,282	21,816,156	61,019,221	39,203,065	36%	17,589,141	4,227,015
Funds 100/500 - Net Gain (Loss)	\$ (3,626,583)	\$ (14,834,580)	\$ (1,036,194)	\$ (13,798,386)	1,432%	\$ (11,555,429)	\$ (3,279,150)
Transfers In - Capital Replacement	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
Fund 800 - Restricted Assets							
REVENUE							
Other revenue	(256,171)	390,426	-	390,426		(345,361)	735,787
REVENUE TOTALS	\$ (256,171)	\$ 390,426	\$ -	\$ 390,426		\$ (345,361)	\$ 735,787
EXPENSE							
Services and supplies	750	3,000	-	3,000		2,250	750
EXPENSE TOTALS	\$ 750	\$ 3,000	\$ -	\$ 3,000		\$ 2,250	\$ 750
Fund 800 - Restricted Assets Totals							
REVENUE TOTALS	\$ (256,171)	\$ 390,426	\$ -	\$ 390,426		\$ (345,361)	\$ 735,787
EXPENSE TOTALS	750	3,000	-	3,000		2,250	750
Fund 800 - Restricted Assets Net Gain	\$ (256,921)	\$ 387,426	\$ -	\$ 387,426		\$ (347,611)	\$ 735,037
Grand Totals, All Funds							
REVENUE TOTALS, INCL.	\$ 1,778,528	\$ 7,372,002	\$ 59,983,027	\$ (52,611,025)		\$ 5,688,350	\$ 1,683,652
EXPENSE TOTALS	5,662,032	21,819,156	61,019,221	39,200,065		17,591,391	4,227,765
Grand Total Net Gain (Loss)	\$ (3,883,504)	\$ (14,447,154)	\$ (1,036,194)	\$ (13,410,960)		\$ (11,903,040)	\$ (2,544,113)



Chino Valley Fire District Monthly Financial Report

As of October 31, 2024

Account Description	Monthly Actual Amount	Year-to-date Actual Amount	Annual Budget Amount	Variance From Budget	% of Budget	Prior Year Year-to-date Actual Amount	Variance From Prior Year
Funds 100/500							
REVENUE							
Property tax revenue							
Property tax - current secured	\$ -	\$ 829,026	\$ 38,729,129	\$ (37,900,103)	2%	\$ 998,381	\$ (169,355)
Property tax - current unsecured	-	-	1,573,060	(1,573,060)	0%	-	-
Property tax - current utility	-	-	796,089	(796,089)	0%	-	-
Property tax - prior and penalty	-	-	997,808	(997,808)	0%	-	-
Property tax - home owner's exemption	-	-	343,448	(343,448)	0%	-	-
Property tax - supplemental	-	-	867,924	(867,924)	0%	-	-
Property tax - weed abatement	-	-	45,000	(45,000)	0%	-	-
Property tax revenue Totals	-	829,026	43,352,458	(42,523,432)	2%	998,381	(169,355)
Contract revenue							
Current services	1,395,000	4,750,974	13,351,656	(8,600,682)	36%	3,570,667	1,180,307
Contract revenue Totals	1,395,000	4,750,974	13,351,656	(8,600,682)	36%	3,570,667	1,180,307
Other revenue							
Permit and inspection fees	85,566	476,774	1,587,900	(1,111,126)	30%	372,581	104,193
Weed abatement	4,686	19,768	30,000	(10,232)	66%	25,986	(6,218)
Other sales	-	286	3,000	(2,714)	10%	-	286
Other revenue	315	30,447	377,013	(346,566)	8%	127,932	(97,485)
Mutual aid recoveries	162,652	388,850	500,000	(111,150)	78%	681,664	(292,814)
Grants	-	-	30,000	(30,000)	0%	12,000	(12,000)
Sale of fixed assets	-	-	-	-	+++	-	-
Donations	-	-	1,000	(1,000)	0%	-	-
Capital acquisitions	-	-	-	-	#DIV/0!	-	-
Interest revenue	386,480	485,451	750,000	(264,549)	65%	244,500	240,951
Other revenue Totals	639,699	1,401,576	3,278,913	(1,877,337)	43%	1,464,663	(63,087)
REVENUE TOTALS	\$ 2,034,699	\$ 6,981,576	\$ 59,983,027	\$ (53,001,451)	12%	\$ 6,033,711	\$ 947,865



Chino Valley Fire District Monthly Financial Report

As of October 31, 2024

Account Description	Monthly Actual Amount	Year-to-date Actual Amount	Annual Budget Amount	Variance From Budget	% of Budget	Prior Year Year-to-date Actual Amount	Variance From Prior Year
EXPENSE							
Salaries and benefits							
Salaries regular	\$ 2,458,360	\$ 6,298,859	\$ 21,401,890	\$ 15,103,031	29%	\$ 5,383,704	\$ 915,156
Salaries - part time	9,412	23,691	106,877	83,186	22%	17,197	6,494
Uniform allowance	-	300	48,800	48,500	1%	350	(50)
Coverage - training and support	174,926	432,115	1,076,175	644,060	40%	312,933	119,182
Coverage - emergency response and leave	1,079,821	3,221,821	4,246,988	1,025,167	76%	1,802,927	1,418,894
Coverage - worker's compensation	76,478	187,490	1,055,000	867,510	18%	250,040	(62,550)
Call back or standby	1,271	3,441	11,315	7,874	30%	2,480	961
Separation payments	-	-	434,000	434,000	0%	10,029	(10,029)
Special compensation	142,408	307,382	914,610	607,228	34%	224,105	83,276
Annual leave buyback	-	-	672,000	672,000	0%	-	-
PERS retirement	492,934	6,689,809	9,991,593	3,301,784	67%	5,611,793	1,078,016
Survivor's benefits	407	1,067	7,905	6,838	13%	914	153
Long term disability	1,663	6,630	34,412	27,782	19%	5,548	1,082
Unemployment insurance	19	204	17,136	16,932	1%	99	105
Health and dental insurance	279,704	1,048,302	3,610,782	2,562,480	29%	975,883	72,420
Social security medicare	57,200	153,062	360,208	207,146	42%	116,319	36,743
State disability insurance	5,064	13,445	43,139	29,695	31%	8,038	5,407
Worker's compensation expense	38,199	422,126	1,800,000	1,377,874	23%	386,920	35,206
Life insurance	10,055	26,422	90,480	64,058	29%	22,832	3,590
Deferred comp benefit	121,121	317,113	1,082,400	765,287	29%	274,585	42,528
Technology Allowance	8,399	22,097	75,600	53,503	29%	18,408	3,689
Tuition reimbursement	-	-	152,500	152,500	+++	-	-
Salaries and benefits Totals	4,957,442	19,175,375	47,233,810	28,058,435	41%	15,425,102	3,750,273



Chino Valley Fire District Monthly Financial Report

As of October 31, 2024

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	6,221	27,497	446,125	418,628	6%	2,745	24,751
Telephone	35,089	70,382	254,160	183,778	28%	66,461	3,921
Cellular phones	7,578	27,457	71,100	43,643	39%	17,238	10,220
Electronic equipment maintenance	106,067	268,698	611,276	342,578	44%	217,652	51,046
Food	-	239	13,750	13,511	2%	587	(348)
Memberships	1,553	4,614	48,335	43,721	10%	14,322	(9,708)
Publications	104	624	17,020	16,396	4%	1,328	(705)
Legal postings	464	2,204	13,700	11,496	16%	1,856	348
Small tools and equipment	5,461	25,483	283,240	257,757	9%	58,821	(33,338)
Inventory equipment	5,256	5,256	52,500	47,244	10%	41,159	(35,903)
Non-inventory equipment	6,675	8,533	447,765	439,232	2%	51,433	(42,899)
Special department expenses	11,537	19,736	89,675	69,939	22%	13,078	6,657
Training	33,466	131,650	512,925	381,275	26%	104,900	26,750
Utilities	35,434	126,159	388,080	261,921	33%	120,401	5,757
General liability insurance	-	665,656	667,667	2,011	100%	581,470	84,186
Office supplies	2,122	7,243	52,800	45,557	14%	3,756	3,487
Postage	-	3,943	10,000	6,057	39%	4,176	(233)
Printing	52	547	17,200	16,653	3%	1,905	(1,357)
Services - auditing	-	-	26,000	26,000	0%	-	-
County services	-	-	255,000	255,000	0%	-	-
Services - legal	17,597	48,490	300,000	251,510	16%	27,302	21,188
Services - dispatch	208,055	416,375	947,360	530,985	44%	395,630	20,745
Services - other	98,761	214,019	1,850,867	1,636,848	12%	174,621	39,398
General household expense	3,165	11,338	42,000	30,662	27%	10,101	1,237
Medical supplies	13,746	60,562	187,571	127,009	32%	27,488	33,074
Vehicle maintenance	44,650	134,227	293,200	158,973	46%	51,214	83,013
Equipment maintenance	2,459	12,499	127,103	114,604	10%	9,132	3,367
Fuel	14,764	64,058	250,000	185,942	26%	77,497	(13,439)
Structure maintenance	18,519	76,268	337,375	261,107	23%	87,764	(11,497)
Structure rent/lease	-	-	-	-	+++	-	-
Services and supplies Totals	678,792	2,433,757	8,613,794	6,180,038	28%	2,164,039	269,718



Chino Valley Fire District Monthly Financial Report

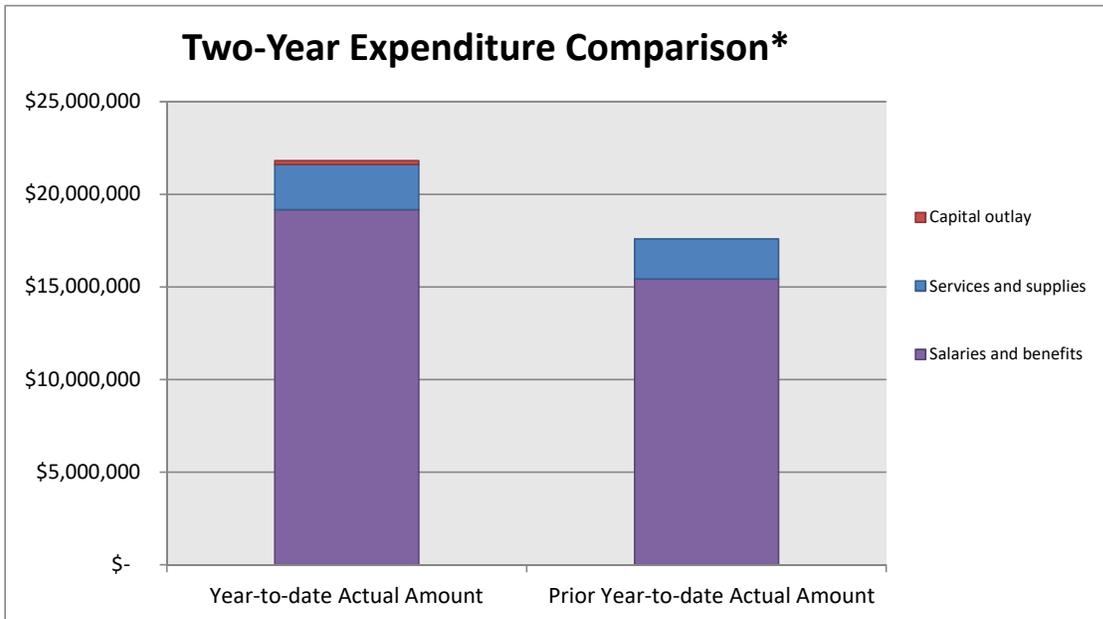
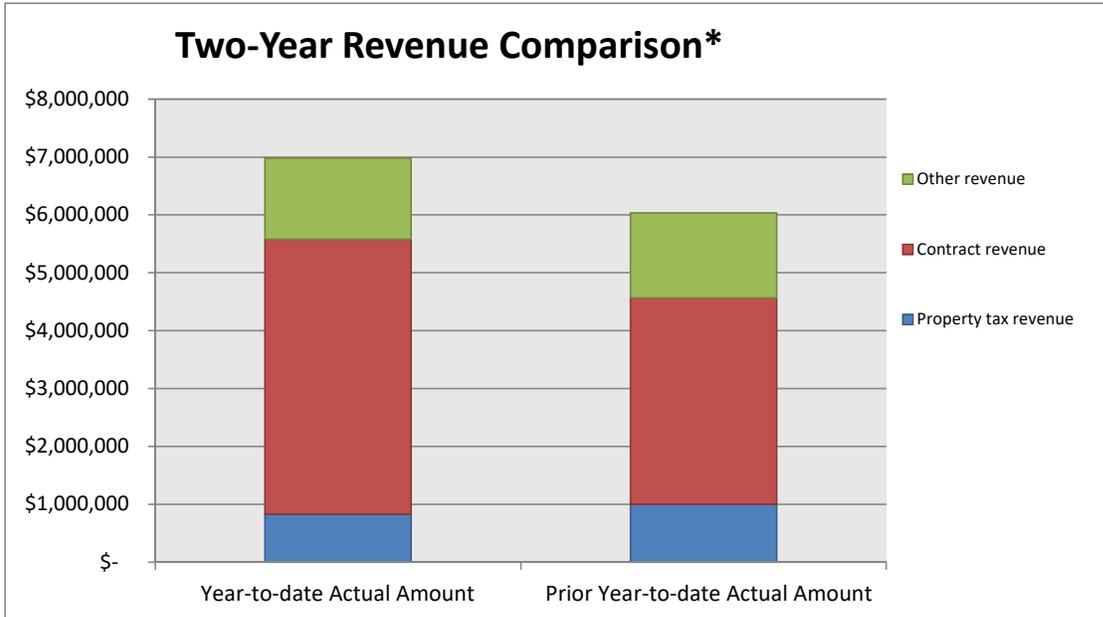
As of October 31, 2024

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	9,785	19,770	400,000	380,230	5%	-	19,770
Capital - equipment	15,263	169,270	497,113	327,843	34%	-	169,270
Capital - vehicles	-	17,984	4,274,504	4,256,520	0%	-	17,984
Capital - lease purchase equipment	-	-	-	-	+++	-	-
Capital outlay Totals	25,048	207,024	5,171,617	4,964,593	4%	-	207,024
EXPENSE TOTALS	\$ 5,661,282	\$ 21,816,156	\$ 61,019,221	\$ 39,203,065	36%	\$ 17,589,141	\$ 4,227,015
Funds 100/500 - Totals							
REVENUE TOTALS	\$ 2,034,699	\$ 6,981,576	\$ 59,983,027	\$ (53,001,451)	12%	\$ 6,033,711	\$ 947,865
EXPENSE TOTALS	5,661,282	21,816,156	61,019,221	39,203,065	36%	17,589,141	4,227,015
Fund 100/500 - Net Gain (Loss)	\$ (3,626,583)	\$ (14,834,580)	\$ (1,036,194)	\$ (13,798,386)	1,432%	\$ (11,555,429)	\$ (3,279,150)
Transfers In - Capital Replacement	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
Fund 800 - Restricted Assets							
REVENUE							
Other revenue							
Restricted - Sec115 Trust Interest	(256,171)	390,426				(345,361)	735,787
REVENUE TOTALS	\$ (256,171)	\$ 390,426				\$ (345,361)	\$ 735,787
EXPENSE							
Services and supplies							
Restricted - Sec115 Trust Admin Expense	750	3,000				2,250	750
EXPENSE TOTALS	\$ 750	\$ 3,000				\$ 2,250	\$ 750
Fund 800 - Restricted Assets Totals							
REVENUE TOTALS	\$ (256,171)	\$ 390,426				\$ (345,361)	\$ 735,787
EXPENSE TOTALS	750	3,000				2,250	750
Fund 800 - Restricted Assets Net Gain (Loss)	\$ (256,921)	\$ 387,426				\$ (347,611)	\$ 735,037
Grand Totals, All Funds							
REVENUE TOTALS, INCL. TRANSFERS IN	\$ 1,778,528	\$ 7,372,002	\$ 59,983,027	\$ (52,611,025)		\$ 5,688,350	\$ 1,683,652
EXPENSE TOTALS	5,662,032	21,819,156	61,019,221	39,200,065		17,591,391	(4,227,765)
Grand Total Net Gain (Loss)	\$ (3,883,504)	\$ (14,447,154)	\$ (1,036,194)	\$ (13,410,960)		\$ (11,903,040)	\$ (2,544,113)



Chino Valley Fire District Monthly Financial Report - Graphs

As of October 31, 2024



*Excludes restricted 115 Trust activity

**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: DECEMBER 11, 2024
TO: BOARD PRESIDENT AND MEMBERS OF THE BOARD OF DIRECTORS
FROM: DAVE WILLIAMS, FIRE CHIEF
SUBJECT: MONTHLY TREASURER'S REPORT

PURPOSE:

Receive and file the Chino Valley Fire District Monthly Treasurer's Report for October 2024.

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 October 31. The monthly average rate of return on the LAIF account was 4.518% for the month of October 2024.

RECOMMENDATION:

It is recommended that the Board of Directors receive and file this Treasurer's Report for the period ending October 31, 2024.

ATTACHMENTS:

October 2024 Report

Chino Valley Independent Fire District
Cash & Investment Statement
TREASURER'S REPORT FOR THE PERIOD ENDING:
October 2024

	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>2.1%</i>	<i>18.7%</i>	<i>79.2%</i>	<i>100%</i>					
October 2024	\$ 1,605,166	\$ 218,369	\$ 674,948	\$ 6,024,014	\$ 25,456,911	\$ 33,979,408	\$ 7,454,287	\$ 5,049,284	\$ 12,503,571	\$ 3,159,447	
September 2024	\$ 1,588,611	\$ 210,937	\$ 1,972,299	\$ 6,052,668	\$ 27,569,155	\$ 37,393,670	\$ 7,454,287	\$ 5,306,205	\$ 12,760,492	\$ 3,159,178	
August 2024	\$ 1,813,657	\$ 178,623	\$ 2,006,009	\$ 6,028,724	\$ 29,569,155	\$ 39,596,168	\$ 7,454,287	\$ 5,099,856	\$ 12,554,143	\$ 3,158,910	
July 2024	\$ 1,348,636	\$ 154,623	\$ 863,783	\$ 5,979,319	\$ 33,819,155	\$ 42,165,516	\$ 7,454,287	\$ 4,874,632	\$ 12,328,919	\$ 3,158,650	
June 2024	\$ 1,707,813	\$ 140,965	\$ 1,574,495	\$ 5,937,138	\$ 40,367,898	\$ 49,728,309	\$ 7,454,287	\$ 4,642,510	\$ 12,096,797	\$ 3,158,365	
May 2024	\$ 1,278,562	\$ 135,628	\$ 2,426,122	\$ 5,918,369	\$ 41,867,898	\$ 51,626,579	\$ 7,454,287	\$ 4,464,374	\$ 11,918,661	\$ 3,450,362	
April 2024	\$ 1,669,993	\$ 130,466	\$ 1,574,746	\$ 5,910,493	\$ 44,367,897	\$ 53,653,595	\$ 7,454,287	\$ 4,084,558	\$ 11,538,845	\$ 3,450,068	
March 2024	\$ 1,678,400	\$ 123,595	\$ 4,230,087	\$ 5,923,136	\$ 32,018,709	\$ 43,973,927	\$ 7,454,287	\$ 3,051,120	\$ 10,505,407	\$ 3,449,766	
February 2024	\$ 1,580,074	\$ 97,159	\$ 708,321	\$ 5,929,035	\$ 35,268,709	\$ 43,583,298	\$ 7,454,287	\$ 2,826,617	\$ 10,280,904	\$ 3,449,492	
January 2024	\$ 1,862,611	\$ 73,072	\$ 959,625	\$ 5,937,565	\$ 31,268,709	\$ 40,101,582	\$ 7,454,287	\$ 2,573,408	\$ 10,027,695	\$ 3,449,218	
December 2023	\$ 1,393,268	\$ 66,315	\$ 3,357,516	\$ 5,894,198	\$ 30,104,395	\$ 40,815,692	\$ 7,454,287	\$ 2,561,319	\$ 10,015,606	\$ 3,448,906	
November 2023	\$ 1,354,361	\$ 570,011	\$ 2,572,698	\$ 5,335,628	\$ 17,104,395	\$ 26,937,093	\$ 7,454,287	\$ 2,105,773	\$ 9,560,060	\$ 3,448,632	
October 2023	\$ 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	
September 2023	\$ 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	
August 2023	\$ 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	
July 2023	\$ 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	
June 2023	\$ 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	
May 2023	\$ 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	
April 2023	\$ 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	
March 2023	\$ 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	
February 2023	\$ 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	
January 2023	\$ 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	
December 2022	\$ 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	
November 2022	\$ 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	

Chino Valley Independent Fire District
OTHER INVESTMENTS
TREASURER'S REPORT FOR THE PERIOD ENDING:
October 2024

Purchase Date	Par Value/ Shares	Asset Description	Investment Type	Purchase Price/ Initial Share Price	Prior Month Market Value/ Share Price	Current Month Market Value/ Share Price	Unrealized Gain/ (Loss)	Current Market Yield	Maturity Date	Accrued Interest/ Est. Interest	Coupon Date(s) Next Year	Sale/ Redemption Date	Proceeds	Comments
12/31/2012	\$ 1,000,000	CalTRUST Investment Trust of CA	Pooled	\$ 1,000,000	\$ 1,228,547	\$ 1,219,295	\$ (29,459)	4.04%	n/a	N/A	N/A			Funds available for withdrawal only after providing five days notice.
Shares:	103,944.369	Medium Term Fund Local Agency Pool	Investment Funds	\$ 10.08	\$ 9.94	\$ 9.83								
4/13/2021	\$ 249,000	BMO Harris Bank 5 year Certificate of Deposit - 1.00% CUSIP #: 05600XCP3 FDIC Insured up to \$250,000 Interest payable quarterly	Certificate of Deposit	\$ 249,000	\$ 238,327	\$ 238,089	\$ (10,911)	1.00%	4/13/2026	628	1/10/2025			Callable quarterly
7/19/2024	\$ 249,000	Altaone Federal Credit Union 5 year Certificate of Deposit - 4.45% CUSIP #: 02157RAA5 FDIC Insured up to \$250,000 Interest payable semi-annually	Certificate of Deposit	\$ 249,000	\$ 257,790	\$ 254,389	\$ 5,389	4.65%	7/19/2029	923	Monthly			
7/19/2024	\$ 244,000	Toyota Financial Savings Bank 3 year Certificate of Deposit - 4.65% CUSIP #: 89235MPS4 FDIC Insured up to \$250,000 Interest payable semi-annually	Certificate of Deposit	\$ 244,000	\$ 249,381	\$ 248,228	\$ 4,228	4.65%	7/19/2027	5,720 5,626	1/19/2025 7/19/2025			
9/28/2024	\$ 245,000	First Business Bank Milwaukee 5 year Certificate of Deposit - 3.45% CUSIP #: 31938Q2J2 FDIC Insured up to \$250,000 Interest payable semi-annually	Certificate of Deposit	\$ 245,000	\$ 244,874	\$ 239,640	\$ (5,360)	3.45%	9/28/2029	\$ 4,192 4,261	3/28/2025 9/28/2025			
9/23/2021	\$ 248,000	Sallie Mae Bank 5 year Certificate of Deposit - 1.05% CUSIP #: 795451AV5 FDIC Insured up to \$250,000 Interest payable monthly	Certificate of Deposit	\$ 248,000	\$ 235,037	\$ 234,684	\$ (13,316)	1.05%	9/22/2026	1,291	3/22/2025			
12/8/2021	\$ 250,000	Federal Home Loan Bank Bond - 1.0% Coupon, Purchased at 99.191 Term: 3 Years CUSIP #: 3130APK46 Rating S&P AA+ Interest Payable Semi-Annually	Fixed Income/ Government Agency Bond	\$ 247,978	\$ 247,618	\$ 248,411	\$ 433	1.00%	12/27/2024	250,913	12/27/2024			Callable quarterly

Chino Valley Independent Fire District
OTHER INVESTMENTS
TREASURER'S REPORT FOR THE PERIOD ENDING:
October 2024

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
12/13/2023	\$ 750,000	Federal Home Loan Bank Bond - 4.9% Coupon Term: 2 Years CUSIP #: 313AV7L0 Rating S&P AA+ Interest Payable Semi-Annually	Fixed Income/ Government Agency Bond	\$ 750,000	\$ 751,648	\$ 750,668	\$ 668	4.90%	2/28/2025	768,750	2/28/2025		Callable quarterly	
12/19/2023	\$ 340,000	Federal Home Loan Bank Bond - 4.65% Coupon Term: 2 Years CUSIP #: 3130A4CH3 Rating S&P AA+ Interest Payable Semi-Annually	Fixed Income/ Government Agency Bond	\$ 340,000	\$ 336,770	\$ 337,219	\$ (2,781)	4.65%	3/14/2025	344,038	3/14/2025		Callable anytime	
3/4/2022	\$ 250,000	BMW Bank 3 year Certificate of Deposit - 1.80% CUSIP #: 05580AK37 FDIC Insured up to \$250,000 Interest payable semi-annually	Certificate of Deposit	\$ 247,000	\$ 243,944	\$ 244,728	\$ (2,272)	1.80%	3/4/2025	249,205	3/4/2025			
3/9/2022	\$ 250,000	American Express National Bank 3 year Certificate of Deposit - 1.80% CUSIP #: 02589ABP6 FDIC Insured up to \$250,000 Interest payable semi-annually	Certificate of Deposit	\$ 247,000	\$ 243,858	\$ 244,642	\$ (2,358)	1.80%	3/10/2025	249,205	3/10/2025			
3/16/2023	\$ 248,000	Affinity Plus Federal Credit Union 3 year Certificate of Deposit - 5.05% CUSIP #: 00833AAC4 FDIC Insured up to \$250,000 Interest payable semi-annually	Certificate of Deposit	\$ 248,000	\$ 252,173	\$ 251,078	\$ 3,078	5.05%	9/23/2024	\$ 1,044	Monthly			
3/16/2023	\$ 248,000	Technology Credit Union CA 3 year Certificate of Deposit - 5.00% CUSIP #: 87868YAL7 FDIC Insured up to \$250,000 Interest payable semi-annually	Certificate of Deposit	\$ 248,000	\$ 252,040	\$ 250,953	\$ 2,953	5.00%	9/23/2024	\$ 1,325	Monthly			
3/16/2023	\$ 244,000	Morgan Stanley Bank NA 5 year Certificate of Deposit - 4.80% CUSIP #: 61690U3C2 FDIC Insured up to \$250,000 Interest payable semi-annually	Certificate of Deposit	\$ 244,000	\$ 252,396	\$ 250,559	\$ 6,559	4.80%	3/16/2028	\$ 5,808	3/16/2025			
3/16/2023	\$ 244,000	Morgan Stanley Private Bank 5 year Certificate of Deposit - 4.80% CUSIP #: 61768EQQ9 FDIC Insured up to \$250,000 Interest payable semi-annually	Certificate of Deposit	\$ 244,000	\$ 252,396	\$ 250,559	\$ 6,559	4.80%	3/16/2028	\$ 5,808	3/16/2025			

Chino Valley Independent Fire District
OTHER INVESTMENTS
TREASURER'S REPORT FOR THE PERIOD ENDING:
October 2024

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
9/21/2023	\$ 248,000	Merrick Bank 4 year Certificate of Deposit - 4.65% CUSIP #: 59013KWW2 FDIC Insured up to \$250,000 Interest payable monthly	Certificate of Deposit	\$ 248,000	\$ 253,936	\$ 252,737	\$ 4,737	4.65%	9/21/2027	\$ 963	Monthly			
9/21/2023	\$ 248,000	CME Federal Credit Union 3 year Certificate of Deposit - 5.50% CUSIP #: 12574EAC4 FDIC Insured up to \$250,000 Interest payable monthly	Certificate of Deposit	\$ 248,000	\$ 251,498	\$ 250,603	\$ 2,603	5.50%	9/12/2025	\$ 1,137	Monthly			
9/26/2023	\$ 248,000	Greenstate Credit Union North Liberty 5 year Certificate of Deposit - 5.00% CUSIP #: 39573LEM6 FDIC Insured up to \$250,000 Interest payable monthly	Certificate of Deposit	\$ 248,000	\$ 260,435	\$ 257,532	\$ 9,532	5.00%	9/26/2028	\$ 965	Monthly			

Current Month Investment Trading Activity:

NONE

	% of Portfolio ²	% Allowed per Policy	Investments At Cost ¹	Prior Month Market Value	Current Month Market Value
Pooled Investment Funds (JPA) ¹	4%	No limit	\$ 1,219,295	\$ 1,228,547	\$ 1,219,295
Certificates of Deposit ²	11%	30%	3,457,000	3,488,085	3,468,421
Federal Agency Obligations	4%	No limit	1,337,978	1,336,036	1,336,298
			\$ 6,014,273	\$ 6,052,668	\$ 6,024,014

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

²Of total investment portfolio, including Sweep & LAIF Investments



Chart 1: Cash & Unrestricted Investment Balances Two Year Perspective

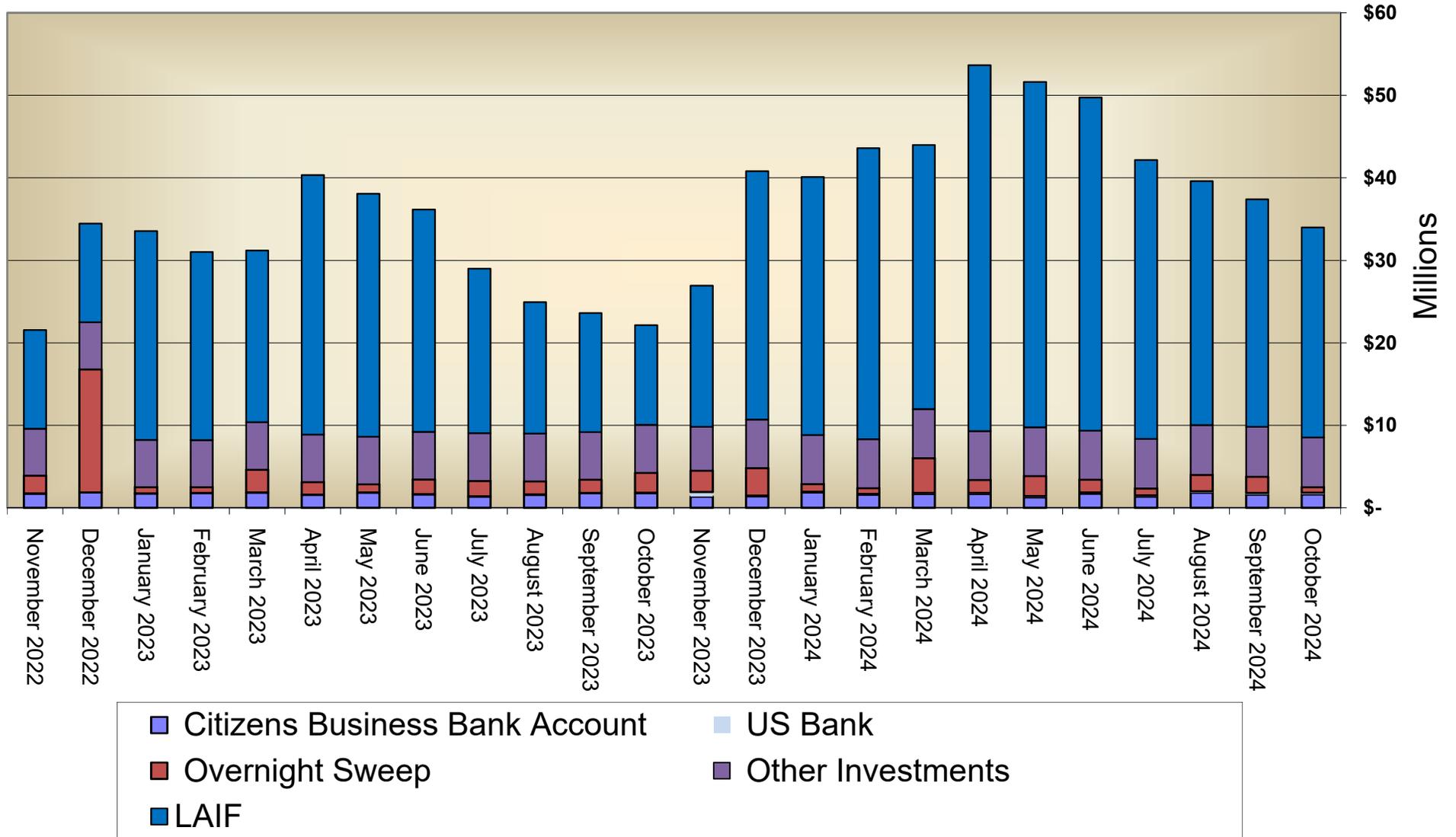




Chart 1A: Restricted Investment Balances Two Year Perspective

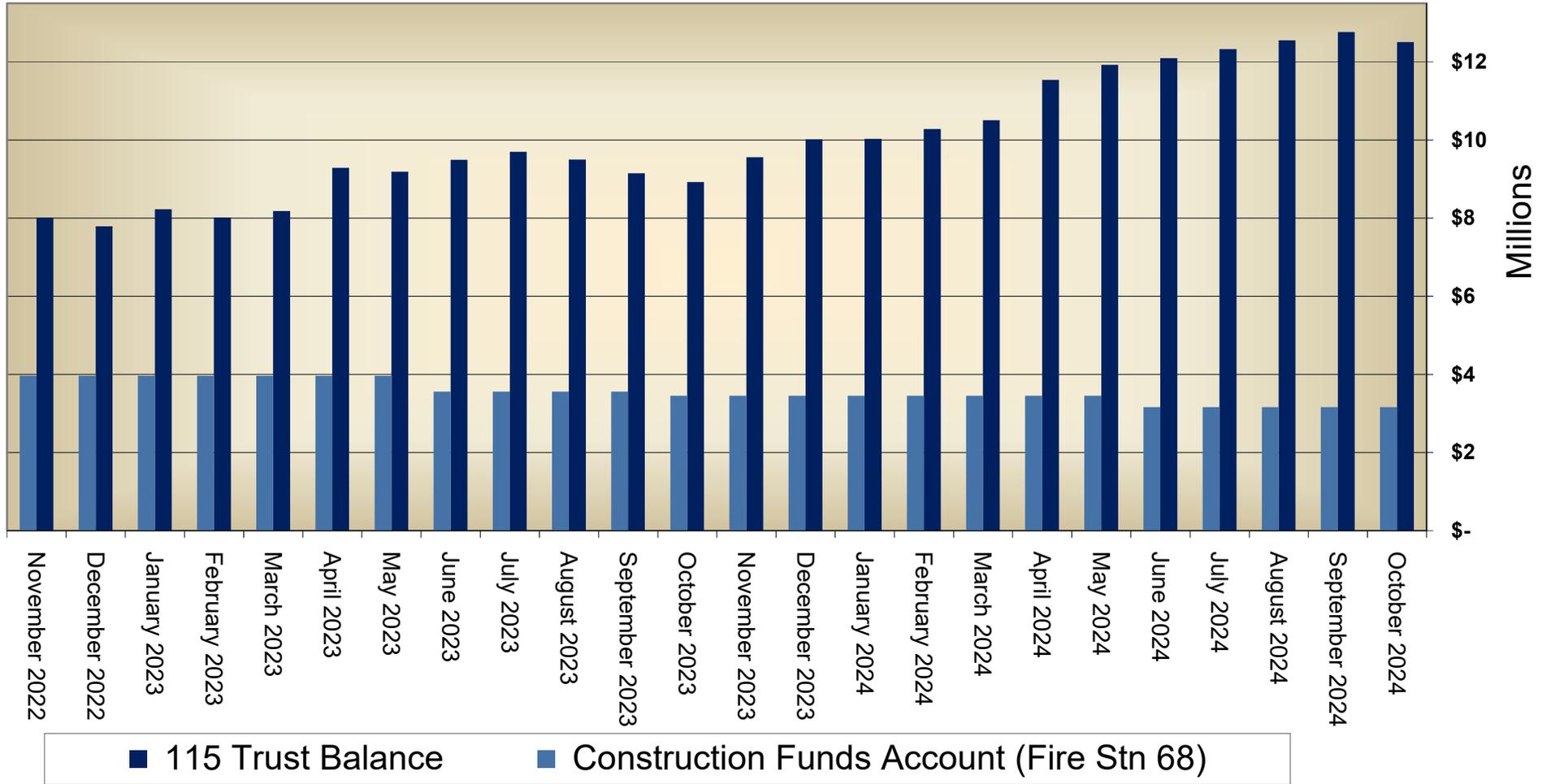
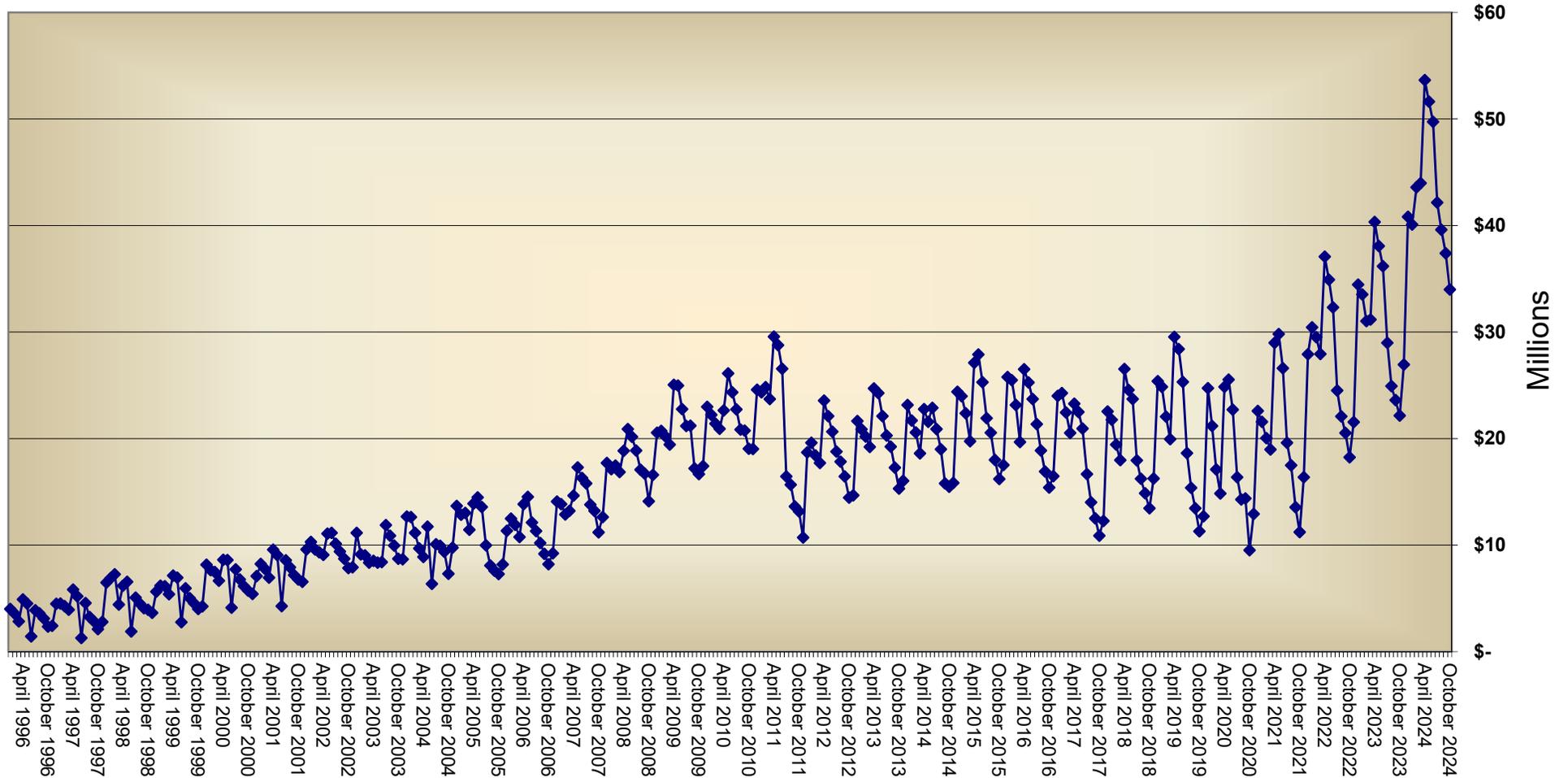




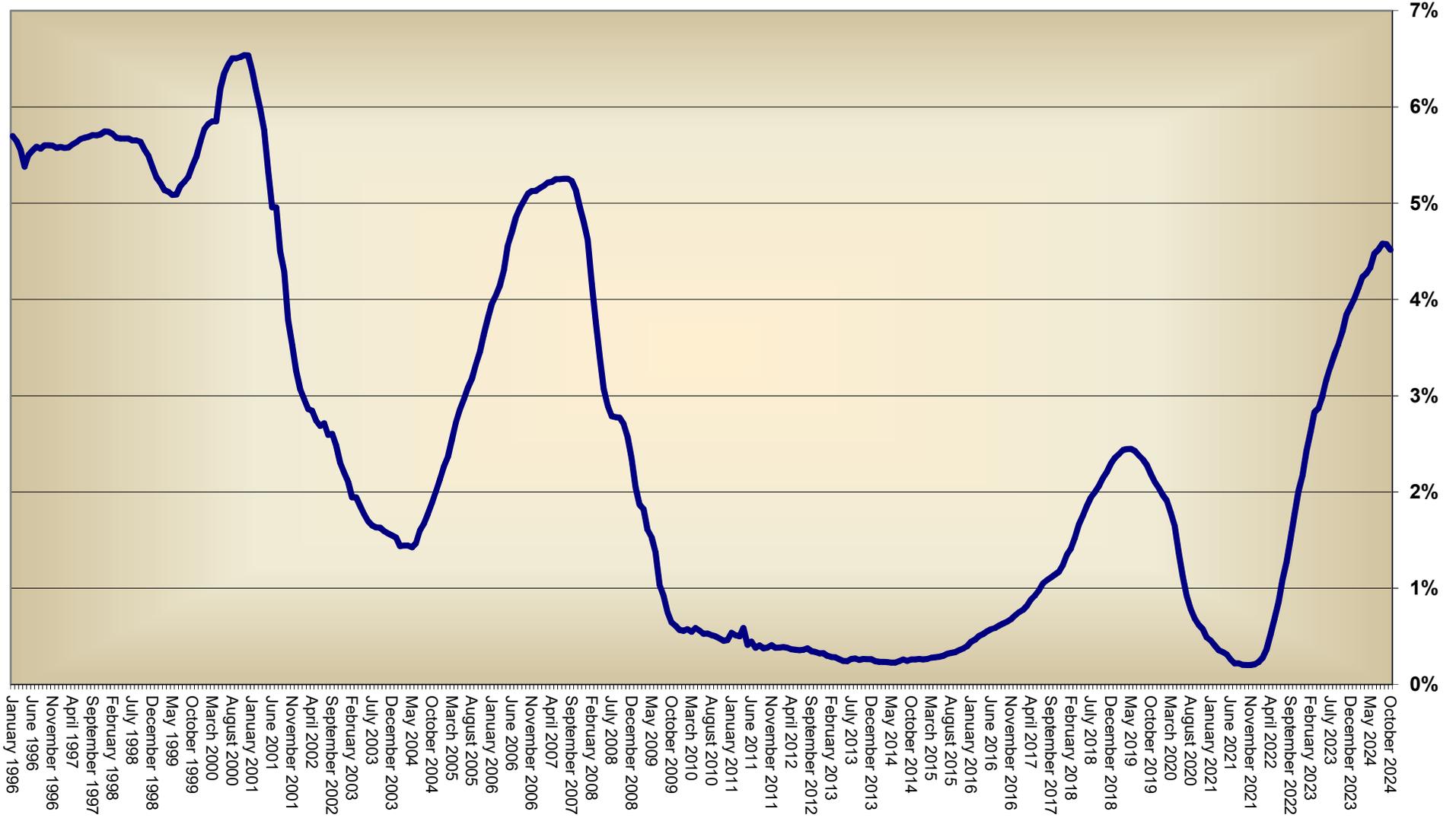
Chart 2: Total Cash & Unrestricted Investments January 1996 to date*



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



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



**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: DECEMBER 11, 2024
TO: BOARD PRESIDENT AND MEMBERS OF THE BOARD OF DIRECTORS
FROM: DAVE WILLIAMS, FIRE CHIEF
SUBJECT: WARRANTS

PURPOSE:

Approve Warrants for November 2024 #60358 through #60521.

DISCUSSION:

I have reviewed the warrants below and recommend approval.

<u>NUMBER</u>	<u>WARRANTS</u>	<u>DATE</u>	<u>AMOUNT</u>
2025 - 272	60358 - 60386	11/06/2024	\$117,123.28
2025 - 287	60387 - 60443	11/13/2024	\$152,520.88
2025 - 302	60444 - 60496	11/20/2024	\$218,509.38
2025 - 316	60497 - 60521	11/27/2024	\$32,450.95
VOIDS:		TOTAL	\$520,604.49

RECOMMENDATION:

Expenses as audited are within budget for warrants #60358 through #60521 and are hereby submitted for approval.

ATTACHMENTS:

[NOV2024 WARRANTS FOR DEC2024 MEETING.pdf](#)

Chino Valley Fire District
November 6, 2024 Warrants
 Bank Account: A/P - Accounts Payable Checking
 Batch Date: 11/06/2024

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: A/P - Accounts Payable Checking					
Check	11/06/2024	60358 Accounts Payable	ALL STAR FIRE EQUIPMENT INC		12,051.03
Check	11/06/2024	60359 Accounts Payable	AMERICA'S TIRE		1,822.01
Check	11/06/2024	60360 Accounts Payable	ARREDONDO, MELANIA		126.50
Check	11/06/2024	60361 Accounts Payable	BARKER, ADAM		250.00
Check	11/06/2024	60362 Accounts Payable	BUNAGUEN, CHRISTINE		323.29
Check	11/06/2024	60363 Accounts Payable	CALIFORNIA PPE RECON INC		1,902.00
Check	11/06/2024	60364 Accounts Payable	CALIFORNIA TOOL & WELDING SUPPLY		735.75
Check	11/06/2024	60365 Accounts Payable	CHAMPION NEWSPAPERS		464.00
Check	11/06/2024	60366 Accounts Payable	CITY OF CHINO		622.26
Check	11/06/2024	60367 Accounts Payable	CITY OF CHINO HILLS		2,302.71
Check	11/06/2024	60368 Accounts Payable	CSDA		9,785.00
Check	11/06/2024	60369 Accounts Payable	FLEETPRIDE INC		38.85
Check	11/06/2024	60370 Accounts Payable	FLYERS ENERGY, LLC		6,893.88
Check	11/06/2024	60371 Accounts Payable	INLAND OVERHEAD DOOR COMPANY INC		847.50
Check	11/06/2024	60372 Accounts Payable	INSIGHT PUBLIC SECTOR INC		3,855.48
Check	11/06/2024	60373 Accounts Payable	KIMCO STAFFING SERVICES INC.		2,728.30
Check	11/06/2024	60374 Accounts Payable	L N CURTIS & SONS INC		10,084.50
Check	11/06/2024	60375 Accounts Payable	LUTH, HARVEY		123.28
Check	11/06/2024	60376 Accounts Payable	MCFADDEN-DALE HARDWARE		9.35
Check	11/06/2024	60377 Accounts Payable	MISSION UPHOLSTERY		217.50
Check	11/06/2024	60378 Accounts Payable	O'TOOLE, KELLY		143.66
Check	11/06/2024	60379 Accounts Payable	PLUMBING METHOD INC		500.00
Check	11/06/2024	60380 Accounts Payable	PREMIER FIRST RESPONDER PSYCHOLOGICAL SERVICES		1,500.00
Check	11/06/2024	60381 Accounts Payable	SAM'S CLUB DIRECT		2,632.75
Check	11/06/2024	60382 Accounts Payable	SEDGWICK CMS INC		4,173.88
Check	11/06/2024	60383 Accounts Payable	STAPLES BUSINESS ADVANTAGE		12.81
Check	11/06/2024	60384 Accounts Payable	U.S. BANK CORPORATE PAYMENT SYSTEM		51,502.57
Check	11/06/2024	60385 Accounts Payable	WASTE MANAGEMENT OF THE INLAND EMPIRE INC		1,079.47
Check	11/06/2024	60386 Accounts Payable	ZOLL MEDICAL CORPORATION		394.95
A/P Accounts Payable Checking Totals:					\$117,123.28
					Transactions: 29

Chino Valley Fire District
November 6, 2024 Warrants
Bank Account: A/P - Accounts Payable Checking
Batch Date: 11/06/2024

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Checks:		29		\$117,123.28	<i>ml</i> <i>11-13-24</i>	

Chino Valley Fire District
November 13, 2024 Warrants

Bank Account: A/P - Accounts Payable Checking
 Batch Date: 11/13/2024

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: A/P - Accounts Payable Checking					
Check	11/13/2024	60387 Accounts Payable	10-8RETROFIT.COM INC		1,145.43
Check	11/13/2024	60388 Accounts Payable	2 HOT UNIFORMS INC		1,093.66
Check	11/13/2024	60389 Accounts Payable	A & A FLEET PAINTING INC. & THE PAINT DEPT.		284.88
Check	11/13/2024	60390 Accounts Payable	AFSS SOUTHERN DIVISION		525.00
Check	11/13/2024	60391 Accounts Payable	AFSS SOUTHERN DIVISION		575.00
Check	11/13/2024	60392 Accounts Payable	AIR EXCHANGE, INC		567.68
Check	11/13/2024	60393 Accounts Payable	AMERICAN HEART ASSOC INC		251.60
Check	11/13/2024	60394 Accounts Payable	BCN FINANCIAL INC		60.00
Check	11/13/2024	60395 Accounts Payable	CALIFORNIA FIRE CHIEFS ASSOCIATION		2,652.00
Check	11/13/2024	60396 Accounts Payable	CHINO HILLS FORD		423.20
Check	11/13/2024	60397 Accounts Payable	CHINO MOWER AND EQUIPMENT INC		57.21
Check	11/13/2024	60398 Accounts Payable	CHINO TIRE & MUFFLER		3,842.05
Check	11/13/2024	60399 Accounts Payable	CITY OF CHINO		525.54
Check	11/13/2024	60400 Accounts Payable	CITY OF CHINO HILLS		605.66
Check	11/13/2024	60401 Accounts Payable	COLLIN TAYLOR ELECTRIC LLC		494.77
Check	11/13/2024	60402 Accounts Payable	CUMMINS CAL PACIFIC LLC		1,641.58
Check	11/13/2024	60403 Accounts Payable	DOMESTIC DIESEL AND AUTO SERVICE INC		6,897.30
Check	11/13/2024	60404 Accounts Payable	FARIAS, DANIEL		1,600.00
Check	11/13/2024	60405 Accounts Payable	FIRE APPARATUS SOLUTIONS INC		953.79
Check	11/13/2024	60406 Accounts Payable	FIREFIGHTERS SAFETY CENTER		314.52
Check	11/13/2024	60407 Accounts Payable	FLEETPRIDE INC		219.28
Check	11/13/2024	60408 Accounts Payable	FOSTER & FOSTER INC		20,750.00
Check	11/13/2024	60409 Accounts Payable	FRONTIER COMMUNICATIONS		146.14
Check	11/13/2024	60410 Accounts Payable	GALLS INC.		42.22
Check	11/13/2024	60411 Accounts Payable	GOODYEAR COMMERCIAL TIRE		1,525.24
Check	11/13/2024	60412 Accounts Payable	GoTO TECHNOLOGIES USA INC		1,092.73
Check	11/13/2024	60413 Accounts Payable	HAZZARD BACKFLOW INC.		200.00
Check	11/13/2024	60414 Accounts Payable	HCI ENVIRONMENTAL & ENGINEERING SVC INC		249.40
Check	11/13/2024	60415 Accounts Payable	HDA LIFTS LLC - HEAVYDUTY & AUTOMOTIVE LIFTS		885.00
Check	11/13/2024	60416 Accounts Payable	HEINZ LABORATORIES		3,600.00

User: Dawn Burns

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Chino Valley Fire District
November 13, 2024 Warrants

Bank Account: A/P - Accounts Payable Checking
 Batch Date: 11/13/2024

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Check	11/13/2024	60417 Accounts Payable	HUNTER'S HEATING & AIR CONDITIONING INC		325.00
Check	11/13/2024	60418 Accounts Payable	INTERSTATE ALL BATTERY CENTER		2,533.44
Check	11/13/2024	60419 Accounts Payable	LIFE ASSIST		3,691.57
Check	11/13/2024	60420 Accounts Payable	MCKINLEY ELEVATOR CORPORATION		250.00
Check	11/13/2024	60421 Accounts Payable	McMASTER-CARR		151.23
Check	11/13/2024	60422 Accounts Payable	MESSAGE MEDIA USA INC		150.00
Check	11/13/2024	60423 Accounts Payable	METLIFE		300.00
Check	11/13/2024	60424 Accounts Payable	MOBILE COMMUNICATIONS AMERICA INC		1,975.00
Check	11/13/2024	60425 Accounts Payable	MUNICIPAL EMERGENCY SERVICES INC		643.93
Check	11/13/2024	60426 Accounts Payable	PAPER RECYCLING & SHREDDING SPCLTS INC		88.00
Check	11/13/2024	60427 Accounts Payable	PYRO-COMM SYSTEMS, INC		2,745.00
Check	11/13/2024	60428 Accounts Payable	READYREFRESH BY NESTLE INC		447.48
Check	11/13/2024	60429 Accounts Payable	RENEWELL FLEET SERVICE (SOUTH COAST FIRE EQUIP)		312.45
Check	11/13/2024	60430 Accounts Payable	S D R M A		74,453.90
Check	11/13/2024	60431 Accounts Payable	SB COUNTY FIRE - TRAINING OFFICERS ASSOC		50.00
Check	11/13/2024	60432 Accounts Payable	SOCAL GAS		934.33
Check	11/13/2024	60433 Accounts Payable	SOUTH COAST AIR QUALITY MANAGEMENT		707.00
Check	11/13/2024	60434 Accounts Payable	STATE INDUSTRIAL PRODUCTS INC		1,918.90
Check	11/13/2024	60435 Accounts Payable	SUNSET GRAPHICS INC		232.73
Check	11/13/2024	60436 Accounts Payable	TEAMSTERS LOCAL 1932		863.24
Check	11/13/2024	60437 Accounts Payable	TRACTION		1,787.65
Check	11/13/2024	60438 Accounts Payable	TYLER TECHNOLOGIES INC		763.95
Check	11/13/2024	60439 Accounts Payable	ULINE		2,322.25
Check	11/13/2024	60440 Accounts Payable	VALLEY TREE CARE		875.00
Check	11/13/2024	60441 Accounts Payable	VARNES, VICKI		161.52
Check	11/13/2024	60442 Accounts Payable	WESTERN HILLS GOLF & COUNTRY CLUB		161.54
Check	11/13/2024	60443 Accounts Payable	WHITE CAP, LP		454.89
A/P Accounts Payable Checking Totals:			Transactions: 57		\$152,520.88

Mud Shot
11-23-24

Chino Valley Fire District
November 13, 2024 Warrants
Bank Account: A/P - Accounts Payable Checking
Batch Date: 11/13/2024

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Checks:		57			\$152,520.88

Chino Valley Fire District
November 20, 2024 Warrants

Bank Account: A/P - Accounts Payable Checking
 Batch Date: 11/20/2024

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: A/P - Accounts Payable Checking					
Check	11/20/2024	60444 Accounts Payable	360 DEEP CLEANING LLC		4,805.00
Check	11/20/2024	60445 Accounts Payable	4IMPRINT, INC.		6,844.72
Check	11/20/2024	60446 Accounts Payable	AFSS SOUTHERN DIVISION		30.00
Check	11/20/2024	60447 Accounts Payable	AMAZON CAPITAL SERVICES		769.87
Check	11/20/2024	60448 Accounts Payable	AT&T MOBILITY		849.16
Check	11/20/2024	60449 Accounts Payable	ATKINSON, ANDELSON, LOYA, RUUD & ROMO		7,007.00
Check	11/20/2024	60450 Accounts Payable	BARKER, ADAM		70.00
Check	11/20/2024	60451 Accounts Payable	BCN FINANCIAL INC		60.00
Check	11/20/2024	60452 Accounts Payable	BEST BEST & KRIEGER LLP		8,840.00
Check	11/20/2024	60453 Accounts Payable	BOZEK, MARK		320.00
Check	11/20/2024	60454 Accounts Payable	CALIFORNIA FIRE PREVENTION INSTITUTE CFPI		650.00
Check	11/20/2024	60455 Accounts Payable	CHAMPION NEWSPAPERS		464.00
Check	11/20/2024	60456 Accounts Payable	CHARTER COMMUNICATIONS INC		180.18
Check	11/20/2024	60457 Accounts Payable	CHARTER COMMUNICATIONS INC		6,000.33
Check	11/20/2024	60458 Accounts Payable	CHINO MOWER AND EQUIPMENT INC		42.00
Check	11/20/2024	60459 Accounts Payable	CINTAS CORPORATION #150		662.06
Check	11/20/2024	60460 Accounts Payable	CITY OF CHINO		1,775.85
Check	11/20/2024	60461 Accounts Payable	CITY OF CHINO HILLS		799.26
Check	11/20/2024	60462 Accounts Payable	CORKY'S PRO PACIFIC PEST CONTROL INC		953.00
Check	11/20/2024	60463 Accounts Payable	COUNSELING TEAM INC		330.00
Check	11/20/2024	60464 Accounts Payable	CPAC INC		34,438.20
Check	11/20/2024	60465 Accounts Payable	DEPARTMENT OF JUSTICE		32.00
Check	11/20/2024	60466 Accounts Payable	EAN SERVICES INC (FUEL/ENTERPRISE)		104.71
Check	11/20/2024	60467 Accounts Payable	EAN SERVICES LLC (ENTERPRISE)		4,855.78
Check	11/20/2024	60468 Accounts Payable	FLYERS ENERGY, LLC		4,409.65
Check	11/20/2024	60469 Accounts Payable	FRONTIER COMMUNICATIONS		197.10
Check	11/20/2024	60470 Accounts Payable	GALLS INC,		54.55
Check	11/20/2024	60471 Accounts Payable	GOODYEAR COMMERCIAL TIRE		2,238.64
Check	11/20/2024	60472 Accounts Payable	GUARDIAN - APPLETON		3,699.20
Check	11/20/2024	60473 Accounts Payable	HAZZARD BACKFLOW INC.		2,947.80
Check	11/20/2024	60474 Accounts Payable	KIMCO STAFFING SERVICES INC.		5,947.07

User: Dawn Burns

Pages: 1 of 2

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Chino Valley Fire District
November 20, 2024 Warrants

Bank Account: A/P - Accounts Payable Checking
 Batch Date: 11/20/2024

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Check	11/20/2024	60475 Accounts Payable	KIRTON'S LANDSCAPE MAINTENANCE INC.		2,690.00
Check	11/20/2024	60476 Accounts Payable	KRONOS INCORPORATED		60.89
Check	11/20/2024	60477 Accounts Payable	LEWIS ENGRAVING, INC		156.50
Check	11/20/2024	60478 Accounts Payable	LIFE ASSIST		3,598.85
Check	11/20/2024	60479 Accounts Payable	MCKESSON MEDICAL SURGICAL		771.42
Check	11/20/2024	60480 Accounts Payable	ORANGE COUNTY FIRE AUTHORITY		662.27
Check	11/20/2024	60481 Accounts Payable	PBK ARCHITECTS INC		28,747.70
Check	11/20/2024	60482 Accounts Payable	PRO, RITA		90.88
Check	11/20/2024	60483 Accounts Payable	ROBLES, ANGELA		42.47
Check	11/20/2024	60484 Accounts Payable	ROJAS COMMUNICATIONS GROUP INC		4,800.00
Check	11/20/2024	60485 Accounts Payable	SANCHEZ, BRIAN		1,090.00
Check	11/20/2024	60486 Accounts Payable	SEDGWICK CMS INC		26,052.39
Check	11/20/2024	60487 Accounts Payable	SHAW HR CONSULTING, INC.		55.00
Check	11/20/2024	60488 Accounts Payable	SOUTHERN CALIFORNIA DAIRY EQUIPMENT, INC.		916.66
Check	11/20/2024	60489 Accounts Payable	SOUTHERN CALIFORNIA EDISON		16,037.15
Check	11/20/2024	60490 Accounts Payable	STANDARD DENTAL		20,184.36
Check	11/20/2024	60491 Accounts Payable	STANDARD LIFE		7,300.68
Check	11/20/2024	60492 Accounts Payable	STAPLES BUSINESS ADVANTAGE		551.91
Check	11/20/2024	60493 Accounts Payable	VEOLIA ES TECH SOLUTIONS-NORTH AMERICA INC		306.70
Check	11/20/2024	60494 Accounts Payable	VEOLIA WTS SERVICES USA, INC.		958.08
Check	11/20/2024	60495 Accounts Payable	VERIZON BUSINESS		60.36
Check	11/20/2024	60496 Accounts Payable	VISION SERVICE PLAN - (CA)		2,997.98
A/P Accounts Payable Checking Totals:				Transactions: 53	\$218,509.38
Checks:		53	\$218,509.38		

72 11-25-24

CHINO VALLEY INDEPENDENT FIRE DISTRICT

NO STAFF REPORT

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

**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: DECEMBER 11, 2024

TO: BOARD PRESIDENT AND MEMBERS OF THE BOARD OF DIRECTORS

FROM: DAVE WILLIAMS, FIRE CHIEF

SUBJECT: FISCAL YEAR 2023-2024 AUDIT REPORTS

PURPOSE:

The purpose is for the Board to review and approve the FY2023-24 District Annual Comprehensive Finance Report and related disclosure letters.

DISCUSSION:

The financial audit for the fiscal year ended June 30, 2024, has been completed. In conjunction with completion of the audit, the District is issuing an Annual Comprehensive Financial Report (ACFR).

Through the preparation of an ACFR, the District is able to present a robust picture of the District's financial condition. Benefits of preparing an ACFR include full public transparency and disclosure to citizens and other stakeholders, the availability of additional financial information for credit rating agencies and other users of the District's financial statements, and the ability for the District to participate in financial reporting award programs. Staff anticipates once again submitting this year's ACFR to the Government Finance Officers Association (GFOA) for consideration of national award recognition.

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

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

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

As noted in the Service Excellence section of the Transmittal Letter, the District has achieved dual award recognition from GFOA this past year, with both a Certificate of Achievement for Excellence in Financial Reporting Award for our 2022-23ACFR, as well as a Distinguished Budget Presentation Award for our 2024-25 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 FY24 and FY23 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 and approve the FY2023-24 District Annual Comprehensive Finance Report and related disclosure letters.

ATTACHMENTS:

[ACFR FY23-24
Disclosure Letters](#)

CHINO VALLEY



FIRE DISTRICT

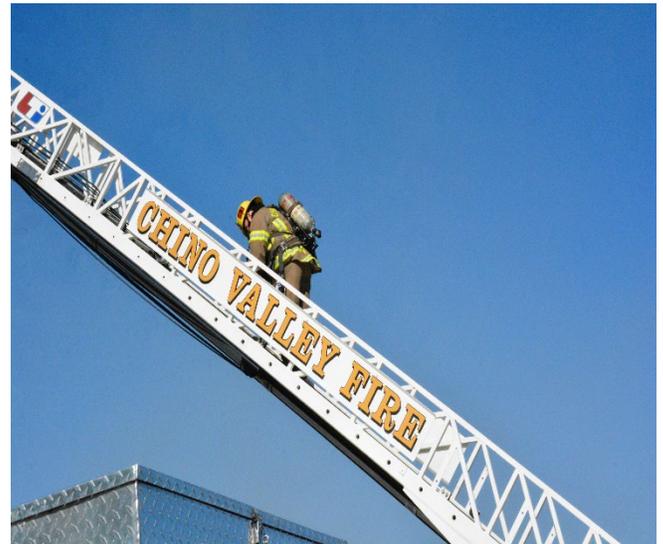
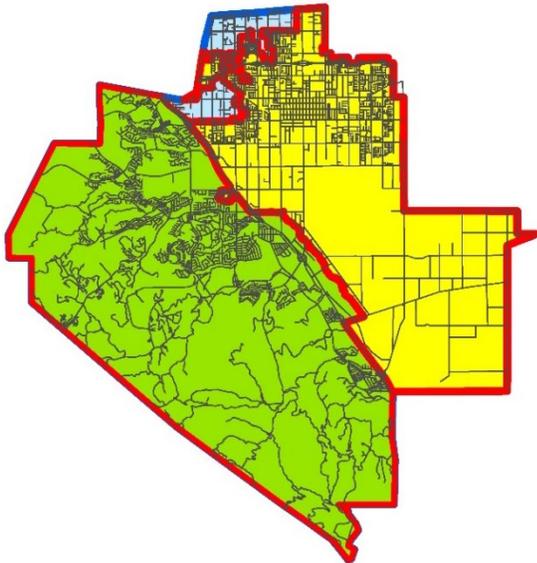
ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2024

CHINO HILLS, CALIFORNIA

A Special Districts Leadership Foundation District of Distinction

**CHINO VALLEY FIRE DISTRICT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2024**



**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, 2024**

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**CHINO VALLEY FIRE DISTRICT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2024**

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**CHINO VALLEY FIRE DISTRICT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2024**

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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

*Harvey Luth
President*

*Sarah Ramos-Evinger
Vice President*

Mike Kreeger

John DeMonaco

Tom Haughey

Fire Chief

Dave Williams

December 11, 2024

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, 2024.

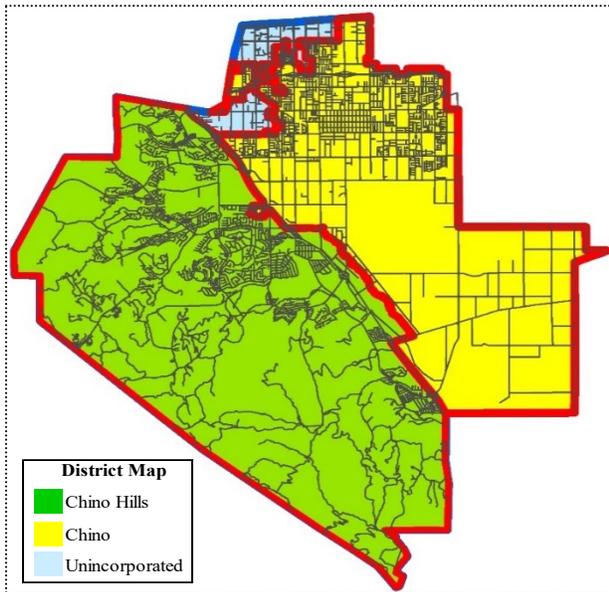
This ACFR was prepared in accordance with guidelines issued by the Governmental Accounting Standards Board. Management assumes full responsibility for the completeness and reliability of the information contained herein, based upon a comprehensive framework of internal control that is established for 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, 2024. 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.

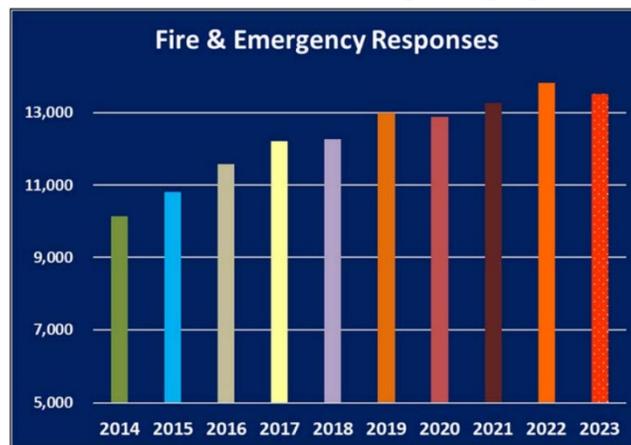


Located in the southwest region of San Bernardino County, the jurisdiction of the District is approximately 80 square miles in size and has an estimated current population of 168,999¹. It is estimated that the District population will be over 200,000 within the next 20 years.

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 13,499

emergency incidents in 2023. In the last ten years, call volume has increased about 33% in aggregate. CVFD currently operates seven fire stations and various other special purpose facilities, including a state-of-the-art fire training center and tower. The District’s long-term master plan projects the operational need for two to three additional fire stations at community build-out. See Major Initiatives below for additional information regarding planned future fire stations and the associated projected fiscal impacts.



FISCAL AND BUDGET MANAGEMENT

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

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

¹ Community population statistic does not include the prison populations. City of Chino – 92,585; City of Chino Hills – 76,414; Unincorporated – unavailable. Population estimates are based on information provided by the California Department of Finance.

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

LONG-RANGE FINANCIAL PLANNING

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



Over the current 10-year projection period, annual revenues are generally projected to be sufficient to cover expenditures. In certain years, it may be necessary to utilize accumulated fund balance to cover short-term deficits after the opening of new fire stations. The current LRFP assumes Station 68 opening in FY26.

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, 2023. The FY23 award was the District’s sixth consecutive year of financial reporting award recognition by GFOA.



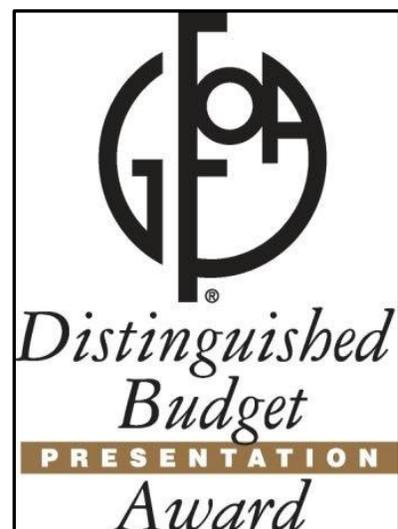
Our ACFR has been judged by an impartial panel to meet the high standards of the program, which includes demonstrating a constructive “spirit of full disclosure” to clearly communicate the District’s financial story and motivate potential users and user groups to read our ACFR.

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 FY23 ACFR Award is presented in this document. This award is valid for a period of one year only. We believe that our FY24 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 FY24 Budget document and the award is presented in this document. The FY24 award was the seventh 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 FY25 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 2026.



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,



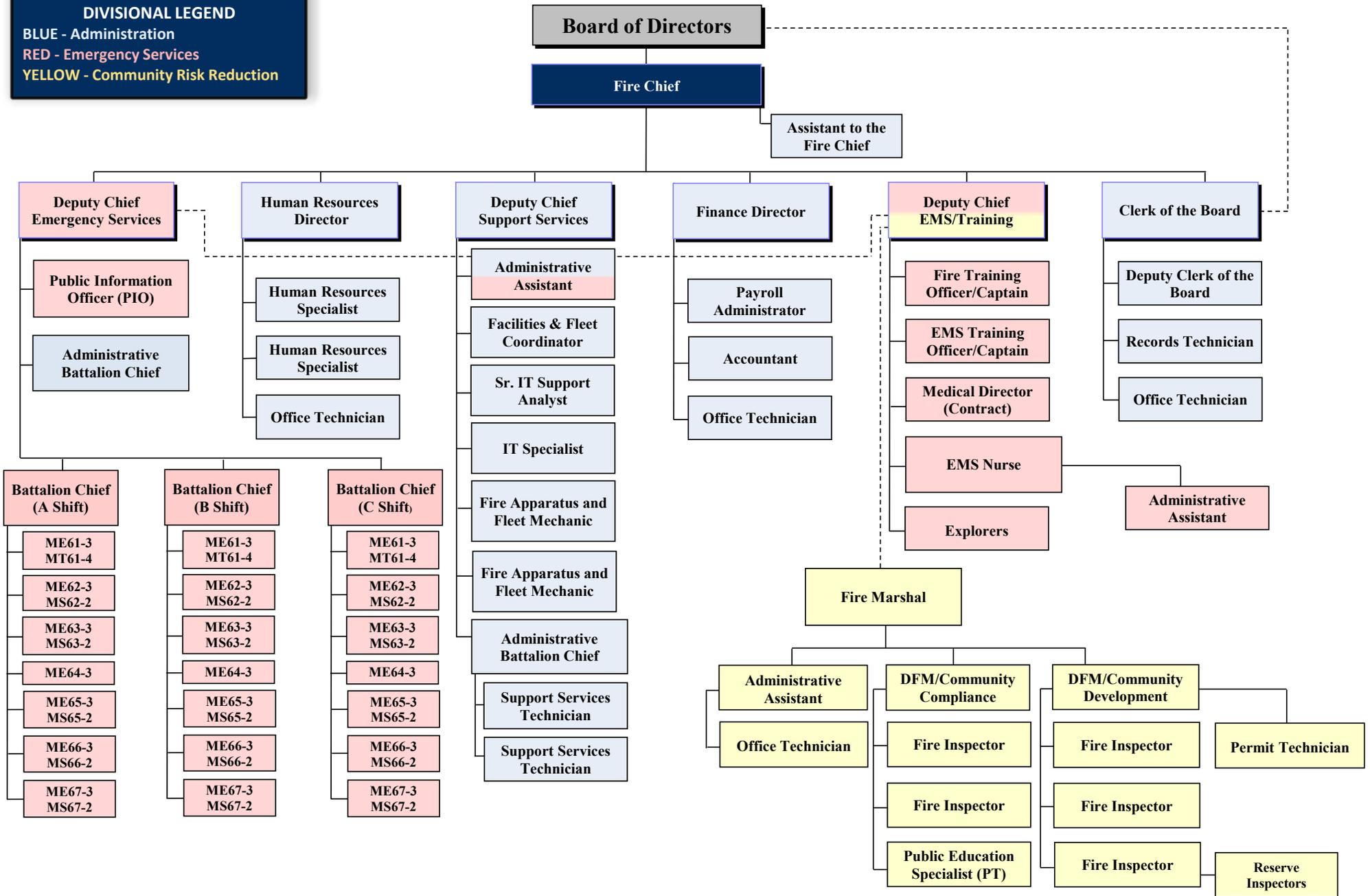
Dave Williams
Fire Chief



Mark Shaker
Finance Director

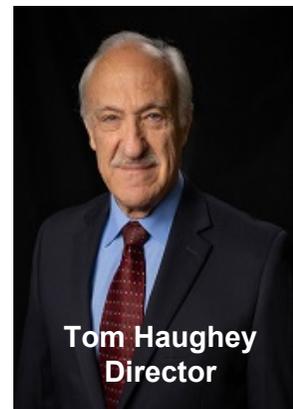
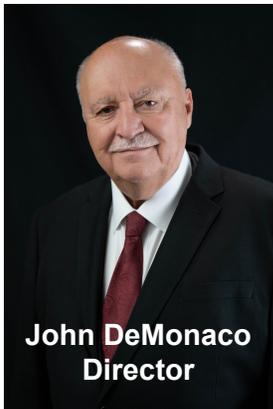
Chino Valley Fire District

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



CHINO VALLEY FIRE DISTRICT

Board of Directors & District Management



Contact: clerk@chofire.org



Senior Management Staff

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

CHINO VALLEY FIRE DISTRICT

Mission, Vision & Values Policy Statement

MISSION

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

VISION

As an organization, we...

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

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

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

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

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

VALUES

- **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, 2023

Christopher P. Morill

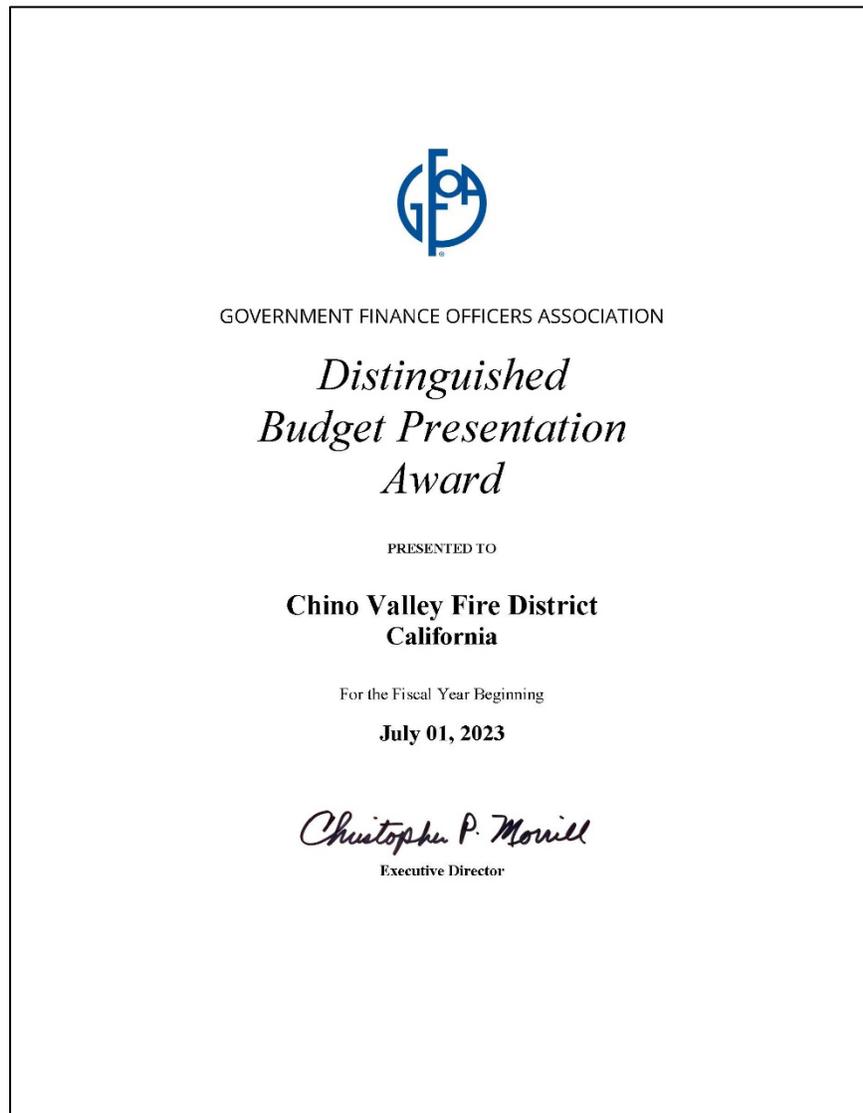
Executive Director/CEO

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, 2023. 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, 2024, 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, 2024, 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 November 14, 2024, 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

November 14, 2024

**CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

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, 2024 as well as the budgets for FY24 and FY25. 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, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position (condensed)

	Governmental Activities June 30, 2024	Governmental Activities June 30, 2023
Current assets	\$68,270,476	\$50,749,508
Net investment in joint venture	160,247	149,002
Capital assets		
Non-depreciable capital assets	5,661,805	5,278,086
Depreciable capital assets (net)	12,443,335	13,841,404
Total Assets	\$86,535,863	\$70,018,000
Deferred amounts related to OPEB	\$2,505,507	\$1,876,905
Deferred amounts related to pensions	29,343,002	31,809,731
Deferred outflows of resources	\$31,848,509	\$33,686,636
Current liabilities	\$3,326,633	\$5,669,272
Net OPEB liability	5,587,677	5,234,624
Net pension liability	66,313,320	59,880,172
Other noncurrent liabilities	9,733,432	9,248,999
Total Liabilities	\$84,961,062	\$80,033,067
Deferred amounts related to OPEB	\$660,958	\$562,502
Deferred amounts related to pensions	4,697,307	7,810,572
Deferred inflows of resources	\$5,358,265	\$8,373,074
Net investment in capital assets	\$18,104,792	\$19,119,490
Restricted	21,505,162	12,939,567
Unrestricted	(11,544,909)	(16,760,562)
Total Net Position (Deficit)	\$28,065,045	\$15,298,495

Total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by about \$28 million at June 30, 2024

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

The District's net Other Postemployment Benefits (OPEB) liability amounted to about \$5.6 million and \$5.2 million at June 30, 2024 and 2023, respectively, while the District's net pension liability at June 30, 2024, amounted to about \$66.3 million, compared to about \$59.8 million at June 30, 2023.

Included in current assets, at June 30, 2024, the District held restricted cash and investments in a Section 115 Trust amounting to approximately \$12.09 million, compared to about \$9.5 million at June 30, 2023. Although assets held in the Section 115 Trust are not considered to have the present service capacity as pension plan assets, these assets will be considered pension plan assets at the time they are transferred out of the Trust and into the pension plan.

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

**CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

Statement of Activities (condensed)

	Governmental Activities FYE June 30, 2024	Governmental Activities FYE June 30, 2023
Program revenues:		
Charges for services	\$14,246,991	\$13,648,007
Operating grants and contributions	-	-
Capital grants and contributions	8,191,960	2,315,558
General revenues:		
Property taxes	45,542,928	39,738,876
Investment income	2,934,624	1,112,126
Miscellaneous income	424,644	390,995
Total Revenues	\$71,341,147	\$57,205,562
Expenses:		
Public Safety – Fire Protection	\$60,373,973	\$55,054,514
Total Expenses	\$60,373,973	\$55,054,514
Change in Net Position	\$10,967,174	\$2,151,048
Net Position Restated (Deficit), July 1	\$17,097,871	\$13,147,447
Net Position (Deficit), June 30	\$28,065,045	\$15,298,495

The increase in net position from June 30, 2023 to 2024 was approximately \$10.96 million, due primarily to property tax growth and significant capital grant contributions in 2024.

Capital Assets and Noncurrent Liabilities

Capital assets. Non-depreciable capital assets amounted to about \$5.7 million, at June 30, 2024 and \$5.3 million in 2023. Depreciable capital assets, net of depreciation, totaled about \$12.4 million at June 30, 2024, compared to about \$13.8 million at June 30, 2023. Land, construction in progress, buildings, improvements other than buildings and equipment, comprise the District's capital assets. Capital asset acquisitions totaled about \$100 thousand, while capital asset retirements were about \$29 thousand and depreciation amounted to roughly \$1.5 million for the fiscal year ending June 30, 2024. The net decrease in depreciable capital assets amounted to about \$1 million. See Note 3 for additional information regarding capital assets and depreciation.

**CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

Capital Assets

	Governmental Activities June 30, 2024	Governmental Activities June 30, 2023
Non-Depreciable		
Land	\$4,719,913	\$4,719,913
Construction in progress	941,892	558,173
Total non-depreciable capital assets	\$5,661,805	\$5,278,086
Depreciable		
Buildings	\$10,738,439	\$10,738,439
Improvements other than buildings	781,319	762,734
Equipment	17,266,300	17,213,513
Total depreciable capital assets	\$28,786,058	\$28,714,686
Less: accumulated depreciation	(16,342,723)	(14,873,282)
Total depreciable assets, net of accumulated depreciation	\$12,443,335	\$13,841,404
Total capital assets, net of accumulated depreciation	\$18,105,140	\$19,119,490

Noncurrent liabilities. At June 30, 2024 and 2023, non-current liabilities amounted to approximately \$9.7 million and \$9.5 million, respectively. Compensated absences increased by about \$175 thousand while workers' compensation claims balances increased by about \$12 thousand as well. The associated amounts due within the next year amounted to roughly \$2.1 million at June 30, 2024, compared to about \$1.6 million at June 30, 2023. See Note 5 for additional information regarding long-term liabilities.

	Governmental Activities June 30, 2024	Governmental Activities June 30, 2023
Compensated absences	\$7,973,207	\$7,797,425
Workers' Compensation claims	1,760,225	1,748,434
Total noncurrent liabilities	\$9,733,432	\$9,545,859
Less: amounts due within the next year	(\$2,096,236)	(\$1,616,896)
Total liabilities due in more than one year	\$7,637,196	\$7,928,963

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, 2024**

Balance Sheet (condensed)

	General Fund June 30, 2024	General Fund June 30, 2023
Cash and investments	\$52,749,459	\$39,306,031
Restricted cash and investments	12,096,797	9,492,407
Prepaid items	258,280	273,755
Other assets	3,165,940	1,677,315
Total Assets	\$68,270,476	\$50,749,508
Accounts payable and accrued liabilities	\$1,431,136	\$2,131,331
Accrued payroll	1,895,497	1,441,705
Other liabilities	-	-
Total Liabilities	\$3,326,633	\$3,573,036
Deferred inflows of resources	\$1,308,946	\$549,314
Unavailable Revenues – Accounts Receivable	\$1,308,946	\$549,314
Nonspendable	\$258,280	\$273,755
Restricted	21,505,162	12,939,567
Committed	17,546,439	18,904,791
Assigned	3,711,211	1,546,119
Unassigned	20,613,805	12,962,926
Fund Balance	\$63,634,897	\$46,627,158
Total Liabilities and Fund Balance	\$68,270,476	\$50,749,508

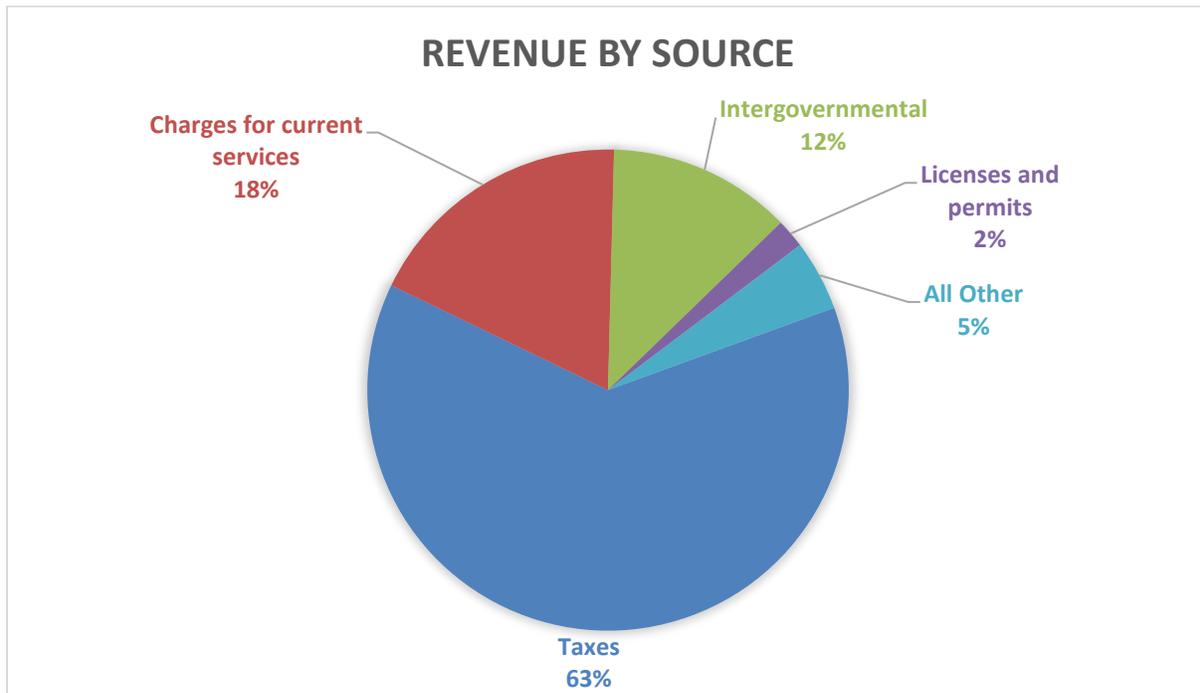
Statement of Revenues, Expenditures, and Changes in Fund Balance (condensed)

	General Fund FYE June 30, 2024	General Fund FYE June 30, 2023
Taxes	\$44,264,856	\$39,738,876
Charges for current services	12,868,158	12,075,961
Intergovernmental	8,710,400	1,766,246
Licenses and permits	1,378,833	1,572,046
All Other	3,348,023	1,494,381
Total Revenues	\$70,570,270	\$56,647,510
Salaries and benefits	\$45,875,084	\$43,944,528
Services and supplies	7,203,554	6,381,592
Capital Outlay	483,893	1,484,793
Total Expenditures	\$53,562,531	\$51,810,913
Net Change in Fund Balance	\$17,007,739	\$4,836,597
Fund Balance, July 1	\$46,627,158	\$41,177,667
Prior Period Adjustment	-	612,894
Fund Balance, June 30	\$63,634,897	\$46,627,158

**CHINO VALLEY FIRE DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

Total General Fund revenues for FY24 amounted to approximately \$70.57 million, compared to about \$56.65 million in the prior year, a year-over-year increase of around \$14 million, or 25% due primarily to significant one time grant revenues received in the current year. Tax revenues, which are exclusively comprised of property taxes, increased by about \$4.5 million, or 11% 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. Additional property tax revenues in 2024 include property tax recover revenues received for taxes that were owed to the District.

Charges for current services is comprised of property-tax related revenues associated with the Chino agreement. Charges for current services in FY24 increased by about \$792 thousand, or 7% over the prior year, due primarily to increases in property values which has a direct impact to the Chino equity agreement. Intergovernmental revenues increased by about \$6.9 million due to \$6.25 million received from the State of California to construct the new fire station 68. The balance in other revenues represents returns on the District’s investments in the current year.



Total General Fund expenditures in FY24 amounted to about \$53.6 million compared to about \$51.8 million in the prior year, an increase of about \$1.8 million. Highlights of the year-over-year changes are as follows:

- Salaries and benefits expenditures were roughly \$1.9 million higher in FY24 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 increase in salary and benefit costs in FY24 is attributable to the substantial increase in mutual aid incidents in FY24 compared to FY 23.
- Capital outlay amounted to about over \$484 thousand in FY24, compared to \$1.4 million in FY23. This is due to significant delays in apparatus build out times.

**CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

Classifications of General Fund Balance

	Classifications of Fund Balance June 30, 2024	Classification of Fund Balance June 30, 2023
Nonspendable:		
Deposits and Prepaid Items	\$258,280	\$273,755
Restricted:		
Section 115 Trust	\$12,096,797	\$9,492,407
Fire Station	9,408,365	3,447,160
Committed:		
Workers compensation reserve	\$1,760,225	\$3,547,810
Equipment replacement	1,748,618	2,443,762
Facilities acquisition and maintenance	1,168,056	1,168,056
Compensated absences	2,729,855	2,573,150
Emergency contingency	10,139,685	9,172,013
Total Committed Fund Balance	\$17,546,439	\$18,904,791
Assigned Fund Balance	\$3,711,211	\$1,546,119
Unassigned Fund Balance	\$20,613,805	\$12,962,926
Total General Fund Balance	\$63,634,897	\$46,627,158

As of June 30, 2024, the District's General Fund reported an ending fund balance of approximately \$63.6 million, compared to about \$46.6 million at June 30, 2023, an increase of about \$17 million over the prior year. The increases in fiscal year 2024 are primarily due to increases in property tax revenues due to strong growth in the District area, one time collection of misallocated property tax revenues, and significant grant activity in 2024. 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, 2024, the amount in unassigned fund balance represented just over two months of General Fund expenditures, based on the FY25 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 FY24 is \$1.7 million. The balance has increased primarily due to upcoming capital outlay requirements.

The assigned portion of fund balance at June 30, 2024, amounted to about \$3.7 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 as well as \$6.25 million in one time State of California allocations for the station project.

**CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

General Fund Budgetary and Actual Variations

**Original to Amended (Final) Budget Comparison (condensed)
Year Ended June 30, 2024**

	General Fund Original Budget FYE June 30, 2024	General Fund Amended (Final) Budget FYE June 30, 2024	Variance Between Original and Amended Positive (Negative)
Taxes	\$40,101,420	\$40,471,516	\$370,096
Licenses and Permits	1,663,164	1,500,000	(163,164)
Charges for current services	12,604,408	12,874,094	269,686
Intergovernmental	500,000	2,205,015	1,705,015
Investment Income	250,000	788,119	538,119
Other Revenue	154,000	369,633	215,633
Total Revenue	\$55,272,992	\$58,208,377	\$2,935,385
Salaries and benefits	\$46,461,904	\$48,198,339	\$1,888,935
Services and supplies	7,893,175	8,401,394	209,075
Capital outlay	677,000	688,077	11,077
Total Operating & Capital Expenditures	\$55,032,079	\$57,287,810	\$2,255,731
Net Change in Fund Balance	\$240,913	\$920,567	\$679,654
Fund Balance, July 1	\$46,627,158	\$46,627,158	-
Fund Balance, June 30	\$46,868,071	\$47,547,725	679,654

Original to Amended (Final) Budget. For the year ended June 30, 2024, budgetary revenue amendments added about \$2.9 million, while additional budgetary appropriations aggregated to about \$2.25 million, for a net projected favorable change in Fund balance of about \$679 thousand.

Budgetary revenue amendments were as follows:

- Approximately \$370 thousand increase in tax revenues due to favorable trends in property tax growth
- About \$1.7 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:

- Nearly \$1.9 million in salary and benefit appropriations were added, primarily due to labor cost overages associated with additional mutual aid activity.
- About \$209 thousand in services and supplies was added due increases in inflationary costs.

**CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

Budget to Current Year Actuals Summary Comparison (condensed)

	General Fund Amended Budget FYE June 30, 2024	General Fund Actuals FYE June 30, 2024	Variance Between Budget and Actuals Positive (Negative)
Taxes	\$40,471,516	\$44,264,856	\$3,793,340
Licenses and Permits	1,500,000	1,378,833	(121,167)
Charges for current services	12,874,094	12,868,158	(5,936)
Intergovernmental	2,205,015	8,710,400	6,505,385
Investment Income	788,119	2,934,624	2,146,505
Other Revenue	369,633	413,399	43,766
Total Revenue	\$58,208,377	\$70,570,270	\$12,361,893
Salaries and benefits	\$48,198,3339	\$45,875,084	\$2,323,255
Services and supplies	8,401,394	7,203,554	1,197,840
Capital outlay	688,077	483,893	204,184
Total Operating & Capital Expenditures	\$57,287,810	\$53,562,531	\$3,725,279
Net Change in Fund Balance	\$920,567	\$17,007,739	\$16,087,172
Fund Balance, July 1	\$46,627,158	\$46,627,158	-
Fund Balance, June 30	\$47,547,725	\$63,634,897	-

Amended (Final) Budget to Actuals. The net change in fund balance varied favorably from amended budget by about \$16 million for the year ended June 30, 2024. Revenues varied favorably from budget by roughly \$12.3 million in aggregate, while expenditures netted to a favorable variance by \$3.72 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 \$6.5 million due primarily to the receipt of additional mutual aid recoveries which were budgeted conservatively as well as a one-time allocation from the State of California for \$6.25 million for the station 68 project.
- Investment income in excess of \$2.1 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.

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

Salaries and benefits (2.3 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 as well as savings due to employee benefit selections versus budgeted costs

**CHINO VALLEY FIRE DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

Services and supplies (1 million favorable budget variance):

- Services and supplies which includes contract and consulting services, varied favorably from amended budget by about \$1.2 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)

	General Fund Original Budget FYE June 30, 2025	General Fund Actuals FYE June 30, 2024	Variance Between FY 25 Budget and FY24 Actuals Positive (Negative)
Taxes	\$43,352,458	\$44,264,856	\$(912,398)
Licenses and Permits	1,587,900	1,378,833	209,067
Charges for current services	13,351,656	12,809,676	541,980
Intergovernmental	530,000	8,396,917	(7,866,917)
Investment Income	750,000	1,720,702	(970,702)
Other Revenue	411,013	785,364	(374,351)
Total Revenue	\$59,983,027	\$69,356,348	\$(9,373,321)
Salaries and benefits	\$47,233,810	\$45,875,084	\$(1,358,726)
Services and supplies	8,605,709	7,194,547	(1,411,162)
Capital outlay	4,998,592	483,893	(4,514,699)
Total Operating & Capital Expenditures	\$60,038,111	\$53,553,524	\$6,484,587
Net Change in Fund Balance	\$(855,084)	\$15,802,824	-
Fund Balance, July 1	\$56,996,121	\$41,193,297	-
Fund Balance, June 30	\$56,141,037	\$56,996,121	-

Economic Factors and Next Year's Budgets and Rates

- The FY25 Original budget projects revenues of nearly \$59.9 million against expenditures of about \$60 million, for a \$855 thousand net decrease 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 FY24.
- Charges for current services are budgeted to increase by about \$542 thousand over FY24 actuals. This represents the Chino Equity agreement which increases as property tax increases.

**CHINO VALLEY FIRE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

- Intergovernmental revenue decreases of \$7.9 million includes mutual aid revenues and grants. Mutual aid recoveries are projected to decrease in FY25 due to the assumption of a significantly lower number of out-of-area incidents in the next year. One time grants in 2024 are not expected in 2025.
- Investment income are budgeted conservatively at \$750 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 \$1.35 million over FY24, or 3%. 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 FY24 levels by \$1.4 million, or 20% primarily in anticipation of executing contracts and engaging with consultants.. Other costs are projected to increase due to rising fuel costs and higher than expected inflationary pressures.
- Capital outlay in FY25 is projected to increase about \$4.5 million over FY24 levels based on the District's capital replacement plan and the delivery of two apparatus in 2025.
- Total budgeted expenditures for FY25 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 FY25.

Requests for Information

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

**Chino Valley Fire District
Statement of Net Position
June 30, 2024**

	Governmental Activities
ASSETS	
Cash and Investments	\$ 52,749,459
Restricted Cash and Investments	12,096,797
Accounts Receivable	3,147,518
Note Receivable	18,422
Prepaid items	258,280
Net Investment in Joint Venture	160,247
Capital Assets, Not Being Depreciated	5,661,805
Capital Assets, Depreciated, Net	12,443,335
Total Assets	86,535,863
DEFERRED OUTFLOWS OF RESOURCES	
Pension Related Amounts	29,343,002
OPEB Related Amounts	2,505,507
Total Deferred Outflows of Resources	31,848,509
LIABILITIES	
Accounts Payable and Accrued Liabilities	1,431,136
Accrued Payroll	1,895,497
Noncurrent Liabilities:	
Due within one year	2,096,236
Due in more than one year	79,538,193
Total Liabilities	84,961,062
DEFERRED INFLOWS OF RESOURCES	
Pension Related Amounts	4,697,307
OPEB Related Amounts	660,958
Total Deferred Inflows of Resources	5,358,265
NET POSITION	
Investment in Capital Assets	18,104,792
Restricted;	
Section 115 Trust	12,096,797
New Fire Station	9,408,365
Unrestricted	(11,544,909)
Total Net Position	\$ 28,065,045

The accompanying notes are an integral part of this statement.

**Chino Valley Fire District
Statement of Activities
Year Ended June 30, 2024**

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	\$ 60,373,973	\$ 14,246,991	\$ -	\$ 8,191,960	\$ (37,935,022)
Total Governmental Activities	<u>\$ 60,373,973</u>	<u>\$ 14,246,991</u>	<u>\$ -</u>	<u>\$ 8,191,960</u>	<u>(37,935,022)</u>
General Revenues:					
Property Taxes					45,542,928
Investment Income					2,934,624
Miscellaneous Income					<u>424,644</u>
Total General Revenues					<u>48,902,196</u>
Change in Net Position					10,967,174
Net Position - Beginning of Year, Restated					<u>17,097,871</u>
Net Position - End of Year					<u>\$ 28,065,045</u>

The accompanying notes are an integral part of this statement.

**Chino Valley Fire District
Balance Sheet
Governmental Funds
June 30, 2024**

	General Fund
ASSETS	
Cash and Investments	\$ 52,749,459
Restricted Cash and Investments	12,096,797
Accounts Receivable	3,147,518
Note Receivable	18,422
Prepaid items	258,280
Total Assets	\$ 68,270,476
LIABILITIES	
Accounts Payable and Accrued Liabilities	\$ 1,431,136
Accrued Payroll	1,895,497
Total Liabilities	3,326,633
DEFERRED INFLOWS OF RESOURCES	
Unavailable Revenues - Accounts Receivable	1,308,946
Total Deferred Inflows of Resources	1,308,946
FUND BALANCES	
Nonspendable	258,280
Restricted	21,505,162
Committed	17,546,439
Assigned	3,711,211
Unassigned	20,613,805
Total Fund Balances	63,634,897
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 68,270,476

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, 2024

Fund balances - total governmental funds \$ 63,634,897

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	34,447,863
Less: Accumulated Depreciation	(16,342,723)

Other long-term assets are not available to pay for current period expenditures and therefore, are not reported as available revenues in the funds. 1,308,946

Net investment in joint venture is not a current financial resource and is not included in the governmental funds. 160,247

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

Compensated Absences	(7,973,207)
Net OPEB Liability	(5,587,677)
Net Pension Liability	(66,313,320)
Claims Liabilities	(1,760,225)

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	29,343,002
Deferred Inflows Related to Pensions	(4,697,307)
Deferred Outflows Related to OPEB	2,505,507
Deferred Inflows Related to OPEB	(660,958)

Net Position of Governmental Activities \$ 28,065,045

Chino Valley Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2024

	General Fund
REVENUES	
Taxes	\$ 44,264,856
Licenses and Permits	1,378,833
Intergovernmental	8,710,400
Charges for Services	12,868,158
Investment Income	2,934,624
Other	413,399
Total Revenues	70,570,270
EXPENDITURES	
Current:	
Salaries and Benefits	45,875,084
Services and Supplies	7,203,554
Capital Outlay	483,893
Total Expenditures	53,562,531
Net Change in Fund Balances	17,007,739
Fund Balances, Beginning of Year	46,627,158
Fund Balances, End of Year	\$ 63,634,897

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, 2024

Net change in fund balances - governmental funds \$ 17,007,739

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	483,893
Depreciation Expense	(1,498,243)

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. 11,245

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. (518,440)

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	(6,433,148)
Net OPEB Liability	(353,053)
Claims Liabilities	(11,791)
Compensated Absences	(175,782)

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	(2,466,729)
Deferred Inflows Related to Pensions	3,113,265
Deferred Outflows Related to OPEB	628,602
Deferred Inflows Related to OPEB	(98,456)

Change in net position of governmental activities \$ 9,689,102

Chino Valley Fire District
Notes to Financial Statements
Year Ended June 30, 2024

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, 2024**

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, 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, 2024**

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, 2024

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 through ordinances or resolutions, that are equally binding, approved by 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 assets 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 assets 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, 2024**

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, 2023
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 to June 30, 2023

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, 2024 consist of the following:

Statement of Net Position:	
Cash and Investments	\$ 52,749,459
Restricted Cash and Investments	12,096,797
Total Cash and Investments	\$ 64,846,256
Petty Cash	\$ 1,500
Deposits with Financial Institutions	5,017,143
Investments	59,827,613
Total Cash and Investments	\$ 64,846,256

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, 2024**

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, 2024**

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	\$ 40,219,184	\$ 40,219,184	\$ -	\$ -
Certificates of Deposit	2,921,137	246,177	1,687,253	987,707
Federal Agency Securities	1,825,075	1,825,075	-	-
Overnight Repurchase Agreements	1,574,495	1,574,495	-	-
CalTrust	1,190,925	1,190,925	-	-
Section 115 Trust - Mutual Funds	12,096,797	12,096,797	-	-
Total	\$ 59,827,613	\$ 57,152,653	\$ 1,687,253	\$ 987,707

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	\$ 40,219,184	N/A	\$ -	\$ -	\$ 40,219,184
Certificates of Deposit	2,921,137	N/A	-	-	2,921,137
Federal Agency Securities	1,825,075	N/A	-	1,825,075	-
Overnight Repurchase Agreements	1,574,495	N/A	-	-	1,574,495
CalTrust	1,190,925	N/A	-	-	1,190,925
Section 115 Trust - Mutual Funds	12,096,797	N/A	-	12,096,797	-
Total	\$ 59,827,613		\$ -	\$ 13,921,872	\$ 45,905,741

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, 2024, 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, 2024**

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, 2024:

Investment Type	Total	Level		
		1	2	3
Certificates of Deposit	\$ 2,921,137	\$ -	\$ 2,921,137	\$ -
Federal Agency Securities	1,825,075	-	1,825,075	-
U.S. Treasury Notes and Bills	-	-	-	-
Overnight Repurchase Agreements	1,574,495	-	1,574,495	-
Section 115 Trust - Mutual Funds	12,096,797	12,096,797	-	-
Total	\$ 18,417,504	\$ 12,096,797	\$ 6,320,707	\$ -

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, 2024:

**Chino Valley Fire District
Notes to Financial Statements
Year Ended June 30, 2024**

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	558,173	383,719	-	941,892
Total Capital Assets Not Depreciated	<u>5,278,086</u>	<u>383,719</u>	<u>-</u>	<u>5,661,805</u>
Depreciable capital assets:				
Buildings	10,738,439	-	-	10,738,439
Improvements other than Buildings	762,734	18,585	-	781,319
Equipment	17,213,513	81,589	(28,802)	17,266,300
Total Cost of Depreciable Capital Assets	<u>28,714,686</u>	<u>100,174</u>	<u>(28,802)</u>	<u>28,786,058</u>
Less accumulated depreciation for				
Buildings	(3,792,046)	(353,359)	-	(4,145,405)
Improvements other than Buildings	(401,979)	(24,425)	-	(426,404)
Equipment	(10,679,257)	(1,120,459)	28,802	(11,770,914)
Total Accumulated Depreciation	<u>(14,873,282)</u>	<u>(1,498,243)</u>	<u>28,802</u>	<u>(16,342,723)</u>
Depreciable capital assets, net	<u>13,841,404</u>	<u>(1,398,069)</u>	<u>-</u>	<u>12,443,335</u>
Total Capital assets, net	<u>\$ 19,119,490</u>	<u>\$ (1,014,350)</u>	<u>\$ -</u>	<u>\$ 18,105,140</u>

Depreciation expense in the amount of \$1,498,243 was charged to the public safety function in the Statement of Activities for the year ended June 30, 2024.

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, 2024, the total liability of \$1,760,225 consists of open claims of \$1,553,597 and estimated incurred but not reported IBNR claims of \$206,628. 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, 2024, resulted from the following:

**Chino Valley Fire District
Notes to Financial Statements
Year Ended June 30, 2024**

4) RISK MANAGEMENT - Continued

Fiscal Year	Beginning of Year Liability	Current Year Claims	Claims Payments	Beginning of Year Liability
2022-23	\$ 1,794,109	\$ 1,672,319	\$ (1,717,994)	\$ 1,748,434
2023-24	1,748,434	1,308,879	(1,297,088)	1,760,225

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	\$ 59,880,172	\$ 6,433,148	\$ -	\$ 66,313,320	\$ -
Net OPEB Liability	5,234,624	353,053	-	5,587,677	-
Claims Liabilities	1,748,434	1,308,879	1,297,088	1,760,225	928,000
Compensated Absences	7,797,425	175,782	-	7,973,207	1,168,236
Total Governmental Activities	<u>\$ 74,660,655</u>	<u>\$ 8,270,862</u>	<u>\$ 1,297,088</u>	<u>\$ 81,634,429</u>	<u>\$ 2,096,236</u>

*Beginning balance of claims liability was reduced by \$1,799,376 to reflect the actual claims payable by the District as of June 30, 2023. See prior period adjustment Note 13 for more information.

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, 2024**

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, 2024, fund balances in governmental funds are classified as follows:

Nonspendable:	
Prepaid Items	\$ 258,280
Restricted:	
Section 115 Trust	12,096,797
Fire Station	9,408,365
Committed:	
Workers' Compensation	1,760,225
Equipment Replacement	1,748,618
Facilities Acquisition and Maintenance	1,168,056
Compensated Absences	2,729,855
Emergency Contingency	10,139,685
Assigned:	
Budgeted Appropriations	3,711,211
Unassigned	<u>20,613,805</u>
Total Fund Balance (Deficit)	<u><u>\$ 63,634,897</u></u>

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

Commitment	Description
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, 2024, the amount of \$12,068,938 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, 2024

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, 2024**

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, 2022 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2022 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	January 1, 2013	January 1, 20103
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%	8.25%
Required employer contribution rates	14.92% + \$233,966	8.00%

	Safety	
	Classic	PEPRA
	Prior to January 1, 2013	On or after January 1, 20103
Hire date	January 1, 2013	January 1, 20103
Benefit formula	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	55	57
Monthly benefits, as a % of eligible compensation	3%	2.7%
Required employee contribution rates	9%	14.50%
Required employer contribution rates	26.11% + \$3,951,802	14.50% + \$14,867

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, 2024**

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 \$4,064,708 in fiscal year 2024.

The District's contributions to the plan for the year ended June 30, 2024 was \$7,065,681.

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

As of June 30, 2024, the District reported a liability of \$66,313,320 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, 2023, 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, 2022 rolled forward to June 30, 2023 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, 2023 and 2024 was as follows:

Proportion - June 30, 2023	0.51841%
Proportion - June 30, 2024	0.53155%
Change - Increase (Decrease)	0.01314%

For the year ended June 30, 2024, the District recognized pension expense of \$12,851,565. At June 30, 2024, 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	\$ 7,065,681	\$ -
Differences between actual and expected experience	4,782,203	423,148
Changes in assumptions	3,877,924	-
Change in employer's proportion	4,445,268	-
Differences between the employer's contributions and the employer's proportionate share of contributions	-	4,274,159
Net differences between projected and actual earnings on plan investments	9,171,926	-
Total	\$ 29,343,002	\$ 4,697,307

\$7,065,681 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, 2025. 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, 2024**

8) RETIREMENT PLAN – Continued

Year Ending June 30,	\$	
2025	5,914,511	
2026	4,117,327	
2027	7,291,680	
2028	256,496	
2029	-	
Thereafter	-	

Actuarial Assumptions – The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

	All Plans
Valuation date	June 30, 2022
Measurement date	June 30, 2023
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, 2024**

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	\$ 102,393,768
Current Discount Rate	6.90%
Net Pension Liability	\$ 66,313,320
1% Increase	7.90%
Net Pension Liability	\$ 17,580,014

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, 2024, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2024.

**Chino Valley Fire District
Notes to Financial Statements
Year Ended June 30, 2024**

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	\$	5,587,677
Deferred Outflows Related to OPEB		2,505,507
Deferred Inflows Related to OPEB		660,958
OPEB Expense		777,086

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, 2023, 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, 2024**

9) OTHER POST EMPLOYMENT BENEFITS – Continued

Retirees or beneficiaries	
currently receiving benefits	90
Active employees	140
Total	230

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, 2024, the minimum employer contribution amount is \$157 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, 2024 were \$1,004,179.

Net OPEB Liability - The District's net OPEB liability of \$5,587,677 was measured as of June 30, 2023, and was determined by an actuarial valuation as of June 30, 2023.

Actuarial Assumptions and Other Inputs - The total OPEB liability in the June 30, 2023 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, 2023
Actuarial Cost Method	Entry Age Normal Cost
Mortality	(1)
Investment Rate of Return	6.25%
Health Care Trend Rate	Non-Medicare-7.9% for 2024, decreasing to an ultimate rate of 3.45% in 2076 and later years; Medicare (Kaiser) – 5.65% for 2024, decreasing to an ultimate 3.45% in 2076 and later years; Medicare (Non-Kaiser) – 6.90% for 2024, decreasing to an ultimate rate of 3.45% 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 2000-2019 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, 2024**

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	49%	4.56%
Fixed Income	23%	1.56%
TIPS	5%	-0.08%
Commodities	3%	1.22%
REIT's	20%	4.06%
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, 2023 (June 30, 2022 measurement)	\$ 13,027,576	\$ 7,742,952	\$ 5,284,624
Changes in the year:			
Service cost	327,584	-	327,584
Interest on the total OPEB liability	813,422	-	813,422
Actual vs. expected experience	902,150	-	902,150
Changes in assumptions	(244,050)	-	(244,050)
Contributions from the employer	-	1,000,523	(1,000,523)
Contributions from employees	-	-	-
Net investment income	-	500,227	(500,227)
Benefit payments, including refunds	(680,841)	(680,841)	-
Administrative expense	-	(4,697)	4,697
Net changes	<u>1,118,265</u>	<u>815,212</u>	<u>303,053</u>
Balance at June 30, 2024 (June 30, 2023 measurement)	<u>\$ 14,145,841</u>	<u>\$ 8,558,164</u>	<u>\$ 5,587,677</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:

**Chino Valley Fire District
Notes to Financial Statements
Year Ended June 30, 2024**

9) OTHER POST EMPLOYMENT BENEFITS – Continued

	1% Decrease (5.25%)	Discount Rate (6.25%)	1% Increase (7.25%)
Net OPEB liability (asset)	\$ 7,192,716	\$ 5,587,677	\$ 4,230,940

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)	\$ 5,019,685	\$ 5,587,677	\$ 6,417,520

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

For the year ended June 30, 2024, the District recognized OPEB expense of \$777,086. At June 30, 2024, 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	\$ 792,132	\$ 446,670
Changes in assumption	202,037	214,288
Net differences between projected and actual earnings on plan investments	507,159	-
Contributions subsequent to the measurement date	1,004,179	-
Total	\$ 2,505,507	\$ 660,958

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,		
2025	\$	110,320
2026		73,125
2027		335,211
2028		37,793
2029		98,326
Thereafter		185,595

**Chino Valley Fire District
Notes to Financial Statements
Year Ended June 30, 2024**

10) SECTION 115 TRUST

In fiscal year 2016-17, the District Board approved the creation of a Section 115 Trust Agreement with Principal Custody Solutions, Trustee, and PFM Asset Management LLC, Trust Administrator. The Section 115 Trust was established as a means to set aside monies to fund the District's pension and OPEB obligations. Contributions to the Section 115 Trust are irrevocable, the assets are dedicated to providing benefits to plan members, and the assets are protected from creditors of the District. The purpose of the creation of the Section 115 Trust was to address the District's pension obligations by accumulating assets to reduce the net pension liability. However, in accordance with generally accepted accounting principles, the assets in the Section 115 Trust are not considered to have present service capacity as plan assets and are therefore considered restricted assets of the District rather than pension plan assets.

Accordingly, the Section 115 Trust's assets are recorded as restricted for pension benefits in the District's General fund rather than assets of the pension plan during the measurement of the net pension liability. The assets held in trust will be considered pension plan assets at the time they are transferred out of the Trust into the pension plan.

The District initially deposited \$5 million into the Trust. During fiscal year 2023-2024, the Trust gained \$1,213,922 in interest income due to fair market adjustments and incurred \$9,006 in bank fees. The District also contributed an additional \$1,399,474 to the Trust during the year ended June 30, 2024. The Trust account balance at June 30, 2024 amounted to \$12,096,797.

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 \$160,247.

Summarized audited financial information for FERC at June 30, 2023, the most recent information available, is presented below:

West End Fire and Emergency Response Commission Net Position	
Total Assets	\$ 817,728
Total Liabilities	(16,494)
Net Position	\$ 801,234

**Chino Valley Fire District
Notes to Financial Statements
Year Ended June 30, 2024**

11) JOINT VENTURE - Continued

West End Fire and Emergency Response Commission Changes in Net Position

Operating Revenues	\$	113,618
Operating Expenses		(57,392)
Operating Revenue/Loss		56,226
Other Revenues/Expenses		-
Change in Net Position		56,226
Beginning Net Position		745,008
Ending Net Position	\$	801,234

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, 2024, 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) RESTATEMENT OF NET POSITION

The beginning net position in the Statement of Activities was increased by \$1,799,376 as a result of an adjustment to reduce claims liability as of June 30, 2023 to properly reflect the District's claims liability.

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 40,101,420	\$ 40,471,516	\$ 44,264,856	\$ 3,793,340
Licenses and Permits	1,663,164	1,500,000	1,378,833	(121,167)
Intergovernmental	530,000	2,205,015	8,710,400	6,505,385
Charges for Services	12,604,408	12,874,094	12,868,158	(5,936)
Investment Income	250,000	788,119	2,934,624	2,146,505
Other	124,000	369,633	413,399	43,766
	<u>55,272,992</u>	<u>58,208,377</u>	<u>70,570,270</u>	<u>12,361,893</u>
Total Revenues				
EXPENDITURES				
Current:				
Salaries and Benefits	46,461,904	48,198,339	45,875,084	2,323,255
Services and Supplies	7,893,175	8,401,394	7,203,554	1,197,840
Capital Outlay	677,000	688,077	483,893	204,184
	<u>55,032,079</u>	<u>57,287,810</u>	<u>53,562,531</u>	<u>3,725,279</u>
Total Expenditures				
Net Change in Fund Balances	240,913	920,567	17,007,739	16,087,172
Fund Balance, Beginning of Year	<u>46,627,158</u>	<u>46,627,158</u>	<u>46,627,158</u>	
Fund Balance, End of Year	<u>\$ 46,868,071</u>	<u>\$ 47,547,725</u>	<u>\$ 63,634,897</u>	

Chino Valley Fire District
Required Supplementary Information
For the Year Ended June 30, 2024

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

	Measurement Period		
	2023	2022	2021
Total OPEB Liability			
Service cost	\$ 327,584	\$ 326,016	\$ 333,615
Interest on total OPEB liability	813,422	785,109	804,105
Changes in assumptions	(244,050)	-	286,328
Differences between expected and actual earnings on investments	902,150	-	(132,737)
Benefit payments, including refunds	(680,841)	(638,560)	(630,696)
Net change in total OPEB liability	1,118,265	472,565	660,615
Total OPEB liability - beginning	13,027,576	12,555,011	11,894,396
Total OPEB liability - ending (a)	<u>\$ 14,145,841</u>	<u>\$ 13,027,576</u>	<u>\$ 12,555,011</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 1,000,523	\$ 981,539	\$ 1,145,329
Net investment income	500,227	(1,143,995)	1,736,354
Benefit payments	(680,841)	(638,560)	(630,696)
Administrative Expense	(4,697)	(4,008)	(4,141)
Net change in plan fiduciary net position	815,212	(805,024)	2,246,846
Plan fiduciary net position - beginning	7,742,952	8,547,976	6,301,130
Plan fiduciary net position - ending (b)	<u>\$ 8,558,164</u>	<u>\$ 7,742,952</u>	<u>\$ 8,547,976</u>
Net OPEB liability - ending (a) - (b)	<u>\$ 5,587,677</u>	<u>\$ 5,284,624</u>	<u>\$ 4,007,035</u>
Plan fiduciary net position as a percentage of the total OPEB liability	60.50%	59.44%	68.08%
Covered - employee payroll	\$ 28,120,728	\$ 28,919,425	\$ 27,035,729
Net OPEB liability as a percentage of covered-employee payroll	19.87%	18.27%	14.82%

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		
2020	2019	2018
\$ 329,362	\$ 356,699	\$ 352,179
770,782	788,462	749,335
-	40,057	-
-	(861,861)	-
(590,762)	(525,149)	(527,565)
509,382	(201,792)	573,949
11,385,014	11,586,806	11,012,857
<u>\$ 11,894,396</u>	<u>\$ 11,385,014</u>	<u>\$ 11,586,806</u>
\$ 1,101,779	\$ 1,014,848	\$ 1,015,783
192,760	298,759	321,795
(590,762)	(525,149)	(527,565)
(4,646)	(2,512)	(9,313)
699,131	785,946	800,700
5,601,999	4,816,053	4,015,353
<u>\$ 6,301,130</u>	<u>\$ 5,601,999</u>	<u>\$ 4,816,053</u>
<u>\$ 5,593,266</u>	<u>\$ 5,783,015</u>	<u>\$ 6,770,753</u>
52.98%	49.21%	41.56%
\$ 23,591,066	\$ 22,578,230	\$ 22,006,164
23.71%	25.61%	30.77%

Chino Valley Fire District
Required Supplementary Information
For the Year Ended June 30, 2024

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
2023	0.53155%	\$ 66,313,320	\$ 19,614,539	338.08%	74.81%
2022	0.51841%	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%.

Chino Valley Fire District
Required Supplementary Information
For the Year Ended June 30, 2024

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
2024	\$ 7,065,681	\$ (7,065,681)	\$ -	\$ 20,041,911	35.25%
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, 6/30/22

Chino Valley Fire District
Required Supplementary Information
For the Year Ended June 30, 2024

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
2024	\$ 797,000	\$ (1,004,179)	\$ (207,179)	\$ 28,565,892	2.79%
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%

*10 years of information are not yet available.

Chino Valley Fire District
Notes to Required Supplementary Information
For the Year Ended June 30, 2024

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.

Contents	Page
Financial Trends	73-80
<i>These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.</i>	
Revenue Capacity	81-89
<i>These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.</i>	
Demographic and Economic Information	90-92
<i>These schedules offer demographic and economic indicators to assist the reader in understanding the environment within which the government's financial activities take place.</i>	
Operating Information	93-98
<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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Governmental activities				
Net investment in capital assets	\$ 18,104,972	\$ 19,119,490	\$ 19,261,696	\$ 15,794,021
Unrestricted	<u>(5,294,909)</u>	<u>(16,760,562)</u>	<u>(6,114,249)</u>	<u>(26,141,639)</u>
Total Net Position/(Deficit)	<u>\$ 12,810,063</u>	<u>\$ 2,358,928</u>	<u>\$ 13,147,447</u>	<u>\$ (10,347,618)</u>

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

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

Source: Chino Valley Fire Finance Department

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

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 13,373,858	\$ 13,728,788	\$ 12,286,159	\$ 13,018,578 ¹	\$ 11,873,455	\$ 10,026,496
<u>(24,652,843)</u>	<u>(22,024,285)</u>	<u>(22,989,631)</u>	<u>(21,324,621) ²</u>	<u>(11,566,271)</u>	<u>(13,405,457)</u>
<u>\$ (11,278,985)</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>

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Expenses				
Governmental Activities:				
Public safety - fire protection	\$ 60,373,973	\$ 55,054,514	\$ 41,581,143	\$ 51,802,613
Interest	-	-	-	-
Total Government Activities	<u>60,373,973</u>	<u>55,054,514</u>	<u>41,581,143</u>	<u>51,802,613</u>
Program Revenues				
Governmental Activities:				
Charges for Services	14,246,991	13,648,007	18,111,524	16,065,406
Operating Grants and Contributions	-	-	3,518,883	131,222
Capital Grants and Contributions	8,191,960	2,315,558	7,960,544	-
Total Governmental Activities	<u>22,438,951</u>	<u>15,963,565</u>	<u>29,590,951</u>	<u>16,196,628</u>
Net (Expenses) Revenues	(37,935,022)	(39,090,949)	(11,990,192)	(35,605,985)
General Revenues				
Governmental Activities:				
Property Taxes	45,542,928	39,738,876	37,073,112	35,001,556
Investment Income	2,934,624	1,112,126	(1,587,855)	1,535,796
Miscellaneous Income	424,644	390,995	-	-
Total General Revenues and Special Items	<u>48,902,196</u>	<u>41,241,997</u>	<u>35,485,257</u>	<u>36,537,352</u>
Change in Net Position	<u>\$ 10,967,174</u>	<u>\$ 2,151,048</u>	<u>\$ 23,495,065</u>	<u>\$ 931,367</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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 48,782,779	\$ 41,867,224	\$ 43,572,163	\$ 38,373,649	\$ 31,178,009	\$ 30,969,098
-	-	-	-	-	8,022
<u>48,782,779</u>	<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>
11,968,554	12,181,087	11,818,763	9,880,690	9,708,815	7,564,375
193,790	391,409	262,573	170,371	187,907	286,168
-	-	-	-	-	473,465
<u>12,162,344</u>	<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>
(36,620,435)	(29,294,728)	(31,490,827)	(28,322,588)	(21,281,287)	(22,653,112)
32,907,802	30,904,229	28,514,249	26,657,137	24,767,156	24,510,534
729,145	798,474	579,149	208,585	200,276	159,685
-	-	-	-	-	-
<u>33,636,947</u>	<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>\$ (2,983,488)</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>

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
General Fund				
Nonspendable	\$ 258,280	\$ 268,755	\$ 35,671	\$ 70,134
Restricted	21,505,162	12,939,567	7,817,084	8,127,679
Committed	17,546,439	18,904,791	17,799,489	15,074,091
Assigned	3,711,211	1,447,119	5,407,426	740,036
Unassigned	20,613,805	13,066,926	10,117,997	7,960,000
Total General Fund	<u>\$ 63,634,897</u>	<u>\$ 46,627,158</u>	<u>\$ 41,177,667</u>	<u>\$ 31,971,940</u>

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

Source: Chino Valley Fire Finance Department

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

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 2,798,454	\$ 57,435	\$ 69,622	\$ 129,796	\$ 1,246,854	\$ 61,254
6,514,158	6,159,623	5,406,956	5,072,747 ¹	-	-
13,178,184	13,529,583	11,863,690	10,800,481	9,817,484	10,715,392
2,857,364	907,500	1,020,921	-	1,438,380	-
3,297,650	5,645,910	7,983,722	7,730,326	11,288,384	12,227,641
<u>\$ 28,645,810</u>	<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>

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Revenues				
Taxes	\$ 44,264,856	\$ 39,738,876	\$ 37,073,112	\$ 35,001,556
Licenses and permits	1,378,833	1,572,046	1,714,517	1,356,952
Intergovernmental	8,710,400	1,766,246	7,411,510	-
Charges for current services	12,868,158	12,075,961	16,397,007	14,708,454
Use of money and property	2,934,624	1,112,126	(1,587,855)	1,535,796
Other	413,399	382,255	107,373	131,222
Total Revenues	<u>70,570,270</u>	<u>56,647,510</u>	<u>61,115,664</u>	<u>52,733,980</u>
Expenditures				
Current:				
Salaries and benefits	45,875,084	43,944,528	44,558,819	40,180,445
Services and supplies	7,203,554	6,381,592	6,257,259	5,408,428
Capital outlay	483,893	1,484,793	1,093,859	3,818,977
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>53,562,531</u>	<u>51,810,913</u>	<u>51,909,937</u>	<u>49,407,850</u>
Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior Period Adjustment	<u>-</u>	<u>612,894.00</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 17,007,739</u>	<u>\$ 5,449,491</u>	<u>\$ 9,205,727</u>	<u>\$ 3,326,130</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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 32,907,802	\$ 30,904,229	\$ 28,514,249	\$ 26,657,137	\$ 24,767,156	\$ 24,510,534
1,354,350	1,280,526	1,481,562	760,409	700,811	802,880
-	30,215	31,898	30,397	35,423	547,657
10,614,204	10,900,561	10,337,201	9,120,281	9,008,004	6,761,495
714,476	854,647	572,109	203,867	195,501	154,734
193,790	361,194	230,675	139,974	152,484	211,976
<u>45,784,622</u>	<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>
36,806,449	35,600,506	32,863,912	30,149,943	26,765,584	25,155,706
5,592,184	5,947,226	5,013,037	4,552,628	4,504,550	4,484,812
1,040,230	2,828,500	679,184	2,267,246	2,802,430	1,241,168
-	-	-	-	-	169,425
-	-	-	-	-	8,022
<u>43,438,863</u>	<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>\$ 2,345,759</u>	<u>\$ (44,860)</u>	<u>\$ 2,611,561</u>	<u>\$ (57,752)</u>	<u>\$ 786,815</u>	<u>\$ 1,930,143</u>

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

Fiscal Year Ended June 30,	Secured	Unsecured	Nonunitary
2024	34,186,941,433	1,388,560,493	1,210,532
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

¹ Exempt values are not included in totals.

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

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

Source: HdL Companies, San Bernardino County Assessor

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

Taxable Assessed Value ^{1,2}	Total Direct Tax Rate ³
35,576,712,458	0.1065
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

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy	
		Amount	Percent of Levy
2024	37,880,225	37,824,446	99.9%
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%

¹ Exempt values are not included in totals.

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

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

Source: HdL Companies, San Bernardino County Assessor

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

Collections in Subsequent Years ^{1,2}	Supplemental Taxes Collected ³	Total Collections to Date	
		Amount ^{1,2}	Percent of Levy Collected
-	932,500	38,756,946	102.3%
1,464,757	1,151,186	37,945,506	106.9%
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%

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Basic Levy ¹	1.00000	1.00000	1.00000	1.00000
Overlapping Rates: ²				
School Tax Rate				
Chaffey Community College Bond	0.01000	0.01370	0.01770	0.01110
Chaffey High School Bond	0.03160	0.02940	0.03710	0.03520
Chino Unified School Bond	0.07850	0.09000	0.08620	0.08970
Mt. View Elementary	0.00900	0.01340	0.06150	0.01830
Metropolitan Water Agency	0.00350	0.00350	0.00350	0.00350
Total Direct and Overlapping Tax Rates	<u>1.13260</u>	<u>1.15000</u>	<u>1.20600</u>	<u>1.15780</u>
District's Share of 1% Levy ³	0.06487	0.06487	0.06487	0.06487
District's Total Direct Rate ⁴	0.10647	0.10856	0.10771	0.10698

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

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

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

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

Source: HdL Companies, San Bernardino County Assessor

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

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.02410	0.01530	0.00880	0.01130	0.01130	0.01090
0.03750	0.04020	0.02790	0.04090	0.04090	0.02940
0.07900	0.08490	0.09340	0.03310	0.03310	0.03310
0.00350	0.02060	0.02630	0.03140	0.03140	0.03360
0.01800	0.00350	0.00350	0.00350	0.00350	0.00350
1.16210	1.16450	1.15990	1.12020	1.12020	1.11050
0.06487	0.06487	0.06487	0.06487	0.06487	0.06487
0.10847	0.10682	0.10733	0.10777	0.10791	0.10858

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>
District Basic Rate ²	<u>0.06487</u>	<u>0.06487</u>	<u>0.06487</u>
Overlapping Rates: ³			
School Tax Rate			
Chaffey Community College Bond	0.01000	0.01370	0.01770
Chaffey High School Bond	0.03160	0.02940	0.03710
Chino Unified School Bond	0.07850	0.09000	0.08620
Mt. View Elementary	0.00900	0.01340	0.06150
Metropolitan Water Agency	<u>0.00350</u>	<u>0.00350</u>	<u>0.00350</u>
	<u>0.13260</u>	<u>0.15000</u>	<u>0.20600</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>1.13272</u>	<u>1.15012</u>	<u>1.20612</u>

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

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

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

Source: HdL Companies, San Bernardino County Assessor

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

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>0.06487</u>						
0.01110	0.02410	0.01530	0.00880	0.01130	0.01130	0.01090
0.03520	0.03750	0.04020	0.02790	0.04090	0.04090	0.02940
0.08970	0.07900	0.08490	0.09340	0.03310	0.03310	0.03310
0.01830	0.00350	0.02060	0.02630	0.03140	0.03140	0.03360
<u>0.00350</u>	<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>0.15780</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>
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>0.93525</u>						
<u>1.15792</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>

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

Taxpayer	2024		2015	
	Taxable Assessed Values	Percent of Total District Taxable Assessed Values	Taxable Assessed Values	Percent of Total District Taxable Assessed Values
Watson Land Company	754,176,749	2.11%	\$ 167,272,389	0.82%
Walmart/Sams	451,661,384	1.26%	-	0.00%
Majestic Realty Company	402,458,374	1.13%	322,729,917	1.58%
Homecoming I at the Preserve LLC	324,473,906	0.91%	-	0.00%
Scannel Properties #404 LLC	188,192,181	0.55%	-	0.00%
John Hancock Life Insurance Co.	181,517,680	0.51%	114,120,800	0.56%
Chino Dunhill LLC	150,000,000	0.42%	-	0.00%
MLM Chino Property Inc	148,430,119	0.42%	-	0.00%
Spectrum South LLC	136,498,611	0.38%	115,847,429	0.57%
Chino Kimball Industrial LLC	136,163,232	0.38%	-	0.00%
Chino Hills Mall LLC			99,990,095	0.00%
VESTAR - CHINO LLC			115,836,066	0.57%
PK I Chino Town Square LP			80,437,332	0.39%
Chino Preserve Development Corp			72,848,807	0.36%
CentrepoinTE Distribution Center II			71,450,192	0.35%
SY VENTURES LLC			77,920,806	0.38%
	<u>\$ 2,873,572,236</u>	<u>8.07%</u>	<u>\$ 1,238,453,833</u>	<u>5.58%</u>

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

Source: HdL Companies, San Bernardino County Assessor

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

Calendar Year	Population¹	Per Capita Personal Income²	Personal Income²	Unemployment Rate²
2024	168,999	38,876	3,247,925,282	4.0%
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%

¹ Population includes City of Chino and Chino Hills

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

Note: Data for Unincorporated area for 2024 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

Employer	2024		Rank
	Number of Employees¹	Percent of Total Employment²	
Chino Valley Unified School District	2,836	3.09%	1
Walmart Fulfillment Center (6750 Kimball)	2,350	2.56%	2
FedEx Ground Package Systems Inc. (Flight Avenue)	1,405	1.53%	3
California Institution for Men	1,322	1.44%	4
California Institution for Women	927	1.01%	5
Amazon.com Services, Inc. (Merrill)	762	0.83%	6
FedEx Ground Package Systems Inc. (Fern Avenue)	661	0.72%	7
City of Chino	597	0.65%	8
Chino Valley Medical Center	588	0.64%	9
KeHe Distribution LLC (former Nature's Best, Inc.)	560	0.61%	10
	12,008	13.08%	

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

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

Note: Data for FY15 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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Administration	24.5	23.5	21.5	21.5
Community Risk Reduction				
Support Personnel	4.6	3.6	5.6	5.6
Inspection Personnel	11.0	9	11.0	11.0
Emergency Services				
Support Personnel	3.5	3.5	3.5	3.2
Fire Personnel	111.0	111	104.0	104.0
Total	<u>154.6</u>	<u>150.6</u>	<u>145.6</u>	<u>145.3</u>

¹ Certain positions reclassified between departments

Source: Chino Valley Fire Human Resources Department

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

<u>2020</u>	<u>2019</u>	<u>2018</u> ¹	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
21.5	21.5	19.5	14.0	14.0	10.5	9.5
5.6	5.6	5.6	4.6	4.6	3.5	3.5
11.0	11.0	11.0	11.0	11.0	11.0	11.0
3.2	3.2	3.2	3.7	3.7	3.5	3.5
104.0	104.0	104.0	107.0	107.0	107.5	104.5
<u>145.3</u>	<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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Facilities				
Fire Stations	7	7	7	7
Administration	1	1	1	1
Other District Facilities	12	2	2	3
Total Facilities	<u>20</u>	<u>10</u>	<u>10</u>	<u>11</u>
Fire Apparatus				
Engines	13	13	14	15
Trucks	2	2	2	2
Paramedic Squads	6	6	6	6
Other (Ambulances Included)	13	13	13	12
Total Fire Appartus	<u>34</u>	<u>34</u>	<u>35</u>	<u>35</u>
Other Fleet & Support Services	<u>34</u>	<u>34</u>	<u>34</u>	<u>35</u>
Total Vehicles	<u>68</u>	<u>68</u>	<u>69</u>	<u>70</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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
7	7	7	7	7	7
1	1	1	1	1	1
3	3	3	3	3	2
<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>10</u>
15	14	13	13	13	13
2	2	3	3	2	2
6	6	6	6	5	5
8	8	8	8	6	6
<u>31</u>	<u>30</u>	<u>30</u>	<u>30</u>	<u>26</u>	<u>26</u>
34	34	36	33	29	29
<u>65</u>	<u>64</u>	<u>66</u>	<u>63</u>	<u>55</u>	<u>55</u>

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
NUMBER OF TOTAL CALLS				
Incident Type				
Fire	297	323	304	325
Rupture/Explosion	6	6	4	8
Emergency Medical Service/Rescue	9,761	9905	9,435	8,981
Hazardous Condition	150	177	212	263
Service Call	663	679	713	696
Good Intent	1,742	1775	1,840	1,819
False Call	711	744	651	631
Mutual Aid	-	-	-	-
SevereWeather	2	59	10	1
Other	167	143	98	142
	<u>13,499</u>	<u>13,811</u>	<u>13,267</u>	<u>12,866</u>

PERCENTAGE OF TOTAL CALLS

Incident Type				
Fire	2%	2%	2%	3%
Rupture/Explosion	*	*	*	*
Emergency Medical Service/Rescue	72%	72%	71%	70%
Hazardous Condition	0%	1%	2%	2%
Service Call	5%	5%	5%	5%
Good Intent	13%	13%	14%	14%
False Call	5%	5%	5%	5%
Mutual Aid	*	*	*	*
SevereWeather	*	*	*	-
Other	1%	1%	1%	1%
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

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

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

*Less than 1%

Note: Calls compiled on a calendar year basis.

Source: Chino Valley Fire Emergency Services Division

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

<u>2019</u>	<u>2018</u> ¹	<u>2017</u> ²	<u>2016</u>	<u>2015</u>	<u>2014</u>
308	298	265	310	275	302
2	8	-	8	11	12
9,326	9,002	8,774	8,528	8,022	7,296
203	192	-	171	159	215
752	696	-	699	603	561
1,581	1,354	-	1,232	1,126	1,127
780	617	47	623	615	622
-	-	82	-	-	-
4	1	-	1	3	2
37	99	3,049	2	11	10
<u>12,993</u>	<u>12,267</u>	<u>12,217</u>	<u>11,574</u>	<u>10,825</u>	<u>10,147</u>
2%	2%	2%	3%	3%	3%
*	*	*	*	*	*
72%	73%	72%	74%	74%	72%
2%	2%	*	1%	1%	2%
6%	6%	*	6%	6%	6%
12%	11%	*	11%	10%	11%
6%	5%	*	5%	6%	6%
*	*	1%	*	*	*
-	-	*	*	*	*
*	1%	25%	*	*	*
<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

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

END OF DOCUMENT

Letter # 1

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

**INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES
APPLIED TO APPROPRIATIONS LIMIT WORKSHEETS**

Board of Directors
Chino Valley Fire District
Chino Hills, California

We have performed the procedures enumerated below to the accompanying Appropriations Limit worksheet of the City of Chino Valley Fire District, for the year ended June 30, 2024. These procedures, which were agreed to by the City of Chino Valley Fire 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 City in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. The City'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. This report may not be suitable for any other purpose. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or 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.

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*.

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

This report is intended solely for the Information and use of the City Council and management of the City of Chino Valley Fire 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 + Fankhanel, LLP

November 14, 2024

**CHINO HILLS FIRE DISTRICT
 APPROPRIATIONS LIMIT COMPUTATION
 2023-24**

	2023-2024
Percent Change in Local Assessment Roll due to the Addition of Local Non-residential New Construction	11.6227%
Population Change County Population Growth	0.12%
Change in Per Capita Personal Income Converted to a Ratio	1.116227
Population Change Converted to a Ratio	1.0012
Calculation Growth Factor	1.12
2022-2023 Appropriations Limit	<u>\$ 470,675,834</u>
2023-2024 Appropriations Limit (\$470,675,834 X 1.12)	<u>\$ 527,156,934</u>

Letter # 2

Statement on Accounting Standards

(SAS) 114 Letter

November 14, 2024

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, 2024. 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 April 1, 2024. 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.

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 November 14, 2024.

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 & Fankhanel, 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, 2024, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated November 14, 2024.

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.

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, professional style.

November 14, 2024

CHINO VALLEY INDEPENDENT FIRE DISTRICT

NO STAFF REPORT

MEMORANDUM OF UNDERSTANDING (MOU) BETWEEN THE TEAMSTERS LOCAL 1932
UNIT AND THE CHINO VALLEY INDEPENDENT FIRE DISTRICT

ATTACHMENTS:

[TEAMSTERS MOU 2024-2027.pdf](#)

Memorandum of Understanding

Chino Valley Independent Fire District



And



**Teamsters,
Local 1932**

Effective: July 1, ~~2021~~2024 through June 30, ~~2024~~2027

Adopted: ~~June 9, 2021~~December 11, 2024

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**Memorandum of Understanding
Between
Chino Valley Independent Fire District
And
Teamsters, Local 1932**

This Memorandum of Understanding is entered into pursuant to applicable provisions of State law and local ordinance between the Chino Valley Independent Fire District (CVIFD), hereinafter referred to as the District, and Teamsters, Local 1932, containing the complete results of negotiations concerning wages, hours and other terms and conditions of employment for employees represented herein. The parties hereto have met and conferred in good faith and exchanged various proposals in an attempt to reach agreement.

The parties to this Agreement affirm their mutual commitment to the goals of effective and efficient public service, high employee morals, sound and responsible management of District business and amicable employer-employee relations. The parties acknowledge that productivity improvement can only be achieved as a by-product of valuing people.

The parties encourage the highest possible degree of friendly and cooperative relationships between their respective representatives at all levels and with and between all employees.

Article 1. Recognition

Pursuant to the provisions of local ordinance and applicable State law, the Teamsters, Local 1932 is hereby acknowledged as the recognized employee organization for District employees in the classifications listed in Attachment A, as well as employees in such classifications as may be added to this listing hereafter by the District.

Article 2. District Management Rights

All management rights shall remain vested exclusively with the District except those, which are clearly and expressly limited or explicitly eliminated by this Agreement. It is recognized merely by way of illustration that such management rights include, but are not limited to:

- (A) The right to determine the mission of the District, its advisory boards and commissions and work units.
- (B) The right of full and exclusive control of the management of the District; supervision of all operations; determination of the methods, means and personnel required to perform any and all work; and composition, assignment, direction, location, and determination of the size and mission of the workforce.
- (C) The right to determine the work to be performed by the employees, including establishment of levels of service and staffing patterns.
- (D) The right to change or introduce new or improved operations, methods, means, equipment or facilities.

- (E) The right to prescribe qualifications for employment and determine whether they are met; to hire, set and enforce performance standards and promote employees; to establish, revise and enforce work rules; to schedule work time; to transfer, reassign or lay off employees; to determine the content of job classifications; to suspend, reduce in step, demote, discharge or otherwise discipline employees for cause; and to otherwise maintain orderly, effective and efficient operations.

Article 3. Employee Rights

The following are employee rights:

- (A) The right of employees to form, join and participate in the activities of employee organizations of their own choosing for the purpose of representation of all matters of employer-employee relations.
- (B) The right of employees to refuse to join or participate in the activities of employee organizations and the right to represent themselves individually in their employment relations with the District. The right to represent themselves individually shall not apply to addressing proposed changes in wages, hours and terms and conditions of employment as said terms are defined in Government Code Sections 3500 et. seq.
- (C) The right of employees to be free from interference, intimidation, restraint, coercion, discrimination or reprisal on the part of an appointing authority, supervisor, other employees or employee organizations as a result of his/her exercise of rights granted in this Article.
- (D) The right of Teamsters, Local 1932, upon its request and prior to implementation, to meet and confer with District Management any significant change in terms or conditions of employment which results in a significant impact on employees, except in cases of emergencies.

Emergencies or emergency conditions are defined as civil emergency conditions that may exist including, but not limited to, riots, civil disorders, earthquakes, floods, greater alarm fires, or other similar declared/recognized catastrophes.

Article 4. Work Disruption

The parties agree that no work disruptions of any kind shall be caused or sanctioned by Teamsters, Local 1932 during the term of this Agreement. Work disruptions include, but are not limited to: sit-down, stay-in, speedup or slowdown in any operation of the District, strike, curtailment of work, disruption or interference with the operations of the District, or any other form of concerted work activity. Teamsters, Local 1932 shall discourage any such work disruptions and shall make positive efforts to return employees to their jobs.

The participation of any employee in a concerted work action against the District shall be grounds for disciplinary action, including termination. The parties agree that no lockout of employees shall be instituted by the District during the term of this Agreement unless conditions herein are violated.

Article 5. Salary and Longevity Pay

Section 1. Salary Increase Dates

The parties jointly agree that the salary schedule identified in Attachment A will be applicable on the dates indicated for the term of this Agreement.

Effective the first pay period that includes July 1, ~~2024~~2024, an across-the-board salary increase of ~~three-four~~ percent (~~3%~~4%) for each bargaining unit position.

Effective the first pay period that includes July 1, ~~2022~~2025, an across-the board salary increase of two ~~and one-half~~ percent (~~2.5%~~2%) for each bargaining unit position.

Effective the first pay period that includes July 1, ~~2023~~2026, an across-the board salary increase of two ~~and one-half~~ percent (~~2.5%~~2%) for each bargaining unit position.

Section 2. Longevity Pay

Employees covered by this Agreement will receive additional compensation for longevity after the anniversary dates listed below (or the adjusted seniority date if there has been a break in service in accordance with the Personnel Rules and Regulations). Anniversary date is the employee’s date of hire with the District. The additional compensation and the anniversary dates are:

Anniversary Date/Years of Service	Additional Increase to Base Pay
10 Years	2.5%
15 Years	2.5%
20 Years	2.5%
25 Years	2.5%

Article 6. Education Pay

Education pay shall be provided at the hourly equivalent of one hundred ~~fifty~~ dollars (~~\$100~~\$150) per month (~~\$0.58~~\$0.87 per hour) for unit employees possessing an Associate’s degree in a job related field as determined by the Fire Chief or designee, when the position does not require an Associate’s degree as part of the minimum qualifications.

Education pay shall be provided at the hourly equivalent of two hundred ~~fifty~~ dollars (~~\$200~~\$250) per month (~~\$1.15~~\$1.44 per hour) for unit employees possessing a Bachelor’s degree in a ~~job-related~~job-related field, as determined by the Fire Chief or designee, when the position does not require a Bachelor’s degree as part of the minimum qualifications.

Education pay shall be provided at the hourly equivalent of three hundred dollars (\$300) per month (\$1.73 per hour) for unit employees possessing a Master's degree in a job-related field, as determined by the Fire Chief or designee, when the position does not require a Master's degree as part of the minimum qualifications.

Education pay will be provided up to a maximum of the hourly equivalent of ~~two~~three hundred dollars (~~\$200~~\$300) per month (~~\$1.45~~ \$1.73 per hour), however, unit employees are only entitled to one (1) level of Education pay.

If an employee believes he/she is eligible to receive special pay, the employee must immediately file a written request for the special pay. If approved, the employee shall only be eligible to receive special pay for the eligible time after the Fire Chief's or designee's approval.

To the extent permitted by law, the compensation in this section will be reported to CalPERS as special compensation.

Article 7. Other Special Notary Pay

Section 1. Notary Pay

Effective July 1, 2024, one (1) employee in the unit will receive one hundred dollars (\$100) per month (\$0.58 per hour) for providing notary services for District-related needs. At the beginning of each fiscal year, the Fire Chief or designee shall designate the unit employee to receive this specialty pay.

To the extent permitted by law, the compensation in this section will be reported to CalPERS as special compensation.

Section 2. Fire Inspector - Investigator Pay

Effective the first pay period that includes July 1, 2024, unit employees with the job title of Fire Inspector who are assigned as Fire Inspector Investigators will receive two hundred twenty-five (\$225) per month (\$1.30 per hour).

To the extent permitted by law, the compensation in this section will be reported to CalPERS as special compensation.

Section 3. Fire Inspector – Floater Pay

Effective the first pay period that includes July 1, 2024, unit employees with the job title of Fire Inspector who are assigned as Fire Inspector Floaters will receive two hundred twenty-five (\$225) per month (\$1.30 per hour).

To the extent permitted by law, the compensation in this section will be reported to CalPERS as special compensation.

Section 4. IT Certificate Pay

Effective the first pay period that includes July 1, 2024, unit employees with the job title of Information Technology Specialist who possesses any IT Certificate, as approved by the Fire Chief

or designee, will receive two hundred twenty-five (\$225) per month (\$1.30 per hour).

To the extent permitted by law, the compensation in this section will be reported to CalPERS as special compensation.

Section 5. Fire Apparatus & Fleet Mechanic Pay

Effective the first pay period that includes July 1, 2024, unit employees with the job title of Fire Apparatus & Fleet Mechanic will receive two hundred twenty-five (\$225) per month (\$1.30 per hour).

To the extent permitted by law, the compensation in this section will be reported to CalPERS as special compensation.

~~Effective January 1, 2014, one (1) employee in the unit will receive twenty-five dollars (\$25) per month for providing notary services for District-related needs. At the beginning of each fiscal year, the Fire Chief or designee shall designate the unit employee to receive this specialty pay.~~

~~To the extent permitted by law, the compensation in this section will be reported to CalPERS as special compensation.~~

Article 8. Overtime

- (A) Policy - It is the policy of the District to discourage overtime, except when necessitated by abnormal or unanticipated workload situations. It is the responsibility of the Fire Chief or designee to arrange for the accomplishment of workload within the normal tour of duty of employees. The District has the right to require overtime to be worked as necessary.
- (B) Employees in this unit whose positions are not exempt from the overtime provisions of the Fair Labor Standards Act shall be subject to the following overtime conditions:
- (1) Definition – Overtime shall be defined as all hours actually worked in excess of forty (40) hours in the “work week” as defined in subsection (C). For purposes of defining overtime, paid leave time shall be considered as time actually worked. Overtime shall be reported in increments of fifteen (15) minutes and is non- accumulative (may not carry over from day to day) and non-payable when less than one-half of a fifteen (15) minute increment is worked. Overtime shall not affect leave accruals.
 - (2) Overtime Compensation - Any employee authorized by the Fire Chief or designee to work overtime shall be compensated at premium rates, i.e., one and one-half (1½) times the employee's regular rate of pay pursuant to Article 5 and applicable Education Pay pursuant to Article 6. In lieu of cash payment and upon mutual agreement of the Fire Chief or designee and employee, the employee may accrue compensating time off at premium hours (one and one-half times the overtime hours actually worked).

Cash payment at the employee's rate of pay pursuant to Article 5 and applicable Education Pay pursuant to Article 6 shall automatically be paid under any of the following conditions:

- compensating time accumulated in excess of eighty (80) hours;
- immediately prior to said employee being promoted.

Payment for overtime compensation shall be made on the first payday following the pay period in which such overtime is worked, unless overtime compensation cannot be computed until some later date, in which case overtime compensation will be paid on the next regular payday after such computation can be made.

- (3) Variable Work Schedule - The Fire Chief or designee shall have the right, with consideration given to the employee's request for a specific time period off, to direct an employee to take such time off as is necessary to insure that an employee's actual time worked does not exceed forty (40) hours within any given "work week" as defined in subdivision (C).
- (C) Work Week - The "work week" for purposes of overtime established for employees in this unit is based on the assigned work schedule as follows:
- 5/8 and 4/10 work schedule: commences at 12:00 a.m. Saturday and ends at 11:59 p.m. the following Friday of each week.
 - 9/80 work schedule: commences at the beginning of the fifth work hour of either Monday or Friday (depending upon the assigned schedule), and ends at the conclusion of the fourth hour on the same day the following week.
- (D) Reporting of Hours – Employees shall be responsible for the accurate reporting of all time worked for the District, including any time worked outside the employee's normal working hours. Such working time can include sending or reviewing emails, engaging in telephone conversations, or preparing documents, regarding District business associated with the employee's job duties. Employees shall report all time worked outside the employee's normal work hours to his/her supervisor at the start of the employee's next regularly scheduled work day. Employees who do not receive pre-authorization from his or her supervisor prior to working outside the Employee's normal work hours may be cause for discipline in accordance with District Personnel Rules.

Article 9. Flexible Work Schedule

The District has implemented a 5/80, 9/80 or 4/10 work schedule as determined by the Fire Chief or designee. The Fire Chief or designee shall have authority to permit an alternate work schedule for any employee or employees in this unit, solely subject to the exercise of discretion by the Fire Chief or designee. Reversion of any such employees to the 5/80, 9/80 or 4/10 schedule shall likewise be at the sole discretion of the Fire Chief or designee. No exercise of such discretion shall be subject to the grievance procedure or any other administrative or civil review processes.

Employees shall accrue holiday hours at a rate consistent with their assigned schedule. ~~The exception will be for New Year's Eve, in which case employees will accrue four and one half (4.5) or five (5) hours of holiday leave based on their assigned schedule.~~

Article 10. Standby

Employees in regular positions who are released from active duty, but are required

by the District to meet the following restrictions, shall be assigned to standby duty:

- (A) be ready to respond immediately;
- (B) be reachable by telephone or other communicating devices;
- (C) be able to report to active duty within one (1) hour of being ordered to report; and
- (D) refrain from activities which might impair his or her ability to perform assigned duties.

Assignment of standby duty and approval of compensation shall be made by the Fire Chief or designee based on service needs. Each employee specifically designated by management as being in a standby status shall be compensated at the rate of \$31 for each day in such assigned status. The District shall not pay more than \$31 for any twenty-four-hour period. Said compensation is exclusive of any hours worked under the provisions of Article 11, Call Back. Standby hours under this Article shall not be deemed hours worked for the purpose of qualifying for overtime.

Article 11. Call Back

When an employee in a regular position returns to active duty at his or her work station and at the request of the Fire Chief or designee after said employee has been released from active duty and has left the work station, said employee shall be entitled to Call Back compensation.

Special tours of duty scheduled in advance or when employees are called back within two (2) hours of the beginning of a scheduled tour of duty are not considered Call Back hours for the purpose of this Article. An employee need not be assigned to standby duty to be entitled to receive Call Back compensation.

Call Back compensation shall be paid in the following manner: All time actually worked during a call back shall be considered as time actually worked for purposes of Article 8, Overtime.

The employee shall be paid for a minimum of two (2) hours worked, provided that there is no overlap of less than two (2) hours between each call back. Said minimum shall be in lieu of any travel time and expense to and from home and the first or last work contact point. Travel to and from the work site is not compensable time.

Article 12. Benefit Plan

All employees in regular positions shall be eligible to participate in the Benefit Plan described in this Article.

Eligible employees must receive a minimum of over half of their scheduled hours per pay period to be eligible to receive the benefits of this Article.

Employees who are on an approved medical leave of absence without pay will continue to receive the monetary benefits of this Article for a period of six (6) pay periods. Employees who are on a leave of absence without pay, other than medical leave, shall not be eligible to receive the benefits of this Article.

Section 1. CalPERS Health

In accordance with its contract with CalPERS, the District will contribute the minimum amount required pursuant to Government Code Section 22892 (b) for Unit employees enrolled in a CalPERS health plan.

Section 2. Cafeteria Benefit

- (A) The District shall provide an amount as stated below per month, for each employee to offset the actual cost of health, vision and dental insurance. This amount represents the total monthly contribution inclusive of any contribution pursuant to Section 1. Effective the first pay period that includes July 1, ~~2021~~2024, the District's contribution shall be increased by ~~fifty two hundred fifty~~ dollars (~~\$50~~\$250) per month for a total contribution of ~~\$1,465~~\$1,815 per month. Effective the first pay period that includes July 1, ~~2022~~2025, the District's contribution shall be increased by ~~fiftyone hundred thirty-five~~ dollars (~~\$50~~\$135) per month for a total contribution of ~~\$1,515~~\$1,950 per month. Effective the first pay period that includes July 1, ~~2023~~2026, the District's contribution shall be increased by ~~fiftytwo hundred fifty~~ dollars (~~\$50~~\$250) per month for a total contribution of ~~\$1,565~~\$2,200 per month. If during the term of this contract, an increase to this monthly benefit is extended to the Chino Valley Professional Firefighters (CVPF) Safety Unit and/or the District unrepresented management group, the District agrees to increase this benefit for Teamsters Unit members by the same amount to maintain equity with either group, whichever is higher. There is no provision for retroactivity, however, and said increase will take effect at the same time the Board of Directors authorizes an increase for CVPF, and/or unrepresented management.
- (B) Under this benefit, the District will make available the existing health, vision and dental insurance programs currently maintained for Unit employees or any other program(s) mutually agreed upon by the parties. All employees must enroll in one of the health programs offered by the District. Employees may still opt out of coverage if they provide proof of other group health coverage, but shall not be eligible to receive cafeteria plan funds in the form of cash.
- (C) Selections or changes must be made during the Open Enrollment period and will remain in effect during the year, unless there is a qualifying event that permits the employee to alter his /her selection.
- Initial selections by persons hired during the Plan year must remain in effect during the Plan year, unless there is a qualifying event that permits the employee to alter his/ her selection.
- (D) The District shall make available an IRS code section 125 plan for qualified medical and dependent care expenses.
- (E) The parties agree to meet as needed to consider potential alternate comprehensive vision and dental coverage options.
- (F) The District may reopen negotiations at any time during the term of the MOU on the issue of health care or cafeteria plan benefits in order to reduce or eliminate penalties under state or federal healthcare law.

Article 13. Retirement Benefits

The District has amended its contract with CalPERS to provide for Government Code Section 21354.4, 2.5% @ 55 benefits for all covered classifications (with the exception of Deputy Fire Marshal and Fire Inspector). The classifications of Deputy Fire Marshal and Fire Inspector fall within the CalPERS Safety Plan which provides for Section 21363.1, 3% @ 55 benefits effective July 1, 2002.

(A) Retirement Formula

Non-safety unit members who are defined as "classic members" by the Public Employees' Pension Reform Act of 2013 (PEPRA) are covered by the 2.5% @ 55 retirement formula (per Resolution 2007-04 – effective February 14, provided for by the Public Employees Retirement Law (PERL) at Government Code Section 21354.4. Safety unit members who are defined as "classic members" by the Public Employees' Pension Reform Act of 2013 (PEPRA) are covered by the 3% @ 55 retirement formula (per Resolution 2002-04 – effective July 1, 2002) provided for by the Public Employees Retirement Law (PERL) at Government Code Section 21363.1. This applies to any member hired on or before December 31, 2012 as well as any member who is not defined as a "new member" under the PEPRA.

Non-safety unit members hired on or after January 1, 2013 who are defined as "new members" under the PEPRA, are covered by the 2%@ 62 retirement formula provided for at Government Code section 7522.20(a).

Safety unit members hired on or after January 1, 2013 who are defined as "new members" under the PEPRA, are covered by the 2.7%@ 57 retirement formula provided for at Government Code section 7522.25(d).

(B) Employee Contributions to the Retirement System

- 1) "Classic Member" Employees Subject to the 3%@55 and 2.5% @ 55 retirement formulas.

Pursuant to the CalPERS contract amendment, safety and miscellaneous classic employees shall pay three percent (3.0%) of the employer contribution towards their retirement benefit as employer cost sharing in accordance with Government Code section 20516.

If, at any time in the future, Teamsters, Local 1932 informs the District that it no longer agrees to this cost sharing agreement, effective on the date of the elimination of the cost sharing (which would need to coincide with the expiration date of the MOU) the employees' base salary would be reduced by twelve percent (12%) for safety classic employees and eleven percent (11%) for miscellaneous classic employees.

It is agreed that this cost-sharing of the employer CalPERS contribution is a key component of this Agreement. This cost-sharing will maintain the integrity of the EPMC on a pre-tax basis. Part of the contract amendment process required by CalPERS is that all affected employees must cast a vote for the CalPERS contract amendment. As the cost-sharing will be accomplished in two (2) separate increments, this vote will have to be taken two (2) times during the term of this Agreement. Should the employees at any point during the term of this Agreement, not vote for this the PERS cost-sharing contract amendment, any salary increases and/or medical

increases due subsequent to the vote will not be implemented as salary and benefit increases were authorized based on the employee cost-sharing of PERS contributions outlined above.

2) Employees Subject to the 2.7%@57 Retirement Formula and the 2%@62 Retirement Formula in Accordance with PEPRA.

Effective January 1, 2013, these employees shall pay the statutorily mandated employee contribution rate of one half of the total normal cost.

(C) Optional Benefits

Unit safety members receive the following optional benefits:

- 1) For "Classic Members" of CalPERS, final compensation determined by Highest Single Year of Service (Government Code Section 20042). For "new members" as defined by the PEPRA, final compensation based upon the highest annual average compensation earnable during the thirty-six (36) consecutive months of employment immediately preceding the effective date of his/her retirement or some other period designated by the retiring employee per Government Code 7522.32(a)
- 2) For "Classic Members" of CalPERS, Employer-Paid Member Contributions and reporting same as "special compensation" on a pre-tax basis (Government Code Section 20636(c) and pursuant to Section 20691). This benefit is not provided to "new members" as defined by the PEPRA.
- 3) Post-Retirement Survivor Allowance (Government Code Sections 21624/26)
- 4) Post-Retirement Survivor Allowance (PRSA) Continues After Remarriage (Government Code Section 21635), effective date 01/01/2000.
- 5) Fourth Level of 1959 Survivor's Benefit (Government Code Section 21574) effective 1/20/07. The District agrees to pay the employee's premium for 1959 Survivor's Benefit.
- 6) Military Service Credit as Public Service (Government Code Section 21024). Any and all associated costs are borne by the Member electing to purchase the service credit, effective date 3/27/1976.
- 7) Pre-Retirement Death Benefits to continue after Remarriage of Survivor (Government Code Section 21551), effective date 01/01/2000.
- 8) Cost of Living Allowance (COLA) 2% (Government Code Section 21329), effective date 04/01/1971.
- 9) Retired Death Benefit (Government Code Section 21623.5 -- \$5,000 Death Benefit), effective date 3/12/09.
- 10) Prior Service Credit (Government Code Section 20055), effective date 12/01/1964.

- 11) Pre-Retirement Option 2W Death Benefit (Government Code Section 21548), effective date 7/1/05.
- 12) Military Service Credit for Retired Persons (Government Code Section 21027) effective date 7/1/05.
- 13) Public Service Credit for Peace Corps, AmeriCorps VISTA, or AmeriCorps Service (Government Code Section 21023.5) effective 7/1/05.
- 14) Public Service Credit for Periods of Layoff (Government Code Section 21022) effective date 7/1/05.
- 15) Unused Sick Leave Credit – Local Member (Government Code Section 20965) effective 7/1/05.

(D) Optional Benefits

Unit non-safety members receive the following optional benefits:

- 1) For “Classic Members” of CalPERS, final compensation determined by Highest Single Year of Service (Government Code Section 20042). For “new members” as defined by the PEPRA, final compensation based upon the highest annual average compensation earnable during the thirty-six (36) consecutive months of employment immediately preceding the effective date of his/ her retirement or some other period designated by the retiring employee per Government Code 7522.32(a)
- 2) For “Classic Members” of CalPERS, Employer-Paid Member Contributions and reporting same as “special compensation” on a pre-tax basis (Government Code Section 20636(c) and pursuant to Section 20691). This benefit is not provided to “new members” as defined by the PEPRA.
- 3) Fourth Level of 1959 Survivor’s Benefit (Government Code Section 21574) effective 8/30/98. The District agrees to pay the employee’s premium for 1959 Survivor’s Benefit.
- 4) Military Service Credit as Public Service (Government Code Section 21024). Any and all associated costs are borne by the Member electing to purchase the service credit, effective date 3/27/1976.
- 5) Pre-Retirement Death Benefits to continue after Remarriage of Survivor (Government Code Section 21551), effective date 01/01/2000.
- 6) Cost of Living Allowance (COLA) 2% (Government Code Section 21329), effective date 04/01/1971.
- 7) Retired Death Benefit (Government Code Section 21623.5 -- \$5,000 Death Benefit), effective date 3/12/09.
- 8) Prior Service Credit (Government Code Section 20055), effective date 12/01/1964.

- 9) Pre-Retirement Option 2W Death Benefit (Government Code Section 21548), effective date 7/1/05.
- 10) Military Service Credit for Retired Persons (Government Code Section 21027) effective date 7/1/05.
- 11) Public Service Credit for peace Corps, AmeriCorps VISTA, or AmeriCorps Service (Government Code Section 21023.5).
- 12) Public Service Credit for Periods of Layoff (Government Code Section 21022) effective date 7/1/05.
- 13) Unused Sick Leave Credit – Local Member (Government Code Section 20965) effective 7/1/05.

(E) Defined Contribution Plans

1) Voluntary 457 Plan

Employees are eligible to maintain an individual Internal Revenue Code 457 defined contribution plan to which employees may contribute for additional retirement savings. Employee contributions may be made on a pre-tax basis up to IRS limits. The District does not contribute to any 457 plan.

2) Mandatory 401(a) Plan

The District will provide an individual 401(a) defined contribution plan for each bargaining unit member. The 401(a) plan permits employer-only contributions. Benefits, distributions, offerings, investment management, and similar conditions of the 401(a) plan are subject to terms agreed upon between the District and the plan service provider consistent with the Internal Revenue Code.

Effective the first pay period that includes July 1, 2021, the District’s contribution to each unit member’s 401(a) Plan shall be four-hundred and fifty dollars (\$450) per month. Effective the first pay period that includes July 1, 2022, the District’s contribution to each unit member’s 401(a) Plan shall be five-hundred dollars (\$500) per month. Effective the first pay period that includes July 1, 2023, the District’s contribution to each unit member’s 401(a) Plan shall be five-hundred and fifty dollars (\$550) per month.

Article 14. Retiree Health Insurance

Section 1. Eligibility

Employees who retire are eligible to continue their then current health, dental and vision insurance at group rates.

Section 2. Retiree CalPERS Health

In accordance with its contract with CalPERS, the District will contribute the minimum amount required pursuant to Government Code Section 22892 (c) for qualifying retirees enrolled in a CalPERS health plan.

Section 3. Retirees Post-Retirement Compensation

The District has established a Post-Employment Health Plan (PEHP) that includes a Section 105 Plan and a Section 106 Plan effective April 26, 2012. The plan will be administered by Nationwide Retirement Solutions unless and until Nationwide is no longer able to do so, or the parties mutually agree to another provider. The Plan is in compliance with Internal Revenue Code requirements. Participation in this plan is mandatory for all unit members retiring on or after April 26, 2012, qualifying dependents/survivors covered by this MOU section.

Changes to this Plan are subject to the meet and confer process, and to changing legal requirements.

In addition to any other compensation provided pursuant to this MOU or provided through CalPERS, the District shall pay retired employees hired prior to the date the PEHP is established a monthly lifetime benefit based upon the completion of total continuous years of District service as follows:

- (A) 5 to 9 years \$250 per month
- (B) 10+ years \$500 per month

This monthly benefit represents the total monthly contribution inclusive of any contribution pursuant to Section 2 of this Article.

Unit members retiring on or after April 26, 2012 will receive this monthly benefit as follows:

- The difference between \$250/\$500 (based on years of service) and the amount of the District's direct contribution identified in Section 5 of this Article will be contributed to the individual's Section 105 Plan account.
- Those not enrolled in a CalPERS health plan will receive the amount identified in Section 2 of this Article in the form of a contribution to the individual's Section 106 account providing this amount will not exceed \$250/\$500 (based on years of service).

For the purposes of this section, a retiree is an employee who has retired from active employment with the District on or after September 1, 2003, after a minimum of 5 years continuous service, and is receiving a retirement allowance from CalPERS.

In the event of the death of the retiree, the District shall continue making monthly benefit payments to the surviving spouse. The surviving spouse must be eligible for the CalPERS Health Program to receive the benefit. The benefit will no longer be paid by the District if the surviving spouse remarries.

In the event of the death of the retiree, and the retiree's spouse is not living or not eligible for the CalPERS Health Program, the District shall continue making monthly benefit payments to surviving dependent children. Dependent children are defined by CalPERS and must be eligible for the CalPERS Health Program.

This Section is not applicable to unit members hired after the date the PEHP was established which was effective April 26, 2012.

Article 15. Medicare

Employees must enroll in Medicare at the age of 65. The District will not be responsible in any way, financial or otherwise, for an employee's failure to do so.

Article 16. Life Insurance

The District will pay for and provide a monthly on/off duty life and accidental death and dismemberment insurance premium providing \$250,000 base life insurance and \$100,000 accidental death and dismemberment insurance for each employee in this Unit.

Article 17. Disability Insurance**Section 1. State Disability Insurance**

The District agrees to pay the premium for State Disability Insurance for each employee. All claims shall be filed directly with the State Employment Development Department by individual employees.

Section 2. Long Term Disability Insurance

The District agrees to select and pay for a mandatory long-term disability insurance program for members of the unit with 60% pay and a 30-day waiting period.

Article 18. Leave Provisions**Section 1. Sick Leave**

(A) Sick leave with pay is an insurance or protection provided by the District to be granted in circumstances of adversity to promote the health of the individual employee.

Earned sick leave may be used for: 1. Diagnosis, care, or treatment of an existing health condition of, or preventative care for, an employee or any of the following of the employee's ~~immediate~~ family members or designated persons, as defined by CA Labor Code section 245.5 and CA Gov't. Code sections 12945.2 and 12945.8; or

2. For an employee who is a victim or has a family member who is a victim of a qualifying act of violence ~~to domestic violence, sexual assault, or stalking to:~~ i) obtain or attempt to obtain any relief, medical attention, services, and/or psychological counseling or mental health services for the employee or employee's family member as outlined in CA Labor Code section 12945.8. ~~temporary restraining order or other court assistance to help ensure the health safety or welfare of the employee or his or her child; or ii) obtain medical attention or psychological counseling; services from a shelter; program or crisis center; or participate in safety planning or other actions to increase safety.~~ Immediate family is defined as a biological, adopted, or foster child, stepchild, legal ward, or a child to whom the employee stands in loco parentis without regard to age or dependency status; a biological, adoptive, or foster parent, stepparent, or legal guardian of an employee or the employee's spouse or registered domestic partner, or the person who stood in loco parentis when the employee was a minor child; grandparent; grandchild; or sibling.

In addition, a maximum of forty (40) hours earned sick leave may be used per

occurrence for bereavement due to the death of a person in the immediate family or any relative living with the employee.

- (B)** Accumulation - Employees in regular positions shall accrue sick leave for each payroll period completed, prorated on the basis of ninety-six (96) hours per

year, or 3.69 hours per pay period. Earned sick leave shall be available for use the first day following the payroll period in which it is earned; provided, however, that an employee must have completed the pay period in which the sick leave was earned. The minimum charge against accumulated sick leave shall be fifteen (15) minutes. Employees may not accrue additional time while on unpaid leave.

(C) Compensation - Approved sick leave with pay shall be compensated at the employee's base rate of pay, except as otherwise provided in this Agreement.

(D) Administration

(1) Investigation - It shall be the responsibility and duty of the Fire Chief or designee to investigate each request for sick leave with pay where the application is determined to be proper and fitting.

Notice of Sickness - The Fire Chief or designee must be notified as soon as practical or prior to the start of the employee's scheduled tour of duty of a sickness on the first day and any subsequent day of absence due to any illness or injury, including occupational illness or injury.

Any person designated by the employee to call on behalf of the employee must meet the same time requirements to assure the employee's notification obligations have been met.

(2) Review - The Fire Chief or designee may review and determine the justification of any request for sick leave with pay and may, in the interest of the District, require a medical report by a doctor to support a claim for sick leave pay.

(3) Proof - The District may require that an employee provide a physician's certification to support any absence that involves the illness of the employee or family member if the District suspects that there is an abuse of sick leave by the employee.

(4) Improper Use - Evidence substantiating an abuse of sick leave for willful injury, gross negligence, intemperance, trivial indispositions, instances of misrepresentation or violation of the rules defined herein, will result in denial of sick leave with pay and shall be construed as grounds for disciplinary action, including termination.

(E) Workers' Compensation - Employees shall receive full salary in lieu of Workers' Compensation benefits and paid sick leave for the first forty (40) hours following an occupational injury or illness if authorized off work by order of an accepted physician under the Workers' Compensation sections of the California Labor Code. Thereafter, accumulated paid leave may be prorated to supplement such temporary disability compensation payments, provided that the total amount shall not exceed the regular gross salary of the employee.

(F) **Sick Leave Conversion -- Annual:** Employees may elect to receive compensation for accrued sick leave after completing ten (10) years of continuous service from date of hire in a regular position subject to the provisions below. The compensation may be taken in cash and/or directed to a

District 457(b) Plan subject to statutory limitations, and will be calculated at the employee's current base rate pursuant to Article 5 and applicable Education Pay the employee is then receiving pursuant to Article 6 (referred to as "regular rate of pay").

- (1) Unit employees who have at least ten (10) years, but less than fifteen (15) years of service, will receive seventy-five percent (75%) of the employee's current regular rate of pay for the number of hours requested during the declaration periods. Unit employees who have
- (2) fifteen (15) or more years of continuous service from date of hire in a regular position will receive one hundred percent (100%) of the employee's current regular rate of pay for the number of hours requested during the declaration periods.
- (3) Unit employees must have a minimum of one hundred and seventy-five (175) sick leave hours remaining in their leave accrual bank after the election is made and subsequently deducted.

- (4) Once a unit employee has accrued one hundred and twenty (120) sick leave hours, the unit employee may make a written election to cash-out and/or direct to a District 457(b) Plan account some or all of the sick pay leave hours that the unit employee will accrue the following year, subject to the limitations above. Such election to cash-out and/or direct to a District 457(b) Plan account sick leave pay must be made by the unit employee on or before December 31st of the year prior to the unit employee's payout date for the sick leave pay being cashed-out or directed to a District 457(b) Plan account. Such election will be irrevocable once made. Each year-unit employees will have opportunity to make an irrevocable-election of the number of sick leave hours they intend to cash-out and/or direct to a District 457 (b) Plan account in the following-calendar year. The irrevocable election period will be between-December 1 and December 15 for the number of hours to be-cashed-out and/or deferred to a 457 (b) Plan account for the-following calendar year. Employees not making an election during-this timeframe will not have the option to cash-out sick leave hours-the following calendar year. Further, unit employees will have the-opportunity to make a second declaration annually for deferral of-sick leave hours into a District 457 (b) Plan. This declaration must-be made between June 1 and June 15. Employees not making an-election during these timeframes will not have the option to cash-out or defer sick leave that calendar year.

- (5) The payout date for the cashed-out sick leave hours will be in the first full pay period after December 1 of each year, and must be a date by which the unit employee will have accrued in such payout year sick leave pay which equals or exceeds the amount of sick leave pay which the unit employee has elected to cash out. The number of sick leave hours-declared between December 1 and December 15 will automatically be-cashed-out and/or directed to a District 457 (b) Plan account in the fifth-(5th) pay period of the following calendar year. The number of sick leave-hours declared between June 1 and June 15 will automatically be-

~~directed to a District 457 (b) Plan in the fifteenth (15th) pay period of the calendar year.~~

- (G) **Sick Leave Conversion -- Separation:** Unit employees who are employed in regular positions and separating from the District shall receive compensation for unused sick leave accruals subject to the provisions below. For employees separating from the District but not immediately retiring, this compensation can be taken in cash or directed to a District 457(b) Plan in keeping with statutory limitations. An election to direct any amount to a 457(b) Plan must be made prior to the time the employee is entitled to take the compensation in cash. For employees retiring from the District on or after implementation of the PEHP, one hundred percent (100%) of qualifying compensation as outlined below will be directed to the PEHP Section 106 plan:

- (1) Unit employees who have at least ten (10) years, but less than fifteen (15) years of continuous service from date of hire in a regular position and upon the service retirement, death, or separation, the employee will receive seventy-five percent (75%) of the accumulated unused sick leave at their current regular rate of pay.
- (2) Unit employees who have fifteen (15) or more years of continuous service from date of hire in a regular position and upon the service retirement, death, or separation, the employee will receive one hundred percent (100%) of the accumulated unused sick leave at their current regular rate of pay.
- (3) Employees who receive a disability retirement due to permanent incapacity to work shall be entitled to one hundred percent (100%) of accrued sick leave computed at their then regular rate of pay deposited in the PEHP 106 Plan, if they elect an early retirement in lieu of exhausting accrued sick leave balances.

Section 2. Vacation Leave

- (A) Definition - Vacation is a right, earned as a condition of employment, to a leave of absence with pay for the recreation and well-being of the employee. If an employee has exhausted sick leave, vacation leave may be used for sick leave purposes upon a special request of the employee and with the approval of the Fire Chief or designee.
- (B) Accumulation - Employees in regular positions shall accrue, on a pro-rata basis, vacation leave for completed pay periods. Such vacation allowance shall be available for use on the first day following the pay period in which it is earned, provided an employee has completed thirteen (13) pay periods or its equivalent of continuous service from the employee's benefit date.

<u>Length of Service from Benefit Date</u>	<u>Annual Vacation Allowance</u>	<u>Maximum Allowed Unused Balance</u>
1 through 26 pay periods	80 hours	80 hours
27 through 52 pay periods	88 hours	168 hours
53 through 78 pay periods	96 hours	184 hours
79 through 104 pay periods	104 hours	200 hours
105 through 156 pay periods	120 hours	232 hours
157 through 182 pay periods	128 hours	248 hours
183 through 208 pay periods	136 hours	264 hours
209 through 234 pay periods	144 hours	280 hours
235 through 494 pay periods	160 hours	320 hours
Over 494 pay periods	168 hours	336 hours

(C) Administration

- (1) Vacation periods shall be taken annually with the approval of the Fire Chief or designee at such time as will not impair the work schedule or efficiency of the

District but with consideration given to the well-being of the employee. It shall be the responsibility of each employee to monitor vacation accruals and advise his/her immediate supervisor when accruals are within fifteen (15) hours of the maximum allowed. It shall be the supervisor's responsibility to arrange scheduled time off to avoid the loss of accruals. No employee shall lose earned vacation time due to work urgency. If vacation time cannot be granted in order to avoid the loss of accruals, the Fire Chief or designee will approve a waiver of the maximum allowed unused balances for a period not to exceed thirteen (13) pay periods. Sick Leave, including Workers' Compensation, does not constitute work urgency.

- (2) The minimum charge against accumulated vacation leave shall be fifteen (15) minutes. Vacation leave shall be compensated at the employee's base rate of pay, except as otherwise provided in this Agreement.
 - (3) When a fixed holiday falls within a vacation period, the holiday time shall not be charged against an employee's earned vacation benefits.
 - (4) Employees not planning to return to District employment at the expiration of a vacation leave, except those retiring, shall be compensated in a lump sum payment for accrued vacation at their base rate of pay (pursuant to Article 5) and shall not be carried on the payroll. Retiring employees shall be compensated at their base rate of pay in a lump sum payment for accrued vacation leave to the PEHP Section 106 Plan. Terminating employees not covered by the above provisions shall be compensated at their base rate of pay for accrued vacation leave that they were entitled to use as of the date of termination.
- (D) Vacation Leave Cash-Out - Employees may elect to receive compensation for accrued vacation leave at the employee's current base rate pursuant to Article 5. The compensation may be taken in cash and/or directed to a District 457 (b) Plan subject to statutory limitations, and subject to the provisions below:

(1) Unit employees must have a minimum of forty (40) hours remaining in their leave accrual bank after the election is made and subsequently deducted.

(1)

(2) Once a unit member accrues eighty (80) hours of vacation leave pay, the unit employee may make a written election to cash-out and/or direct to a District 457(b) Plan account some or all of the leave pay that the unit employee will accrue in the following year. Such election to cash-out and/or direct to a District 457(b) Plan account leave pay must be made by the unit employee on or before December 31st of the year prior to the unit employee's payout date for the leave pay being cashed-out or directed to a District 457(b) Plan account. Such election will be irrevocable once made.

(3) The payout date for the cashed-out vacation leave pay will be in the first full pay period after December 1 of each year, and must be a date by which the unit employee will have accrued in such payroll year vacation leave pay which equals or exceeds the amount of vacation leave pay which the unit employee has elected to cash out.

~~(2) Each year unit employees will have opportunity to make an irrevocable election of the number of vacation leave hours they intend to cash out and/or~~

~~direct to a District 457 (b) Plan account in the following calendar year. The irrevocable election will be between December 1 and December 15 for the number of hours to be cashed out and/or deferred to a 457 (b) Plan account for the following calendar year. Employees not making an election during this timeframe will not have the option to cash out vacation leave hours the following calendar year. Further, unit employees will have the opportunity to make a second irrevocable election annually for deferral of vacation leave hours into a District 457 (b) Plan. This declaration must be made between June 1 and June 15. Employees not making an election during these timeframes will not have the option to cash out or defer vacation leave that calendar year.~~

~~(3)(4) _____ The number of vacation leave hours declared between December 1 and December 15 will automatically be cashed out and/or directed to a District~~

~~457 (b) Plan account in the fifth (5th) pay period of the following calendar year. The number of vacation leave hours declared between June 1 and June 15 will automatically be directed to a District 457 (b) Plan in the fifteenth (15th) pay period of the calendar year.~~

Section 3. Holiday Leave

- (A) Fixed Holiday - All employees in regular positions shall be entitled to the following fixed holidays:
- | | |
|--------------------------|------------------------|
| New Year's Day | Thanksgiving Day |
| Martin Luther King Day | Day after Thanksgiving |
| Third Monday in February | Day before Christmas |
| Memorial Day | Christmas Day |
| Independence Day | New Year's Eve Day |
| Labor Day | Two Floating Holidays |
| Veteran's Day | |
- (B) Employees must actually work a full shift the last scheduled workday before and the first scheduled workday after a fixed holiday to receive holiday pay, unless the employee is on approved leave.
- (C) When a fixed holiday falls within a vacation period, the holiday time shall not be charged against an employee's earned vacation benefits.
- (D) When a fixed holiday falls on a Saturday, the previous Friday will be observed as the fixed holiday; however, when the preceding Friday is also a fixed holiday, the preceding Thursday will be observed as the fixed holiday. When a fixed holiday falls on Sunday, the following Monday will be observed as the fixed holiday; however, when the following Monday is also a fixed holiday, the following Tuesday will be observed as the fixed holiday.
- (E) Whenever the fixed holiday falls on an employee's regularly scheduled day off, the employee shall accrue holiday hours at a rate consistent with their assigned work schedule.
- (F) Holiday time accrued shall be available for use on the first day following the pay period in which it is accrued with the approval of the Fire Chief or designee. The Fire Chief or designee has the right to schedule employee's time-off for accrued holidays to meet the needs of the service but with consideration given to the well-being of the employee.
- (G) The minimum charge against accumulated holiday leave shall be fifteen (15) minutes. Holiday leave shall be compensated at the employee's base rate of pay, except as otherwise provided in this Agreement.
- (H) Any holiday time accrued in excess of sixty-four (64) hours shall be lost if the employee does not take such accrued holiday time off within thirteen (13) pay periods, provided no employee shall lose accrued holiday leave time because of work urgency. If an employee has reached the maximum allowed and is unable to take time off due to work urgency, the Fire Chief or designee will approve a waiver of maximum accruals for a period not to exceed thirteen (13) pay periods per fiscal year. Upon retirement or termination, employees shall be compensated for any unused accrued holiday time up to a maximum of

sixty- four (64) hours at the then current rate equivalency, unless the employee's position was abolished as a result of a layoff.

- (l) The Floating Holidays shall be taken annually with the approval of the Fire Chief or designee at such time as will not impair the work schedule or efficiency of the District, but with consideration given to the well-being of the employee.

Section 4. Military Leave

Military leave will be administered in accordance with applicable State and Federal Law.

Section 5. Compulsory Leave

If in the opinion of the Fire Chief or designee an employee could be incapacitated for work for physical or psychological reasons, an examination may be required by a physician or other competent authority designated or approved by the Fire Chief or designee. Medical and psychological results shall be released to, and retained by, the District. If the examination report states the employee is in an unfit condition to perform the duties required of the position, the Fire Chief or designee shall notify the employee of his/her intent to engage in the interactive process to discuss reasonable accommodations, which may include but are not limited to take sufficient leave of absence with or without pay, to transfer the employee to another position without reduction in compensation, and to follow an appropriately prescribed treatment regimen until medically qualified to return to unrestricted duty.

Section 6. Special Leaves of Absence Without Pay

A special leave of absence without pay may be granted to an employee who is:

- Medically incapacitated to perform the duties of the position.
- Desires to engage in a relevant course of study, which will enhance the employee's value to the District.
- For any reason considered appropriate by the Fire Chief or designee.

Such request must be in writing and requires the approval of the Fire Chief or designee who may grant successive leaves of absence for up to a total of one year. If the special leave of absence request is in relation to an employee's disability accommodation, then the leave shall be determined through the interactive process on a case-by-case basis. If leaves of absence without pay may be given to a regular employee with or without right to return to classification. At the expiration of leaves without right to return, the employees must contact the District to have his/her name referred for a ninety (90) calendar day period to all job openings in their classification in the District for reemployment without examination, such time to run concurrently with the ninety (90) calendar day period provided in Article 29, Re-employment, herein. The employee must be appointed to a position within this ninety (90) day period or be terminated, so long as the District engaged in the interactive process.

Leaves of absence with the right to return may only be granted to employees who have obtained regular status.

Section 7. Jury Duty Leave

Employees in regular positions who are ordered to serve Jury Duty, including

mandatory Grand Jury Duty, shall be entitled to base pay for those hours of absence from work, provided the employee waives fees for service, other than mileage. Such employees will further be required to deliver a "Jury Duty Certification" form at the end of the required jury duty to verify such service. Employees required to serve on a jury must report to work before and after jury duty provided there is an opportunity for at least one (1) hour of actual work time. Employees volunteering for Grand Jury Duty shall be granted a leave of absence without pay to perform the duties of a member of the Grand Jury.

Section 8. Witness Leave

Employees in regular positions shall be entitled to a leave of absence from work when subpoenaed to testify as a witness, such subpoena being properly issued by a court, agency or commission legally empowered to subpoena witnesses. This benefit shall apply only when the subpoena has arisen due to the employee's scope of employment. Witness leave shall not be charged against any accumulated leave balances and shall be compensated at the employee's applicable hourly rate.

Section 9. Bereavement Leave

In the event of death in the unit employee's immediate family or any relative living with the employee, the employee will be granted three working days of paid leave. Such bereavement leave shall not be charged against the unit employee's sick leave or annual leave time. Immediate family is defined in Section 1, Sick Leave (A). An employee requesting bereavement leave shall notify his/her supervisor as soon as possible of the need to take leave and submit the District's Bereavement Leave Request form for approval. Approved bereavement leave shall not be charged against any accumulated leave balances and shall be compensated at the employee's applicable rate of pay.

In addition, a maximum of forty (40) hours earned sick leave may be used per occurrence for bereavement due to the death of a person in the immediate family, as defined in by CA Labor Code section 245.5 and the chart below, or any relative living with the employee.

Immediate family is defined as follows:

Employee's Direct Family Relationship	Employee's Relationship By Marriage/Registered Domestic Partnership
Child Grandchild Mother, Father Grandparents Sister, Brother Aunt, Uncle Niece, Nephew Foster Child, Ward of the Court Step-Relations as defined herein	Spouse/Registered Domestic Partner Mother and Father of Spouse/Registered Domestic Partner Daughter and Son of Spouse/Registered Domestic Partner Sister and Brother of Spouse/Registered Domestic Partner Grandparents of Spouse/Registered Domestic Partner

Section 10. Examination Time

Employees in regular positions shall be entitled to a reasonable amount of leave with pay for the purpose of applying for and taking District promotional examinations. Employees are responsible for notifying and obtaining approval from their immediate supervisor prior to taking such leave. Examination time shall not be charged against any accumulated leave balances and shall be compensated at the employee's applicable hourly rate.

Section 11. Blood Donations

Employees in regular positions who donate blood without receiving compensation for such donation may have up to two (2) hours off with pay with prior approval of the Fire Chief or designee to make such donation. This benefit shall not be charged to accumulated leave. Any time in excess of two (2) hours must be charged to accumulated sick leave or be taken as leave without pay. Evidence of each donation must be presented to the Fire Chief or designee to receive this benefit.

Section 12. Benefit Date

For the purpose of step advancements, annual leave accrual and sick leave accrual, the benefit date is the first day of the pay period in which the employee's date of hire falls; however, the benefit date of an employee who is absent without approved leave may be adjusted accordingly.

Section 13. Family and Medical Leave Act of 1993/California Family Rights Act

Family and medical leave will be administered in accordance with applicable State and Federal Laws as outlined in District Personnel Rules. Employees are required to exhaust all applicable vacation leave and sick leave before taking unpaid leave.

Section 14. Catastrophic Leave Program

The District agrees to permit unit employees, on approval of the Fire Chief or designee, to contribute a portion of their accrued leave to another employee when such employee is on an approved leave of absence due to their own or a spouse/registered domestic partner's or a dependent child's (biological, adopted, foster, stepchild, or legal ward) living with the employee who has a verifiable illness or injury caused by either physical or mental impairment or other unforeseen catastrophic event. Such illness or injury is defined as an unforeseen or sudden, unexpected illness or injury requiring immediate attention. This program will be administered in accordance with Resolution No. 2003-18, or as subsequently amended.

Article 19. Uniform Allowance/Clothing Reimbursement**Section 1. Uniform Allowance**

The District shall provide each uniformed employee (Deputy Fire Marshall, Fire Inspector, and Public Information Officer) with an initial Class A uniform upon hire and a uniform allowance to cover the costs of up to five (5) Class B uniforms provided every third fiscal year, with each Class B uniform consisting of fire-resistant pants and a shirt, one of which may be a long sleeve shirt at the expense of the District. Additional long-sleeve shirts may be ordered in place of short-sleeve shirts at the expense of the employee. The amount of the provided uniform allowance shall be sufficient to cover the purchase of up to five Class B uniforms provided every third fiscal year based on the following amounts:

- **Short sleeve shirt and pants – \$181.50**
- **Long sleeve shirt and pants - \$198.50**

Uniforms are traditionally replaced at the beginning of a calendar year or mid-fiscal year of a designated uniform replacement cycle. This MOU period will identify uniform replacement in the 2021/20222024/2025 fiscal budget as the beginning of the three-year cycle.

Newly hired employees shall receive uniform allowances to cover the purchase of new Class B uniforms on a pro-rata basis that is based on the time of hire in relation to the designated uniform replacement cycle.

Newly hired employees that are hired during the year of the designated uniform replacement cycle shall receive uniform allowances to cover the purchase of five Class B (5) uniforms.

Newly hired employees that are hired during the second year of the designated uniform replacement cycle shall receive uniform allowances to cover the purchase of four (4) Class B uniforms.

Newly hired employees that are hired during the last year of the designated

uniform replacement cycle shall receive uniform allowances to cover the purchase of three (3) Class B uniforms.

Additionally, each eligible employee shall receive the sum of \$350 for the maintenance of District uniforms in January of each year and the District shall provide each affected employee on an annual basis with five (5) District designated t-shirts. New employees will be eligible for uniform allowance at the time of hire.

The District shall provide boots on an as-needed basis as verified by the employee's direct supervisor.

All boots must be from the Uniform & Safety Equipment Committee's approved boot list, meet NFPA standards, and are approved by the Fire Chief or designee.

Each employee shall be individually responsible for the purchase and maintenance of items required in order to meet established uniform standards throughout the year.

CalPERS Reporting

The District will report to CalPERS for classic members the \$350 for uniform maintenance, the District's costs of providing each uniformed employee with five (5) District designated t-shirts in an amount not to exceed \$50 per calendar year, and the maximum amount of Class B uniform allowances provided to each employee. The District will report these uniform allowances and costs as earned to CalPERS.

The District will also report to CalPERS for classic members the District's cost of providing each uniformed employee's initial Class A uniform in their first year of employment, in an amount not to exceed \$1,550.00 per calendar year, excluding the monetary value for any personal health and safety equipment and to account for potential necessary replacement of the uniform's components. A breakdown of the current monetary values of the Class A uniform's components is provided as follows:

CLASS A

Uniform Component	Value
Jacket - Standard to Larger Size	\$269.95 - \$289.95
Pants Standard to 44 & Up	\$89.95-\$99.95
Shirt	\$49.95
Bell Cap	\$123.00
Belt	\$21.95
Tie	\$7.00
Tie Bar	\$4.25
Flag Patch	\$3.50
Oxford Shoes	\$64.95
Alterations	\$75.00
Garment Bag	\$15.00
Maximum Total	\$754.50

The District will report the monetary values of the Class A uniforms as earned to CalPERS.

These CalPERS reporting provisions do not apply to new members as defined by the Public Employees' Pension Reform Act (Government Code section 7522, et seq.), and the value of uniforms and uniform and maintenance allowances provided by the District shall only be reported to CalPERS as special compensation for classic members. (2 C.C.R. section 571.)

Section 2. Clothing Allowance for Non-Uniformed Employees

Non-uniformed employees shall receive a clothing allowance of one hundred fifty dollars (\$150) per employee, per calendar year for clothing with the District logo.

The clothing must be in accordance with the current District dress policy. The policy has been attached, as reference, to this Agreement as "Attachment C."

New employees will be eligible for this allowance at time of hire. Each employee shall be individually responsible for the purchase and maintenance of District clothing throughout the year.

Additionally, the District shall provide one uniform per every three calendar years consisting of five (5) pants and a five (5) polo shirt for Auxiliary Workers Support Services Technician, Facilities & Fleet Coordinator, and Facilities & Fleet Coordinators Fire Apparatus & Fleet Mechanic. The District shall report to CalPERS for classic members the District's cost of providing Auxiliary Workers Support Services Technician, Facilities & Fleet Coordinator, and Facilities & Fleet Coordinators Fire Apparatus & Fleet Mechanic with uniforms in an amount not to exceed \$350, excluding the monetary value for any personal health and safety equipment.

Support Services Technicians may wear District polo shirts in lieu of Class B uniforms.

Article 20. Tuition Reimbursement

Employees may receive reimbursement for out-of-pocket expenses for courses completed in the pursuit of job-related education. The Fire Chief or designee must approve all courses in advance in order for the employee to be eligible for the reimbursement. The Fire Chief or designee has sole discretion to determine whether the employee is eligible to receive the reimbursement. The determination by the Fire Chief or designee shall not be subject to Article 34, Grievance Procedure or any appeal.

If an employee voluntarily separates from employment with the District within two (2) years of receiving such reimbursement he/she is required to pay back the full amount of the reimbursement received within those two (2) years. This does not apply to employees that have separated from District employment for reasons of injury or retirement.

Acceptable courses include any (1) provided by an accredited University or Community College, or (2) fire related classes leading to State Fire Marshal Certification, or (3) job-related formal training. Courses must be pre-approved to qualify for reimbursement. Direct expenses include tuition, books, parking, lab

and other appropriate class required materials/fees.

Expenses will be reimbursed at the end of the fiscal year upon successful completion of a pre-approved course with the grade of "C" or better, or "pass" in pass/fail classes, and submission of receipts supporting the expenses.

Reimbursable expenses do not include mileage, gasoline, shift coverage or any form of hourly pay. Receipts must be submitted for the same fiscal year in which the course was completed.

Employees will be reimbursed up to two thousand five hundred dollars (\$2,500) per fiscal year for approved courses taken and successfully completed.

Article 21. Use of District Vehicles

At the discretion of the Fire Chief or designee, a District vehicle may be driven home under the following circumstances: A unit member in Standby status in accordance with Article 9, and under special circumstances such as the need to travel from home on specific District business (to be authorized on a case-by-case basis).

Article 22. Bilingual Premium

At the discretion of the Fire Chief, an employee may be designated to receive a bilingual premium when, in the opinion of the Fire Chief, the employee's ability to speak, interpret, write and/or read a foreign language is commonly used by the employee in the discharge of his or her duties and is of a benefit to the District in its service to the community. To be considered for a bilingual premium, an employee must submit a request to the Human Resources Department that includes the reasons supporting the request and a recent certification of the employee's fluency in the foreign language from a reputable foreign language skills examiner. The bilingual premium shall be equal to \$100.00 per month and payable to the employee in any month, or partial month, the employee remains designated by the Fire Chief to receive the premium.

Article 23. Salary Rates and Step Advancements

New employees shall be hired at the "A" step of the established base salary range, except as otherwise provided in this Agreement. Variable entrance steps may be established if justified by recruitment needs through the "E" step with the approval of the Fire Chief or designee. Except for promotions, all step advancements shall be based upon one (1) step increments in the base salary range. Within the base salary range, all step advancements will be made on the first of each pay period.

Approval for advancement shall be based on satisfactory work performance and completion of required length of service in the classification and upon the appointing authority recommendation. Advancement to the next step shall be contingent upon the completion of twenty-six (26) pay periods of satisfactory work performance in the hired or current step.

The time required for step advancement shall be extended by any time spent on leave without pay, which exceeds forty (40) hours in any pay period. The Fire Chief or designee may authorize the adjustment of the salary step or salary rate of an employee to maintain salary equity within the system, to correct any payroll error or omission including any such action which may have arisen in the prior fiscal year, or to correct any salary inequity.

Article 24. Merit Advancements

It is agreed that a work performance evaluation shall be completed by the employee's immediate supervisor within sixty (60) calendar days prior to the

employee's step advance benefit date for all employees in this unit who are below the top step of their salary range. If such employee is evaluated as "Meets Expectations" or better, the employee will be granted the step advancement effective on the employee's salary benefit date.

The employee's immediate supervisor shall notify the employee of inadequate work performance no less than thirty (30) calendar days prior to denial of any step advancement and shall develop a work improvement plan.

If no work performance evaluation is filed, or if an employee received an overall "Below Standards" evaluation, the employee's step advance may not be granted on the date due.

In cases where no work performance evaluation is filed, an employee should contact the supervisor who must then complete and file the work performance evaluation within fourteen (14) calendar days. If the employee is rated as "Meets Expectations" or better, the employee will be granted the step advancement retroactive to the employee's salary benefit date provided the delayed rating is the responsibility of the supervisor. Appeals of the evaluation content may be made in accordance with the Personnel Rules. A denied step advancement can be granted following any sequence of a twenty-eight (28) calendar day review period of the employee's performance.

Article 25. Probationary Period

The probationary period for newly hired or promoted employees in positions in this unit shall be twenty-six (26) pay periods, and will be administered in accordance with the District Personnel Rules.

Article 26. Physical Fitness

The parties agree that the physical, medical and mental fitness of fire service personnel are requirements to perform the duties of the job and instill public confidence in the fire service function.

The parties agree that such personnel require special treatment and consideration for the stress and physical demand expectations of the District and the public.

Recognizing these important factors, the parties agree that during the term of this Agreement the District may require physical ability and psychological assessments of such personnel provided the District pays and provides time off without loss of pay for such assessments. Medical results shall be released to and retained by the District.

Further, the District agrees to make available an annual wellness exam in keeping with the exam provided to Chino Valley Professional Firefighter (CVPF) employees. This exam will be at the employee's option and must be scheduled with the approved medical provider in the employee's birthday month.

Article 27. Standard Tour of Duty

The standard tour of duty represents the time that an employee is regularly scheduled to work. A regularly scheduled tour of duty which commences before

midnight and ends the following day shall be reported for payroll purposes as time worked for the day in which the tour of duty began.

The Fire Chief or designee shall establish the actual number of hours, which comprises the standard tour of duty for each position. The Fire Chief or designee may modify or change the number of hours in a standard tour of duty for each position to meet the needs of the service.

When the Fire Chief or designee finds it necessary to make such modifications or changes, he/she shall notify the affected employee(s) indicating the proposed change prior to its implementation.

When such modification or change would affect the standard tour of duty of a significant number of employees in one or more divisions, and when Teamsters, Local 1932 requests to meet and confer, the parties shall expeditiously meet and confer regarding the impact the modification or change would have on employees.

(A) Any employee who does not report to work at the start of their work shift and does not provide advance notice of his/her absence may not be compensated until they report for duty or receive authorization for their absence.

Article 28. Meal Periods

Meal periods are non-paid and non-working time and shall not be less than one-half hour or greater than one (1) hour. Every effort will be made to schedule such meal period during the middle of the shift when possible. If a regularly scheduled tour of duty does not include a duty-free meal period, the Fire Chief or designee shall allow employees a maximum of twenty minutes per shift to eat a meal, which shall be considered work time.

Article 29. Rest Periods

Employees shall be entitled to rest periods in accordance with the schedule below. Rest periods shall be scheduled in accordance with the requirements of the District, but in no instance shall rest periods be scheduled within one hour of the beginning or ending of a tour of duty or meal period, nor shall such time be accumulative or used to report to work late or leave early. Rest periods shall be considered as time worked. Employees required to work beyond their regular tour duty shall be granted a ten (10) minute rest period for each two (2) hours of such work.

<u>Regularly Scheduled Tour of Duty</u>	<u>Number and Limit of Rest Periods</u>
After 6 hours and through 8 hours	Two (2) 15-minute rest periods
After 8 hours and through 10 hours	Two (2) 20-minute rest periods

Article 30. Reemployment

A regular employee who has separated from District employment and is subsequently rehired in the same classification in a regular position within a 180 calendar day period, may receive restoration of salary step, vacation accrual rate, sick leave balance (unless the employee has received payment for unused sick leave in accordance with Article 17, Leave Provisions), and the Retirement Plan contribution rate (provided the employee complies with the requirements established by the CalPERS Board) subject to the approval and conditions established by the

appointing authority. The employee shall suffer loss of seniority and be required to serve a new probationary period, unless such requirements are waived by the appointing authority.

A regular employee who has separated from District employment and who is subsequently rehired to a regular position in the same job family within a 180 calendar day period, may receive restoration of vacation accrual rate, sick leave accrual rate and retirement contribution rate in the same manner as described above. Such employees shall also suffer loss of seniority and be required to serve a new probationary period, unless such requirements are waived by the appointing authority.

Article 31. Promotion

A promotion is the appointment of an employee from one classification to a classification having a higher base salary range. A promoted employee shall receive the entrance rate of the new range or approximately five percent (5%) salary increase whichever is greater; provided, however, that no employee is thereby advanced in step or advanced above the "E" (or final) step of the higher base salary range. All promoted employees shall be required to serve a twenty-six (26) pay period probationary period unless waived by the Fire Chief or designee in accordance with the Personnel Rules.

Article 32. Demotion

A demotion is the appointment of an employee from an incumbent position to a position in a different classification for which the maximum rate of pay is lower. An employee demoted for disciplinary reasons shall be placed on the step within the base salary range of the class to which demoted as provided in the Order of Demotion.

An employee demoted for non-disciplinary reasons may be retained at the same salary rate, provided that the salary rate does not exceed the "E" step of the salary range of the demoted class, except that such an employee may be placed on a "Y" step in accordance with the provisions of Article 32, Downgradings, with the approval of the Fire Chief or designee.

Article 33. Downgradings

When a position is downgraded because of decreased responsibility or difficulty, the Fire Chief or designee may authorize continuation of the same salary rate payment to the incumbent employee that the employee received prior to the downgrading of the position by placing the employee on a "Y" step, provided that the employee shall receive no future salary increase until the rate of the position held exceeds the "Y" step.

Article 34. Upgradings

An upgrading is the reclassification of a position from one classification to another classification having a higher base salary range. Whenever an incumbent employee is upgraded as a result of such reclassification, pursuant to the Personnel Rules, such employee's step placement in the new salary range shall be governed by Article 30, Promotion.

Article 35. Dual Appointment

The appointment of two (2) full-time employees to the same budgeted regular position may be authorized by the Fire Chief or designee to facilitate training, to make assignments to a position, which is vacant due to an extended leave of absence, or in an emergency. The most recently hired employee shall be notified in writing by the appointing authority and such notification will clearly define the benefits to which that employee is entitled.

Article 36. Fire District Task Force

The parties agree that delivery of public services in the most efficient and effective manner is of paramount importance and interest to the District and Teamsters, Local 1932. Maximized productivity is recognized to be a mutual obligation of both parties within their respective roles and responsibilities. To this end, the parties agree that a Fire District Task Force comprised of management and employees shall perform the following tasks:

- (A) Review and provide input on proposed District policies and procedures; and,
- (B) Develop, review and prioritize work simplification project proposals; and,
- (C) Develop and review solutions to specific program problems.

The composition of the Task Force shall include up to three (3) management representatives, designated by the Fire Chief or designee, and no more than three (3) employees, designated by Teamsters, Local 1932. The Task Force shall be chaired by the Fire Chief or designee. Meetings will be held as often as necessary to discharge the functions of the Task Force. The Task Force will establish reasonable timeframes for the accomplishment of its charges. Recommendations of the Task Force will be arrived at by consensus and shall be submitted in writing to the Fire Chief or designee for final action and shall be subject to review and approval by the Fire Chief or designee.

Article 37. Teamsters, Local 1932 Activities

The District shall provide for reasonable release time for Teamsters, Local 1932 Employee Representatives to attend union-related meetings and training, on District time, with prior approval from the employee's supervisor.

- This release time includes up to two (2) employees released once a month for three (3) hours each to attend the Local Unions Steward meetings
- One (1) day per month release for one (1) employee if elected to the Locals Executive Board
- Steward training when scheduled

Section 1. New Employee Orientation

The District will provide 10-days advanced notice to Teamsters of the date on which the District will hold a new employee orientation for positions represented by Teamsters, unless a shorter notice is necessitated by an urgent need to onboard an

employee. Upon request of Teamsters, a designated Teamsters business representative will be permitted a reasonable period of time, without loss of compensation, to speak with the new employee regarding Teamsters representation during, or immediately following, the orientation process. At Teamsters' option, such communications between the Teamsters business representative and the new employee, may be done outside the presence of District management.

Section 2. Teamsters Employee Directory Information

The District shall provide Teamsters with the name, job title, work location, work, home, and personal cellular telephone numbers, personal email addresses on file with the District, and home address of any newly hired Teamsters represented employee within 30 days of the date of hire or by the first pay period of the month following hire. Upon request of Teamsters, the District will provide Teamsters with a list of the aforementioned information for all employees in the bargaining unit. The disclosure of employee directory information shall be subject to Government Code section 6254.3, and in a manner consistent with Government Code section 6207, for a participant in the address confidentiality program established pursuant to Government Code section 6205, et. seq.

Article 38. Payroll Deductions

It is agreed that Teamsters, Local 1932 membership dues and insurance premiums for plans sponsored by Teamsters, Local 1932 shall be deducted by the District from the pay warrant of each employee covered hereby who files with the District a written authorization requesting that such deduction be made. Remittance of the aggregate amount of all membership dues and insurance premiums deducted from the pay warrants of employees covered hereby shall be made to Teamsters, Local 1932 within thirty (30) days after the conclusion of the month, in which said membership dues and insurance premiums were deducted.

The District shall not be liable to Teamsters, Local 1932, employees or any party by reason of the requirements of the Article for the remittance of any sum other than that constituting actual deductions made from employee wages earned, less the service fee. Teamsters, Local 1932 shall hold the District harmless for any and all claims, demands, suits, orders, judgments or other forms of liability that may arise out of or by reason of action taken by the District under this Article.

Article 39. Drug and Alcohol Testing

A comprehensive drug and alcohol testing policy shall be in effect and as defined in Attachment B of this Memorandum of Understanding.

Article 40. Grievance Procedure

Section 1. Purpose

The District and Teamsters, Local 1932 recognize the importance of a viable means of resolving disputes, which may arise between District employees, supervisors and management. This procedure is intended to establish a systematic means for processing a grievance and for obtaining answers for decisions regarding employee complaints. The initiation of a grievance in good faith by an employee shall not cast any adverse reflection on the employee's standing with immediate supervisors or loyalty as a District employee.

Section 2. Definition of a Grievance

A grievance is a disagreement between District management and an employee, group of employees or Teamsters, Local 1932 concerning the interpretation, application or violation of a specific Article(s) of this Memorandum of Understanding.

Section 3. Exclusions

All matters are excluded from this procedure which deal with Article 2, District Management Rights; Federal or State statutes, rules or regulations; District Personnel Rules; or which are preempted by law.

Section 4. Consolidation of Grievances

In order to avoid the necessity of processing numerous similar grievances at one time, similar grievances shall be consolidated whenever possible.

Section 5. Representation

Aggrieved employee(s) may represent themselves or may be represented by Teamsters, Local 1932. This representation may commence at any step in the grievance procedure. No person hearing a grievance need recognize more than one representative for any employee at any one time. Representatives from the District, including legal counsel, may also be present.

Section 6. Time Limitations

Time limitations are established to settle a grievance quickly. Time limits may be modified only by agreement of the parties. If at any step of this grievance procedure the grievant is dissatisfied with the decision rendered, it shall be the grievant's responsibility to initiate the action which submits the grievance to the next level of review within the time limits specified. Failure to submit the grievance within the time limits imposed shall terminate the grievance process, and the matter shall be considered resolved. The grievant shall promptly proceed to the next step if a reviewing official does not respond within the time limits specified.

Section 7. Steps in the Grievance Procedure

The procedures outlined herein constitute the informal and formal steps necessary to resolve an employee's grievance. The presentation of the informal grievance is an absolute prerequisite to the institution of a formal grievance. The grievance must be submitted within twenty-one (21) calendar days after the employee is aware of the conditions precipitating the grievance.

(A) Informal Grievance Disposition:

Initially, the employee having a grievance shall personally discuss the complaint with the immediate supervisor informally. Within four (4) calendar days, the supervisor shall give the decision to the employee orally. If the supervisor fails to reply within this period or issues a decision which is unsatisfactory to the employee, the employee within seven (7) calendar days, shall then discuss the grievance with the Fire Chief. Within four (4) calendar days, the Fire Chief shall give the decision to the employee orally. If the Fire Chief fails to reply within this period or issues a decision, which is unsatisfactory to the employee, the employee may proceed to the formal grievance procedure.

(B) Formal Grievance Procedure:

Step 1. Within fourteen (14) calendar days after the Fire Chief's response, the employee or employee representative shall present the grievance in writing to the employee's immediate supervisor. The grievance must be signed and stipulate names, times, places, the nature of the grievance, applicable MOU Articles and the specific remedy sought. If the supervisor fails to respond in writing within four (4) calendar days, or if the supervisor issues a response that is unsatisfactory to the employee, the employee may proceed with the grievance to the next step.

Step 2. Within seven (7) calendar days after the supervisor's response, the employee may submit the grievance to the Fire Chief. Within seven (7) calendar days after receipt of the grievance, the Fire Chief will call for a conference to allow for full discussion of the grievance with the parties involved and their representatives. Within fourteen (14) calendar days of the meeting, the Fire Chief must give a decision. If the employee is not satisfied with the decision of the Fire Chief, the employee may proceed to the next step.

Step 3. If the employee does not agree with the Fire Chief's resolution to the grievance, he or she may request a formal hearing of the matter before a Hearing Officer. Such request must be submitted in writing within seven (7) calendar days of receipt of the Fire Chief's decision. A Hearing Officer will be selected by mutual agreement to hear the grievance.

If unable to agree on a Hearing Officer after 10 days of such request by either party then a list of five (5) Hearing Officers will be requested from State Mediation and Conciliation Services and the following process shall be followed.

The parties shall alternatively strike names until one remains. Said individual shall be the Hearing Officer. The order of striking shall be determined by agreement or lot. The cost of the Hearing Officer shall be equally divided by the parties. The hearing shall be conducted pursuant to Section 8 of this procedure.

Section 8. Grievance Hearing

The following guidelines shall be adhered to at all grievance hearings conducted by the Hearing Officer:

- (A)** Hearings will be conducted within thirty (30) calendar days after the appointment of said Hearing Officer, unless the parties agree to a date beyond the thirty (30) day period.
- (B)** The Hearing Officer shall require all witnesses to testify under oath or affirmation. The oath shall read:

"Do you solemnly swear (or affirm) that the testimony you are about to give in this matter shall be the truth, the whole truth, and nothing but the truth, so help you God."

- (C) A hearing date will be scheduled by the Fire Chief in consultation with the Hearing Officer, the grievant, and if appropriate, the employee representative. Written notice stipulating the time and the place of the hearings will be provided to all parties.
- (D) Grievant will appear before the Hearing Officer to present his or her individual grievance. If the grievant does not appear, the Hearing Officer will make a decision based on the information available at the time of the hearing.
- (E) Each party to the grievance shall have these rights: to call and examine witnesses; to introduce exhibits; to cross-examine opposing witnesses on any matter relevant to the issues, even though the matter was not covered on direct examination; to impeach any witness regardless of which party first called the witness to testify; and to rebut the evidence. If the grievant does not testify on his/her own behalf, he/ she may be called and examined as if under cross-examination.

The hearing need not be conducted according to technical rules relating to evidence and witnesses. Any relevant evidence shall be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs, regardless of the existence of any common law or statutory rules, which might make improper the admission of such evidence over objection in civil actions. The rules of privilege shall be effective to the same extent that they are commonly recognized in civil actions. Irrelevant and unduly repetitious evidence shall be excluded.

- (F) Decisions of the Hearing Officer shall be binding on all parties unless there is a financial impact on the District, in which case the decisions shall be subject to approval of the Board of Directors. Written decisions of the Hearing Officer shall be submitted to the Fire Chief, the grievant, and, if appropriate, the employee's representative, within thirty (30) calendar days after the close of the hearing.

Article 41. Full Understanding, Modification, Waiver and Reopener

The parties acknowledge that during the negotiations, which resulted in this Memorandum of Understanding, each had the full right and adequate opportunity to make demands and proposals with respect to any subject or matter within the scope of representation. The understandings arrived at after the exercise of that right are set forth in this Memorandum of Understanding and constitute the complete and total contract between the District and Teamsters, Local 1932 with respect to wages, hours and other terms and conditions of employment.

Any prior or existing Memorandum of Understanding between the parties regarding any matters within the scope of representation are hereby superseded and terminated in their entirety. Therefore, the District and Teamsters, Local 1932, for the life of this Memorandum of Understanding, each voluntarily waives the right to meet and confer in good faith with respect to any subject or matter referred to or covered in this Memorandum of Understanding, unless otherwise provided for in this Agreement.

Article 42. Provisions of Law

It is understood and agreed that this Memorandum of Understanding is subject to all current and future applicable Federal and State laws and regulations.

If any part or provision of this Memorandum of Understanding is in conflict or inconsistent with such applicable provisions of those Federal, State or District enactments, or is otherwise held to be invalid or unenforceable by any court of competent jurisdiction, such part or provisions shall be suspended and superseded by such applicable law or regulations, and the remainder of this Memorandum of Understanding shall not be affected thereby. If any substantive part or provision of this Memorandum of Understanding is suspended or superseded, the parties agree to reopen negotiations regarding the suspended or superseded part or provision with the understanding that total compensation to employees under this Memorandum of Understanding shall not be reduced or increased as a result of this Article. The parties hereto agree to refrain from initiating any legal action that would invalidate Articles of this Memorandum of Understanding.

Article 43. Assignability

This Agreement shall be binding upon the successors and assignees of the parties hereto. The parties hereto shall have the right to assign this Agreement provided, however, the District may not assign this Agreement except to a governmental entity with fire protection powers and Teamsters, Local 1932 may only assign to a recognized employee organization under the employee relations ordinance of the District governed by the Board of Directors. If either party desires to assign this Agreement, said party shall notify the other party of its decision thirty (30) days prior to such action.

Article 44. Term

Unless otherwise provided for in this Memorandum of Understanding, the terms and conditions of employment herein shall be effective July 1, 2021, and shall expire and otherwise be fully terminated at 12:00 a.m. (midnight) of June 30, 2024. If a successor MOU has not been reached by 12:00 a.m. (midnight) on June 30, 2024, the terms and conditions of the current MOU will be extended until a successor MOU is adopted, whichever occurs sooner.

In the event either party hereto desires to negotiate a successor Memorandum of Understanding, such party shall serve upon the other its written request to commence negotiations, as well as any written proposals for such successor Memorandum of Understanding. Upon receipt of such written proposals, negotiations shall begin no later than thirty (30) calendar days after such receipt.

Article 45. Approval by District Board of Directors

This Memorandum of Understanding is subject to approval by the District Board of Directors. The parties hereto agree to perform whatever acts are necessary, both jointly and separately, to urge the Board to approve and enforce this Memorandum of Understanding in its entirety.

Following approval of this Memorandum of Understanding by the Board of Directors, its terms and conditions shall be implemented by appropriate ordinance, resolution or other appropriate lawful action.

Representatives of
Teamsters, Local
1932:

Chino Valley Independent Fire District:

President, Board of Directors

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ATTACHMENT A

Teamsters, Local 1932

Salary Schedule Effective the Pay Period Including July 1, ~~2021~~2024

		Base Salary								
		A Step	B Step	C Step	D Step	E Step				
Accounting Technician	Hourly	\$30.92 8	\$33.7 8	\$32.47 4	\$35.47 4	\$34.09 0	\$37.2 0	\$35.79 0	\$39.1 06	\$37.58 41.
	Monthly	\$5,359.47 \$5,855.20	\$5,628.13 \$6,148.13	\$5,908.93 \$6,454.93	\$6,203.60 \$6,777.33	\$6,513.87 \$7,117.07				
Administrative Secretary Assistant	Hourly	\$31.12 34.02	\$32.68 35.72	\$34.31 37.51	\$36.03 39.39	\$37.83 41.3				
	Monthly	\$5,394.13 \$5,896.80	\$5,664.53 \$6,191.47	\$5,947.07 \$6,501.73	\$6,245.20 \$6,827.60	\$6,557.20 \$7,169.07				
Auxiliary Worker	Hourly	\$19.52	\$20.50	\$21.53	\$22.61	\$23.74				
	Monthly	\$3,383.47	\$3,553.33	\$3,731.87	\$3,919.07	\$4,114.93				
Deputy Fire Marshal	Hourly	\$47.84 52.28	\$50.23 54.89	\$52.74 57.63	\$55.38 60.51	\$58.15 63.5				
	Monthly	\$8,292.27 \$9,061.87	\$8,706.53 \$9,514.27	\$9,141.60 \$9,989.20	\$9,599.20 \$10,488.50	\$10,079.33 \$11,013.60				
Facilities & Fleet Coordinator	Hourly	\$42.16 46.06	\$44.27 48.36	\$46.48 50.78	\$48.80 53.32	\$51.24 55.9				
	Monthly	\$7,307.73 \$7,983.73	\$7,673.47 \$8,382.40	\$8,056.53 \$8,801.87	\$8,458.67 \$9,242.13	\$8,881.60 \$9,704.93				
Fire Inspector	Hourly	\$37.92 41.43	\$39.82 43.50	\$41.81 45.68	\$43.90 47.96	\$46.10 50.3				
	Monthly	\$6,572.80 \$7,181.20	\$6,902.13 \$7,540.00	\$7,247.07 \$7,917.87	\$7,609.33 \$8,313.07	\$7,990.67 \$8,729.07				
Fire Apparatus & Fleet Mechanic	Hourly	\$34.61	\$36.34	\$38.16	\$40.07	\$42.07				
	Monthly	\$5,999.07	\$6,298.93	\$6,614.40	\$6,945.47	\$7,292.13				
Information Technology Specialist	Hourly	\$29.59 32.33	\$31.07 33.95	\$32.62 35.65	\$34.25 37.43	\$35.96 39.3				
	Monthly	\$5,128.93 \$5,603.87	\$5,385.47 \$5,884.67	\$5,654.13 \$6,179.33	\$5,936.67 \$6,487.87	\$6,233.07 \$6,812.00				
Office Technician	Hourly	\$23.85 26.08	\$25.04 27.38	\$26.29 28.75	\$27.60 30.19	\$28.98 31.7				
	Monthly	\$4,134.00 \$4,520.53	\$4,340.27 \$4,745.87	\$4,556.93 \$4,983.33	\$4,784.00 \$5,232.93	\$5,023.20 \$5,494.67				
Permit Technician	Hourly	\$29.73 32.46	\$31.22 34.08	\$32.78 35.78	\$34.42 37.57	\$36.14 39.4				
	Monthly	\$5,153.20 \$5,626.40	\$5,411.47 \$5,907.20	\$5,681.87 \$6,201.87	\$5,966.13 \$6,512.13	\$6,264.27 \$6,838.00				
Public Information Officer	Hourly	\$46.01 50.27	\$48.31 52.78	\$50.73 55.42	\$53.27 58.19	\$55.93 61.1				
	Monthly	\$7,975.07 \$8,713.47	\$8,373.73 \$9,148.53	\$8,793.20 \$9,606.13	\$9,233.47 \$10,086.27	\$9,694.53 \$10,590.67				
Records Technician	Hourly	\$32.47	\$34.09	\$35.79	\$37.58	\$39.46				

	<u>Monthly</u>	<u>\$5,628.13</u>	<u>\$5,908.93</u>	<u>\$6,203.60</u>	<u>\$6,513.87</u>	<u>\$6,839.73</u>
Auxiliary Worker Support Services Technician	<u>Hourly</u>	<u>\$19.52</u>	<u>\$21.33</u>	<u>\$22.40</u>	<u>\$23.53</u>	<u>\$24.61</u>
	<u>Monthly</u>	<u>\$3,697.20</u>	<u>\$3,882.67</u>	<u>\$4,076.80</u>	<u>\$4,281.33</u>	<u>\$4,486.46</u>
		<u>.47</u>	<u>.33</u>	<u>31.87</u>	<u>19.07</u>	<u>96.27</u>

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Drug And Alcohol Policy

**Chino Valley Independent
Fire District**

And

Teamsters Local 1932

~~Updated/Adopted January 26,
2004~~ December 11, 2024

DRUG AND ALCOHOL POLICY

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**CHINO VALLEY INDEPENDENT FIRE DISTRICT
AND
TEAMSTERS, LOCAL 1932 NON-SAFETY UNIT**

DRUG AND ALCOHOL POLICY

Article I.

1.1 Purpose

It is the purpose of this policy to maintain a drug and alcohol free work environment, to eliminate substance abuse and its effects in the workplace and to ensure that all employees are able to perform their duties safely and efficiently in the interests of the public, the District, their fellow employees and their own interests as well.

1.2 Policy

The Teamsters Local 1932, Non-Safety Unit (hereinafter referred to as "Teamsters, Local 1932") and the Chino Valley Independent Fire District (hereinafter referred to as "the District") recognize that drug and alcohol use in the workplace is a serious problem which can jeopardize employee safety, morale and productivity, and/or service to public. The parties further recognized the importance of a safe, healthy and productive work environment and the need to eliminate any substance abuse in or effecting the workplace. The District and the Teamsters, Local 1932 recognize that employees have a right to reasonable personal privacy and confidentiality. The goals of this policy are to prevent drug and alcohol use and impairment on and related to the job and, where appropriate, to encourage voluntary treatment and rehabilitation of those employees who acknowledge having a drug or alcohol problem that affects their ability to fulfill their employment duties. The District is supportive of those who seek help voluntarily and may authorize the use of earned sick leave, vacation or leave of absence in connection with the seeking of treatment. The District will be equally committed in identifying and disciplining those who continue to be substance abusers.

1.3 Notice and Education

All bargaining unit employees shall be provided with a copy of this agreement. Newly hired employees represented by Teamsters, Local 1932 shall be given a copy of this agreement upon hire. Supervisors shall be familiar with the provisions of the agreement and shall be available to respond to questions. The District shall periodically disseminate educational materials regarding drug and alcohol use and abuse to all management as well as represented employees.

Management personnel shall be trained, with periodic updating, as necessary, to correctly identify symptoms of being under the influence of drugs and alcohol. Training shall include observation, documentation and reporting procedures and methods to identify workplace substance abuse. Any management who has not received appropriate training shall be deemed incapable of having “reasonable suspicion” under this agreement.

1.4 Application

This policy agreement applies to all employees holding positions in classifications represented by Teamsters, Local 1932 and pertains to any substance, including alcohol, which, in the opinion of a competent medical professional, causes impairment to job performance or which causes behavior that is a threat to the safety of the affected employee or others on the job, whether or not said substance is controlled by law or prescribed by a licensed medical practitioner. All testing pursuant to this agreement will be based solely upon “reasonable suspicion” or as outlined in this policy.

1.5 Condition of Employment

Compliance with the District’s policy and testing program is a condition of employment. Any violation of this policy and/or testing program shall be grounds for discipline, up to and including termination.

1.6 Definitions

Whenever the terms below are used in this Policy, they shall be defined as follows:

- 1) All Employees: “All Employees” for the purposes of this Policy refers to all full-time and part-time employees, volunteers, or reserve firefighters.
- 2) District Management: The term “District Management” for the purposes of this Policy refers to the Fire Chief or his/her designee(s).
- 3) Management: The term “Management” for purposes of this Policy refers to the Fire Chief or designee, Deputy Chiefs, Battalion Chiefs, Human Resources Manager and Finance Manager.
- 4) Controlled Substance: Drugs that are classified by NIDA.
- 5) Drug: The term “drug” shall refer to any substance, including alcohol, which, in the opinion of a competent medical professional, causes impairment of job performance or which causes behavior that is a threat to the safety of the affected employee or others on the job, whether or not controlled by law or prescribed by a licensed medical practitioner.

- 6) Employee Assistance Program (EAP): The District' EAP is a program which provides counseling and assistance to District employees and their family members.
- 7) Medical Review Officer ("MRO"): The District and Teamsters, Local 1932 will mutually designate a physician knowledgeable in the medical use of drugs as defined herein, prescription drugs and the pharmacology and toxicology of illegal drugs to act as the MRO. The primary responsibility of the MRO is to review and interpret positive, invalid, adulterated and substituted test results obtained through the District's drug testing program, and, in so doing, to discuss the results with the employee and to determine whether alternate medical explanations could account for a positive, invalid, adulterated or substituted test result. Said discussion shall occur prior to reporting any positive results to staff. The MRO shall not be employed by the testing lab.
- 8) Optional Referral: "Optional referral" is a process whereby in lieu of and/or in conjunction with discipline, any employee of the District may be offered referral by his or her Supervisor or Manager to an Employee Assistance Program ("EAP").
- 9) Positive Alcohol Test: Any breath or urine test that shows the presence of alcohol as specified in this policy.
- 10) Positive Drug Test: Any bodily fluid test (e.g., urine, etc.) that ~~is chemically tested and~~ shows the presence of the metabolite of the controlled substance, other than cannabis, at levels above the industry standard cutoff, as specified in this policy. Additionally, any bodily fluid test (e.g., oral fluid, etc.) or breath test that does not show the presence of the nonpsychoactive cannabis metabolites in cannabis and/or shows the presence of Tetrahydrocannabinol (THC) in an individual's bodily fluids or breath.
- 11) Reasonable Suspicion: "Reasonable suspicion" or "reasonable cause" is a belief based upon facts gathered from the totality of the circumstances that would cause a reasonable manager to suspect impaired performance or reduced job safety by an employee on the job. Reasonable suspicion is not to be based upon unconfirmed rumors, but shall be based upon individual observation by an individual of managerial rank trained by the District to recognize the symptoms of substance abuse. The Manager is required to take into account other possible explanations for observed behavior, such as illness, lack of sleep, fatigue, and reactions to noxious fumes or smoke. The facts supporting the reasonable suspicion shall be documented and recorded in a manner provided in Attachment I. In determining if reasonable suspicion exists, the manager shall consider factors such as, but not limited to, fatigue, lack of sleep, side effects of prescription and/or over the counter medications, reactions to nauseous fumes or smoke, etc., which may explain the behavior of the employee. The involvement of an employee in an accident or on-the-job injury shall not, standing alone, constitute the reasonable suspicion required by this Policy. The subject employee shall,

where possible, be interviewed prior to a reasonable suspicion determination being made. The employee shall

have the right to Teamsters, Local 1932 representation during such interview unless acquiring such representation would delay the interview and possible test for an unreasonable period of time. An unreasonable delay is one which may impact the validity of any test results. The suspected employee shall have the right to Teamsters, Local 1932 representation during such interview, if requested, and the employee shall be advised of that right by the Fire Chief or designee prior to any such interview. The employee and, if applicable, the Teamsters, Local 1932 representation shall upon request be given copies of all available documentation of reasonable suspicion and have reasonable time to review these documents before the interview commences. During the interview, the Fire Chief or designee shall give the employee the opportunity to explain his or her condition, and the Fire Chief or designee shall keep a record of the interview.

A non-inclusive description of behavior that may constitute evidence of reasonable suspicion is as follows:

- Slurred speech;
- Physical altercation;
- Verbal altercation;
- On-duty possession of alcohol or drugs;

Information obtained from a reliable person with personal knowledge as to an employee's drug or alcohol use or possession;

Disorientation or job impairment (inability to perform employee's job in a routine manner);

Any bargaining unit member arrested and/or convicted for driving any type of vehicle under the influence of alcohol or drugs;

Any bargaining unit member arrested and/or convicted of an alcohol or drug-related criminal charge;

- Odor of alcohol on breath;
- Unsteady gait or balance
- Glassy eyes;
- Drowsiness;
- Euphoria;
- Mood swings;
- Inattentiveness;
- Confusion;
- Aggressiveness.

- 12) Rehabilitation Program: A "rehabilitation program" is a program, beyond that provided by the EAP, which is designed to assist an employee to become alcohol or drug free. The District can condition such an employee's continuing employment upon an agreement that the employee

shall be drug and alcohol free during the entire period of employment. The cost of any rehabilitation program is borne by the employee in conjunction with benefits afforded by any provider of available health and welfare benefits of which the employee is a subscriber.

- 13) Safety Sensitive Employee: A “safety sensitive employee” is an employee occupying, or applying for, any position in which the employee’s performance of his or her duties may affect the public safety. These positions shall be designated by the District at its sole discretion.
- 14) Under the Influence: “Under the influence” for the purposes of this policy refers to the presence of the metabolite of the controlled substance in the bodily fluid (urine, oral fluid, etc.) product at levels above the cutoff described in this policy or the presence of alcohol in the bodily fluid or breath as specified in this policy.
- 15) Substance Abuse: “Substance abuse” shall include the use, by ingestion, inhalation, injection, or by any other means, drugs as defined herein, alcohol, illegal drugs, prescription drugs, or any other substance which, in the opinion of a competent medical professional, impairs or may impair an employee’s ability to perform safely and effectively the functions of his or her position, which increases the potential for accidents, absenteeism, substandard performance, or which could damage the District’s reputation.
- 16) Invalid Drug Test: “Invalid drug test” is the result of a drug test for a urine specimen that contains an unidentified adulterant or an unidentified interfering substance, has abnormal physical characteristics, or has an endogenous substance at an abnormal concentration that prevents the laboratory from completing or obtaining a valid drug test result.
- 17) Substituted Specimen: “Substituted specimen” is a specimen with creatinine and specific gravity values that are so diminished that they are not consistent with human urine.
- 18) Adulterated Specimen: “Adulterated specimen” is a specimen that contains a substance that is not expected to be present in human urine, or contains a substance expected to be present, but is at a concentration so high that it is not consistent with human urine.

1.7 General Provisions (Employee Responsibilities)

Since it is the District’s policy to have a workplace free of the effects of drugs and alcohol, the following are prohibited when reporting for work, on breaks, during meal periods, when specifically designated as being on call (except as otherwise described herein) or when at District work sites:

- 1) For an employee to be impaired or to be under the influence of any drug or drugs (including alcohol), while at the work place or at any other time or place where the employee is purporting to act in the course and scope of

his/her employment, whether inhaled, ingested, injected, or otherwise used by the employee on or off duty;

- 2) For an employee to inhale, ingest, inject or otherwise use any alcohol or drugs as defined herein. An employee shall be deemed to be "under the influence" of such substances if the prohibited substance is present in the employee's urine, breath, or other bodily fluids at levels above the industry's cutoff standards described herein when at the workplace, or when otherwise purporting to act in the course and scope of employment or while designated as being on call (for cannabis, only the presence of the psychoactive metabolites will be deemed a violation of this policy);
- 3) For an employee to sell, give, or provide any drugs or drug paraphernalia to any person, including any other employee, either directly or indirectly through a third party;
- 4) For an employee while at the workplace or otherwise purporting to act in the course and scope of employment, to manufacture, transfer, possess, or purchase any drug or drugs, or drug paraphernalia;
- 5) For an employee to refuse to submit immediately to an alcohol and drug test when ordered to do so by a Manager;
- 6) For an employee to fail to provide within 48 hours of request, a bona fide verification of a current valid prescription for any potentially impairing drug or medication identified when a drug test is positive. The prescription must be in the employee's name;
- 7) For an employee to fail to notify the District of any arrest or conviction pursuant to a criminal drug statute (including alcohol) immediately after the incident or at the earliest practicable time thereafter, but no later than within five calendar days after the arrest or conviction. Such a statute is defined as one where use of alcohol and/or a controlled substance is an element of the crime.

1.8 Drug Testing

Drug Testing Defined: Drug and/or alcohol tests shall test for substances which may impair an employee's ability to effectively and safely perform the functions of his/her job. Drug groups which are the focus of screening include, but are not limited to, the following:

Amphetamine/methamphetamine;
 Barbiturates;
 Benzodiazepines (Valium);
 Cocaine;
 Methadone;
 Opiates (morphine, codeine, heroin);

Phencyclidine (PCP);
 Propoxyphene (Darvon);
 Marijuana (Cannabis);
 Steroids;
 Alcohol.

Upon implementation of this Policy, employees and applicants for employment will be required to submit to the following drug tests as applicable:

- 1) Management employees may order that an employee submit to a drug and/or alcohol test when they have a reasonable suspicion that an employee is intoxicated or under the influence of drugs or alcohol while on the job. A reasonable suspicion drug and/or alcohol test shall be administered within two hours of the observations upon which the reasonable suspicion determination is based. If not, the employer must provide written documentation as to why the test was not promptly conducted. Mass random testing, and testing which is not performed pursuant to the specific procedures described herein, is prohibited by the Memorandum of Understanding. The exception to this is that random testing is allowed for newly hired probationary employees and for individuals in specific circumstances outlined in this policy.

“Reasonable suspicion” is a belief based on objective facts sufficient to lead a reasonably trained and prudent Management employee to suspect that an employee is under the influence of drugs or alcohol such that the employee’s ability to perform the functions of the job is or may be impaired or such that the employee’s ability to perform his/her job safely is or may be reduced. Suspicion is not reasonable, and thus, not a basis for testing, if it is based solely on the observations and reports of third parties or upon violation of a safety rule or other unsafe work incident. However, such suspicion may be a basis for further investigation, or for action to protect the safety of the public such as ordering the employee to stop work. Two (2) trained management employees (one of which must be the Back-up Duty Chief or Fire Chief) must have reasonable suspicion that an employee is under the influence of drugs or alcohol.

- 2) In addition, Management employees may order that an employee submit to a drug and/or alcohol test when the subject employee is performing duties in the course and scope of employment and is the operator of any vehicle, and where the employee’s inappropriate performance cannot be discounted as a contributing factor to an accident resulting in injury reasonably requiring treatment by a health care provider or resulting in death.
- 3) Any Management employee ordering an employee to submit to a drug and/or alcohol test must first document in writing the facts constituting reasonable suspicion that the employee in question is intoxicated or under the influence of drugs or alcohol. Said documentation must be submitted to the highest ranking sworn employee on duty or on call, prior to any test being administered.
- 4) Any Management employee encountering an employee who refuses an order to submit to drug and/or alcohol test shall remind the employee of the requirements and disciplinary consequences of breaching this Policy.

Where there is reasonable suspicion that the employee is then under the influence of alcohol or drugs, the Management employee should attempt to detain the employee other than by use of force, for a reasonable time until the employee can be safely transported home.

- 5) Management employees shall not physically search the person of employees, nor shall they search the personal possessions of employees without the freely given consent of, and in the presence of, the employee.
- 6) When a bargaining unit employee believes that reasonable suspicion as defined herein is indicative of a management or other non-bargaining unit employee being under the influence or impaired while on duty as defined herein, the bargaining unit employee or employees may report that suspicion to the next level Supervisor (up to and including the Fire Chief or designee) who is then under an obligation to investigate the matter as otherwise provided for herein.
- 7) The test results and other related lab test reports, if any, shall be transmitted directly to the Drug Abuse Program Director and shall not appear in an employee's general personnel folder. Information of this nature will be contained in a separate confidential medical folder that will be securely kept under the control of the Fire Chief or designee/Human Resources Manager. The report or test results may be disclosed to District management on a strictly need-to-know basis and to the tested employee upon request. Disclosures, without employee consent, may also occur when (1) the information is compelled by law or by judicial or administrative process; (2) the information has been placed at issue in formal dispute between the employer and employee; (3) the information is to be used in administering an employee benefit plan; (4) the information is needed by medical personnel for diagnosis or treatment of the patient who is unable to authorize disclosure.
- 8) When testing for alcohol is indicated by this policy, the employee may select to give a breath or urine sample.

1.9 Pre-Employment Testing

All applicants for any classification represented by Teamsters, Local 1932 shall be required to submit to the substance testing in accord with the procedures established by this Policy, and shall be disqualified for employment in the case of a positive test.

1.10 Consequences of Refusing to Take Any Test Required by This Policy:

Failure of any employee to submit immediately to a bodily fluid (e.g., urine, oral fluid, etc.) or breath test ordered in accordance with this Policy (or other test approved herein) shall be considered an offense of insubordination and shall result in discipline, up to and including termination.

1.11 Continuing Legal Validity of Testing Procedures:

In the event that future developments make it apparent that any approved drug testing procedures are unlawful, the District will cease to implement those procedures as are found to be unlawful.

1.12 Employee Assistance Program

Early recognition and treatment of alcohol and drug abuse is important for successful rehabilitation, for prompt return to the District, and for reduced personal, family and social disruption. The District encourages the earliest possible diagnosis and treatment for alcohol and drug abuse. However, the decision to seek diagnosis and accept treatment is primarily the individual employee's responsibility. To assist employees in obtaining early voluntary treatment, the District has established an Employee Assistance Program (EAP). The EAP provides counseling and assistance to all benefited District employees.

The District shall make information regarding such services available to all District employees.

Employees with alcohol or drug abuse problems should request the confidential assistance of the EAP. Employees may seek help without the approval or even the knowledge of their Supervisor or Manager. The EAP will provide assistance on a confidential basis and will refer the employee to appropriate counseling or treatment services. Requesting assistance of the EAP in dealing with an alcohol or drug abuse problem shall not, jeopardize the employee's continuing employment status with the District.

Voluntary assistance does not include situations where the substance abuse problem has been discovered by the District. In this situation, requesting assistance through the EAP does not immunize an employee from being subject to disciplinary action.

Employees who undergo voluntary counseling or treatment pursuant to a referral by the EAP and who continue to work must meet all established standards of conduct and job performance.

1) Voluntary Self-Referral to Employee Assistance Program (EAP):

Assistance through the EAP program will be available on a self-referral basis as follows:

- A) Prior to discovery of any violation of this Policy, any employee who believes that he or she has a substance abuse problem requiring treatment may voluntarily request assistance through the EAP either directly through the EAP provider, or through his or her Supervisor or Manager;

- B) If the EAP provider determines that it is appropriate, the employee may be referred to a rehabilitation program. An employee referred to a rehabilitation program will be responsible, in conjunction with any provider of available health and welfare benefits, for the cost of the rehabilitation program;
- C) Regardless of participation in the EAP program or a rehabilitation program, any employee found to be performing purportedly in the course and scope of employment while impaired by or under the influence of a drug or alcohol, or so impaired or under the influence while specifically designated as being on call and as prohibited by this Policy, shall be subject to discipline, up to and including termination. Employees are therefore encouraged to request to be relieved from duty and be placed on a leave of absence during his or her participation in the EAP or rehabilitation program if the employee will not remain drug free during the program. Leaves utilizing accumulated leave credits will be allowed for the duration of the EAP treatment program. If no leave credits are available to the employee, he or she will be placed on a leave of absence without pay for the duration of the EAP, rehabilitation or treatment program;
- D) If an employee is experiencing performance problems or disciplinary action is contemplated or pending against the employee at the time a request for assistance is made, the request for assistance will be treated as a separate but possibly related issue. In no case will a request for assistance provide amnesty to an employee in a present or future disciplinary action. A request for assistance may, at the discretion of the District, defer present or future disciplinary action until completion of the treatment process;
- E) An employee will suffer no loss of seniority by virtue of his or her participation in the EAP or rehabilitation program.
- F) Release to Work: Submission of a release to work statement, which is satisfactory to the District, from a medical or treatment specialist. Review and work authorization by the Medical Review Officer is required. Where the employee voluntarily divulges that treatment through the EAP was for the purpose of treating drug or alcohol abuse problems, the employee will be subject to random unannounced substance testing for a period of up to three (3) years.

2) Optional Referral to Employee Assistance Program (EAP):

The District recognizes that assistance through the EAP or rehabilitation, rather than disciplinary action (or possibly in conjunction with some forms of discipline,) may be appropriate in certain circumstances. Referral to the

EAP, rather than discipline or along with lesser forms of discipline than termination, may be made as follows:

- A) The District shall retain final and sole authority to determine whether or not a violation of this Policy shall result in the employee being provided a referral to the EAP in lieu of discipline (or in conjunction with discipline) for completion of a prescribed rehabilitation program. In rendering its determination, the District shall consider the employee's classification, the employee's entire personnel file, the precise nature of the Policy violation, the actual or potential detriment to the District as a result of the violation, and the employee's explanation for the violation. However, the District's determination shall be final and not subject to administrative or judicial review and shall ultimately be dictated by benefit to the District and not to the employee provided the decision is not based upon statutorily prohibited discrimination. The employee may be relieved of safety sensitive functions until completion of the rehabilitation program to the satisfaction of the rehabilitation counselor, return of a negative drug test, and signing of a Re-entry Agreement as discussed further below;
- B) An employee subject to optional referral must agree to undertake and to complete successfully a course of treatment as deemed appropriate by the EAP and/or rehabilitation program counselor. Any employee refusing to agree to comply with an option referral is subject to discipline, up to and including termination;
- C) If an employee subject to a discretionary EAP referral fails to conform to the requirements of the rehabilitation program and/or fails to successfully complete the program and/or fails to remain drug free, the employee may be terminated. As part of the terms of the optional referral, the employee agrees that the EAP provider and/or rehabilitation counselor will report to the District any failure on the part of the employee to cooperate in the rehabilitation program or to progress through the program to the satisfaction of the counselor;
- D) Leaves utilizing accumulated leave credits may be allowed on a case-by-case basis and in a duration as approved by the District. If no leave credits are available to the employee, he or she may, if deemed necessary by the District, be placed on a leave of absence without pay for the duration of the EAP, rehabilitation or treatment program;
- E) An employee will not generally be offered referral to the EAP or rehabilitation in lieu of discipline for a second violation of this Policy;

- F) An employee will suffer no loss of seniority by virtue of his or her participation in the EAP or rehabilitation program;
- G) An employee who desires to return to work after an optional referral must agree to the terms of a Re-entry Agreement, the terms of which shall be established by District in its sole discretion. That Agreement may include, but is not limited to, the following:

“In those instances where a positive test result is determined as existing, and where the employee is not terminated, said employee shall be required to submit to unannounced follow-up random testing for a period of up to three (3) years.”

Release to Work: Submission of a release to work statement, which is satisfactory to the District, from a medical or treatment specialist. Review and work authorization by the Medical Review Officer is required.

Follow-Up Care: Submission of an after care and follow-up treatment plan with a counselor or specialist which would last a minimum of six (6) months, or longer, as specified by the counselor specialist.

Negative Drug Test: Submission of a negative urine test taken in accordance with the procedures established by the District for a period of up to three (3) years.

1.13 Additional Testing

In addition to substance testing being authorized in those cases where reasonable suspicion as defined herein exists as a basis for conducting the test, testing shall be undertaken in the following situations unrelated to the finding of reasonable suspicion:

- 1) Probationary employees who are new hires of the District may be randomly tested by the District not to exceed four (4) times during the probationary period;
- 2) Any bargaining unit member convicted for driving any type of vehicle under the influence of alcohol or drugs, shall be subject to random testing for a period of twelve (12) months following the date of the conviction;
- 3) Any employee convicted of an alcohol or drug related criminal charge, shall be subject to random testing for a period of twelve (12) months following the date of the conviction.

1.14 Privacy

The actual collection process shall be as discrete as possible and shall respect the dignity of the test subject.

1.15 Test Methodology

The testing methodology to be used for both “reasonable suspicion” and random testing shall be the same as described herein and will be based on a laboratory examination of a bodily fluid (e.g., urine, oral fluid, etc.) specimen or breath test.

Specimen collection and laboratory examination are described in Section IV, Specimen Collection and Section V, Laboratory Analysis.

Laboratory analyses of urine specimens shall be restricted to those tests authorized by this policy to detect drug abuse. They shall not be used for other purposes, such as the analyses of physiological states or diseases (e.g., pregnancy, AIDS or cancer therapy).

1.16 Implementation

This ~~updated~~ drug testing program shall be implemented ~~on July 1, 1996, or~~ as soon thereafter as this agreement is adopted by the District Board of Directors.

ARTICLE II. PROGRAM ORGANIZATION

2.1 Assignment

Responsibility for the day-to-day coordination of the Department’s Substance Testing Program shall be assigned to Operations. This responsibility will include on-site specimen collection, delivery of specimens to the laboratory and the maintenance of such administrative and statistical records as may be needed.

2.2 Drug Abuse Program Director

The Deputy Chief of Operations, or his designee temporarily acting in his behalf, is designated as the District’s Drug Abuse Program Director. The Deputy Chief shall have overall responsibility for all pre-employment and employee drug testing activities. It shall be the Deputy Chief of Operations responsibility to direct the course and scope of such employee substance abuse awareness programs as may be in operation. The Deputy Chief of Operations is the position designated as the District Manager who shall be the contact point with the Medical Review Officer regarding his evaluation of any positive test results.

2.3 Medical Review Officer

The Medical Review Officer (MRO) shall be a licensed physician who has a knowledge of substance abuse disorders and has appropriate medical training to interpret and evaluate an individual's positive test result together with the employee's medical history and any other relevant biomedical information.

2.4 Sample Collectors

Sample collectors are authorized to command any employee to furnish a bodily fluid (e.g., urine, oral fluid, etc.) specimen as provided for herein or submit to a breath test.

ARTICLE III. POSITIVE TEST RESULTS

3.1 Preliminary Determination

The Laboratory shall notify the Medical Review Officer (MRO) whenever it confirms a positive, invalid, adulterated or substituted test result. The Drug Abuse Program Director will not be notified by the Laboratory of a positive, invalid, adulterated or substituted test result.

During the preliminary determination of a positive, invalid, adulterated, or substituted test result the MRO will not give the Drug Abuse Program Director the Laboratory report and declarations. The MRO will give the Drug Abuse Program Director the results after positive test results are confirmed.

3.2 Discipline

District policy forbids any of its members from using any controlled substances, narcotics, or hallucinogens except when prescribed by a physician for an illness or injury. Moreover, District policy forbids all members from willfully violating any Federal statute, State law or local ordinance. Members who violate any rules, regulations or policies of the District shall be subject to disciplinary action up to and including discharge.

3.3 Refusal to Provide ~~Bodily Fluid Urine~~ Specimen

Members who refuse to be tested when so required will be subject to disciplinary action up to and including discharge. Attempts by a member to alter or substitute any specimen will be deemed grounds for disciplinary action.

Note: Failure to provide a specimen within a reasonable period of time (usually not more than three (3) hours) may constitute a refusal to take a drug test.

ARTICLE IV. SPECIMEN COLLECTION

4.1. Collection Sites

Bodily Fluid (e.g., urine, oral fluid, etc.) specimen collection may be done at an employee's work location or the selected collection site. Collection personnel shall contact the appropriate Supervisor present and explain their presence.

4.2 Collection Site Privacy and Security

The actual collection process takes only a few minutes. However, because there must be rigorous controls for privacy, security and chain-of-evidence purposes, choosing the most appropriate restroom is crucial.

The restroom selected as a collection site shall be equipped with a sink to allow test subjects to wash their hands, a toilet, and be equipped with a stall for privacy.

For urine tests only - During the urine specimen collection process, no unauthorized personnel shall be permitted in the restroom. The only authorized personnel are the test subject and the Sample Collector of the same sex. A supervisor shall remain outside the restroom and shall bar entry for the time it takes to collect and package a specimen.

4.3 Subject Identification, Advisory Statement and Test Declaration Form

The subject will also be asked to complete a Test Declaration form (Attachment II) in the event of a positive drug and/or alcohol test result. This form elicits information about recent use of prescription and non-prescription medications, and accidental exposure to controlled substances. It is to be placed in a sealed envelope by the subject and given to the MRO. The form will be destroyed if the MRO does not confirm the test results as positive.

4.4 Chain of Custody

Chain of custody shall be as dictated through standard laboratory protocols.

4.5 Collection, Integrity and Identification of Specimen

After a test subject has been properly identified, and briefed about the reason for the test, the mechanics of the collection process shall be explained. The Sample Collector shall require the test subject to remove any unnecessary outer garment (e.g., coats, jackets, etc.) and shall visually check for signs of concealed items that might be used to adulterate or substitute a sample. Personal belongings such as briefcases, purses, and weapons/holsters, etc., must remain with the subject's other outer garments. The subject shall retain control of his/her wallet.

The test subject shall wash and dry his/her hands prior to providing a urine specimen. There shall be no further access to water, soap, any chemical agent, or other materials which would be used to adulterate the specimen until after it has been provided.

For Urine Tests Only:

The Sample Collector shall place a toilet bluing agent in the toilet bowl and, if the toilet is so equipped, in the reservoir tank. The purpose of this procedure is to deter the dilution of the specimen.

The test subject shall be required to provide a specimen in a large, wide mouthed, easily carried, plastic non-reusable cup, unobserved and in the privacy of a stall or otherwise partitioned area. Unusual behavior shall be noted by the Sample Collector.

The test subject will be provided two laboratory-approved specimen bottles (samples A and B.) The containers will have affixed to them specially prepared labels showing the test subject's confidential identification number. The subject shall then be ordered to provide a urine specimen and to divide it equally between the two bottles in the presence of the Sample Collector.

A minimum of 50 milliliters (1.7 fluid ounces) must be provided or the specimen will be considered incomplete. If the Sample Collector determines that there is an insufficient amount of urine (less than 50 milliliters total) in each specimen bottle, additional urine shall be collected. In this instance, the test subject shall remain under the supervision of the Sample Collection. The subject shall be asked to drink fluids to aid in urination and shall be allowed a reasonable amount of time to furnish additional urine. When additional specimens are provided, third and fourth bottles shall be labeled, and fastened to the original specimen bottles with clear tape.

Immediately after a specimen collection, the Sample Collector shall ensure the temperature is between 90 and 100 degrees Fahrenheit. The Sample Collector shall also inspect the specimen for signs of adulteration (e.g., contaminants, color, etc.) Unusual findings should be noted.

In the presence of the Sample Collector, the test subject shall secure lids on the specimen bottles. The Sample Collector shall then seal the lids with evidence tape. If at the time of collection, there is reason to believe that the specimens have been diluted, adulterated, substituted, or in any way tampered with, the Sample Collector shall report the matter on the Log Sheet. The Sample Collector shall report those observations in writing to the lab, which shall analyze the suspect specimens. The results of those analyses shall be reported in the written laboratory report to the MRO for further action, if any is appropriate.

For Oral Fluid Tests Only:

The test subject shall be required to follow the instructions of the Sample Collector to allow for the collection of the test subject's oral fluid specimen.

ARTICLE V. LABORATORY ANALYSIS

5.1 Laboratory Management

The laboratory utilized by the District shall perform urine drug testing for the District and shall meet all analytical, quality assurance and quality control standards which are professional accepted by laboratories which perform forensic urine drug testing.

5.2 Initial Screening Test

Current NIDA standards in effect at the time of collection, and as otherwise described in this policy shall be used for the immunoassay screening test which will be used to eliminate “negative” urine samples from further consideration. For urine samples, aAll samples that initially screen positive shall be stored until confirmation studies by gas chromatograph/mass spectrometry (GS/MS) are complete.

5.3 Confirmatory Test for Positive Urine Samples

Urine sSpecimens which were initially screened and found to be positive shall be confirmed using gas chromatograph/mass spectrometry (GS/MS) quantitative techniques.

Specimens shall be considered as positively confirmed if they fall above the cutoff levels listed below:

<u>Drug</u>	<u>Screening Cutoff</u>	<u>Confirmation Cutoff</u>
1. Amphetamines / methamphetamine	1000 ng/ml	500 ng/ml
2. Barbiturates	200	200
3. Benzodiazepines (Valium tranquilizers)	300	150
4. Cocaine Metabolite	300	150
5. Methadone	300	300
6. Opiates (Morphine, Codeine, Heroin)	2000	2000
7. Phencyclidine (PCP)	25	25
8. Propoxphene (Darvon)	300	200
9. Cannabinoid (THC)	50	15
10. Anabolic Steroids	Ratio of testosterone to epitestosterone is positive if greater than 6:1	
11. Synthetic Steroids	Any presence is positive	
12. Alcohol (urine or breath)	0.04%	0.04%

5.4 Preparation of Laboratory Report - Negative Test Specimens

The Laboratory shall prepare a report, by confidential number, of all specimens screened as negative. The Laboratory report listing negative test specimens is to be transmitted by secure means to the District's Drug Abuse Program Director.

5.5 Preparation of Laboratory Reports - Positive Test Specimens

In the event that a urine specimen is found to be positive by the GC/MS process, the Laboratory shall prepare a written report. The original report shall be retained by the Laboratory. One copy shall be sent to the Medical Review Officer.

The Laboratory report shall contain the following information:

1. Employee name and identification number.
2. The drug identified.
3. The initial screening method.
4. The date screened.
5. The screening analyst's name.
6. The printed output from the immunoassay screening instrument pertaining to the batch of samples which includes the positive sample. That output will include the data from the relevant standards, blanks, quality control samples, and positive sample.
7. The confirmation method.
8. The date confirmed.
9. The confirming analyst's name and signature.
10. The graphs and reports pertaining to the gas chromatograph mass spectrometer analysis of the relevant batch of samples and associated controls and quantitative standards.
11. The name and signature of the reviewing Laboratory supervisor.
12. Collection Log Sheet.

Following confirmation, all positive urine samples are to be frozen and retained for a minimum of two (2) years by the Laboratory.

ARTICLE VI. REPORTING AND REVIEW OF RESULTS

6.1 Report of Laboratory Results

The Laboratory shall report the results of all positive drug tests within five (5) business days from collection of sample.

6.2 Medical Review

The Medical Review Officer shall conduct an in-depth review of all tests reported as positive by the Laboratory. The Laboratory report will include all materials specified in part V, 5.5, above. The MRO shall review the test subject's Pre-test

declaration and shall take such action as may be necessary to examine any alternate medical explanation for a positive test result. Such action may include a voluntary medical interview with the subject and a review of all medical records made available by the subject.

6.3 Employee Notification

If the MRO does not find appropriate medical justification for the positive Laboratory findings, he shall prepare a written report to the Program Director. Upon notification to the employee of a positive finding, the employee shall be provided with the Laboratory report (as described in part V, 5.5, above) and the MRO's written report. ~~The~~For positive urine test only, the employee also shall be provided with a written notice of his or her right to have the second sample (Sample B) independently tested as described below.

6.4 Retesting – For Positive Urine Tests Only

When the MRO has confirmed a positive test result, the employee or his/her representative may request that a GC/MS test of Specimen B be conducted at an independent lab of the employee's choice described in Appendix A. The District shall pay for retesting.

If the test results are positive, an independent Medical Review Officer selected and compensated by the employee or his/her representative will review the findings and interview the employee (at the employee's option). The independent MRO will prepare an advisory report to be given to the Drug Abuse Program Director with a copy to the employee.

If the test results from the independent lab are negative, no further action will be taken.

If the test results from the independent lab are positive, no further independent testing will be allowed.

6.5 Referrals by the Medical Review Officer Not a Bar to Disciplinary Action

The Medical Review Officer may counsel the subject regarding follow-up care by competent medical authority and, if requested, furnish referrals.

Such actions by the Medical Review Officer shall not prohibit, or be considered as a replacement for, any disciplinary action by the District. Members having a positive drug test result shall remain subject to discipline up to and including discharge, irrespective of any counseling or treatment.

APPENDIX A

CONTRACT TOXICOLOGY LAB SERVICES

1. Quest Diagnostic Laboratory
Van Nuys, California
(818) 989-2520

2. Healthtech
Long Beach, California
(800) 716-7220

ATTACHMENT I

REASONABLE SUSPICION DOCUMENTATION
CHINO VALLEY INDEPENDENT FIRE DISTRICT

COMPLETED BY: _____ DATE: _____

1. EVENTS CAUSING THE INVESTIGATION:

2. INVESTIGATION:

3. SPECIFIC BEHAVIOR AND/OR OBSERVATIONS
CONSTITUTING EVIDENCE OF REASONABLE SUSPICION:

MANAGER SIGNATURE DATE _____

BACK-UP DUTY CHIEF OR FIRE CHIEF SIGNATURE DATE _____

NOTE: TWO SIGNATURES REQUIRED ABOVE.

ATTACHMENT II

DRUG TESTING DECLARATION
CHINO VALLEY INDEPENDENT FIRE DISTRICT

EMPLOYEE NAME _____ TEST LOCATION _____

LIST ANY PRESCRIPTION OR OVER-THE-COUNTER NON-PRESCRIPTION MEDICATIONS YOU ARE NOW TAKING OR HAVE TAKEN DURING THE LAST THIRTY (30) DAYS. SPECIFY THE REASON FOR THE MEDICATION(S), THE AMOUNT LAST TAKEN AND THE DATE. ALSO, INDICATE THE NAME OF THE HEALTH CARE PROVIDER PRESCRIBING ANY MEDICATION(S).

SUBSTANCE	REASON FOR TAKING	AMOUNT TAKEN	DATE LAST TAKEN	PRESCRIBING HEALTH CARE PROVIDER

HAVE YOU INGESTED, INHALED OR ABSORBED ANY CONTROLLED SUBSTANCE WITHIN THE LAST TEN (10) DAYS IN CONNECTION WITH YOUR DUTIES.

() NO
() YES DATE _____ NAME OF SUPERVISOR ADVISED OF INCIDENT _____

INCIDENT NO. _____

I CERTIFY THAT THE ABOVE INFORMATION IS, TO THE BEST OF MY KNOWLEDGE, TRUE AND CORRECT.

SIGNATURE

DATE OF COLLECTION: _____

IF FOLLOW-UP IS NECESSARY, MY PREFERRED DAYTIME TELEPHONE NUMBER FOR CONTACT OR MESSAGE IS: AREA () _____

DISTRIBUTION: ONE COPY TO EMPLOYEE
 ONE COPY TO MRO

ATTACHMENT C

Chino Valley Fire District Standard Operating Procedure:

**Attached hereto is the Personal Clothing, Grooming
and Appearance Standards (Policy 1004)**

**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: DECEMBER 11, 2024
TO: BOARD PRESIDENT AND MEMBERS OF THE BOARD OF DIRECTORS
FROM: DAVE WILLIAMS, FIRE CHIEF
SUBJECT: RESOLUTION NO. 2024-22 AMENDING PROVISIONS OF RESOLUTION NO. 2024-16 PERTAINING TO UNREPRESENTED CONFIDENTIAL EMPLOYEE COMPENSATION

PURPOSE:

The purpose is for the Board of Directors to review and approve Resolution No. 2024-22 amending Resolution No. 2024-16 pertaining to compensation provisions for unrepresented confidential employees.

BACKGROUND:

At the October 9, 2024 Board of Directors meeting, Resolution 2024-16 was approved regarding salary and benefits for the Unrepresented Confidential employees. As a result of a higher cost of living adjustment (COLA) provided to Teamsters, the same consideration is being provided to the Confidential employees. As such, the COLA will increase two percent (2%) for a total of four percent (4%) effective the pay period including July 1, 2024. All other COLAs and benefits stipulated in Resolution 2024-16 will remain.

The attached resolution identifies the change in COLA as stated above.

RECOMMENDATION:

It is recommended that the Board of Directors review and approve Resolution No. 2024-22 amending Resolution No. 2024-16 pertaining to compensation provisions for unrepresented confidential employees.

ATTACHMENTS:

[Resolution No. 2024-22.pdf](#)

RESOLUTION NO. 2024-22

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHINO VALLEY INDEPENDENT FIRE DISTRICT, COUNTY OF SAN BERNARDINO, CALIFORNIA, AMENDING RESOLUTION NO. 2024-16 AND APPROVING AND RATIFYING CHANGES TO COMPENSATION PROVISIONS PERTAINING TO UNREPRESENTED CONFIDENTIAL EMPLOYEES

WHEREAS, on October 9, 2024, the Board of Directors approved salary and benefit changes for the Unrepresented Confidential employees; and

WHEREAS, these Confidential positions are not represented by a collective bargaining group; and

WHEREAS, the District desires to provide an additional two percent (2%) cost of living adjustment; and

WHEREAS, no additional changes will be made to further amend Resolution 2024-16; and

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE CHINO VALLEY INDEPENDENT FIRE DISTRICT does hereby resolve, declare, determine, and order as follows:

Section 1. Employees in Confidential positions will receive the following salary changes:

Salary increase of four percent (4%) effective the first pay period that includes July 1, 2024; two percent (2%) effective the first pay period that includes July 1, 2025; and two percent (2%) effective the first pay period that includes July 1, 2026.

Section 2. The Clerk of the Board shall certify to the passage and adoption of this Resolution.

Section 3. This Resolution shall become effective immediately upon its passage and adoption.

PASSED, APPROVED AND ADOPTED by the Chino Valley Independent Fire District Board of Directors at a regular meeting held on the 11th day of December, 2024, by the following vote:

AYES: BOARD MEMBERS:
NOES: BOARD MEMBERS:
ABSTAIN: BOARD MEMBERS:
ABSENT: BOARD MEMBERS:

SARAH RAMOS-EVINGER, PRESIDENT

ATTEST:

ANGELA ROBLES, CLERK OF THE BOARD

CHINO VALLEY INDEPENDENT FIRE DISTRICT

NO STAFF REPORT

RESOLUTION NO. 2024-23 PERTAINING TO UNREPRESENTED PART-TIME EMPLOYEES

ATTACHMENTS:

[Resolution No. 2024-23.pdf](#)

RESOLUTION NO. 2024-23

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHINO VALLEY INDEPENDENT FIRE DISTRICT, COUNTY OF SAN BERNARDINO, CALIFORNIA, AMENDING RESOLUTION NO. 2021-19 AND APPROVING AND RATIFYING CHANGES TO COMPENSATION PROVISIONS FOR UNREPRESENTED PART-TIME EMPLOYEES

WHEREAS, the District Personnel Rules provide for the appointment of employees in a part-time capacity as defined under *Personnel Rule 6.2(D) Appointments/Part-Time*; and

WHEREAS, these part-time positions include Office Technician, and Public Education Specialist; and

WHEREAS, these positions do not attain Regular status as defined under *Personnel Rule 6.2 (A) Appointments/Regular*, and are not represented by a collective bargaining group; and

WHEREAS, the part-time positions approved in the District's annual budget as part of the full employee complement are an integral part of the District operation; and

WHEREAS, the current complement of part-time employees work a regular work schedule of 15 – 29 hours per week, and have qualified for mandatory enrollment in the California Public Employees' Retirement System (CalPERS); and

WHEREAS, the District has seen significant tenure in part-time positions which adds to the stability of the organization and the service delivery to the community; and

WHEREAS, the District desires to recognize the contributions made by the part-time positions; and to recognize the benefits of tenure within these positions.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE CHINO VALLEY INDEPENDENT FIRE DISTRICT does hereby resolve, declare, determine, and order as follows:

Section 1. Employees in part-time positions will receive the following salary and benefit changes:

- Salary increase of four percent (4%) effective the first pay period that includes July 1, 2024; two percent (2%) effective the first pay period that includes July 1, 2025; and two percent (2%) effective the first pay period that includes July 1, 2026.
- Additional deferred compensation contribution of twenty-five dollars (\$25) per month to the 401(a) plan effective the first pay period that includes July 1, 2021 (total of \$125); an additional twenty-five dollars (\$25) per month to the 401(a) plan effective the first pay period that includes July 1, 2022 (total of \$150); and an additional twenty-five dollars (\$25) per month to the 401(a) plan effective the first pay period that includes July 1, 2023 (total of \$175).

- The District will provide \$200 per fiscal year for uniform maintenance for the uniformed part-time employees.

Section 2. Except as specifically amended by this Resolution, all other provisions extended to these part-time classifications shall remain in full force and effect unless and until repealed or superseded.

Section 3. The Clerk of the Board shall certify to the passage and adoption of this Resolution.

Section 4. This Resolution shall become effective immediately upon its passage and adoption.

PASSED, APPROVED AND ADOPTED by the Chino Valley Independent Fire District Board of Directors at a regular meeting held on the 11th day of December, 2024, by the following vote:

AYES: BOARD MEMBERS:
NOES: BOARD MEMBERS:
ABSTAIN: BOARD MEMBERS:
ABSENT: BOARD MEMBERS:

SARAH RAMOS-EVINGER, PRESIDENT

ATTEST:

ANGELA ROBLES CLERK OF THE BOARD

**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: DECEMBER 11, 2024
TO: BOARD PRESIDENT AND MEMBERS OF THE BOARD OF DIRECTORS
FROM: DAVE WILLIAMS, FIRE CHIEF

SUBJECT: RESOLUTION NO. 2024-24 AMENDING RESOLUTION NO. 2024-17
PERTAINING TO UNREPRESENTED MANAGEMENT EMPLOYEE
COMPENSATION

PURPOSE:

The purpose is for the Board to review and approve Resolution No. 2024-24 amending Resolution No. 2024-17 pertaining to unrepresented management compensation employees.

BACKGROUND:

At the October 9, 2024 Board of Directors meeting, Resolution 2024-17 was approved regarding salary and benefits for the Unrepresented Management employees. Some approved benefits were not identified as “pensionable compensation.” In order to comply with the recommendations as stipulated by the California Public Employees Retirement System (CalPERS), certain benefits need to reference Article 4, Section 571.1 of Chapter 2 of Division 1 of Title 2 of the California Code of Regulations. The attached resolution identifies those benefits to which the aforementioned Government Code applies.

RECOMMENDATION:

It is recommended that the Board review and approve Resolution 2024-24 amending Resolution 2024-17 to reference Article 4, Section 571.1 of Chapter 2 of Division 1 of Title 2 of the California Code of Regulations as stipulated by the California Public Employees Retirement System (CalPERS) for pensionable benefits.

ATTACHMENTS:

[Resolution No. 2024-24.pdf](#)

RESOLUTION NO. 2024-24

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE CHINO VALLEY INDEPENDENT FIRE DISTRICT,
COUNTY OF SAN BERNARDINO, CALIFORNIA,
AMENDING RESOLUTION NO. 2024-24**

WHEREAS, on October 9, 2024 the Board of Directors approved salary and benefits for the Unpresented Management Employees; and

WHEREAS, certain education and certificate pays need to be specified as pensionable compensation pursuant to Article 4, Section 571.1 of Chapter 2 of Division 1 of Title 2 of the California Code of Regulations; and

WHEREAS, it is appropriate to consider subsequent changes at this time.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE CHINO VALLEY INDEPENDENT FIRE DISTRICT does hereby resolve, declare, determine, and order as follows:

Section 1. Employees in Management positions will receive the following salary and benefit changes:

- Emergency Medical Technician (EMT) Pay of three hundred dollars (\$300) per month for Battalion Chiefs and Deputy Chiefs who maintain EMT certification effective the first pay period that includes July 1, 2024. EMT Pay is special compensation and shall be reported as such pursuant to Title 2 CCR, Section 517 (b)(2).
- Safety Officer Training/Coordinator Premium Pay of three hundred dollars (\$300) for EMS Nurse effective the first pay period that includes July 1, 2024. Certificate to be provided to Human Resources. Safety Officer Training/Coordinator Premium Pay is special compensation and shall be reported as such pursuant to Title 2 CCR, Section 517 (b)(3).
- Educational Incentive Pay effective the first pay period that includes July 1, 2024 of four hundred dollars (\$400) per month for graduate or doctoral degree; two hundred fifty (\$250) per month for Bachelor's Degree; one hundred fifty (\$150) per month for Associate's Degree. Amounts are not cumulative. Proof of degree to be provided to Human Resources. Educational Incentive Pay is special compensation and shall be reported as such pursuant to Title 2 CCR, Section 517 (b)(2).
- Annual Physical Exam Pay of one hundred dollars (\$100) per month for Assistant to the Fire Chief, Clerk of the Board, EMS Nurse, Finance Director, Fire Marshal, and Human Resources Director effective when proof of the physical exam is provided to Human Resources. Physicals must be completed on an annual basis with proof provided to Human Resources. Annual Physical Pay is special compensation and shall be reported as

such pursuant to Title 2 CCR, Section 517 (b)(1) only for the classifications of Battalion Chiefs and Deputy Chiefs.

Section 2. The Clerk of the Board shall certify to the passage and adoption of this Resolution.

Section 3. This Resolution shall become effective immediately upon its passage and adoption.

PASSED, APPROVED AND ADOPTED by the Chino Valley Independent Fire District Board of Directors at a regular meeting held on the 11th day of December, 2024, by the following vote:

AYES: BOARD MEMBERS:
NOES: BOARD MEMBERS:
ABSTAIN: BOARD MEMBERS:
ABSENT: BOARD MEMBERS:

SARAH RAMOS-EVINGER, PRESIDENT

ATTEST:

ANGELA ROBLES, CLERK OF THE BOARD

**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: DECEMBER 11, 2024
TO: BOARD PRESIDENT AND MEMBERS OF THE BOARD OF DIRECTORS
FROM: DAVE WILLIAMS, FIRE CHIEF
SUBJECT: RESOLUTION NO. 2024-21 AMENDING THE CHINO VALLEY
INDEPENDENT FIRE DISTRICT CONFLICT OF INTEREST CODE

PURPOSE:

Purpose is for the Board of Directors to review, approve and adopt Resolution No. 2024-21, approving the amended Conflict of Interest Code (the "Code") for the Chino Valley Independent Fire District.

DISCUSSION:

The Political Reform Act (the "Act") requires all public agencies to adopt and maintain a conflict of interest code and review the Code biennially. When new positions are created or changes are made to an existing job description, it is the responsibility of the Fire District to conduct a review of the positions and determine if they fall within the designated position requirements of the Fire District's Conflict of Interest Code.

Recently, the Fire District established the new Accounting Manager position. This position was submitted to Legal Counsel for review and it was determined that an amendment to the Fire District's Conflict of Interest Code by resolution was necessary. Since the San Bernardino County Board of Supervisors is the Code-Reviewing Body for the Fire District, it is necessary for the Fire District to submit an approved resolution to the County for review and approval. In summary the recommended updates to the Conflict of Interest Code are as follows:

- Establish a new designated position of Accounting Manager
- Amend the Battalion Chief description by removing reference to Training and Safety Officer
- Non-substantive amendments

RECOMMENDATION:

It is recommended that the Board of Directors review, approve and adopt Resolution No. 2024-21, approving the amended Conflict of Interest Code for the Chino Valley Independent Fire District and forward a copy of the amended Code to the San Bernardino County Board of Supervisors for review and approval.

ATTACHMENTS:

[Resolution No. 2024-21.pdf](#)

RESOLUTION NO. 2024-21

**RESOLUTION OF THE BOARD OF DIRECTORS OF
THE CHINO VALLEY INDEPENDENT FIRE DISTRICT
AMENDING THE CONFLICT OF INTEREST CODE
PURSUANT TO THE POLITICAL REFORM ACT OF
1974**

WHEREAS, the State of California enacted the Political Reform Act of 1974, Government Code Section 81000 et seq. (the “Act”), which contains provisions relating to conflicts of interest which potentially affect all officers, employees and consultants of the Chino Valley Independent Fire District (the “District”) and requires all public agencies to adopt and promulgate a conflict of interest code; and

WHEREAS, the Board of Directors adopted a Conflict of Interest Code (the “Code”) which was amended on October 12, 2022, in compliance with the Act; and

WHEREAS, subsequent changed circumstances within the District have made it advisable and necessary pursuant to Sections 87306 and 87307 of the Act to amend and update the District’s Code; and

WHEREAS, the potential penalties for violation of the provisions of the Act are substantial and may include criminal and civil liability, as well as equitable relief which could result in the District being restrained or prevented from acting in cases where the provisions of the Act may have been violated; and

WHEREAS, notice of intent to amend the Code with the time and place of a public meeting for consideration by the Board of Directors was posted at the offices of the District, and the proposed amended Code was provided to each affected designated employee and made available for public review; and

WHEREAS, a public meeting was held upon the proposed amended Code at a regular meeting of the Board of Directors on December 11, 2024, at which all present were given an opportunity to be heard on the proposed amended Code.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Chino Valley Independent Fire District that the Board of Directors does hereby adopt the proposed amended Conflict of Interest Code, a copy of which is attached hereto and shall be on file with the Clerk of the Board, and available to the public for inspection and copying during regular business hours; and

BE IT FURTHER RESOLVED that the said amended Conflict of Interest Code shall be submitted to the Board of Supervisors of County of San Bernardino for approval and said Code shall become effective immediately upon approval by the Board of Supervisors, as submitted.

PASSED, APPROVED AND ADOPTED by the Chino Valley Independent Fire District Board of Directors at a regular meeting held on the 11th day of December, 2024, by the following vote:

AYES: BOARD MEMBERS:
NOES: BOARD MEMBERS:
ABSTAIN: BOARD MEMBERS:
ABSENT: BOARD MEMBERS:

SARAH RAMOS-EVINGER, PRESIDENT

ATTEST:

ANGELA ROBLES, CLERK OF THE BOARD

CONFLICT OF INTEREST CODE

OF THE

CHINO VALLEY

INDEPENDENT FIRE DISTRICT

CHINO VALLEY INDEPENDENT FIRE DISTRICT
CONFLICT OF INTEREST CODE

(Amended ~~October 12, 2022~~ December 11, 2024)

The Political Reform Act (Gov. Code § 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code Regs. § 18730) that contains the terms of a standard conflict of interest code, which can be incorporated by reference in an agency's code. After public notice and hearing Regulation 18730 may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This incorporation page, Regulation 18730, and the attached Appendix designating positions and establishing disclosure categories, shall constitute the Conflict of Interest Code of the **Chino Valley Independent Fire District (the "District")**.

All officials and designated positions required to submit a statement of economic interests shall file their statements with the **Clerk of the Board** as the District's Filing Officer/Official. The **Clerk of the Board** shall retain the originals of the statements filed by all officials and designated positions and make all statements available for public inspection and reproduction during regular business hours. (Gov. Code § 81008.)

APPENDIX

CONFLICT OF INTEREST CODE

OF THE

CHINO VALLEY INDEPENDENT FIRE DISTRICT

(Amended ~~October 12, 2022~~ December 11, 2024)

PART “A”

OFFICIALS WHO MANAGE PUBLIC INVESTMENTS

District Officials who manage public investments, as defined by 2 Cal. Code of Regs. § 18700.3, are NOT subject to the District’s Code, but must file disclosure statements under Government Code Section 87200 et seq. [Regs. § 18730(b)(3)] These positions are listed here for informational purposes only.

It has been determined that the positions listed below are officials who manage public investments¹:

Board of Directors

Fire Chief

Finance Director

Financial Consultants

¹ Individuals holding one of the above-listed positions may contact the Fair Political Practices Commission for assistance or written advice regarding their filing obligations if they believe that their position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered by § 87200.

**DESIGNATED POSITIONS
GOVERNED BY THE CONFLICT OF INTEREST CODE**

<u>DESIGNATED POSITIONS' TITLE OR FUNCTION</u>	<u>DISCLOSURE CATEGORIES ASSIGNED</u>
<u>Accounting Manager</u>	<u>5</u>
Assistant to the Fire Chief	4
Battalion Chief/ Training & Safety Officer (ALL)	5
Clerk of the Board	4
Deputy Clerk of the Board	4
Deputy Chief (ALL)	1, 2
Deputy Fire Marshal (ALL)	2, 3, 4
Emergency Medical Services (EMS)/Nurse	5
Facilities and Fleet Coordinator	5
Fire Inspector (ALL)	2, 3, 5, 6
Fire Marshal	2, 3, 5, 6
General Counsel	1, 2
Human Resources Director	5
Information Technology Specialist	5
Public Information Officer	5
Senior IT Support Analyst	5

**MEMBERS OF BOARDS,
COMMITTEES AND COMMISSIONS:**

Trust Investment Committee

1, 2

Consultants and New Positions²

² Individuals serving as a consultant as defined in FPPC Reg. 18700.3 or in a new position created since this Code was last approved that make or participate in making decisions must file under the broadest disclosure set forth in this Code subject to the following limitation:

The Fire Chief may determine that, due to the range of duties or contractual obligations, it is more appropriate to assign a limited disclosure requirement. A clear explanation of the duties and a statement of the extent of the disclosure requirements must be in a written document. (Gov. Code §. 82019; FPPC Regs. 18219 and 18734.) The Fire Chief's determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code. (Gov. Code §. 81008.)

PART “B”

DISCLOSURE CATEGORIES

The disclosure categories listed below identify the types of economic interests that the designated position must disclose for each disclosure category to which the designated is assigned.³ Such economic interests are reportable if they are either located in or doing business in the jurisdiction, are planning to do business in the jurisdiction, or have done business during the previous two years in the jurisdiction of the District.

Category 1: All investments and business positions in business entities, and sources of income, including gifts, loans and travel payments, that are located in, that do business in or own real property within the jurisdiction of the District.

Category 2: All interests in real property which is located in whole or in part within, or not more than two (2) miles outside, the jurisdiction of the District, including any leasehold, beneficial or ownership interest or option to acquire property.

Category 3: All investments and business positions in business entities, and sources of income, including gifts, loans and travel payments, that are engaged in land development, construction or the acquisition or sale of real property within the jurisdiction of the District.

Category 4: All investments and business positions in business entities, and sources of income, including gifts, loans and travel payments, that provide services, products, materials, machinery, vehicles or equipment of a type purchased or leased by the District.

Category 5: All investments and business positions in business entities, and sources of income, including gifts, loans and travel payments, that provide services, products, materials, machinery, vehicles or equipment of a type purchased or leased by the designated position’s department, unit or division.

Category 6: All investments and business positions in business entities, and sources of income, including gifts, loans and travel payments, subject to the regulatory, permit, or licensing authority of the designated position’s department, unit or division.

³ This Conflict of Interest Code does not require the reporting of gifts from outside this agency’s jurisdiction if the source does not have some connection with or bearing upon the functions or duties of the position. (Reg. 18730.1)

**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: DECEMBER 11, 2024
TO: BOARD PRESIDENT AND MEMBERS OF THE BOARD OF DIRECTORS
FROM: DAVE WILLIAMS, FIRE CHIEF
SUBJECT: ASSOCIATION OF SAN BERNARDINO COUNTY SPECIAL DISTRICTS (ASBCSD) CALL FOR NOMINATIONS FOR BOARD OF DIRECTORS

PURPOSE:

Purpose is for the Board of Directors to review and discuss the call for nominations for the ASBCSD Board of Directors and determine Fire District participation.

BACKGROUND:

The purpose of Association of San Bernardino County Special Districts (ASBCSD) organization is to propose and advocate constructive means for the improvement and functioning of Special Districts within the County of San Bernardino, State of California, and to assist such Special Districts and their governing bodies to provide a more effective and efficient government at the closest level to the citizens of San Bernardino County that will result in benefit to the public.

DISCUSSION:

Chino Valley Fire District is a member of ASBCSD and received notice of the call for nominations and election to the ASBCSD Board of Directors. The ASBCSD Board of Directors election is scheduled to take place at the February 2025 General Membership meeting.

The ASBCSD Board of Directors is made up of seven Board Members with two-year staggered terms. The current election is scheduled to fill two of the seven positions on the Board. According to the staff at ASBCSD both incumbents have expressed an interest in being elected to the Board. The incumbents are: Melody McDonald of San Bernardino Valley Water Conservation District and T. Milford Harrison of San Bernardino Valley Municipal Water District.

Interested candidates are asked to submit a letter of interest and a letter of support from the governing body to ASBCSD by January 15, 2025 for the election to be held at the February 2025 General Membership meeting.

RECOMMENDATION:

It is recommended that the Board of Directors review and discuss the Association of San Bernardino County Special Districts (ASBCSD) call for nominations for a seat by election on the ASBCSD Board

of Directors and nominate Fire District Board Member as candidate and authorize a letter of support or decline to participate.

CHINO VALLEY INDEPENDENT FIRE DISTRICT

NO STAFF REPORT

2025 COMMUNITY LIAISONS, STANDING COMMITTEES, AND JPA BOARD MEMBER
ASSIGNMENTS

**CHINO VALLEY INDEPENDENT FIRE DISTRICT
STAFF REPORT**

DATE: DECEMBER 11, 2024
TO: BOARD PRESIDENT AND MEMBERS OF THE BOARD OF DIRECTORS
FROM: DAVE WILLIAMS, FIRE CHIEF
SUBJECT: AD HOC COMMITTEES

PURPOSE:

Purpose is for the Board President to ratify the list of District Ad Hoc Committee appointments.

BACKGROUND:

Pursuant to Board of Directors Policy number 1080.0, appointments to ad hoc committees are made by the Board President. In December of each year the Board President reviews, updates, and ratifies the list of ad hoc committees; however, it should be noted that Board President is authorized to update said list throughout the year in accordance with Board Policy.

The following ad hoc committees and appointments are presented for Board President consideration and approval:

- Board Policy and Procedures Ad Hoc Committee - Appointed Members: Sarah Ramos-Evinger and Harvey Luth.
- Fire Chief Evaluation Ad Hoc Committee - Appointed Members: Sarah Ramos-Evinger and Harvey Luth.

RECOMMENDATION:

It is recommended the Board President consider and approve the ad hoc committee appointments; announce the dates to submit comments to the Clerk of the Board and District Legal Counsel for proposed changes to the Board Policy and Procedures; and provide any further direction to staff.