

# Notice of Meeting of the Chino Valley Fire District Board of Directors

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Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Chino Valley Fire District Board of Directors and the general public that the Chino Valley Fire District will hold a meeting open to the public on **Tuesday, February 16, 2016 at 5:00 p.m.** The meeting will be held at the **Central Yavapai Regional Training Academy, 9601 E. Valley Road, Prescott Valley, Arizona.** The Board may vote to go into Executive Session on any agenda item, pursuant to A.R.S. §38-431.03(A)(3) for discussion and consultation for legal advice with the District's Attorney on matters as set forth in the agenda item. The following topics and any variables thereto, will be subject to Board consideration, discussion, approval, or other action. All items are set for possible action.

## AGENDA

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS

2. PLEDGE OF ALLEGIANCE

3. CALL TO THE PUBLIC

Those wishing to address the Chino Valley Fire District Board need not request permission in advance. The Fire District Board is not permitted to discuss or take action on any item raised in the Call to the Public due to restrictions of the Open Meeting Law; however, individual Board members may be permitted to respond to criticism directed to them. Otherwise, the Board may direct staff to review the matter or the matter may be placed on a future agenda. Individuals are limited to speak for three (3) minutes per person. The total time for Call to the Public shall be 30 minutes per meeting.

4. CONSENT AGENDA

All matters listed under Consent Agenda are considered routine by the Chino Valley Fire District Board and will be enacted by one motion. There will be no separate discussion on these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately for discussion and possible action.

- A. Approve Regular Session Minutes of January 19, 2016
- B. Approve General Fund and Capital Reserve Financials
- C. Approve Bond Debt Service Financials
- D. Approve Bond Fund, 2007 Financials
- E. Approve Fire Protection Agreement 30405167 – 274 W. Rome Way

5. CORRESPONDENCE

- A. Letters from the Public
- B. Monthly Division Reports from Chief Freitag and Staff in regard to current activities of the Fire District and the status and progress relating thereto

6. OLD BUSINESS

- A. Discussion and Possible Action Related to State Forestry Intergovernmental Agreement
- B. Discussion and Possible Action Regarding Bond Refinancing
- C. Discussion and Direction to Staff Concerning Chino Valley Meeting Location

7. NEW BUSINESS

- A. Discussion and Possible Action Related to 2016 Annual Goals Update

## Notice of Meeting of the Chino Valley Fire District Board of Directors

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- B. Discussion and Possible Action Related to Policies: New Joint Policies J100 Mission, Vision and Values; Central Arizona Fire and Medical Authority Compass; Revised Policy J121 Policy Committee; New Joint Policies: J190 Public Records Access; J193 Telecommuting; J194 Tax-Advantaged Bonds; J243 Demotions; J603 Employee Contact with Elected Officials; J604 Employee Contact with Elected Officials During Board Meetings; J905 National Fire Protection Association (NFPA) Compliance
  - C. Discussion Regarding Fire Chiefs Contract and Evaluation
8. VOTE TO GO INTO EXECUTIVE SESSION
- A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) and Instruction to District Legal Counsel Pursuant to A.R.S. §38-431.03(A)(4) Re: Intergovernmental Agreement with State Forestry
9. OLD BUSINESS CONTINUED
- A. Discussion and Possible Action Related to State Forestry Intergovernmental Agreement Issues Discussed in Executive Session
10. ADJOURNMENT

CHINO VALLEY FIRE DISTRICT  
FIRE BOARD  
REGULAR SESSION

January 19, 2016

MINUTES

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS

Clerk Dobbs called the Chino Valley Fire District Fire Board meeting to order on Tuesday, January 19, 2016 at 5:07 p.m. at the Town of Prescott Valley, 7401 E. Civic Circle, Prescott Valley, Arizona.

Members Present: Board Clerk Dave Dobbs, Board Members Dave McConnell, Julie Pettit

Members Absent: Board Chairperson Cyndy Ducote

Staff: Fire Chief Scott Freitag, Assistant Chief of Administration Dave Tharp, Administrative Manager Susanne Dixon, Administrative Assistant III Laura Mowrer

Others in Attendance: Attorney Nick Cornelius

Board Clerk Dobbs presided over meeting as the Board Chair due to Chairperson Ducote's absence.

2. PLEDGE OF ALLEGIANCE

Chairperson Dobbs led the recitation of the Pledge of Allegiance.

Chairman Dobbs varied the agenda.

8. NEW BUSINESS

A. Swear in and Seat New Board Member Travis Bard

Chairman Dobbs swore in new Board Member Travis Bard.

3. PRESENTATIONS

A. Stifel Presentation and Discussion Regarding Possible Bond Refinancing

Chief Freitag explained that the District is at a point where the bonds may be refunded for a better interest rate. He mentioned that the fire authority has no bonding authority;

the bonding authority remains with the individual entities. Chino Valley Fire District has about \$4.8 mil in bonds that have not been touched out of the \$10 mil bonds that were approved. Approximately \$2.4 mil is available for bonding capacity. We have identified about \$1.5 mil worth of capital purchases that need to be made, such as a Type 1 engine, Type 3, and a water tender. There is about \$2.5 mil in capital reserve funds and \$1.5 mil could be spent out of that, leaving about \$1 mil on hand. Staff is concerned with spending the funds from the capital reserve account as there is no current plan to replenish these funds. Staff asked Stifel if it would be better to utilize the bonding tool that we have available with the lower interest rate as long as the current debt can be re-structured and release \$1.5 mil of additional funds without increasing bond debt service to the taxpayer. Based on the information received from Stifel so far, we would be extending the bond that we currently have by approximately five years, not increasing the tax rate to the taxpayer, and keeping cash on hand. The question before the Board will be: do we use the cash or keep the cash on hand and utilize the bonding tool.

Mike LeValley with Stifel Nicolaus gave an overview of his background working with schools and fire districts as the security offerings are very similar such as general obligation bond and lease purchases.

Mr. LeValley explained that due to Prop 117 the Chino Valley Fire District revenue is now based on the limited assessed value of property. This value is limited to 5% annual growth. If the property value increases by 8%, the revenue is capped at 5%; however, the 3% is rolled over to the following year. The 3% may be lost the following year if the property value decreases. New construction is added to the tax rolls at the current value. This also affects the bonding capacity which is limited to 6% of the assessed value. School districts just passed legislation to allow for the bonding capacity to be 6% of the full cash value instead of the limited value. Mr. LeValley is hopeful that legislation can be approved for fire districts and municipalities to allow the same.

Mr. LeValley mentioned that due to the recession, the District's assessed value has gone down over the past several years; therefore, the levy has had to be increased to collect a similar amount. Likewise if the debt payments are consistent and the assessed values decrease, it takes a higher bond rate to cover the obligation.

Chief Freitag explained that in fiscal year 2009-2010 the tax rate was \$1.90 without the bond rate; the budget was over \$5 mil. We are currently at a tax rate of \$3.2472 with the budget at \$4.1 mil. There is a complete disconnect between rate and real dollars collected.

Mr. LeValley stated that bond tax rate has been near \$.42 the past three years. We have issued \$5.3 mil in bonds through a state agency (GADA) which had funds to assist fire districts with the cost of issuing bonds. GADA no longer have funds to assist with paying issuing costs. Currently there is a repayment balance of \$3.7 mil. The bonds that are callable may be refinanced early for savings. There is a call date of August 1, 2017 and if the interest is low as you are approaching that date, it is a good option to

refinance debt. The District is currently paying 5% and 4.375%, so if we can replace the 5% interest rate with less than 3% there is savings.

Mr. LeValley provided scenario 1 with a simple refinance for savings with a conservative rate of 3.25% showing a possible savings of \$87,000. If the interest rate is 3.10% the savings would be \$114,000. If the rate is at 3%, the savings would be \$132,000. He explained that Stifel is hoping to get an interest rate between 2.75% and 3.25%. He is using the 3.25% to be conservative. This option is matching cash flows with refunding bonds and replacing them in the exact same years.

Mr. LeValley explained that their scenario used flat growth to be conservative and mentioned that this coming year is the last year for the phase down of commercial property values. Commercial property values have been reduced by half a percent from 20% to 18% over the last four years. Therefore, if there is no growth in the District, the valuation is actually negative due to the commercial property tax break. If the assessed valuation is higher than anticipated, the tax rate will be lower.

Mr. LeValley provided scenario 2 which pushes the debt out two years and increases the payments at the end. This would be refunding a similar amount of bonds, but extending their life. This creates more savings up front. This may be a solution to keep the tax rate at the same and allow funds to make capital purchases. The net effect is the tax rate is reduced to \$.37 instead of \$.41. We would be asking banks to bid on the refinancing of \$3.5 mil plus \$1.5 mil for new money. The net effect would include a similar debt service rate and two years added to the repayment.

Mr. LeValley explained that taxpayers have already approved an additional \$4.675 mil that can be borrowed. However, the District's bonding capacity is smaller due to being limited to 6% of the limited assessed valuation; current capacity is about \$2.4 mil.

Board Member Pettit confirmed that the current bonds may be refinanced and there is an additional \$2.4 mil that can be accessed. Chief Freitag explained that he believes only the minimum required amount of bonds should be released as we are trying to wean off using bonds.

Mr. LeValley explained that the original purpose of the bonds were acquisition of land and the construction of a fire station and equipment. Fire stations have a useful life of 30-40 years and the bonds only went out 15 to 20 years. The restructuring only contemplates pushing the debt out 3-5 years. You do not want to push the debt out beyond the useful life of the project per federal tax purposes.

Mr. LeValley provided scenario 3 which will push the new debt out five years and will also provide \$1.5 mil of new money. This provides more savings up front. The net effect is a tax rate of \$.42.

The overall picture with any of these scenarios is having 15 years of debt.

Chief Freitag stated that this item will be placed on next month's agenda. He explained that there is potential for savings under the refunding option and the other scenarios provided for retaining some funds in the bank. The scenarios were projected with no growth in value to stay conservative. Chief Freitag mentioned that fire districts have very limited revenue sources such as property taxes and fire district assistance tax (FDAT) other than grants.

Board Member Bard asked what the life expectancy is for equipment that the District wants to purchase. Chief Freitag explained that generally 20 years is the life expectancy; however, 10 to 12 years would be front-line service and then moved to reserve. These engines are over the 10 year life expectancy, but there are some safety concerns. Type 3 is over 10 years old and has poorly engineered axels and tires that cause safety issues. Station 63 Water Tender used to be an asphalt truck in the 1980s. Chief Freitag stated those expenses are near \$1.3 mil and there is some capital improvements needed at Station 63.

Board Member McConnell asked for a summary of the potential savings.

Mr. LeValley stated that Scenario 1, not including the additional \$1.5 mi, would have approximate savings of \$100,000. Scenario 2, debt extended two years, savings \$10,000. Including the \$1.5 mil extending the debt five years provides a savings of \$290,000. Pushing out the old debt longer and paying the new debt sooner has a similar net effect.

Chief Tharp excused himself from the meeting.

**B. Fiscal Year 2015 Audit Presentation by HintonBurdick CPAs and Advisors**

McKay Hall from HintonBurdick CPAs and Advisors presented the Fire Board with the Chino Valley year end June 30, 2015 audit and power point slides. He thanked Chief Tharp and Finance Manager Spingola for their assistance.

Mr. Hall explained that HintonBurdick CPAs and Advisors are issuing an unmodified opinion and the financial statements are materially accurate and can be relied upon by users. There are no findings or recommendations noted this year. He did not find any material weaknesses.

Mr. Hall commented on the government wide financial statements that are reported under the full accrual basis. He explained that there is a large decrease in District's net position (assets compared to liabilities) from last year which was caused mostly by the change with Government Accounting Standard Board (GASB) 68 and 71. These changes were related to the reporting requirements for pension accounts. Previously, the retirement plan such as PSPRS was required to report pension liabilities. The District is now required to report their allocated portion of the pension liability. There are

no changes to operations or cost; this is only a reporting change. The net position is a key indicator of the health of the organization. The net position should be increased due to saving for a large project; however, then the position would be decreased once the funds are expended. The capital assets decreased by \$290,000 net of depreciation and the long-term debt of \$3.9 bonds, \$315,000 compensated absences, and GASB 68 and 71 adjustments gave a net liability of \$2.5 mil. Mr. Hall mentioned there was a transfer of about \$900,000 from the general fund to the capital reserve fund.

Chief Freitag explained that the District's accountant Stephen Crandall was in the audience and he thanked him, Chief Tharp and Finance Manager Spingola for their work.

#### 4. CALL TO THE PUBLIC

Chairperson Dobbs opened the meeting for public comment.

There were no comments.

#### 5. CONSENT AGENDA

- A. Approve Regular Session Minutes of December 15, 2015
- B. Approve General Fund Financials
- C. Approve Capital Reserve Fund Financials
- D. Approve Bond Debt Service Financials
- E. Approve Bond Fund, 2007 Financials

Board Member McConnell made a motion to accept the consent agenda. Board Member Pettit seconded the motion. MOTION CARRIED

AYES: Dobbs, McConnell, Pettit  
NAYS: None  
ABSTAIN: Bard

Attorney Cornelius noted that new Board Member Bard should abstain from voting as he was just appointed today.

#### 6. CORRESPONDENCE

- A. Letters from the Public

Chief Freitag explained that Battalion Chief Davis provided a note explaining how District members and the Firefighter Foundations with private donations and outside resources assisted a family that lost their home to a fire in December.

B. Monthly Division Reports from the Fire Chief and staff in regard to current activities of the Fire District and the status and progress relating thereto

Chief Freitag added that he was a guest of Representative Fann during the opening day of the 2nd session of the 52nd Legislature. He explained that it is very important that fire agencies have a presence there. He had an opportunity to meet with legislators that have been working on PSPRS reform. He mentioned House Bill 2197 that addresses the Fire District Assistant Tax (FDAT) issue. Currently the FDAT revenue is lost if agencies merge; thereby financially penalizing agencies that are already struggling. HB2197 has been written to change this law. Representative Fann is a cosponsor of HB2197. Chief Freitag has also asked for Senators Pierce and Campbell's support.

Chief Freitag explained that Brian Jefferies was present at the AFDA meeting and stated that they have reached agreement on PSPRS reform. There are several agencies that have been working on this reform. The hope is that the bill will be moved through the legislature and approved by February 17 so that it can be placed on the May 17 ballot along with a proposition for the schools. It must be placed on the ballot due to the contractual relationship of the pension plan that is in constitution for current employees and retirees.

Chief Freitag gave a brief overview of the pension reform and explained that there are several tiers.

Tier 3 would be effective in January or June of 2017. New for employees would have a split defined benefit plan: the employer contribution rate of 9% and employee contribution rate of 9 %. The benefit amount would be the same. The way it is paid for is a 50/50 split. New employees would also have an option of defined contribution plan that is 9/9 split.

Additional changes: Currently, if an employee is hired that was a 10-year employee of the City of Prescott, CAFMA would assume the unfunded liability created by their employment with the City of Prescott. Under the new plan, Prescott retains the 10-years of unfunded liability.

Chairman Dobbs confirmed Tier 3 defined contribution plan is an employee choice.

Chief Freitag also explained that the PSPRS Board will be a 50/50 split between employee and taxpayer to ensure that the benefits are not increased that would increase the contribution amounts.

Chief Freitag explained that the State Fire Marshall's office is being moved under the State Forester's office. Arizona is the only state that does not compile National Fire Incident Reporting System (NFIRS) data; thereby, reducing the opportunity for federal grants. The State Forester is working on resolving these issues. A subcommittee will be formed under the Arizona Fire Service Institute which covers AFDA, Arizona Fire



Chiefs, PFFA, etc. and will represent the state and interact with the State Forester as one consistent voice. Chief Freitag volunteered to be on this committee.

Chief Freitag was on a panel at AFDA regarding mergers and data collection.

Chief Freitag mentioned that Chief Feddema is on the state training committee. Normally, the initial year members are assigned a mentor. However, John was not assigned a mentor; he was assigned to curriculum development.

Chief Freitag stated that Black Canyon Fire District and Daisy Mountain Fire District has signed a joint management agreement.

Chief Freitag mentioned that the name of Support Services will be changing to Planning and Logistics to better fit National Institute Management Systems (NIMS).

Chief Freitag stated that there are a number of new employees Karen Viscardi is our new HR Assistant and Administration is fully staffed.

## 7. OLD BUSINESS

### A. Discussion and Possible Action Related to State Forestry Intergovernmental Agreement

Attorney Cornelius explained that we are still awaiting comments from other agencies including towns related to their risk liability pools. This item does not need to be addressed in executive session.

## 8. NEW BUSINESS CONTINUED

### B. Approve Fiscal Year Ending June 30, 2015 Audit

Chief Freitag mentioned that January 31 is the deadline for providing the audit to the County. This is a clean audit and Chief asked the Board for approval.

Board Member McConnell made a motion to approve the June 30, 2015 audit. Board Member Pettit seconded the motion. MOTION CARRIED

AYES: Dobbs, McConnell, Pettit  
NAYS: None  
ABSTAIN: Bard

### C. Review and Approve Budget Schedule for Fiscal Year 2017

Chief Freitag explained that all three budget schedules are included as three budgets are required to enable all to see the savings created by the joint powers authority. We need a budget workshop the week of April 1 to be able to review all budgets with all

Board members. Chief Freitag explained that going forward there will be some legal and election expenses on the individual budgets.

Board Member Pettit made a motion to approve the budget schedule for Fiscal Year 2017 as presented. Board Member McConnell seconded the motion. MOTION CARRIED

AYES: Dobbs, McConnell, Pettit  
NAYS: None  
ABSTAIN: Bard

D. Discussion and Direction to Staff Regarding Meeting Locations

Chief explained that since the idea of the fire authority the location and time of the board meetings has been discussed. We want to be accessible to all residents throughout the jurisdiction. The recommendations from the other boards is to rotate meetings monthly starting April. There is a retirement ceremony scheduled for CYRTA in February and a ceremony scheduled for Chino in April. Additionally, we need time to create an agreement with the Town of Chino Valley to use their council chambers.

The Board consensus is to rotate meetings starting with the April meeting being held in Chino Valley. There was a concern relating to starting the meetings at 5:00 p.m.

E. Discussion and Possible Approval of Yavapai Regional Medical Center Base Hospital Agreement

Chief Freitag mentioned that the initial contract that YRMC submitted was for \$1,100 per drug box plus retail cost for drug replacement. That represented a 45% increase over last year and 300% increase over the past three years. Chief Freitag explained that after negotiating with YRMC President John Amos the final offer was a three-year contract for \$500 per drug box with no drug replacement costs even though YRMC's cost is \$850 per drug box. The reduction was offered as a community service. The District cannot bill the patients, because we do not have transport capabilities. Chief Freitag explained that with the exception of Honor Health, YRMC's rates were at or below the other options. YRMC is a not for profit business, and it is also a benefit that they are local. Chief Freitag mentioned that there were some discrepancies with invoices, and YRMC stated to disregard those invoices.

Chief Freitag explained that the requirement of the onsite training (run reviews) has been modified to utilize internet training so that crews may attend this required training from their stations. This item will be addressed in a separate amendment.

Attorney Cornelius explained that the amendment is a three-year agreement and additional items will be addressed.

Board Member Pettit made a motion to approve amendment to the Base Hospital Agreement with the Yavapai Regional Medical Center. Chairman McConnell seconded the motion. MOTION CARRIED

AYES: Bard, Dobbs, McConnell, Pettit  
NAYS: None

9. VOTE TO GO INTO EXECUTIVE SESSION

- A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) and Instruction to District Legal Counsel Pursuant to A.R.S. §38-431.03(A)(4) Re: Intergovernmental Agreement with State Forestry

Executive session was not required.

10. NEW BUSINESS CONTINUED

- A. Discussion and Possible Action Related to State Forestry Intergovernmental Agreement Issues Discussed in Executive Session

This item was not discussed.

11. ADJOURNMENT

Board Member Pettit made a motion to adjourn. Board Member McConnell seconded the motion. MOTION CARRIED

AYES: Bard, Dobbs, Ducote, McConnell  
NAYS: None

Chairman Dobbs adjourned the meeting at 6:53 p.m.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Dave Dobbs, Board Clerk

**Chino Valley Fire District**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 1/1/2016 Through 1/31/2016

Fund: (10) General Fund

	Current Period					Year To Date			
	Account	Actual	Budget	Variance	%	Actual	Budget	Variance	%
<b><u>Revenues</u></b>									
Real Estate Tax	10400000000	\$71,629.32	\$0.00	\$71,629.32	0.0%	\$2,111,588.38	\$3,411,431.00	\$(1,299,842.62)	(38.1)%
Fire Protection Contracts	10400100000	437.31	0.00	437.31	0.0	68,844.96	59,000.00	9,844.96	16.7
Drake Fire Contract	10400200000	0.00	0.00	0.00	0.0	6,875.87	0.00	6,875.87	0.0
Personal Property Tax	10410000000	5,114.20	0.00	5,114.20	0.0	69,824.38	69,621.00	203.38	0.3
Fire District Assistance Tax	10420000000	10,565.29	0.00	10,565.29	0.0	202,374.24	313,900.00	(111,525.76)	(35.5)
State of AZ/Off-District Fires	10480000000	0.00	0.00	0.00	0.0	7,417.12	150,000.00	(142,582.88)	(95.1)
Interest Income-General Fund	10490000000	3,526.00	0.00	3,526.00	0.0	7,895.74	6,000.00	1,895.74	31.6
Rebates/Refunds	10500000000	91.11	0.00	91.11	0.0	7,566.13	2,000.00	5,566.13	278.3
Misc. Revenues	10510000000	159.24	0.00	159.24	0.0	2,286.04	0.00	2,286.04	0.0
CYFD JMA Expense Reimbursement	10511300000	0.00	0.00	0.00	0.0	5,000.00	10,000.00	(5,000.00)	(50.0)
Station 64 Lease Revenue	10585500000	0.00	0.00	0.00	0.0	3,672.00	7,200.00	(3,528.00)	(49.0)
CYFD Training Center Classes	10590000000	2,125.00	0.00	2,125.00	0.0	8,225.00	0.00	8,225.00	0.0
<b>Net Revenues</b>		<b>\$93,647.47</b>	<b>\$0.00</b>	<b>\$93,647.47</b>	<b>0.0 %</b>	<b>\$2,501,569.86</b>	<b>\$4,029,152.00</b>	<b>\$(1,527,582.14)</b>	<b>(37.9)%</b>
<b><u>Program Expenses</u></b>									
Salaries/Admin	10610010000	\$10,224.25	\$0.00	\$(10,224.25)	0.0%	\$68,244.19	\$202,849.00	\$134,604.81	66.4%
Salaries/Operations	10610030000	123,250.08	0.00	(123,250.08)	0.0	1,168,037.68	1,976,505.00	808,467.32	40.9
Special Detail/CRMD/Spec Event Assign Pa	10610320403	0.00	0.00	0.00	0.0	0.00	1,000.00	1,000.00	100.0
Special Detail / OPS	10610330000	737.50	0.00	(737.50)	0.0	8,150.00	0.00	(8,150.00)	0.0
Vacation/ Sick Leave Buy Back	10610530000	0.00	0.00	0.00	0.0	6,023.91	25,000.00	18,976.09	75.9
Retro O.T./Operations	10611030000	0.00	0.00	0.00	0.0	6,733.68	0.00	(6,733.68)	0.0
Overtime and Special Duty	10611048000	0.00	0.00	0.00	0.0	60.49	1,000.00	939.51	94.0
FLSA Pay	10611130000	10,261.08	0.00	(10,261.08)	0.0	79,536.06	45,142.00	(34,394.06)	(76.2)
Shift O.T./Admin	10611210000	0.00	0.00	0.00	0.0	14.36	0.00	(14.36)	0.0
Shift O.T./Operations	10611230000	8,995.96	0.00	(8,995.96)	0.0	45,339.72	50,000.00	4,660.28	9.3
Off District Wildland Fires	10611431000	0.00	0.00	0.00	0.0	215,457.27	120,000.00	(95,457.27)	(79.5)
Training Captain OT	10611535000	135.87	0.00	(135.87)	0.0	135.87	0.00	(135.87)	0.0
ASRS Retirement	10612910000	1,084.66	0.00	(1,084.66)	0.0	3,264.38	9,297.00	6,032.62	64.9
PSPRS Retirement	10613030000	(9,165.90)	0.00	9,165.90	0.0	243,251.72	443,058.00	199,806.28	45.1
Fire Chief 401(A)	10613210000	1,872.33	0.00	(1,872.33)	0.0	11,833.49	21,984.00	10,150.51	46.2
State Comp Insurance/Admin	10615010000	62.97	0.00	(62.97)	0.0	(22,582.84)	5,489.00	28,071.84	511.4
Workers Comp/Prevention	10615020000	0.00	0.00	0.00	0.0	0.00	44.00	44.00	100.0
Worker's Comp Insurance	10615030000	19,314.63	0.00	(19,314.63)	0.0	65,495.33	96,432.00	30,936.67	32.1
Workers Comp-Fleet	10615048000	0.00	0.00	0.00	0.0	0.00	44.00	44.00	100.0
Unemployment Insurance/Admin	10617010000	(2,378.78)	0.00	2,378.78	0.0	(1,593.78)	112.00	1,705.78	1523.0
Unemployment Insurance/OPS	10617030000	4,167.48	0.00	(4,167.48)	0.0	4,167.48	1,233.00	(2,934.48)	(238.0)
Social Security Exp/Admin	10618010000	3,807.84	0.00	(3,807.84)	0.0	6,465.84	12,577.00	6,111.16	48.6

**Chino Valley Fire District**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 1/1/2016 Through 1/31/2016

Fund: (10) General Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
Social Security-Fleet	10618048000	0.00	0.00	0.00	0.0	0.00	62.00	62.00	100.0
Medicare / Admin	10618110000	(21,844.67)	0.00	21,844.67	0.0	(1,838.24)	2,941.00	4,779.24	162.5
Medicare tax-Prevention	10618120000	0.00	0.00	0.00	0.0	0.00	15.00	15.00	100.0
Medicare / OPS	10618130000	22,181.40	0.00	(22,181.40)	0.0	22,442.31	32,141.00	9,698.69	30.2
Medicare-Fleet	10618148000	0.00	0.00	0.00	0.0	0.00	15.00	15.00	100.0
Post Employment Health Plan	10618530000	17,233.28	0.00	(17,233.28)	0.0	16,069.29	21,397.00	5,327.71	24.9
Medical Insurance./Admin	10619010000	1,188.47	0.00	(1,188.47)	0.0	4,269.09	15,372.00	11,102.91	72.2
Medical Insurance/OPS	10619030000	19,734.30	0.00	(19,734.30)	0.0	87,434.60	174,216.00	86,781.40	49.8
Health Insurance Assistance/Admin	10619110000	0.00	0.00	0.00	0.0	1,576.47	0.00	(1,576.47)	0.0
Health Insurance Assistance/OPS	10619130000	4,157.60	0.00	(4,157.60)	0.0	36,987.92	37,821.00	833.08	2.2
PEHP - Admin	10619210000	(17,225.88)	0.00	17,225.88	0.0	(17,225.88)	0.00	17,225.88	0.0
PEHP -OPS	10619230000	2,000.04	0.00	(2,000.04)	0.0	16,271.09	0.00	(16,271.09)	0.0
Dental Insurance/Admin	10619510000	246.08	0.00	(246.08)	0.0	1,579.76	1,999.00	419.24	21.0
Dental Insurance/OPS	10619530000	2,907.99	0.00	(2,907.99)	0.0	14,171.87	23,703.00	9,531.13	40.2
Vision Insurance - OPS	10619630000	0.00	0.00	0.00	0.0	(230.86)	0.00	230.86	0.0
Life Insurance/Admin	10619810000	14.30	0.00	(14.30)	0.0	243.10	515.00	271.90	52.8
Life Insurance/OPS	10619830000	486.20	0.00	(486.20)	0.0	3,474.90	5,834.00	2,359.10	40.4
Employee Assistance Program	10642030000	101.50	0.00	(101.50)	0.0	304.50	0.00	(304.50)	0.0
<b>Total Program Expenses</b>		<b>\$203,550.58</b>	<b>\$0.00</b>	<b>\$(203,550.58)</b>	<b>0.0 %</b>	<b>\$2,093,564.77</b>	<b>\$3,327,797.00</b>	<b>\$1,234,232.23</b>	<b>37.1 %</b>
<b><u>Fund Raising Expenses</u></b>									
In House Dupl & Prtg / Admin	10620510000	\$81.69	\$0.00	\$(81.69)	0.0%	\$1,565.57	\$3,500.00	\$1,934.43	55.3%
Fuel (Diesel & Gas)	10622048000	2,447.74	0.00	(2,447.74)	0.0	22,236.82	50,000.00	27,763.18	55.5
Janitorial / Warehouse	10627249000	146.43	0.00	(146.43)	0.0	782.66	4,500.00	3,717.34	82.6
Training Group Expenses	10629635000	0.00	0.00	0.00	0.0	0.00	1,500.00	1,500.00	100.0
Audit & Accounting	10640010000	560.00	0.00	(560.00)	0.0	11,810.44	15,000.00	3,189.56	21.3
Other Prof Services/Admin	10640510000	1,731.50	0.00	(1,731.50)	0.0	5,615.70	3,120.00	(2,495.70)	(80.0)
Other Professional services-Fire Marshal	10640520000	0.00	0.00	0.00	0.0	0.00	45,000.00	45,000.00	100.0
Other Prof Services/Ops	10640530000	80.00	0.00	(80.00)	0.0	522.00	5,300.00	4,778.00	90.2
Other Prof Services/FMC	10640543000	168.00	0.00	(168.00)	0.0	1,579.25	1,600.00	20.75	1.3
Other Prof Services/Flt Maint	10640548000	0.00	0.00	0.00	0.0	(770.00)	0.00	770.00	0.0
IT Services/Communications	10640641000	216.00	0.00	(216.00)	0.0	12,539.09	1,600.00	(10,939.09)	(683.7)
Legal Services - Routine	10641010000	2,092.50	0.00	(2,092.50)	0.0	6,320.07	30,000.00	23,679.93	78.9
Legal Services-Non Routine	10641010600	0.00	0.00	0.00	0.0	5,332.00	0.00	(5,332.00)	0.0
Employee Health / Exams/Ops	10641510000	0.00	0.00	0.00	0.0	30.00	0.00	(30.00)	0.0
Employee Health / Exams/Ops	10641530000	0.00	0.00	0.00	0.0	1,659.00	18,100.00	16,441.00	90.8
Employee Assistance Program	10642010000	8.70	0.00	(8.70)	0.0	348.00	1,700.00	1,352.00	79.5
Dispatch Services/Ops	10642530000	6,581.63	0.00	(6,581.63)	0.0	35,023.21	91,522.00	56,498.79	61.7

**Chino Valley Fire District**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 1/1/2016 Through 1/31/2016

Fund: (10) General Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
Communications/Admin	10643010000	1,072.56	0.00	(1,072.56)	0.0	8,985.35	20,960.00	11,974.65	57.1
Fire Board Expenses	10644110000	0.00	0.00	0.00	0.0	127.14	1,000.00	872.86	87.3
Outside Vehicle Repairs	10645048000	1,650.00	0.00	(1,650.00)	0.0	14,492.50	21,306.00	6,813.50	32.0
Newspaper Advertising	10647010000	0.00	0.00	0.00	0.0	336.54	2,000.00	1,663.46	83.2
Marketing & Advertising	10647120000	0.00	0.00	0.00	0.0	0.00	300.00	300.00	100.0
Insurance	10650010000	0.00	0.00	0.00	0.0	19,288.00	37,774.00	18,486.00	48.9
Cable TV	10650830000	444.87	0.00	(444.87)	0.0	4,114.43	0.00	(4,114.43)	0.0
Electricity - Admin	10651010000	0.00	0.00	0.00	0.0	3,307.31	4,800.00	1,492.69	31.1
Electricity - Apparatus Building	10651030000	676.22	0.00	(676.22)	0.0	676.22	2,000.00	1,323.78	66.2
Electricity - Station 61	10651030061	(253.29)	0.00	253.29	0.0	2,528.64	8,000.00	5,471.36	68.4
Electricity - Station 62	10651030062	485.50	0.00	(485.50)	0.0	3,858.24	8,000.00	4,141.76	51.8
Electricity - Station 63	10651030063	927.11	0.00	(927.11)	0.0	4,529.58	6,500.00	1,970.42	30.3
Sanitation Charges- Admin Building	10651210000	1,080.00	0.00	(1,080.00)	0.0	1,080.00	2,400.00	1,320.00	55.0
Sanitation Charge - Apparatus Building	10651230000	(900.00)	0.00	900.00	0.0	0.00	0.00	0.00	0.0
Natural Gas - Admin Building	10652010000	131.17	0.00	(131.17)	0.0	207.15	800.00	592.85	74.1
Natural Gas - Apparatus Building	10652030000	0.00	0.00	0.00	0.0	0.00	950.00	950.00	100.0
Natural Gas - Station 61	10652030061	805.20	0.00	(805.20)	0.0	1,115.92	2,000.00	884.08	44.2
Natural Gas - Station 62	10652030062	318.38	0.00	(318.38)	0.0	643.99	2,300.00	1,656.01	72.0
Natural Gas - Station 63	10652030063	0.00	0.00	0.00	0.0	0.00	8,500.00	8,500.00	100.0
Propane - Station 63	10653030063	813.52	0.00	(813.52)	0.0	2,177.06	0.00	(2,177.06)	0.0
Pest Control	10653543000	0.00	0.00	0.00	0.0	0.00	600.00	600.00	100.0
Water - Station 62	10654030062	191.04	0.00	(191.04)	0.0	1,320.64	1,600.00	279.36	17.5
Outside Repair Equip/Ops	10658030000	0.00	0.00	0.00	0.0	0.00	2,000.00	2,000.00	100.0
Outside Repair & Maint	10658043000	0.00	0.00	0.00	0.0	0.00	750.00	750.00	100.0
EMS Training	10658735000	0.00	0.00	0.00	0.0	0.00	1,000.00	1,000.00	100.0
Training & Travel/Admin	10659010000	261.00	0.00	(261.00)	0.0	766.76	9,500.00	8,733.24	91.9
Training & Travel/CRMD	10659020000	0.00	0.00	0.00	0.0	0.00	850.00	850.00	100.0
Training & Travel/OPS	10659030000	0.00	0.00	0.00	0.0	1,041.09	1,400.00	358.91	25.6
Honor Guard-Training/Equip/Uniforms	10659030540	0.00	0.00	0.00	0.0	0.00	1,500.00	1,500.00	100.0
Training & Travel / Special Ops Personne	10659035030	0.00	0.00	0.00	0.0	0.00	1,500.00	1,500.00	100.0
ALS Recertifications/ALS CEU's	10659235000	0.00	0.00	0.00	0.0	384.00	1,500.00	1,116.00	74.4
ACLS Upgrade	10659335000	0.00	0.00	0.00	0.0	0.00	6,500.00	6,500.00	100.0
EMT Refresher Course	10659435000	0.00	0.00	0.00	0.0	0.00	600.00	600.00	100.0
Awards	10659510000	0.00	0.00	0.00	0.0	0.00	5,000.00	5,000.00	100.0
Awards	10659530000	0.00	0.00	0.00	0.0	0.00	500.00	500.00	100.0
Training & Travel/Training Center	10659535000	0.00	0.00	0.00	0.0	0.00	5,000.00	5,000.00	100.0
Training & Travel OPS	10659635000	0.00	0.00	0.00	0.0	0.00	5,700.00	5,700.00	100.0
Fitness certifications	10659735000	0.00	0.00	0.00	0.0	0.00	1,400.00	1,400.00	100.0

**Chino Valley Fire District**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 1/1/2016 Through 1/31/2016

Fund: (10) General Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
Wildland Training & Travel	10659935000	0.00	0.00	0.00	0.0	0.00	500.00	500.00	100.0
Dues / Admin	10660010000	192.90	0.00	(192.90)	0.0	1,424.58	3,930.00	2,505.42	63.8
Misc/Operations	10661030000	0.00	0.00	0.00	0.0	227.94	2,368.00	2,140.06	90.4
Misc/Operations	10661030492	0.00	0.00	0.00	0.0	0.00	1,000.00	1,000.00	100.0
<b>Total Fund Raising Expenses</b>		<b>\$22,010.37</b>	<b>\$0.00</b>	<b>\$(22,010.37)</b>	<b>0.0 %</b>	<b>\$177,226.89</b>	<b>\$456,730.00</b>	<b>\$279,503.11</b>	<b>61.2 %</b>
<b><u>Donated Services &amp; Materials</u></b>									
Office Supplies / Admin	10620010000	\$(3.07)	\$0.00	\$3.07	0.0%	\$737.79	\$8,000.00	\$7,262.21	90.8%
Office Supplies / CRMD	10620020000	0.00	0.00	0.00	0.0	0.00	500.00	500.00	100.0
Computer Supplies & Software/Training	10620135000	0.00	0.00	0.00	0.0	0.00	3,700.00	3,700.00	100.0
Computer Supplies & Equipment / Communic	10620141000	755.00	0.00	(755.00)	0.0	7,853.71	21,135.00	13,281.29	62.8
Medical Supplies	10621530000	164.49	0.00	(164.49)	0.0	5,084.86	20,600.00	15,515.14	75.3
Medical Equipment Replacement	10621730000	40.57	0.00	(40.57)	0.0	40.57	1,600.00	1,559.43	97.5
Oil & Lubr. (Routine)	10622148000	78.41	0.00	(78.41)	0.0	1,552.62	4,000.00	2,447.38	61.2
Uniforms/Admin	10623010000	0.00	0.00	0.00	0.0	0.00	1,360.00	1,360.00	100.0
Uniforms/CRMD	10623020000	0.00	0.00	0.00	0.0	191.65	500.00	308.35	61.7
Uniforms/Operations	10623030000	(0.02)	0.00	0.02	0.0	4,335.03	23,650.00	19,314.97	81.7
Protective Clothing	10623130000	251.06	0.00	(251.06)	0.0	4,220.52	20,000.00	15,779.48	78.9
Operations Supplies	10624030000	21.00	0.00	(21.00)	0.0	21.00	850.00	829.00	97.5
Library Reference Materials/Tr Ctr	10624035000	0.00	0.00	0.00	0.0	0.00	1,000.00	1,000.00	100.0
Supplies-Code Enforcement	10624220000	0.00	0.00	0.00	0.0	0.00	1,350.00	1,350.00	100.0
Supplies / Fleet Maintenance	10624248000	101.00	0.00	(101.00)	0.0	136.04	1,000.00	863.96	86.4
Reference Materials	10624320000	0.00	0.00	0.00	0.0	0.00	1,400.00	1,400.00	100.0
Pub Ed / School Ed / CRMD	10624520000	0.00	0.00	0.00	0.0	0.00	1,250.00	1,250.00	100.0
Vehicle Maint (Routine)	10625048000	857.03	0.00	(857.03)	0.0	14,262.96	21,000.00	6,737.04	32.1
FF Equipment Maintenance	10626048000	0.00	0.00	0.00	0.0	0.00	1,800.00	1,800.00	100.0
SCBA Supplies & Maint	10626348000	0.00	0.00	0.00	0.0	0.00	11,400.00	11,400.00	100.0
Tire Replacement	10626548000	0.00	0.00	0.00	0.0	8,260.96	4,000.00	(4,260.96)	(106.5)
Building Mtn Supplies - All Stations	10627043000	0.00	0.00	0.00	0.0	3.28	0.00	(3.28)	0.0
Building Maint Supplies / Admin	10627043010	0.00	0.00	0.00	0.0	2,778.09	6,580.00	3,801.91	57.8
Building Maint Supplies - Station 61	10627043061	34.02	0.00	(34.02)	0.0	1,634.13	7,000.00	5,365.87	76.7
Building Maint Supplies - Station 62	10627043062	0.00	0.00	0.00	0.0	98.63	5,000.00	4,901.37	98.0
Building Maint Supplies - Station 63	10627043063	1,797.00	0.00	(1,797.00)	0.0	3,206.56	4,000.00	793.44	19.8
Building Maint Supplies - Station 64	10627043064	0.00	0.00	0.00	0.0	0.00	2,000.00	2,000.00	100.0
Furniture & Fixture Replacement	10627143000	0.00	0.00	0.00	0.0	0.00	18,000.00	18,000.00	100.0
Station Supplies-All Stations	10627349000	0.00	0.00	0.00	0.0	179.38	600.00	420.62	70.1
Radio/Pager Maintenance	10628041000	0.00	0.00	0.00	0.0	1,654.52	3,000.00	1,345.48	44.8
Firefighter Equipment Replacement	10628930000	1,732.80	0.00	(1,732.80)	0.0	3,465.60	7,500.00	4,034.40	53.8

**Chino Valley Fire District**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 1/1/2016 Through 1/31/2016

Fund: (10) General Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
Technical Rescue Equipment	10629330000	0.00	0.00	0.00	0.0	0.00	4,500.00	4,500.00	100.0
Wildland Equipment Replacement	10629531000	0.00	0.00	0.00	0.0	0.00	1,700.00	1,700.00	100.0
Exercise Equipment - Ops	10629730000	0.00	0.00	0.00	0.0	0.00	1,750.00	1,750.00	100.0
Small Tools	10630049000	0.00	0.00	0.00	0.0	0.00	900.00	900.00	100.0
Postage/Admin	10643510000	(2.00)	0.00	2.00	0.0	13.92	2,000.00	1,986.08	99.3
Off District Expenses	10644231000	0.00	0.00	0.00	0.0	7,689.46	30,000.00	22,310.54	74.4
In-House Duplication & Printing	10649010000	0.00	0.00	0.00	0.0	232.89	0.00	(232.89)	0.0
Outside Duplicating	10649030000	151.45	0.00	(151.45)	0.0	151.45	0.00	(151.45)	0.0
<b>Total Donated Services &amp; Materials</b>		<b>\$5,978.74</b>	<b>\$0.00</b>	<b>\$(5,978.74)</b>	<b>0.0 %</b>	<b>\$67,805.62</b>	<b>\$244,625.00</b>	<b>\$176,819.38</b>	<b>72.3 %</b>
<b><u>General &amp; Administrative Expenses</u></b>									
Capital Outlay-Equipment Non Inventory	10774110000	\$5,248.00	\$0.00	\$(5,248.00)	0.0%	\$5,248.00	\$0.00	\$(5,248.00)	0.0%
<b>Total General &amp; Administrative Expenses</b>		<b>\$5,248.00</b>	<b>\$0.00</b>	<b>\$(5,248.00)</b>	<b>0.0 %</b>	<b>\$5,248.00</b>	<b>\$0.00</b>	<b>\$(5,248.00)</b>	<b>0.0 %</b>
<b>Total Expenses</b>		<b>\$236,787.69</b>		<b>\$(236,787.69)</b>		<b>\$2,343,845.28</b>	<b>\$4,029,152.00</b>	<b>\$1,685,306.72</b>	<b>41.8%</b>
<b>Net Income (Loss)</b>		<b>\$(143,140.22)</b>	<b>\$0.00</b>	<b>\$(143,140.22)</b>	<b>0.0%</b>	<b>\$157,724.58</b>	<b>\$0.00</b>	<b>\$157,724.58</b>	<b>0.0%</b>



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**Chino Valley Fire District**  
Balance Sheet  
As of 1/31/2016  
Fund: (10) General Fund

**Assets**

**Current Assets**

Cash with Yavapai County	\$2,094,127.45	
Payroll Cash Account	19,854.69	
Petty Cash	11.60	
Taxes Receivable	156,050.41	
Other Receivables	38,082.41	
Accounts Receivable	(19,780.33)	
Retiree/Insurance Receivable	1,209.29	
Total Current Assets		\$2,289,555.52

**Property, Plant & Equipment**

Capital Outlay - Equip/Comm	\$2,131.12	
Capital Outlay-Vehicles/OPS	1,425.71	
Capital Outlay - Telestaff Software	6,291.60	
Capital Outlay-Comm IT Network Upgrades	9,628.55	
Total Property, Plant & Equipment		19,476.98

**Total Assets**

**\$2,309,032.50**

**Liabilities and Net Assets**

**Current Liabilities**

Accrued Payroll Expenses	\$140,373.69	
Deferred Compensation (Prop Tax)	96,727.61	
PEHP Payable	(0.01)	
Medical Insurance Payable	(143.78)	
HSA Payable	74.27	
Dental Insurance Payable	(77.22)	
PSPRS Payable	(0.15)	
Medicare Payable	0.06	
Union Dues Payable	(0.50)	
State Retirement Service Purchase 1	0.49	
ASRS Company	(0.10)	
Fire Chief Retirement Payable	(0.24)	
Medical Insurance Company	0.07	
Dental Insurance Company	(0.12)	
FICA Company	(0.12)	
Vision Insurance Payable	151.39	
Tax Levy Withheld	188.93	
Total Current Liabilities		\$237,294.27
<b>Total Liabilities</b>		<b>\$237,294.27</b>

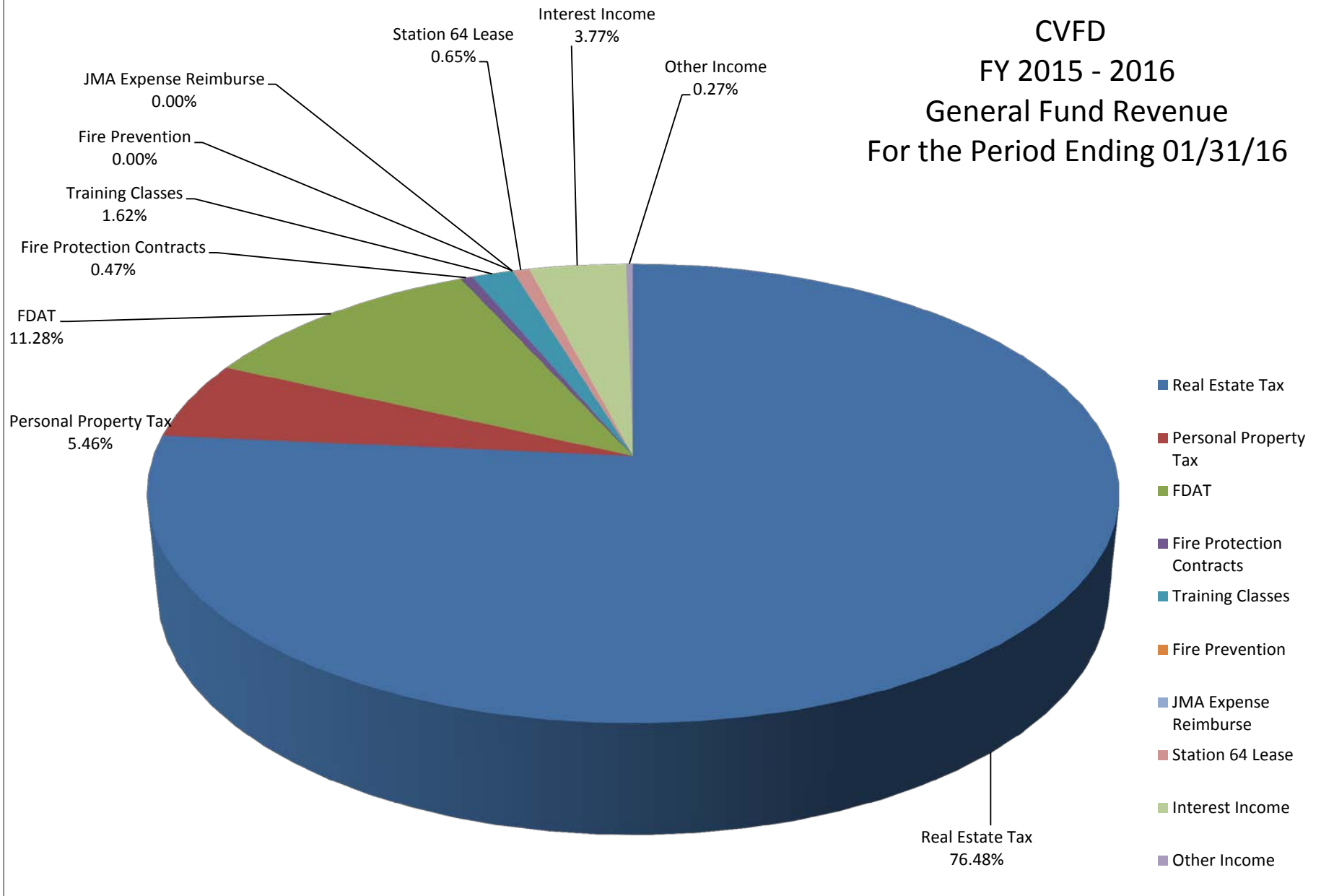
**Net Assets**

Fund Balance	\$2,901,154.86	
Current Year Net Assets	157,724.58	
<b>Total Net Assets</b>		<b>3,058,879.44</b>
<b>Total Liabilities and Net Assets</b>		<b>\$3,296,173.71</b>

CVFD  
Revenue

	Current	YTD	
	Month Revenue	Budget	
Real Estate Tax	\$ 71,629	\$ 3,376,620	76.49
Personal Property Tax	\$ 5,114	\$ 104,432	5.46
FDAT	\$ 10,565	\$ 313,900	11.28
Fire Protection Contracts	\$ 437	\$ 59,000	0.47
Training Classes	\$ 1,513	\$ -	1.62
Fire Prevention	\$ -	\$ -	0.00
JMA Expense Reimburse	\$ -	\$ 10,000	0.00
Station 64 Lease	\$ 612	\$ 7,200	0.65
Interest Income	\$ 3,526	\$ 6,000	3.77
Other Income	\$ 250	\$ 152,000	0.27
	<u>\$ 93,646</u>	<u>\$ 4,029,152</u>	<u>100.00</u>

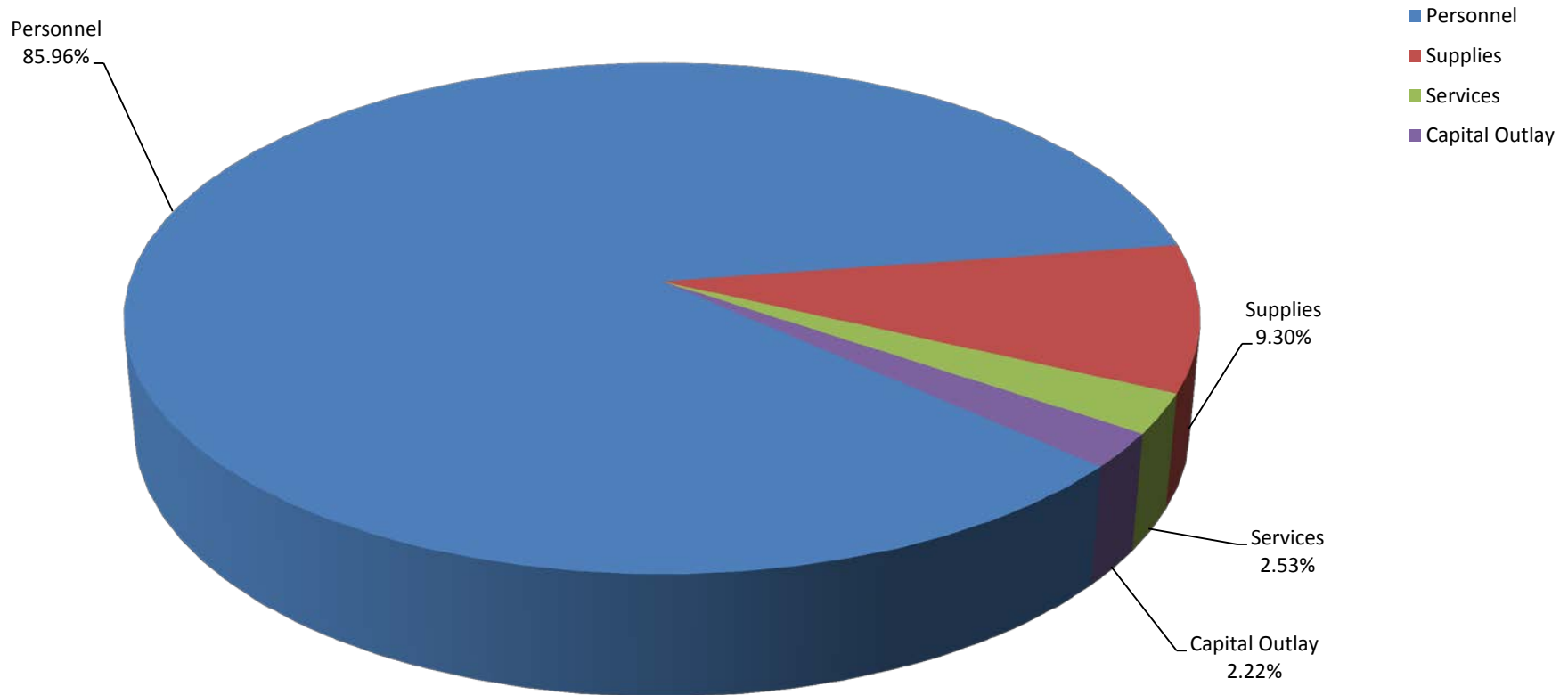
CVFD  
FY 2015 - 2016  
General Fund Revenue  
For the Period Ending 01/31/16



CVFD  
Expenses

	Current Month		YTD Budget	
	Actual			
Personnel	\$ 203,551	\$	3,327,797	85.96
Supplies	\$ 22,010	\$	272,125	9.30
Services	\$ 5,979	\$	429,912	2.53
Capital Outlay	\$ 5,248	\$	28,500	2.22
	<hr/>			
	\$ 236,788	\$	4,058,334	100

CVFD  
FY 2015 - 2016  
General Fund Expenditures  
For the Period Ending 01/31/16



**Chino Valley Fire District  
General Fund Tax Collection Information**

Total Levy	FY 15-16 \$3,481,052
Month	Collected
July	\$32,572
%	0.936%
% To Date	0.9357%
August	\$26,909
%	0.773%
% To Date	1.7087%
September	\$296,716
%	8.524%
% To Date	10.2324%
October	\$1,237,993
%	35.564%
% To Date	45.7962%
November	\$289,817
%	8.326%
% To Date	54.1218%
December	\$220,662
%	6.3389%
% To Date	60.4607%
January	\$76,744
%	2.2046%
% To Date	62.6653%
February	\$0
%	0.0000%
% To Date	62.6653%
March	\$0
%	0.0000%
% To Date	62.6653%
April	\$0
%	0.0000%
% To Date	62.6653%
May	\$0
%	0.0000%
% To Date	62.6653%
June	\$0
%	0.0000%
% To Date	62.6653%
TOTALS	\$2,181,412
Delinquency	37.3347%

**Chino Valley Fire District  
FDAT Collection Information**

Total Levy	FY 14-15
Month	\$313,900
	Collected
July	\$2,501
%	0.797%
% To Date	0.7966%
August	\$1,456
%	0.464%
% To Date	1.2606%
September	\$26,332
%	8.389%
% To Date	9.6492%
October	\$97,909
%	31.191%
% To Date	40.8405%
November	\$43,410
%	13.8292%
% To Date	54.6697%
December	\$20,201
%	6.4354%
% To Date	61.1052%
January	\$10,565
%	3.3658%
% To Date	64.4710%
February	\$0
%	0.000%
% To Date	64.4710%
March	\$0
%	0.0000%
% To Date	64.4710%
April	\$0
%	0.0000%
% To Date	64.4710%
May	\$0
%	0.0000%
% To Date	64.4710%
June	\$0
%	0.0000%
% To Date	64.4710%
TOTALS	\$202,374
Delinquency	35.5290%

100.0000%



## 2015 - 2016 Cash Flow by Month : February Board Meeting

	Actual							Estimated				
	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June
<b>Revenues:</b>												
Property Taxes	32,572	26,909	296,715	1,237,993	289,817	220,662	76,744	290,088	290,088	290,088	290,088	290,088
Fire Protection Contracts	416	9,359	8,198	47,063	8,182	1,756	437	4,917	4,917	4,917	4,917	4,917
FDAT	2,500	1,456	26,332	97,909	43,410	20,201	10,565	26,158	26,158	26,158	26,158	26,158
Fee for Service	3,412	2,147	1,212	6,062	-	600	2,125	13,933	13,933	13,933	13,933	13,933
Interest Income	889	2,760	71	60	326	265	3,526	500	500	500	500	500
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Non Levy	7,447	3,535	1,263	46	1,209	962	250	7,251	7,251	7,251	7,251	7,251
<b>Revenue Totals:</b>	47,236	46,166	333,791	1,389,133	342,944	244,446	93,647	342,846	342,846	342,846	342,846	342,846
<b>Expenditures:</b>												
Personnel Costs	441,915	259,514	380,919	302,239	316,677	238,380	203,551	277,316	277,316	277,316	277,316	277,316
Supplies/ Consum.	19,675	27,106	25,802	29,718	36,359	34,356	22,010	22,677	22,677	22,677	22,677	22,677
Misc. Service Expenses	19,069	7,190	10,140	11,872	5,520	19,606	5,979	35,826	35,826	35,826	35,826	35,826
Capital Expenses	-	-	-	-	-	-	5,248	2,375	2,375	2,375	2,375	2,375
<b>Expenditure Totals:</b>	480,659	293,810	416,861	343,830	358,556	292,342	236,788	338,194	338,194	338,194	338,194	338,194
<b>Monthly Net Cash</b>	-433,423	(247,644)	(83,070)	1,045,304	(15,612)	(47,896)	(143,141)	4,652	4,652	4,652	4,652	4,652
<b>Cumulative Net Cash</b>	(433,423)	(681,067)	(764,137)	281,167	265,555	217,659	74,518	79,169	83,821	88,473	93,125	97,777
<b>Cash Balance (\$55,000)</b>	(378,423)	(626,067)	(709,137)	336,167	320,555	272,659	129,518	134,169	138,821	143,473	148,125	152,777
Capital Reserve \$989,197.85 bal.	989,198	989,198	989,198	989,198	989,198	989,198	989,198	989,198	989,198	989,198	989,198	989,198



The Chino Valley Fire District Board of Directors have reviewed and approved the following monthly financial documents to include Income Statements, Balance Sheets, and Bank Reconciliations with supporting documents, Revenue and Expenditure Graphs, and Cash Flow Projections in compliance with ARS §48-805, 807:

CVFD General Fund

CVFD Capital Reserve Fund

CVFD Bond Debt Service

CVFD Bond Fund, 2007

_____	_____
Fire Board Chairperson	Date

_____	_____
Fire Board Clerk	Date

**Chino Valley Fire District**  
**Check Reconciliation January 2016**

**Reconciliation:**

Beginning Balance:	2,257,352.41
Deposits:	129,706.20
Transfers:	
Outstanding Deposit:	
Disbursements:	(293,331.16)
Adjustment to payroll	\$ (1,837.75)

**Ending Balance:** 2,091,889.70

Difference between Balances: \$0.00

Balance per Bank:	\$2,097,420.66
Outstanding Checks:	(\$5,530.96)
Outstanding Deposit:	

**Ending Balance:** \$2,091,889.70

**G/L Ending Balance** \$2,091,889.70

\$2,091,889.70

Deposits per Bank Statement:

Real Estate Taxes	71,629.32
Pers. Property Taxes (UPP)	5,114.20
FDAT	10,565.29
Fire District Deposit	38,871.39
Transfer Out	
Transfer In(Special Rev Fund)	
Other-ADOT Game/Fish in lieu	-
Adjustments(Warrant interest)	-
Interest Income	3,526.00
	<u><u>129,706.20</u></u>

Bank Reconciliation Register:

Checks from A/P	293,331.16
Checks from P/R	0.00
Total Checks:	<u><u>293,331.16</u></u>

Deposits from A/R	38,871.39
Journal Entries from G/L	90,834.81

129,706.20

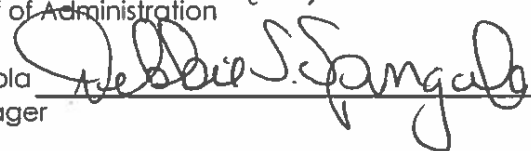
Reconciliation Approved by: Scott Freitag  
 Fire Chief

 2/11/16

Reconciliation Reviewed by: Dave Tharp  
 Assistant Chief of Administration

 02/10/16

Reconciliation Prepared by: Debbie Spingola  
 Finance Manager

 2/10/16

**Chino Valley Fire District**  
Bank Reconciliation Summary  
For the Bank Statement ending: 1/31/2016

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 000000000000000
Beginning Balance:	01/01/16		\$2,263,957.81
Deposits and Credits:			\$129,706.20
Checks and Charges:			(\$296,243.35)
Adjustments:			\$0.00
<b>Ending Balance Per Reconciliation:</b>			<b>\$2,097,420.66</b>
Ending Balance Per Bank Statement:	01/31/16		\$2,097,420.66
* Outstanding Deposits and Credits:	01/31/16		\$0.00
* Outstanding Checks and Charges:	01/31/16		(\$5,530.96)
<b>Ending Book Balance:</b>	<b>01/31/16</b>		<b>\$2,091,889.70</b>

\* Outstanding amounts are all outstanding credits and charges dated prior or equal to the Reconciliation date.

**Chino Valley Fire District**  
**BR Checks and Charges Cleared**  
For the Bank Statement ending: 1/31/16

GEN		General Fund		General Fund		0000000000000000
Date	Document	Description	Module	Company	Amount	
10/21/15	023702	Message Media	AP	CHINOV	\$63.73	
12/08/15	023807	Message Media	AP	CHINOV	\$31.51	
12/22/15	023826	Arizona Fire District Associat	AP	CHINOV	\$1,015.00	
12/22/15	023835	Chino Valley Medical Center	AP	CHINOV	\$1,659.00	
12/22/15	023841	Central Yavapai Fire Dist	AP	CHINOV	\$2,201.69	
12/22/15	023842	Dish Network	AP	CHINOV	\$98.01	
12/22/15	023861	Verizon Wireless, Bellevue	AP	CHINOV	\$1,055.37	
12/22/15	023863	Yavapai County Recorder	AP	CHINOV	\$48.50	
12/23/15	033322	Johnathan R Apolinar	PR	CHINOV	\$0.00	
12/23/15	033323	Ben D Buchanan	PR	CHINOV	\$0.00	
12/23/15	033324	Ben D Buchanan	PR	CHINOV	\$0.00	
12/23/15	033325	Scott D Bulters	PR	CHINOV	\$0.00	
12/23/15	033326	Darrell R Buntin III	PR	CHINOV	\$0.00	
12/23/15	033327	Douglas J Copenhaver	PR	CHINOV	\$0.00	
12/23/15	033328	Phillip C Cox	PR	CHINOV	\$0.00	
12/23/15	033329	Bryan K Dalton	PR	CHINOV	\$0.00	
12/23/15	033330	Glenn T Davidson	PR	CHINOV	\$0.00	
12/23/15	033331	Ren W Douglas	PR	CHINOV	\$0.00	
12/23/15	033332	Scott A Freitag	PR	CHINOV	\$0.00	
12/23/15	033333	Timothy B Gallman	PR	CHINOV	\$0.00	
12/23/15	033334	James E Ginn	PR	CHINOV	\$0.00	
12/23/15	033335	Daniel W Gnagey	PR	CHINOV	\$0.00	
12/23/15	033336	Nathaniel D Green	PR	CHINOV	\$0.00	
12/23/15	033337	Nicholas R Guzzo	PR	CHINOV	\$0.00	
12/23/15	033338	Allen D Harris	PR	CHINOV	\$0.00	
12/23/15	033339	Jory Ingrao	PR	CHINOV	\$0.00	
12/23/15	033340	Jack F Ingrao, Jr.	PR	CHINOV	\$0.00	
12/23/15	033341	Terrence L Jacobson	PR	CHINOV	\$0.00	
12/23/15	033342	David L Johnson	PR	CHINOV	\$0.00	
12/23/15	033343	Peter J Lynch	PR	CHINOV	\$0.00	
12/23/15	033344	Mathew T Mayhall	PR	CHINOV	\$0.00	
12/23/15	033345	Eric R Merrill	PR	CHINOV	\$0.00	
12/23/15	033346	Thomas E Muniz	PR	CHINOV	\$0.00	
12/23/15	033347	Michael J Nelson	PR	CHINOV	\$0.00	
12/23/15	033348	Samuel F Ramirez	PR	CHINOV	\$0.00	
12/23/15	033349	Maria E Reed	PR	CHINOV	\$0.00	
12/23/15	033350	Robert A Rendl	PR	CHINOV	\$0.00	
12/23/15	033351	Jerry R Roberts	PR	CHINOV	\$0.00	
12/23/15	033352	Benjamin H Roche	PR	CHINOV	\$0.00	
12/23/15	033353	Benjamin H Roche	PR	CHINOV	\$0.00	
12/23/15	033354	Cody S Rose	PR	CHINOV	\$0.00	
12/23/15	033355	Alan J Schuster Jr.	PR	CHINOV	\$0.00	
12/23/15	033356	Rhonda U Skinner	PR	CHINOV	\$0.00	
12/23/15	033357	Timothy E Snyder	PR	CHINOV	\$0.00	
12/23/15	033358	Jeff Stewart	PR	CHINOV	\$0.00	
12/23/15	033359	Shawn S Tarver	PR	CHINOV	\$0.00	
12/23/15	033360	Robert P Zazueta	PR	CHINOV	\$0.00	
12/28/15	023864	Central Yavapai Fire Dist	AP	CHINOV	\$0.02	
01/05/16	023866	AFLAC	AP	CHINOV	\$123.33	
01/05/16	023867	APS	AP	CHINOV	\$1,835.54	
01/05/16	023869	Arizona State Retirement Sys	AP	CHINOV	\$543.52	
01/05/16	023870	Blue Cross-Blue Shield	AP	CHINOV	\$26,614.13	
01/05/16	023871	Truman Duncan	AP	CHINOV	\$80.00	
01/05/16	023872	B & W Fire Security Systems	AP	CHINOV	\$168.00	
01/05/16	023873	Cable One Business	AP	CHINOV	\$84.73	
01/05/16	023874	CenturyLink	AP	CHINOV	\$481.30	
01/05/16	023875	Chase - AZ State Withholding	AP	CHINOV	\$2,358.24	
01/05/16	023876	Chase Bank	AP	CHINOV	\$60,076.73	
01/05/16	023877	Chase - US Treas Fed. Withhold	AP	CHINOV	\$10,340.76	
01/05/16	023878	City of Prescott (Dispatch)	AP	CHINOV	\$6,581.63	
01/05/16	023879	Support Payment Clearinghouse	AP	CHINOV	\$431.34	
01/05/16	023880	Chase Bank 634641138	AP	CHINOV	\$104.00	

**Chino Valley Fire District**  
**BR Checks and Charges Cleared**  
For the Bank Statement ending: 1/31/16

GEN		General Fund		General Fund		00000000000000
Date	Document	Description	Module	Company	Amount	
01/05/16	023881	Chase Bank 634641138	AP	CHINOV	\$122.00	
01/05/16	023882	Central Yavapai Fire Dist	AP	CHINOV	\$7,214.31	
01/05/16	023883	Debbie Harrison.	AP	CHINOV	\$20.44	
01/05/16	023884	Depot 89	AP	CHINOV	\$322.23	
01/05/16	023886	Chase Bank 634641138	AP	CHINOV	\$65.00	
01/05/16	023887	Ginn, John	AP	CHINOV	\$8.90	
01/05/16	023888	Guardian	AP	CHINOV	\$4,168.84	
01/05/16	023889	Health Equity	AP	CHINOV	\$1,399.68	
01/05/16	023890	Huff, Freida	AP	CHINOV	\$12.01	
01/05/16	023891	Kwik Kopy	AP	CHINOV	\$151.45	
01/05/16	023892	L. N. Curtis Emergency Equipme	AP	CHINOV	\$1,732.80	
01/05/16	023893	Merit Technologies	AP	CHINOV	\$691.00	
01/05/16	023894	Nationwide Retirement Solution	AP	CHINOV	\$890.66	
01/05/16	023895	Nationwide Retirement Solution	AP	CHINOV	\$2,555.00	
01/05/16	023896	Nationwide Retirement Solution	AP	CHINOV	\$845.57	
01/05/16	023897	Neumann High Country Doors	AP	CHINOV	\$180.00	
01/05/16	023898	Chase Bank 634641138	AP	CHINOV	\$54.03	
01/05/16	023899	Parker, Danny	AP	CHINOV	\$39.92	
01/05/16	023900	Prescott Newspapers	AP	CHINOV	\$73.71	
01/05/16	023901	Public Safety Personnel Retire	AP	CHINOV	\$23,724.75	
01/05/16	023902	Sharp Business Systems	AP	CHINOV	\$81.69	
01/05/16	023903	Chase Bank 634641138	AP	CHINOV	\$752.98	
01/05/16	023904	United Disposal, Inc	AP	CHINOV	\$180.00	
01/05/16	023905	UNS Gas, Inc	AP	CHINOV	\$936.37	
01/05/16	023906	Clarence Woodhurst	AP	CHINOV	\$16.29	
01/05/16	023907	Yavapai Bottled Gas	AP	CHINOV	\$813.52	
01/05/16	023908	Young, Garry	AP	CHINOV	\$8.90	
01/05/16	023909	Chase Card Services	AP	CHINOV	\$523.59	
01/05/16	023910	American Express	AP	CHINOV	\$311.99	
01/06/16	033361	Johnathan R Apolinar	PR	CHINOV	\$0.00	
01/06/16	033362	Ben D Buchanan	PR	CHINOV	\$0.00	
01/06/16	033363	Scott D Bulters	PR	CHINOV	\$0.00	
01/06/16	033364	Darrell R Buntin III	PR	CHINOV	\$0.00	
01/06/16	033365	Douglas J Copenhaver	PR	CHINOV	\$0.00	
01/06/16	033366	Phillip C Cox	PR	CHINOV	\$0.00	
01/06/16	033367	Bryan K Dalton	PR	CHINOV	\$0.00	
01/06/16	033368	Glenn T Davidson	PR	CHINOV	\$0.00	
01/06/16	033369	Ren W Douglas	PR	CHINOV	\$0.00	
01/06/16	033370	Scott A Freitag	PR	CHINOV	\$0.00	
01/06/16	033371	Timothy B Gallman	PR	CHINOV	\$0.00	
01/06/16	033372	James E Ginn	PR	CHINOV	\$0.00	
01/06/16	033373	Daniel W Gnagey	PR	CHINOV	\$0.00	
01/06/16	033374	Nathaniel D Green	PR	CHINOV	\$0.00	
01/06/16	033375	Nicholas R Guzzo	PR	CHINOV	\$0.00	
01/06/16	033376	Allen D Harris	PR	CHINOV	\$0.00	
01/06/16	033377	Jory Ingrao	PR	CHINOV	\$0.00	
01/06/16	033378	Jack F Ingrao, Jr.	PR	CHINOV	\$0.00	
01/06/16	033379	Terrence L Jacobson	PR	CHINOV	\$0.00	
01/06/16	033380	David L Johnson	PR	CHINOV	\$0.00	
01/06/16	033381	Peter J Lynch	PR	CHINOV	\$0.00	
01/06/16	033382	Mathew T Mayhall	PR	CHINOV	\$0.00	
01/06/16	033383	Eric R Merrill	PR	CHINOV	\$0.00	
01/06/16	033384	Thomas E Muniz	PR	CHINOV	\$0.00	
01/06/16	033385	Michael J Nelson	PR	CHINOV	\$0.00	
01/06/16	033386	Samuel F Ramirez	PR	CHINOV	\$0.00	
01/06/16	033387	Maria E Reed	PR	CHINOV	\$0.00	
01/06/16	033388	Robert A Rendl	PR	CHINOV	\$0.00	
01/06/16	033389	Jerry R Roberts	PR	CHINOV	\$0.00	
01/06/16	033390	Benjamin H Roche	PR	CHINOV	\$0.00	
01/06/16	033391	Cody S Rose	PR	CHINOV	\$0.00	
01/06/16	033392	Alan J Schuster Jr.	PR	CHINOV	\$0.00	
01/06/16	033393	Rhonda U Skinner	PR	CHINOV	\$0.00	

**Chino Valley Fire District**  
**BR Checks and Charges Cleared**  
For the Bank Statement ending: 1/31/16

GEN		General Fund		General Fund		0000000000000000
Date	Document	Description	Module	Company	Amount	
01/06/16	033394	Timothy E Snyder	PR	CHINOV	\$0.00	
01/06/16	033395	Jeff Stewart	PR	CHINOV	\$0.00	
01/06/16	033396	Shawn S Tarver	PR	CHINOV	\$0.00	
01/06/16	033397	Robert P Zazueta	PR	CHINOV	\$0.00	
01/11/16	023864	Central Yavapai Fire Dist	AP	CHINOV	(\$0.02)	
01/19/16	023911	AFLAC	AP	CHINOV	\$123.33	
01/19/16	023912	Arizona State Retirement Sys	AP	CHINOV	\$476.06	
01/19/16	023913	Bennett Oil	AP	CHINOV	\$1,006.22	
01/19/16	023914	Cable One Business	AP	CHINOV	\$59.11	
01/19/16	023915	Chase - AZ State Withholding	AP	CHINOV	\$2,400.02	
01/19/16	023916	Chase Bank	AP	CHINOV	\$60,660.32	
01/19/16	023917	Chase - US Treas Fed. Withhold	AP	CHINOV	\$10,391.60	
01/19/16	023918	City of Prescott	AP	CHINOV	\$191.04	
01/19/16	023919	Support Payment Clearinghouse	AP	CHINOV	\$431.34	
01/19/16	023920	Chase Bank 634641138	AP	CHINOV	\$104.00	
01/19/16	023921	CopperPoint Mutal INSURA Comp	AP	CHINOV	\$19,377.60	
01/19/16	023922	Chase Bank 634641138	AP	CHINOV	\$122.00	
01/19/16	023925	Depot 89	AP	CHINOV	\$249.31	
01/19/16	023927	Chase Bank 634641138	AP	CHINOV	\$65.00	
01/19/16	023928	Health Equity	AP	CHINOV	\$1,362.52	
01/19/16	023929	Hinton Burdick CPA's and Advis	AP	CHINOV	\$560.00	
01/19/16	023930	Hunt's Building Center	AP	CHINOV	\$6.62	
01/19/16	023931	Kendhammer and Partners, LLP	AP	CHINOV	\$2,092.50	
01/19/16	023932	Maverik, Inc	AP	CHINOV	\$582.18	
01/19/16	023934	Nationwide Retirement Solution	AP	CHINOV	\$894.34	
01/19/16	023935	Nationwide Retirement Solution	AP	CHINOV	\$2,555.00	
01/19/16	023936	Nationwide Retirement Solution	AP	CHINOV	\$845.57	
01/19/16	023937	NTS Communications	AP	CHINOV	\$7.58	
01/19/16	023938	Chase Bank 634641138	AP	CHINOV	\$54.03	
01/19/16	023939	Public Safety Personnel Retire	AP	CHINOV	\$23,812.67	
01/19/16	023940	SC Audit and Accounting	AP	CHINOV	\$1,726.50	
01/19/16	023941	Standard Insurance Company	AP	CHINOV	\$500.50	
01/19/16	023942	Chase Bank 634641138	AP	CHINOV	\$752.98	
01/19/16	023943	UNS Gas, Inc	AP	CHINOV	\$318.38	
01/19/16	023944	Verizon Wireless, Bellevue	AP	CHINOV	\$526.34	
01/19/16	023945	US Bank Voyager Fleet Sys	AP	CHINOV	\$95.00	
01/20/16	033398	Johnathan R Apolinar	PR	CHINOV	\$0.00	
01/20/16	033399	Ben D Buchanan	PR	CHINOV	\$0.00	
01/20/16	033400	Scott D Bulters	PR	CHINOV	\$0.00	
01/20/16	033401	Darrell R Buntin III	PR	CHINOV	\$0.00	
01/20/16	033402	Douglas J Copenhaver	PR	CHINOV	\$0.00	
01/20/16	033403	Phillip C Cox	PR	CHINOV	\$0.00	
01/20/16	033404	Bryan K Dalton	PR	CHINOV	\$0.00	
01/20/16	033405	Glenn T Davidson	PR	CHINOV	\$0.00	
01/20/16	033406	Ren W Douglas	PR	CHINOV	\$0.00	
01/20/16	033407	Scott A Freitag	PR	CHINOV	\$0.00	
01/20/16	033408	Timothy B Gallman	PR	CHINOV	\$0.00	
01/20/16	033409	James E Ginn	PR	CHINOV	\$0.00	
01/20/16	033410	Daniel W Gnagey	PR	CHINOV	\$0.00	
01/20/16	033411	Nathaniel D Green	PR	CHINOV	\$0.00	
01/20/16	033412	Nicholas R Guzzo	PR	CHINOV	\$0.00	
01/20/16	033413	Allen D Harris	PR	CHINOV	\$0.00	
01/20/16	033414	Jory Ingrao	PR	CHINOV	\$0.00	
01/20/16	033415	Jack F Ingrao, Jr.	PR	CHINOV	\$0.00	
01/20/16	033416	Terrence L Jacobson	PR	CHINOV	\$0.00	
01/20/16	033417	David L Johnson	PR	CHINOV	\$0.00	
01/20/16	033418	Peter J Lynch	PR	CHINOV	\$0.00	
01/20/16	033419	Mathew T Mayhall	PR	CHINOV	\$0.00	
01/20/16	033420	Eric R Merrill	PR	CHINOV	\$0.00	
01/20/16	033421	Thomas E Muniz	PR	CHINOV	\$0.00	
01/20/16	033422	Michael J Nelson	PR	CHINOV	\$0.00	
01/20/16	033423	Samuel F Ramirez	PR	CHINOV	\$0.00	

GEN		General Fund		General Fund		0000000000000000	
Date	Document	Description	Module	Company	Amount		
01/20/16	033424	Robert A Rendl	PR	CHINOV	\$0.00		
01/20/16	033425	Jerry R Roberts	PR	CHINOV	\$0.00		
01/20/16	033426	Benjamin H Roche	PR	CHINOV	\$0.00		
01/20/16	033427	Cody S Rose	PR	CHINOV	\$0.00		
01/20/16	033428	Alan J Schuster Jr.	PR	CHINOV	\$0.00		
01/20/16	033429	Rhonda U Skinner	PR	CHINOV	\$0.00		
01/20/16	033430	Timothy E Snyder	PR	CHINOV	\$0.00		
01/20/16	033431	Jeff Stewart	PR	CHINOV	\$0.00		
01/20/16	033432	Shawn S Tarver	PR	CHINOV	\$0.00		
01/20/16	033433	Karen W Viscardi	PR	CHINOV	\$0.00		
01/20/16	033434	Robert P Zazueta	PR	CHINOV	\$0.00		
TOTAL CHECKS AND CHARGES CLEARED:					\$296,243.35		

Chino Valley Fire District  
BR Deposits and Credits Cleared  
For the Bank Statement ending: 1/31/16

GEN		General Fund		General Fund		0000000000000000
Date	Document	Description	Module	Company	Amount	
01/07/16	0419	Deposit	AR	CHINOV	\$45.60	
01/19/16	0423	Deposit	AR	CHINOV	\$36,239.68	
01/19/16	0424	Deposit	AR	CHINOV	\$1,525.00	
01/29/16	0428	Deposit	AR	CHINOV	\$461.11	
01/29/16	0429	Deposit	AR	CHINOV	\$600.00	
01/31/16	Tax Revenue	Tax and Interest Revenue	GL	CHINOV	\$90,834.81	
TOTAL DEPOSITS AND CREDITS CLEARED:					\$129,706.20	



Chino Valley Fire District  
BR Checks and Charges Outstanding  
For the Bank Statement ending: 1/31/16

GEN		General Fund		General Fund		0000000000000000	
Date	Document	Description	Module	Company	Amount		
03/25/15	023151	AZ General/Ace Hardware	AP	CHINOV	\$42.32		
03/25/15	023181	Yavapai County Assessor's Offi	AP	CHINOV	\$25.00		
04/16/15	001000	Boyle, Pecharich, Cline & Whit	AP	CHINOV	\$1,888.00		
07/29/15	023471	Bolt Internet, Inc.	AP	CHINOV	\$73.00		
12/22/15	023825	Arizona Dept. of Public Safety	AP	CHINOV	\$242.00		
01/05/16	023868	Arizona Dept. of Public Safety	AP	CHINOV	\$5.00		
01/05/16	023885	Dobson, Shawn	AP	CHINOV	\$15.65		
01/19/16	023923	Central Yavapai Fire Dist	AP	CHINOV	\$2,974.44		
01/19/16	023926	Dish Network	AP	CHINOV	\$98.01		
01/19/16	023933	Message Media	AP	CHINOV	\$57.34		
01/19/16	023946	Workers Assistance Program, In	AP	CHINOV	\$110.20		
TOTAL CHECKS AND CHARGES OUTSTANDING:					\$5,530.96		

**Chino Valley Fire District**  
BR Deposits and Credits Outstanding  
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL DEPOSITS AND CREDITS OUTSTANDING:

**Chino Valley Fire District**  
**Bank Reconciliation Register**

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
<b>MODULE: CHECKS FROM ACCOUNTS PAYABLE</b>						
<b>BANK CONTROL ID: GEN - GENERAL FUND</b>						
023864	01/11/16	Marked	Yes	Central Yavapai Fire Dist	02/10/16	(\$0.02)
023866	01/05/16	Marked	No	AFLAC	02/10/16	\$123.33
023867	01/05/16	Marked	No	APS	02/10/16	\$1,835.54
023868	01/05/16	Retrieved	No	Arizona Dept. of Public Safety		\$5.00
023869	01/05/16	Marked	No	Arizona State Retirement Sys	02/10/16	\$543.52
023870	01/05/16	Marked	No	Blue Cross-Blue Shield	02/10/16	\$26,614.13
023871	01/05/16	Marked	No	Truman Duncan	02/10/16	\$80.00
023872	01/05/16	Marked	No	B & W Fire Security Systems	02/10/16	\$168.00
023873	01/05/16	Marked	No	Cable One Business	02/10/16	\$84.73
023874	01/05/16	Marked	No	CenturyLink	02/10/16	\$481.30
023875	01/05/16	Marked	No	Chase - AZ State Withholding	02/10/16	\$2,358.24
023876	01/05/16	Marked	No	Chase Bank	02/10/16	\$60,076.73
023877	01/05/16	Marked	No	Chase - US Treas Fed. Withhold	02/10/16	\$10,340.76
023878	01/05/16	Marked	No	City of Prescott (Dispatch)	02/10/16	\$6,581.63
023879	01/05/16	Marked	No	Support Payment Clearinghouse	02/10/16	\$431.34
023880	01/05/16	Marked	No	Chase Bank 634641138	02/10/16	\$104.00
023881	01/05/16	Marked	No	Chase Bank 634641138	02/10/16	\$122.00
023882	01/05/16	Marked	No	Central Yavapai Fire Dist	02/10/16	\$7,214.31
023883	01/05/16	Marked	No	Debbie Harrison.	02/10/16	\$20.44
023884	01/05/16	Marked	No	Depot 89	02/10/16	\$322.23
023885	01/05/16	Retrieved	No	Dobson, Shawn		\$15.65
023886	01/05/16	Marked	No	Chase Bank 634641138	02/10/16	\$65.00
023887	01/05/16	Marked	No	Ginn, John	02/10/16	\$8.90
023888	01/05/16	Marked	No	Guardian	02/10/16	\$4,168.84
023889	01/05/16	Marked	No	Health Equity	02/10/16	\$1,399.68
023890	01/05/16	Marked	No	Huff, Freida	02/10/16	\$12.01
023891	01/05/16	Marked	No	Kwik Kopy	02/10/16	\$151.45
023892	01/05/16	Marked	No	L. N. Curtis Emergency Equipme	02/10/16	\$1,732.80
023893	01/05/16	Marked	No	Merit Technologies	02/10/16	\$691.00
023894	01/05/16	Marked	No	Nationwide Retirement Solution	02/10/16	\$890.66
023895	01/05/16	Marked	No	Nationwide Retirement Solution	02/10/16	\$2,555.00
023896	01/05/16	Marked	No	Nationwide Retirement Solution	02/10/16	\$845.57
023897	01/05/16	Marked	No	Neumann High Country Doors	02/10/16	\$180.00
023898	01/05/16	Marked	No	Chase Bank 634641138	02/10/16	\$54.03
023899	01/05/16	Marked	No	Parker, Danny	02/10/16	\$39.92
023900	01/05/16	Marked	No	Prescott Newspapers	02/10/16	\$73.71
023901	01/05/16	Marked	No	Public Safety Personnel Retire	02/10/16	\$23,724.75
023902	01/05/16	Marked	No	Sharp Business Systems	02/10/16	\$81.69
023903	01/05/16	Marked	No	Chase Bank 634641138	02/10/16	\$752.98
023904	01/05/16	Marked	No	United Disposal, Inc	02/10/16	\$180.00
023905	01/05/16	Marked	No	UNS Gas, Inc	02/10/16	\$936.37
023906	01/05/16	Marked	No	Clarence Woodhurst	02/10/16	\$16.29
023907	01/05/16	Marked	No	Yavapai Bottled Gas	02/10/16	\$813.52
023908	01/05/16	Marked	No	Young, Garry	02/10/16	\$8.90
023909	01/05/16	Marked	No	Chase Card Services	02/10/16	\$523.59
023910	01/05/16	Marked	No	American Express	02/10/16	\$311.99
023911	01/19/16	Marked	No	AFLAC	02/10/16	\$123.33
023912	01/19/16	Marked	No	Arizona State Retirement Sys	02/10/16	\$476.06
023913	01/19/16	Marked	No	Bennett Oil	02/10/16	\$1,006.22
023914	01/19/16	Marked	No	Cable One Business	02/10/16	\$59.11
023915	01/19/16	Marked	No	Chase - AZ State Withholding	02/10/16	\$2,400.02
023916	01/19/16	Marked	No	Chase Bank	02/10/16	\$60,660.32
023917	01/19/16	Marked	No	Chase - US Treas Fed. Withhold	02/10/16	\$10,391.60
023918	01/19/16	Marked	No	City of Prescott	02/10/16	\$191.04
023919	01/19/16	Marked	No	Support Payment Clearinghouse	02/10/16	\$431.34
023920	01/19/16	Marked	No	Chase Bank 634641138	02/10/16	\$104.00
023921	01/19/16	Marked	No	CopperPoint Mutal INSURA Comp	02/10/16	\$19,377.60
023922	01/19/16	Marked	No	Chase Bank 634641138	02/10/16	\$122.00
023923	01/19/16	Retrieved	No	Central Yavapai Fire Dist		\$2,974.44
023925	01/19/16	Marked	No	Depot 89	02/10/16	\$249.31
023926	01/19/16	Retrieved	No	Dish Network		\$98.01
023927	01/19/16	Marked	No	Chase Bank 634641138	02/10/16	\$65.00

**Chino Valley Fire District**  
**Bank Reconciliation Register**

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
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**MODULE: CHECKS FROM ACCOUNTS PAYABLE**

**BANK CONTROL ID: GEN - GENERAL FUND**

(CONTINUED)

023928	01/19/16	Marked	No	Health Equity	02/10/16	\$1,362.52
023929	01/19/16	Marked	No	Hinton Burdick CPA's and Advis	02/10/16	\$560.00
023930	01/19/16	Marked	No	Hunt's Building Center	02/10/16	\$6.62
023931	01/19/16	Marked	No	Kendhammer and Partners, LLP	02/10/16	\$2,092.50
023932	01/19/16	Marked	No	Maverik, Inc	02/10/16	\$582.18
023933	01/19/16	Retrieved	No	Message Media		\$57.34
023934	01/19/16	Marked	No	Nationwide Retirement Solution	02/10/16	\$894.34
023935	01/19/16	Marked	No	Nationwide Retirement Solution	02/10/16	\$2,555.00
023936	01/19/16	Marked	No	Nationwide Retirement Solution	02/10/16	\$845.57
023937	01/19/16	Marked	No	NTS Communications	02/10/16	\$7.58
023938	01/19/16	Marked	No	Chase Bank 634641138	02/10/16	\$54.03
023939	01/19/16	Marked	No	Public Safety Personnel Retire	02/10/16	\$23,812.67
023940	01/19/16	Marked	No	SC Audit and Accounting	02/10/16	\$1,726.50
023941	01/19/16	Marked	No	Standard Insurance Company	02/10/16	\$500.50
023942	01/19/16	Marked	No	Chase Bank 634641138	02/10/16	\$752.98
023943	01/19/16	Marked	No	UNS Gas, Inc	02/10/16	\$318.38
023944	01/19/16	Marked	No	Verizon Wireless, Bellevue	02/10/16	\$526.34
023945	01/19/16	Marked	No	US Bank Voyager Fleet Sys	02/10/16	\$95.00
023946	01/19/16	Retrieved	No	Workers Assistance Program, In		\$110.20

**SUB TOTAL FOR BANK:** \$293,331.16

**TOTAL FOR MODULE:** \$293,331.16

**MODULE: DEPOSITS FROM ACCOUNTS RECEIVABLE**

**BANK CONTROL ID: GEN - GENERAL FUND**

0419	01/07/16	Marked	No	Deposit	02/10/16	\$45.60
0423	01/19/16	Marked	No	Deposit	02/10/16	\$36,239.68
0424	01/19/16	Marked	No	Deposit	02/10/16	\$1,525.00
0428	01/29/16	Marked	No	Deposit	02/10/16	\$461.11
0429	01/29/16	Marked	No	Deposit	02/10/16	\$600.00

**SUB TOTAL FOR BANK:** \$38,871.39

**TOTAL FOR MODULE:** \$38,871.39

**MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER**

**BANK CONTROL ID: GEN - GENERAL FUND**

Tax Revenue	01/31/16	Marked	No	Tax and Interest Revenue	02/10/16	\$90,834.81
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**SUB TOTAL FOR BANK:** \$90,834.81

**TOTAL FOR MODULE:** \$90,834.81

**MODULE: CHECKS FROM PAYROLL**

**BANK CONTROL ID: GEN - GENERAL FUND**

033361	01/06/16	Marked	No	Johnathan R Apolinar	02/10/16	\$0.00
033362	01/06/16	Marked	No	Ben D Buchanan	02/10/16	\$0.00
033363	01/06/16	Marked	No	Scott D Bulters	02/10/16	\$0.00
033364	01/06/16	Marked	No	Darrell R Buntin III	02/10/16	\$0.00
033365	01/06/16	Marked	No	Douglas J Copenhaver	02/10/16	\$0.00
033366	01/06/16	Marked	No	Phillip C Cox	02/10/16	\$0.00
033367	01/06/16	Marked	No	Bryan K Dalton	02/10/16	\$0.00
033368	01/06/16	Marked	No	Glenn T Davidson	02/10/16	\$0.00
033369	01/06/16	Marked	No	Ren W Douglas	02/10/16	\$0.00
033370	01/06/16	Marked	No	Scott A Freitag	02/10/16	\$0.00
033371	01/06/16	Marked	No	Timothy B Gallman	02/10/16	\$0.00
033372	01/06/16	Marked	No	James E Ginn	02/10/16	\$0.00
033373	01/06/16	Marked	No	Daniel W Gnagey	02/10/16	\$0.00
033374	01/06/16	Marked	No	Nathaniel D Green	02/10/16	\$0.00
033375	01/06/16	Marked	No	Nicholas R Guzzo	02/10/16	\$0.00
033376	01/06/16	Marked	No	Allen D Harris	02/10/16	\$0.00
033377	01/06/16	Marked	No	Jory Ingrao	02/10/16	\$0.00
033378	01/06/16	Marked	No	Jack F Ingrao, Jr.	02/10/16	\$0.00
033379	01/06/16	Marked	No	Terrence L Jacobson	02/10/16	\$0.00

**Chino Valley Fire District**  
**Bank Reconciliation Register**

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
<b>MODULE: CHECKS FROM PAYROLL</b>						
<b>BANK CONTROL ID: GEN - GENERAL FUND</b>						<b>(CONTINUED)</b>
033380	01/06/16	Marked	No	David L Johnson	02/10/16	\$0.00
033381	01/06/16	Marked	No	Peter J Lynch	02/10/16	\$0.00
033382	01/06/16	Marked	No	Mathew T Mayhall	02/10/16	\$0.00
033383	01/06/16	Marked	No	Eric R Merrill	02/10/16	\$0.00
033384	01/06/16	Marked	No	Thomas E Muniz	02/10/16	\$0.00
033385	01/06/16	Marked	No	Michael J Nelson	02/10/16	\$0.00
033386	01/06/16	Marked	No	Samuel F Ramirez	02/10/16	\$0.00
033387	01/06/16	Marked	No	Maria E Reed	02/10/16	\$0.00
033388	01/06/16	Marked	No	Robert A Rendl	02/10/16	\$0.00
033389	01/06/16	Marked	No	Jerry R Roberts	02/10/16	\$0.00
033390	01/06/16	Marked	No	Benjamin H Roche	02/10/16	\$0.00
033391	01/06/16	Marked	No	Cody S Rose	02/10/16	\$0.00
033392	01/06/16	Marked	No	Alan J Schuster Jr.	02/10/16	\$0.00
033393	01/06/16	Marked	No	Rhonda U Skinner	02/10/16	\$0.00
033394	01/06/16	Marked	No	Timothy E Snyder	02/10/16	\$0.00
033395	01/06/16	Marked	No	Jeff Stewart	02/10/16	\$0.00
033396	01/06/16	Marked	No	Shawn S Tarver	02/10/16	\$0.00
033397	01/06/16	Marked	No	Robert P Zazueta	02/10/16	\$0.00
033398	01/20/16	Marked	No	Johnathan R Apolinar	02/10/16	\$0.00
033399	01/20/16	Marked	No	Ben D Buchanan	02/10/16	\$0.00
033400	01/20/16	Marked	No	Scott D Bulters	02/10/16	\$0.00
033401	01/20/16	Marked	No	Darrell R Buntin III	02/10/16	\$0.00
033402	01/20/16	Marked	No	Douglas J Copenhaver	02/10/16	\$0.00
033403	01/20/16	Marked	No	Phillip C Cox	02/10/16	\$0.00
033404	01/20/16	Marked	No	Bryan K Dalton	02/10/16	\$0.00
033405	01/20/16	Marked	No	Glenn T Davidson	02/10/16	\$0.00
033406	01/20/16	Marked	No	Ren W Douglas	02/10/16	\$0.00
033407	01/20/16	Marked	No	Scott A Freitag	02/10/16	\$0.00
033408	01/20/16	Marked	No	Timothy B Gallman	02/10/16	\$0.00
033409	01/20/16	Marked	No	James E Ginn	02/10/16	\$0.00
033410	01/20/16	Marked	No	Daniel W Gnagey	02/10/16	\$0.00
033411	01/20/16	Marked	No	Nathaniel D Green	02/10/16	\$0.00
033412	01/20/16	Marked	No	Nicholas R Guzzo	02/10/16	\$0.00
033413	01/20/16	Marked	No	Allen D Harris	02/10/16	\$0.00
033414	01/20/16	Marked	No	Jory Ingrao	02/10/16	\$0.00
033415	01/20/16	Marked	No	Jack F Ingrao, Jr.	02/10/16	\$0.00
033416	01/20/16	Marked	No	Terrence L Jacobson	02/10/16	\$0.00
033417	01/20/16	Marked	No	David L Johnson	02/10/16	\$0.00
033418	01/20/16	Marked	No	Peter J Lynch	02/10/16	\$0.00
033419	01/20/16	Marked	No	Mathew T Mayhall	02/10/16	\$0.00
033420	01/20/16	Marked	No	Eric R Merrill	02/10/16	\$0.00
033421	01/20/16	Marked	No	Thomas E Muniz	02/10/16	\$0.00
033422	01/20/16	Marked	No	Michael J Nelson	02/10/16	\$0.00
033423	01/20/16	Marked	No	Samuel F Ramirez	02/10/16	\$0.00
033424	01/20/16	Marked	No	Robert A Rendl	02/10/16	\$0.00
033425	01/20/16	Marked	No	Jerry R Roberts	02/10/16	\$0.00
033426	01/20/16	Marked	No	Benjamin H Roche	02/10/16	\$0.00
033427	01/20/16	Marked	No	Cody S Rose	02/10/16	\$0.00
033428	01/20/16	Marked	No	Alan J Schuster Jr.	02/10/16	\$0.00
033429	01/20/16	Marked	No	Rhonda U Skinner	02/10/16	\$0.00
033430	01/20/16	Marked	No	Timothy E Snyder	02/10/16	\$0.00
033431	01/20/16	Marked	No	Jeff Stewart	02/10/16	\$0.00
033432	01/20/16	Marked	No	Shawn S Tarver	02/10/16	\$0.00
033433	01/20/16	Marked	No	Karen W Viscardi	02/10/16	\$0.00
033434	01/20/16	Marked	No	Robert P Zazueta	02/10/16	\$0.00
<b>SUB TOTAL FOR BANK:</b>						<b>\$0.00</b>
<b>TOTAL FOR MODULE:</b>						<b>\$0.00</b>

Chino Valley Fire District  
BR Adjustments Report  
For the Bank Statement ending:

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
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DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

2/01/16  
9:44:28

Yavapai County Treasurer  
Monthly Statement

TR046DSN  
C00216

\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 1/01/2016 to 1/31/2016 Page: 8  
\*\*\*\*\*

	(---Period---)	(-----Y-T-D-----)			
Begin Balance:	2,263,957.81	2,048,295.97			
Income . . . . :	129,706.20	2,533,122.85			
LOC Advance . . :	.00	.00			
Expense . . . . :	296,243.35-	2,483,998.16-	LOC :	.00	Levy: 3,481,221.47
LOC Payments :	.00	.00	Out :	.00	Coll: 2,076,078.65
Cash Balance :	2,097,420.66	2,097,420.66	End :	2,097,420.66	Adj : 1,697.32-
					Out : 1,403,445.50

Transaction Summary By Source  
Source Description

	Beginning Balance:	2,263,957.81 Monthly	2,048,295.97 Yearly
20051 2005 UPP Taxes		.00	5.35
20061 2006 UPP Taxes		1.17	2.01
20081 2008 UPP Taxes		.00	.11
20091 2009 UPP Taxes		527.35	527.35
20101 2010 UPP Taxes		394.29	1,642.35
20102 2010 RE Taxes		.00	.00
20111 2011 UPP Taxes		490.88	1,844.02
20112 2011 RE Taxes		.00	138.31
20121 2012 UPP Taxes		390.19	730.06
20122 2012 RE Taxes		102.42	230.84
20131 2013 UPP Taxes		126.08	471.02
20132 2013 RE Taxes		79.88	8,670.56
20141 2014 UPP Taxes		92.77	7,727.60
20142 2014 RE Taxes		7,253.70	83,344.53
20151 2015 UPP Taxes		3,091.47	56,874.51
20152 2015 RE Taxes		64,193.32	2,019,204.14
37122 Fire District Deposit		38,871.39	141,250.14
37130 ADOT & Fish and Game in-lieu		.00	189.97
37150 FDAT Distributions		10,565.29	202,374.24
38108 Interest on Investments ICM		3,499.43	6,159.31
38109 Interest on Investments St Treas		66.57	428.24
38113 Interest on Investments-Wells Fargo		.00	1,094.50
38120 Interest on Transwestern Loan		.00	213.69
91032 Warrants Redeemed		296,243.35-	2,483,998.16-
Ending Balances:		2,097,420.66	2,097,420.66

Real Estate taxes \$ 71,629.32  
UPP taxes \$ 5,114.20  
FDAT \$ 10,565.29  
Interest \$ 3,526.00  
Subtotal \$ 90,834.81

Subtotal \$ 90,834.81  
Fire Dist Deposit \$ 38,871.39  
\$ 129,706.20

2/01/16  
9:44:28

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00216

\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 1/01/2016 to 1/31/2016 Page: 1  
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T R A N S A C T I O N S				Begin Balance:	2,263,957.81
Date	Source	Description	Notes		Debits/Credits
1/04	20142	2014 RE Taxes	TAX DISTRIBUTION	0004192	89.19
1/04	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004192	352.95
1/04	20152	2015 RE Taxes	TAX DISTRIBUTION	0004192	4,789.05
1/04	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013332	1,790.23
1/04	91032	Warrants Redeemed	PAID WARRANTS	1000013334	3,257.06-
1/05	20142	2014 RE Taxes	TAX DISTRIBUTION	0004193	5.06
1/05	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004193	15.98
1/05	20152	2015 RE Taxes	TAX DISTRIBUTION	0004193	16,086.49
1/05	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013335	922.97
1/05	91032	Warrants Redeemed	PAID WARRANTS	1000013337	1,788.52-
1/06	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004194	106.32
1/06	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004194	104.95
1/06	20142	2014 RE Taxes	TAX DISTRIBUTION	0004194	1,613.24
1/06	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004194	115.11
1/06	20152	2015 RE Taxes	TAX DISTRIBUTION	0004194	4,645.34
1/06	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013338	2,376.63
1/06	91032	Warrants Redeemed	PAID WARRANTS	1000013340	73,873.74-
1/07	20142	2014 RE Taxes	TAX DISTRIBUTION	0004195	922.37
1/07	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004195	203.41
1/07	20152	2015 RE Taxes	TAX DISTRIBUTION	0004195	2,981.68
1/07	37122	Fire District Deposit		0040379	45.60
1/07	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013341	939.64
1/07	91032	Warrants Redeemed	PAID WARRANTS	1000013343	3,835.41-
1/08	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004196	1,463.10
1/08	20152	2015 RE Taxes	TAX DISTRIBUTION	0004196	5,187.90
1/08	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013344	619.93
1/08	91032	Warrants Redeemed	PAID WARRANTS	1000013346	2,643.44-
1/11	20142	2014 RE Taxes	TAX DISTRIBUTION	0004197	128.92
1/11	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004197	132.72
1/11	20152	2015 RE Taxes	TAX DISTRIBUTION	0004197	5,896.14
1/11	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013347	763.18
1/11	91032	Warrants Redeemed	PAID WARRANTS	1000013349	40,085.57-
1/12	20142	2014 RE Taxes	TAX DISTRIBUTION	0004198	95.72
1/12	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004198	142.24
1/12	20152	2015 RE Taxes	TAX DISTRIBUTION	0004198	4,343.45
1/12	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013350	533.02
1/12	91032	Warrants Redeemed	PAID WARRANTS	1000013352	2,546.14-
1/13	20061	2006 UPP Taxes	TAX DISTRIBUTION	0004199	1.17
1/13	20111	2011 UPP Taxes	TAX DISTRIBUTION	0004199	3.19
1/13	20142	2014 RE Taxes	TAX DISTRIBUTION	0004199	2.27

Debit Page Totals: 128,029.88- Credit Page Totals: 57,419.16 Page End Totals: 2,193,347.09



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\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 1/01/2016 to 1/31/2016 Page: 2  
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T R A N S A C T I O N S					
Date	Source	Description	Notes		Debits/Credits
1/13	20152	2015 RE Taxes	TAX DISTRIBUTION	0004199	3,139.21
1/13	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013353	542.28
1/13	91032	Warrants Redeemed	PAID WARRANTS	1000013355	28,205.82-
1/14	20152	2015 RE Taxes	TAX DISTRIBUTION	0004200	3,640.96
1/14	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013356	280.46
1/14	91032	Warrants Redeemed	PAID WARRANTS	1000013358	17.80-
1/15	20142	2014 RE Taxes	TAX DISTRIBUTION	0004201	175.42
1/15	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004201	134.52
1/15	20152	2015 RE Taxes	TAX DISTRIBUTION	0004201	2,827.31
1/15	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013359	276.76
1/19	20142	2014 RE Taxes	TAX DISTRIBUTION	0004202	462.81
1/19	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004202	45.68
1/19	20152	2015 RE Taxes	TAX DISTRIBUTION	0004202	1,194.94
1/19	37122	Fire District Deposit		0040437	1,100.00
1/19	37122	Fire District Deposit		0040438	36,664.68
1/19	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013362	164.15
1/19	91032	Warrants Redeemed	PAID WARRANTS	1000013364	39.92-
1/20	20142	2014 RE Taxes	TAX DISTRIBUTION	0004203	241.49
1/20	20152	2015 RE Taxes	TAX DISTRIBUTION	0004203	975.07
1/20	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013365	137.34
1/20	91032	Warrants Redeemed	PAID WARRANTS	1000013367	74,872.18-
1/21	20091	2009 UPP Taxes	TAX DISTRIBUTION	0004204	527.35
1/21	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004204	394.29
1/21	20111	2011 UPP Taxes	TAX DISTRIBUTION	0004204	487.69
1/21	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004204	283.87
1/21	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004204	92.77
1/21	20142	2014 RE Taxes	TAX DISTRIBUTION	0004204	2,017.36
1/21	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004204	47.96
1/21	20152	2015 RE Taxes	TAX DISTRIBUTION	0004204	1,146.00
1/21	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013368	247.54
1/21	91032	Warrants Redeemed	PAID WARRANTS	1000013370	8,940.81-
1/22	20142	2014 RE Taxes	TAX DISTRIBUTION	0004205	138.74
1/22	20152	2015 RE Taxes	TAX DISTRIBUTION	0004205	659.73
1/22	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013371	168.40
1/22	91032	Warrants Redeemed	PAID WARRANTS	1000013373	573.15-
1/25	20142	2014 RE Taxes	TAX DISTRIBUTION	0004206	338.32
1/25	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004206	99.01
1/25	20152	2015 RE Taxes	TAX DISTRIBUTION	0004206	2,623.87
1/25	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013374	140.01
1/25	91032	Warrants Redeemed	PAID WARRANTS	1000013376	21,791.72-
Debit Page Totals:		262,471.28-	Credit Page Totals:	118,835.15	Page End Totals: 2,120,321.68

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\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 1/01/2016 to 1/31/2016 Page: 3

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T R A N S A C T I O N S			Notes	Debits/Credits
Date	Source	Description		
1/26	20142	2014 RE Taxes	TAX DISTRIBUTION	0004207 79.57
1/26	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004207 137.45
1/26	20152	2015 RE Taxes	TAX DISTRIBUTION	0004207 1,112.63
1/26	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013377 107.39
1/26	91032	Warrants Redeemed	PAID WARRANTS	1000013379 29,105.95-
1/27	20142	2014 RE Taxes	TAX DISTRIBUTION	0004208 215.94
1/27	20152	2015 RE Taxes	TAX DISTRIBUTION	0004208 457.50
1/27	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013380 197.52
1/27	91032	Warrants Redeemed	PAID WARRANTS	1000013382 2,682.26-
1/28	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004209 21.13
1/28	20142	2014 RE Taxes	TAX DISTRIBUTION	0004209 465.36
1/28	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004209 154.82
1/28	20152	2015 RE Taxes	TAX DISTRIBUTION	0004209 1,320.01
1/28	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013383 205.18
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013385 399.15
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013385 210.98
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013386 365.15
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013386 230.72
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013387 325.12
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013387 252.62
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013388 325.31
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013388 210.69
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013389 407.56
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013389 164.78
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013390 396.23
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013390 171.12
1/28	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000013391 24.53
1/28	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000013391 10.60
1/28	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000013392 21.96
1/28	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000013392 9.48
1/28	91032	Warrants Redeemed	PAID WARRANTS	1000013393 1,457.52-
1/29	20122	2012 RE Taxes	TAX DISTRIBUTION	0004210 102.42
1/29	20132	2013 RE Taxes	TAX DISTRIBUTION	0004210 79.88
1/29	20142	2014 RE Taxes	TAX DISTRIBUTION	0004210 261.92
1/29	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004210 46.52
1/29	20152	2015 RE Taxes	TAX DISTRIBUTION	0004210 1,166.04
1/29	37122	Fire District Deposit	CHINO VALLEY FIRE DISTRICT	0040524 1,061.11
1/29	37150	FDAT Distributions	DISTRIBUTE FIRE DISTRICT ASSI	1000013394 152.66
1/29	91032	Warrants Redeemed	PAID WARRANTS	1000013396 526.34-

Ending Debit Totals: 296,243.35- Ending Credit Totals: 129,706.20 Ending Balance: 2,097,420.66

Debit Page Totals: 296,243.35- Credit Page Totals: 129,706.20 Page End Totals: 2,097,420.66

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\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 1/01/2016 to 1/31/2016 Page: 4  
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T R A N S A C T I O N S  
Date Source Description

Notes

Debits/Credits

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\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 1/01/2016 to 1/31/2016 Page: 5  
\*\*\*\*\*

Account	Fund	Stat	Payee	Warrant	Amount	Issue Date	Date	Voucher
6-65540-0000	655	PAID	/	00023702	63.73 ✓	10/21/2015	1/22/2016	
6-65540-0000	655	PAID	/	00023807	31.51 ✓	12/08/2015	1/05/2016	
6-65540-0000	655	PAID	/	00023826	1,015.00 ✓	12/22/2015	1/07/2016	
6-65540-0000	655	PAID	/	00023835	1,659.00 ✓	12/22/2015	1/05/2016	
6-65540-0000	655	PAID	/	00023841	2,201.69 ✓	12/22/2015	1/04/2016	
6-65540-0000	655	PAID	/	00023842	98.01 ✓	12/22/2015	1/05/2016	
6-65540-0000	655	PAID	/	00023861	1,055.37 ✓	12/22/2015	1/04/2016	
6-65540-0000	655	PAID	/	00023863	48.50 ✓	12/22/2015	1/07/2016	
6-65540-0000	655	PAID	/	00023866	123.33 ✓	1/05/2016	1/12/2016	
6-65540-0000	655	PAID	/	00023867	1,835.54 ✓	1/05/2016	1/07/2016	
6-65540-0000	655	PAID	/	00023869	543.52 ✓	1/05/2016	1/08/2016	
6-65540-0000	655	PAID	/	00023870	26,614.13 ✓	1/05/2016	1/13/2016	
6-65540-0000	655	PAID	/	00023871	80.00 ✓	1/05/2016	1/11/2016	
6-65540-0000	655	PAID	/	00023872	168.00 ✓	1/05/2016	1/08/2016	
6-65540-0000	655	PAID	/	00023873	84.73 ✓	1/05/2016	1/12/2016	
6-65540-0000	655	PAID	/	00023874	481.30 ✓	1/05/2016	1/08/2016	
6-65540-0000	655	PAID	/	00023875	2,358.24 ✓	1/05/2016	1/06/2016	
6-65540-0000	655	PAID	/	00023876	60,076.73 ✓	1/05/2016	1/06/2016	
6-65540-0000	655	PAID	/	00023877	10,340.76 ✓	1/05/2016	1/06/2016	
6-65540-0000	655	PAID	/	00023878	6,581.63 ✓	1/05/2016	1/11/2016	
6-65540-0000	655	PAID	/	00023879	431.34 ✓	1/05/2016	1/08/2016	
6-65540-0000	655	PAID	/	00023880	104.00 ✓	1/05/2016	1/06/2016	
6-65540-0000	655	PAID	/	00023881	122.00 ✓	1/05/2016	1/06/2016	
6-65540-0000	655	PAID	/	00023882	7,214.31 ✓	1/05/2016	1/21/2016	
6-65540-0000	655	PAID	/	00023883	20.44 ✓	1/05/2016	1/11/2016	
6-65540-0000	655	PAID	/	00023884	322.23 ✓	1/05/2016	1/20/2016	
6-65540-0000	655	PAID	/	00023886	65.00 ✓	1/05/2016	1/06/2016	
6-65540-0000	655	PAID	/	00023887	8.90 ✓	1/05/2016	1/14/2016	
6-65540-0000	655	PAID	/	00023888	4,168.84 ✓	1/05/2016	1/11/2016	
6-65540-0000	655	PAID	/	00023889	1,399.68 ✓	1/05/2016	1/13/2016	
6-65540-0000	655	PAID	/	00023890	12.01 ✓	1/05/2016	1/13/2016	
6-65540-0000	655	PAID	/	00023891	151.45 ✓	1/05/2016	1/11/2016	
6-65540-0000	655	PAID	/	00023892	1,732.80 ✓	1/05/2016	1/12/2016	
6-65540-0000	655	PAID	/	00023893	691.00 ✓	1/05/2016	1/08/2016	
6-65540-0000	655	PAID	/	00023894	890.66 ✓	1/05/2016	1/11/2016	
6-65540-0000	655	PAID	/	00023895	2,555.00 ✓	1/05/2016	1/11/2016	
6-65540-0000	655	PAID	/	00023896	845.57 ✓	1/05/2016	1/11/2016	
6-65540-0000	655	PAID	/	00023897	180.00 ✓	1/05/2016	1/11/2016	
6-65540-0000	655	PAID	/	00023898	54.03 ✓	1/05/2016	1/06/2016	
6-65540-0000	655	PAID	/	00023899	39.92 ✓	1/05/2016	1/19/2016	

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\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 1/01/2016 to 1/31/2016 Page: 6  
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Account	Fund	Stat	Payee	Warrant	Amount	Issue Date	Date	Voucher
6-65540-0000	655	PAID	/	00023900	73.71	1/05/2016	1/11/2016	
6-65540-0000	655	PAID	/	00023901	23,724.75	1/05/2016	1/11/2016	
6-65540-0000	655	PAID	/	00023902	81.69	1/05/2016	1/12/2016	
6-65540-0000	655	PAID	/	00023903	752.98	1/05/2016	1/06/2016	
6-65540-0000	655	PAID	/	00023904	180.00	1/05/2016	1/13/2016	
6-65540-0000	655	PAID	/	00023905	936.37	1/05/2016	1/07/2016	
6-65540-0000	655	PAID	/	00023906	16.29	1/05/2016	1/08/2016	
6-65540-0000	655	PAID	/	00023907	813.52	1/05/2016	1/11/2016	
6-65540-0000	655	PAID	/	00023908	8.90	1/05/2016	1/14/2016	
6-65540-0000	655	PAID	/	00023909	523.59	1/05/2016	1/12/2016	
6-65540-0000	655	PAID	/	00023910	311.99	1/05/2016	1/08/2016	
6-65540-0000	655	PAID	/	00023911	123.33	1/19/2016	1/26/2016	
6-65540-0000	655	PAID	/	00023912	476.06	1/19/2016	1/25/2016	
6-65540-0000	655	PAID	/	00023913	1,006.22	1/19/2016	1/25/2016	
6-65540-0000	655	PAID	/	00023914	59.11	1/19/2016	1/26/2016	
6-65540-0000	655	PAID	/	00023915	2,400.02	1/19/2016	1/20/2016	
6-65540-0000	655	PAID	/	00023916	60,660.32	1/19/2016	1/20/2016	
6-65540-0000	655	PAID	/	00023917	10,391.60	1/19/2016	1/20/2016	
6-65540-0000	655	PAID	/	00023918	191.04	1/19/2016	1/22/2016	
6-65540-0000	655	PAID	/	00023919	431.34	1/19/2016	1/25/2016	
6-65540-0000	655	PAID	/	00023920	104.00	1/19/2016	1/20/2016	
6-65540-0000	655	PAID	/	00023921	19,377.60	1/19/2016	1/25/2016	
6-65540-0000	655	PAID	/	00023922	122.00	1/19/2016	1/20/2016	
6-65540-0000	655	PAID	/	00023925	249.31	1/19/2016	1/26/2016	
6-65540-0000	655	PAID	/	00023927	65.00	1/19/2016	1/20/2016	
6-65540-0000	655	PAID	/	00023928	1,362.52	1/19/2016	1/28/2016	
6-65540-0000	655	PAID	/	00023929	560.00	1/19/2016	1/26/2016	
6-65540-0000	655	PAID	/	00023930	6.62	1/19/2016	1/26/2016	
6-65540-0000	655	PAID	/	00023931	2,092.50	1/19/2016	1/27/2016	
6-65540-0000	655	PAID	/	00023932	582.18	1/19/2016	1/27/2016	
6-65540-0000	655	PAID	/	00023934	894.34	1/19/2016	1/26/2016	
6-65540-0000	655	PAID	/	00023935	2,555.00	1/19/2016	1/26/2016	
6-65540-0000	655	PAID	/	00023936	845.57	1/19/2016	1/26/2016	
6-65540-0000	655	PAID	/	00023937	7.58	1/19/2016	1/27/2016	
6-65540-0000	655	PAID	/	00023938	54.03	1/19/2016	1/20/2016	
6-65540-0000	655	PAID	/	00023939	23,812.67	1/19/2016	1/26/2016	
6-65540-0000	655	PAID	/	00023940	1,726.50	1/19/2016	1/21/2016	
6-65540-0000	655	PAID	/	00023941	500.50	1/19/2016	1/25/2016	
6-65540-0000	655	PAID	/	00023942	752.98	1/19/2016	1/20/2016	
6-65540-0000	655	PAID	/	00023943	318.38	1/19/2016	1/22/2016	

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\* Account Number: 6-65540-0000 Chino Valley Fire Dist GF Date Range: 1/01/2016 to 1/31/2016 Page: 7  
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Account	Fund	Stat	Payee	Warrant	Amount	Issue Date	Date	Voucher
6-65540-0000	655	PAID /		00023944	526.34✓	1/19/2016	1/29/2016	
6-65540-0000	655	PAID /		00023945	95.00✓	1/19/2016	1/28/2016	
Status Subtotal	:		82	296,243.35				
Fund Subtotal	:		82	296,243.35				
Total Paid Warrants:			82	296,243.35				
Total Outstanding. :			2	727.71				
Total Void Warrants:				.00				
Total Registered . :				.00				

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\* Account Number: 6-65840-0000 Chino Fire District Capital Reserve Date Range: 1/01/2016 to 1/31/2016 Page: 3  
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	(---Period---)	(---Y-T-D---)					
Begin Balance:	989,197.85	989,197.85					
Income . . . :	.00	.00					
LOC Advance .:	.00	.00					
Expense . . .:	.00	.00	LOC :	.00	Levy:	22,466.32	
LOC Payments :	.00	.00	Out :	.00	Coll:	14,378.72	
Cash Balance :	989,197.85	989,197.85	End :	989,197.85	Adj :	.00	
					Out :	8,087.60	

Transaction Summary By Source  
Source Description

Beginning Balance:	989,197.85	989,197.85
	Monthly	Yearly
Ending Balances:	989,197.85	989,197.85

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\* Account Number: 6-65840-0000 Chino Fire District Capital Reserve Date Range: 1/01/2016 to 1/31/2016 Page: 1  
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T R A N S A C T I O N S  
Date Source Description

Notes

Begin Balance: 989,197.85  
Debits/Credits

Ending Debit Totals: .00 Ending Credit Totals: .00 Ending Balance: 989,197.85



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\* Account Number: 6-65840-0000 Chino Fire District Capital Reserve Date Range: 1/01/2016 to 1/31/2016 Page: 2

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Account	Fund Stat Payee	Warrant	Amount	Issue Date	Date	Voucher
Status Subtotal	:		.00			
Fund Subtotal	:		.00			
Total Paid Warrants:			.00			
Total Outstanding. :			.00			
Total Void Warrants:			.00			
Total Registered . :			.00			

Date	Transaction	Debit	Credit	Balance
07/01/15	Fiscal Year Beginning Balance			\$989,197.85
07/31/15	Interest	\$0.00		\$989,197.85
08/31/15	Interest	\$0.00		\$989,197.85
09/30/15	Interest	\$0.00		\$989,197.85
10/31/15	Interest	\$0.00		\$989,197.85
11/30/15	Interest	\$0.00		\$989,197.85
12/31/15	Interest	\$0.00		\$989,197.85
01/31/16	Interest	\$0.00		\$989,197.85

**Chino Valley Fire District**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 1/1/2016 Through 1/31/2016

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
Real Estate Tax	40420000002	\$9,103.94	\$0.00	\$9,103.94	0.0%	\$267,566.26	\$0.00	\$267,566.26	0.0%
Personal Tax Revenue	40420500000	624.74	0.00	624.74	0.0	8,817.14	0.00	8,817.14	0.0
<b>Net Revenues</b>		<b>\$9,728.68</b>	<b>\$0.00</b>	<b>\$9,728.68</b>	<b>0.0 %</b>	<b>\$276,383.40</b>	<b>\$0.00</b>	<b>\$276,383.40</b>	<b>0.0 %</b>
<b><u>Fund Raising Expenses</u></b>									
BDS - Bank Agent Fees	40640500000	\$0.00	\$0.00	\$0.00	0.0%	\$420.00	\$0.00	\$(420.00)	0.0%
<b>Total Fund Raising Expenses</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0 %</b>	<b>\$420.00</b>	<b>\$0.00</b>	<b>\$(420.00)</b>	<b>0.0 %</b>
<b>Total Expenses</b>						<b>\$420.00</b>		<b>\$(420.00)</b>	
<b>Income (Loss) from Operations</b>		<b>\$9,728.68</b>	<b>\$0.00</b>	<b>\$9,728.68</b>	<b>0.0%</b>	<b>\$275,963.40</b>	<b>\$0.00</b>	<b>\$275,963.40</b>	<b>0.0%</b>
<b><u>Other Income (Expense)</u></b>									
Bond Debt Service Interest Revenue	40430000000	\$434.14	\$0.00	\$434.14	0.0%	\$1,115.88	\$0.00	\$1,115.88	0.0%
ADOT & Fish and Game In-Lieu	40435000002	0.00	0.00	0.00	0.0	0.42	0.00	0.42	0.0
Bond Debt Service Interest Expense	40610000000	0.00	0.00	0.00	0.0	(89,800.76)	0.00	(89,800.76)	0.0
<b>Total Other Income (Expense)</b>		<b>\$434.14</b>	<b>\$0.00</b>	<b>\$434.14</b>	<b>0.0 %</b>	<b>\$(88,684.46)</b>	<b>\$0.00</b>	<b>\$(88,684.46)</b>	<b>0.0 %</b>
<b>Net Income (Loss)</b>		<b>\$10,162.82</b>	<b>\$0.00</b>	<b>\$10,162.82</b>	<b>0.0%</b>	<b>\$187,278.94</b>	<b>\$0.00</b>	<b>\$187,278.94</b>	<b>0.0%</b>

**Chino Valley Fire District**  
Balance Sheet  
As of 1/31/2016  
Fund: (40) Bond Service Fund

**Assets**

**Current Assets**

Bond Fund Warrants	\$91,791.10	
Bond Debt Service	348,683.85	
Cash Held with Fiscal Agent	350,223.82	
Taxes Receivable	21,045.30	
Total Current Assets		\$811,744.07

**Property, Plant & Equipment**

IT/ COMMS Equipment - Capital	\$13,998.99	
Total Property, Plant & Equipment		13,998.99

**Total Assets**

**\$825,743.06**

**Liabilities and Net Assets**

**Current Liabilities**

Deferred Revenue - Prop Tax	\$10,986.54	
Total Current Liabilities		\$10,986.54

**Total Liabilities**

**\$10,986.54**

**Net Assets**

Fund Balance	\$516,297.23	
Fund Balance Restr. Capital Reserve	113,236.99	
Current Year Net Assets	187,278.94	
Total Net Assets		816,813.16
Total Liabilities and Net Assets		<b>\$827,799.70</b>

January, 2016

**Bank Reconciliation**

**CVFD Bond Debt Service Account: 6-65640-7000**

Beginning Balance (CVFD):	\$	338,521.03
Deposits:	\$	9,728.68
Disbursements:	\$	-
Interest Income:	\$	434.14
Transfer to Bldg. Acct:		

Balance per Bank: \$ 348,683.85

**Ending Balance:** \$ 348,683.85

**Ending Balance:** \$ 348,683.85

Difference between Balances: \$ 0.00  
(Should be zero)

Deposits:		
Real Estate Taxes	\$	9,103.94
Pers. Property Taxes	\$	624.74
ADOT Game/Fish in lieu	\$	-
	\$	9,728.68

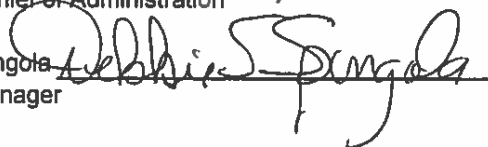
Reconciliation Approved by: Scott Freitag  
Fire Chief

 2/10/16

Reconciliation Reviewed by: Dave Tharp  
Assistant Chief of Administration

 02/09/16

Reconciliation Prepared by: Debbie Spingola  
Finance Manager

 2-8-16

**Chino Valley Fire District**  
Bank Reconciliation Summary  
For the Bank Statement ending: 1/31/2016

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	01/01/16		\$338,521.03
Deposits and Credits:			\$10,162.82
Checks and Charges:			\$0.00
Adjustments:			\$0.00
<b>Ending Balance Per Reconciliation:</b>			<b>\$348,683.85</b>
Ending Balance Per Bank Statement:	01/31/16		\$348,683.85
* Outstanding Deposits and Credits:	01/31/16		\$0.00
* Outstanding Checks and Charges:	01/31/16		\$0.00
<b>Ending Book Balance:</b>			<b>\$348,683.85</b>

\* Outstanding amounts are all outstanding credits and charges dated prior or equal to the Reconciliation date.

Chino Valley Fire District  
BR Checks and Charges Cleared  
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL CHECKS AND CHARGES CLEARED:

Chino Valley Fire District  
BR Deposits and Credits Cleared  
For the Bank Statement ending: 1/31/16

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000
Date	Document	Description	Module	Company	Amount	
01/31/16	Tax & Int Revenue	Tax and Interest Revenue	GL	CHINOV	\$10,162.82	
TOTAL DEPOSITS AND CREDITS CLEARED:					\$10,162.82	



Chino Valley Fire District  
BR Checks and Charges Outstanding  
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL CHECKS AND CHARGES OUTSTANDING:

**Chino Valley Fire District**  
BR Deposits and Credits Outstanding  
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL DEPOSITS AND CREDITS OUTSTANDING:

**Chino Valley Fire District**  
**Bank Reconciliation Register**

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
<b>MODULE: CHECKS FROM ACCOUNTS PAYABLE</b>						
<b>BANK CONTROL ID: GEN - GENERAL FUND</b>						
023866	01/05/16	Retrieved	No	AFLAC		\$123.33
023866	01/05/16	Retrieved	No	AFLAC		\$123.33
023867	01/05/16	Retrieved	No	APS		\$1,835.54
023867	01/05/16	Retrieved	No	APS		\$1,835.54
023868	01/05/16	Retrieved	No	Arizona Dept. of Public Safety		\$5.00
023868	01/05/16	Retrieved	No	Arizona Dept. of Public Safety		\$5.00
023869	01/05/16	Retrieved	No	Arizona State Retirement Sys		\$543.52
023869	01/05/16	Retrieved	No	Arizona State Retirement Sys		\$543.52
023870	01/05/16	Retrieved	No	Blue Cross-Blue Shield		\$26,614.13
023870	01/05/16	Retrieved	No	Blue Cross-Blue Shield		\$26,614.13
023871	01/05/16	Retrieved	No	Truman Duncan		\$80.00
023871	01/05/16	Retrieved	No	Truman Duncan		\$80.00
023872	01/05/16	Retrieved	No	B & W Fire Security Systems		\$168.00
023872	01/05/16	Retrieved	No	B & W Fire Security Systems		\$168.00
023873	01/05/16	Retrieved	No	Cable One Business		\$84.73
023873	01/05/16	Retrieved	No	Cable One Business		\$84.73
023874	01/05/16	Retrieved	No	CenturyLink		\$481.30
023874	01/05/16	Retrieved	No	CenturyLink		\$481.30
023875	01/05/16	Retrieved	No	Chase - AZ State Withholding		\$2,358.24
023875	01/05/16	Retrieved	No	Chase - AZ State Withholding		\$2,358.24
023876	01/05/16	Retrieved	No	Chase Bank		\$60,076.73
023876	01/05/16	Retrieved	No	Chase Bank		\$60,076.73
023877	01/05/16	Retrieved	No	Chase - US Treas Fed. Withhold		\$10,340.76
023877	01/05/16	Retrieved	No	Chase - US Treas Fed. Withhold		\$10,340.76
023878	01/05/16	Retrieved	No	City of Prescott (Dispatch)		\$6,581.63
023878	01/05/16	Retrieved	No	City of Prescott (Dispatch)		\$6,581.63
023879	01/05/16	Retrieved	No	Support Payment Clearinghouse		\$431.34
023879	01/05/16	Retrieved	No	Support Payment Clearinghouse		\$431.34
023880	01/05/16	Retrieved	No	Chase Bank 634641138		\$104.00
023880	01/05/16	Retrieved	No	Chase Bank 634641138		\$104.00
023881	01/05/16	Retrieved	No	Chase Bank 634641138		\$122.00
023881	01/05/16	Retrieved	No	Chase Bank 634641138		\$122.00
023882	01/05/16	Retrieved	No	Central Yavapai Fire Dist		\$7,214.31
023882	01/05/16	Retrieved	No	Central Yavapai Fire Dist		\$7,214.31
023883	01/05/16	Retrieved	No	Debbie Harrison.		\$20.44
023883	01/05/16	Retrieved	No	Debbie Harrison.		\$20.44
023884	01/05/16	Retrieved	No	Depot 89		\$322.23
023884	01/05/16	Retrieved	No	Depot 89		\$322.23
023885	01/05/16	Retrieved	No	Dobson, Shawn		\$15.65
023885	01/05/16	Retrieved	No	Dobson, Shawn		\$15.65
023886	01/05/16	Retrieved	No	Chase Bank 634641138		\$65.00
023886	01/05/16	Retrieved	No	Chase Bank 634641138		\$65.00
023887	01/05/16	Retrieved	No	Ginn, John		\$8.90
023887	01/05/16	Retrieved	No	Ginn, John		\$8.90
023888	01/05/16	Retrieved	No	Guardian		\$4,168.84
023888	01/05/16	Retrieved	No	Guardian		\$4,168.84
023889	01/05/16	Retrieved	No	Health Equity		\$1,399.68
023889	01/05/16	Retrieved	No	Health Equity		\$1,399.68
023890	01/05/16	Retrieved	No	Huff, Freida		\$12.01
023890	01/05/16	Retrieved	No	Huff, Freida		\$12.01
023891	01/05/16	Retrieved	No	Kwik Kopy		\$151.45
023891	01/05/16	Retrieved	No	Kwik Kopy		\$151.45
023892	01/05/16	Retrieved	No	L. N. Curtis Emergency Equipme		\$1,732.80
023892	01/05/16	Retrieved	No	L. N. Curtis Emergency Equipme		\$1,732.80
023893	01/05/16	Retrieved	No	Merit Technologies		\$691.00
023893	01/05/16	Retrieved	No	Merit Technologies		\$691.00
023894	01/05/16	Retrieved	No	Nationwide Retirement Solution		\$890.66
023894	01/05/16	Retrieved	No	Nationwide Retirement Solution		\$890.66
023895	01/05/16	Retrieved	No	Nationwide Retirement Solution		\$2,555.00
023895	01/05/16	Retrieved	No	Nationwide Retirement Solution		\$2,555.00
023896	01/05/16	Retrieved	No	Nationwide Retirement Solution		\$845.57
023896	01/05/16	Retrieved	No	Nationwide Retirement Solution		\$845.57

Chino Valley Fire District  
Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
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MODULE: CHECKS FROM ACCOUNTS PAYABLE

BANK CONTROL ID: GEN - GENERAL FUND					(CONTINUED)
023897	01/05/16	Retrieved	No	Neumann High Country Doors	\$180.00
023897	01/05/16	Retrieved	No	Neumann High Country Doors	\$180.00
023898	01/05/16	Retrieved	No	Chase Bank 634641138	\$54.03
023898	01/05/16	Retrieved	No	Chase Bank 634641138	\$54.03
023899	01/05/16	Retrieved	No	Parker, Danny	\$39.92
023899	01/05/16	Retrieved	No	Parker, Danny	\$39.92
023900	01/05/16	Retrieved	No	Prescott Newspapers	\$73.71
023900	01/05/16	Retrieved	No	Prescott Newspapers	\$73.71
023901	01/05/16	Retrieved	No	Public Safety Personnel Retire	\$23,724.75
023901	01/05/16	Retrieved	No	Public Safety Personnel Retire	\$23,724.75
023902	01/05/16	Retrieved	No	Sharp Business Systems	\$81.69
023902	01/05/16	Retrieved	No	Sharp Business Systems	\$81.69
023903	01/05/16	Retrieved	No	Chase Bank 634641138	\$752.98
023903	01/05/16	Retrieved	No	Chase Bank 634641138	\$752.98
023904	01/05/16	Retrieved	No	United Disposal, Inc	\$180.00
023904	01/05/16	Retrieved	No	United Disposal, Inc	\$180.00
023905	01/05/16	Retrieved	No	UNS Gas, Inc	\$936.37
023905	01/05/16	Retrieved	No	UNS Gas, Inc	\$936.37
023906	01/05/16	Retrieved	No	Clarence Woodhurst	\$16.29
023906	01/05/16	Retrieved	No	Clarence Woodhurst	\$16.29
023907	01/05/16	Retrieved	No	Yavapai Bottled Gas	\$813.52
023907	01/05/16	Retrieved	No	Yavapai Bottled Gas	\$813.52
023908	01/05/16	Retrieved	No	Young, Garry	\$8.90
023908	01/05/16	Retrieved	No	Young, Garry	\$8.90
023909	01/05/16	Retrieved	No	Chase Card Services	\$523.59
023909	01/05/16	Retrieved	No	Chase Card Services	\$523.59
023910	01/05/16	Retrieved	No	American Express	\$311.99
023910	01/05/16	Retrieved	No	American Express	\$311.99
SUB TOTAL FOR BANK:					\$315,483.06
TOTAL FOR MODULE:					\$315,483.06

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER					
Tax & Int Revenue	01/31/16	Marked	No	Tax and Interest Revenue	02/08/16 \$10,162.82
SUB TOTAL FOR BANK:					\$10,162.82
TOTAL FOR MODULE:					\$10,162.82

Chino Valley Fire District  
BR Adjustments Report  
For the Bank Statement ending:

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
------	----------	-------------	------------	------------	----------

DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

**Chino Valley Fire District**  
GL Account Ledger - Detail By Date Range  
01/01/2016 through 01/31/2016  
Sorted by Date and Document

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
<b>40.1105.0.0.000</b>			<b>BOND DEBT SERVICE</b>						<b>\$338,521.03</b>
1740	GJ	125003	01/31/16		Tax & Int Revenue	Tax and Interest Revenue	10,162.82	-	348,683.85
<b>BOND DEBT SERVICE TOTAL:</b>							<b>\$10,162.82</b>	<b>\$0.00</b>	<b>\$348,683.85</b>
<b>TOTAL OF LEDGER:</b>							<b>\$10,162.82</b>	<b>\$0.00</b>	<b>\$348,683.85</b>

\*\*\* Indicates a summarized entry made up of more than one Batch, Journal, Entry Number, Date, Job, Document, or Description so a single value can not be displayed.

2/01/16  
9:44:28

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00216

\* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS Date Range: 1/01/2016 to 1/31/2016 Page: 4

	(---Period---)	(-----Y-T-D-----)			
Begin Balance:	338,521.03	161,404.91			
Income . . . :	10,162.82	277,499.70			
LOC Advance .:	.00	.00			
Expense . . .:	.00	90,220.76-	LOC :	.00	Levy: 440,053.29
LOC Payments :	.00	.00	Out :	.00	Coll: 262,432.69
Cash Balance :	348,683.85	348,683.85	End :	348,683.85	Adj : 214.55-
					Out : 177,406.05

Transaction Summary By Source  
Source Description

	Beginning Balance:	338,521.03	161,404.91
		Monthly	Yearly
20081 2008 UPP Taxes		.00	.01
20091 2009 UPP Taxes		66.61	66.61
20101 2010 UPP Taxes		42.25	175.97
20102 2010 RE Taxes		.00	.00
20111 2011 UPP Taxes		58.83	220.99
20112 2011 RE Taxes		.00	16.58
20121 2012 UPP Taxes		37.13	69.47
20122 2012 RE Taxes		9.74	21.98
20131 2013 UPP Taxes		16.76	62.59
20132 2013 RE Taxes		10.62	1,152.49
20141 2014 UPP Taxes		12.39	1,032.14
20142 2014 RE Taxes		968.82	11,131.88
20151 2015 UPP Taxes		390.77	7,189.36
20152 2015 RE Taxes		8,114.76	255,243.33
37130 ADOT & Fish and Game in-lieu		.00	.42
38108 Interest on Investments ICM		424.10	865.41
38109 Interest on Investments St Treas		10.84	55.82
38113 Interest on Investments-Wells Fargo		.00	164.60
38120 Interest on Transwestern Loan		.00	30.05
92185 Paying Agent Fees		.00	420.00-
92190 Bond Interest Payment		.00	89,800.76-
Ending Balances:		348,683.85	348,683.85

Real Estate Taxes \$9,103.94  
UPP \$ 624.74  
Interest \$ 434.14  
\$10,162.82

2/01/16  
9:44:28

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00216

\* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS Date Range: 1/01/2016 to 1/31/2016 Page: 1

\*\*\*\*\*

T R A N S A C T I O N S					Begin Balance:	338,521.03
Date	Source	Description	Notes		Debits/Credits	
1/04	20142	2014 RE Taxes	TAX DISTRIBUTION	0004192	11.91	
1/04	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004192	44.61	
1/04	20152	2015 RE Taxes	TAX DISTRIBUTION	0004192	605.37	
1/05	20142	2014 RE Taxes	TAX DISTRIBUTION	0004193	.68	
1/05	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004193	2.02	
1/05	20152	2015 RE Taxes	TAX DISTRIBUTION	0004193	2,033.42	
1/06	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004194	10.12	
1/06	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004194	13.95	
1/06	20142	2014 RE Taxes	TAX DISTRIBUTION	0004194	215.47	
1/06	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004194	14.55	
1/06	20152	2015 RE Taxes	TAX DISTRIBUTION	0004194	587.21	
1/07	20142	2014 RE Taxes	TAX DISTRIBUTION	0004195	123.19	
1/07	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004195	25.72	
1/07	20152	2015 RE Taxes	TAX DISTRIBUTION	0004195	376.89	
1/08	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004196	184.95	
1/08	20152	2015 RE Taxes	TAX DISTRIBUTION	0004196	655.80	
1/11	20142	2014 RE Taxes	TAX DISTRIBUTION	0004197	17.22	
1/11	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004197	16.77	
1/11	20152	2015 RE Taxes	TAX DISTRIBUTION	0004197	745.31	
1/12	20142	2014 RE Taxes	TAX DISTRIBUTION	0004198	12.78	
1/12	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004198	17.98	
1/12	20152	2015 RE Taxes	TAX DISTRIBUTION	0004198	549.21	
1/13	20111	2011 UPP Taxes	TAX DISTRIBUTION	0004199	.38	
1/13	20142	2014 RE Taxes	TAX DISTRIBUTION	0004199	.30	
1/13	20152	2015 RE Taxes	TAX DISTRIBUTION	0004199	396.85	
1/14	20152	2015 RE Taxes	TAX DISTRIBUTION	0004200	460.26	
1/15	20142	2014 RE Taxes	TAX DISTRIBUTION	0004201	23.42	
1/15	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004201	17.00	
1/15	20152	2015 RE Taxes	TAX DISTRIBUTION	0004201	357.41	
1/19	20142	2014 RE Taxes	TAX DISTRIBUTION	0004202	61.81	
1/19	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004202	5.78	
1/19	20152	2015 RE Taxes	TAX DISTRIBUTION	0004202	151.07	
1/20	20142	2014 RE Taxes	TAX DISTRIBUTION	0004203	32.25	
1/20	20152	2015 RE Taxes	TAX DISTRIBUTION	0004203	123.27	
1/21	20091	2009 UPP Taxes	TAX DISTRIBUTION	0004204	66.61	
1/21	20101	2010 UPP Taxes	TAX DISTRIBUTION	0004204	42.25	
1/21	20111	2011 UPP Taxes	TAX DISTRIBUTION	0004204	58.45	
1/21	20121	2012 UPP Taxes	TAX DISTRIBUTION	0004204	27.01	
1/21	20141	2014 UPP Taxes	TAX DISTRIBUTION	0004204	12.39	
1/21	20142	2014 RE Taxes	TAX DISTRIBUTION	0004204	269.44	

Debit Page Totals: .00 Credit Page Totals: 8,371.08 Page End Totals: 346,892.11



2/01/16  
9:44:28

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00216

\* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS Date Range: 1/01/2016 to 1/31/2016 Page: 2  
\*\*\*\*\*

T R A N S A C T I O N S			Notes	Debits/Credits
Date	Source	Description		
1/21	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004204 6.06
1/21	20152	2015 RE Taxes	TAX DISTRIBUTION	0004204 144.88
1/22	20142	2014 RE Taxes	TAX DISTRIBUTION	0004205 18.53
1/22	20152	2015 RE Taxes	TAX DISTRIBUTION	0004205 83.39
1/25	20142	2014 RE Taxes	TAX DISTRIBUTION	0004206 45.20
1/25	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004206 12.51
1/25	20152	2015 RE Taxes	TAX DISTRIBUTION	0004206 331.65
1/26	20142	2014 RE Taxes	TAX DISTRIBUTION	0004207 10.63
1/26	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004207 17.37
1/26	20152	2015 RE Taxes	TAX DISTRIBUTION	0004207 140.65
1/27	20142	2014 RE Taxes	TAX DISTRIBUTION	0004208 28.84
1/27	20152	2015 RE Taxes	TAX DISTRIBUTION	0004208 57.84
1/28	20131	2013 UPP Taxes	TAX DISTRIBUTION	0004209 2.81
1/28	20142	2014 RE Taxes	TAX DISTRIBUTION	0004209 62.16
1/28	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004209 19.57
1/28	20152	2015 RE Taxes	TAX DISTRIBUTION	0004209 166.87
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013385 19.58
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013385 34.82
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013386 21.41
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013386 39.38
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013387 23.44
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013387 45.55
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013388 19.55
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013388 54.27
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013389 15.29
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013389 65.18
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013390 15.88
1/28	38108	Interest on Investments ICM	INVESTMENT INTEREST	1000013390 69.75
1/28	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000013391 .98
1/28	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000013391 4.32
1/28	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000013392 .88
1/28	38109	Interest on Investments St Treas	INVESTMENT INTEREST	1000013392 3.86
1/29	20122	2012 RE Taxes	TAX DISTRIBUTION	0004210 9.74
1/29	20132	2013 RE Taxes	TAX DISTRIBUTION	0004210 10.62
1/29	20142	2014 RE Taxes	TAX DISTRIBUTION	0004210 34.99
1/29	20151	2015 UPP Taxes	TAX DISTRIBUTION	0004210 5.88
1/29	20152	2015 RE Taxes	TAX DISTRIBUTION	0004210 147.41

Ending Debit Totals: .00 Ending Credit Totals: 10,162.82 Ending Balance: 348,683.85

2/01/16  
9:44:28

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00216

\* Account Number: 6-65640-7000 Chino Valley Fire Dist BDS Date Range: 1/01/2016 to 1/31/2016 Page: 3  
\*\*\*\*\*

Account	Fund	Stat	Payee	Warrant	Amount	Issue Date	Date	Voucher
Status Subtotal	:				.00			
Fund Subtotal	:				.00			
Total Paid Warrants:					.00			
Total Outstanding. :					.00			
Total Void Warrants:					.00			
Total Registered . :					.00			

Jan, 2016

**Bank Reconciliation**

**CVFD Bond 2007 Account: 6-65640-0000**

Beginning Balance (CVFD): \$ 91,791.10  
Deposits: \$ -  
Disbursements: \$ -  
Interest Income: \$ -  
Transfer to Bldg. Acct:

Balance per Bank: \$ 91,791.10

**Ending Balance: \$ 91,791.10**

**Ending Balance: \$ 91,791.10**

Difference between Balances: \$ -  
(Should be zero)

Deposits:  
Real Estate Taxes \$ -  
Pers. Property Taxes \$ -  
\$ -

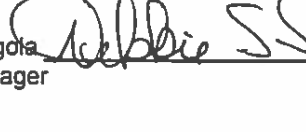
Reconciliation Approved by: Scott Freitag  
Fire Chief

 2/8/16

Reconciliation Reviewed by: Dave Tharp  
Assistant Chief of Administration

 02/04/16

Reconciliation Prepared by: Debbie Spingola  
Finance Manager

 2.4.16

2/01/16  
9:44:28

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00216

\* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund Date Range: 1/01/2016 to 1/31/2016 Page: 3  
\*\*\*\*\*

	(---Period---)	(-----Y-T-D-----)					
Begin Balance:	91,791.10	91,791.10					
Income . . . :	.00	.00					
LOC Advance .:	.00	.00					
Expense . . .:	.00	.00	LOC :	.00	Levy:	177,729.06	
LOC Payments :	.00	.00	Out :	.00	Coll:	113,749.02	
Cash Balance :	91,791.10	91,791.10	End :	91,791.10	Adj :	.00	
					Out :	63,980.04	

Transaction Summary By Source  
Source Description

Beginning Balance:	91,791.10	91,791.10
	Monthly	Yearly
Ending Balances:	91,791.10	91,791.10

2/01/16  
9:44:28

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00216

\* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund Date Range: 1/01/2016 to 1/31/2016 Page: 1  
\*\*\*\*\*

T R A N S A C T I O N S				Begin Balance:	91,791.10
Date	Source	Description	Notes	Debits/Credits	
Ending Debit Totals:				.00	
Ending Credit Totals:				.00	
Ending Balance:					91,791.10

2/01/16  
9:44:28

Yavapai County Treasurer  
Monthly Statement

TR046DSR  
C00216

\* Account Number: 6-65640-0000 Chino Valley Fire Dist Bond Fund Date Range: 1/01/2016 to 1/31/2016 Page: 2  
\*\*\*\*\*

Account	Fund Stat Payee	Warrant	Amount	Issue Date	Date	Voucher
Status Subtotal	:		.00			
Fund Subtotal	:		.00			
Total Paid Warrants:			.00			
Total Outstanding. :			.00			
Total Void Warrants:			.00			
Total Registered . :			.00			

**CHINO VALLEY FIRE DISTRICT**  
**FIRE PROTECTION SERVICES AGREEMENT**

This Fire Protection Agreement is made effective 2/4/2016, between the Chino Valley Fire District, a political subdivision of the State of Arizona, hereinafter referred to as the "District" and **Wesley Osborne**, hereinafter referred to as the "Applicant." The property under consideration is described as:

Property Address:           **274 W Rome Way**  
Mailing Address:           **274 W Rome Way, Paulden, AZ 86334**  
Contact Phone Number:   **928-219-0755**  
Yavapai County Assessor's Parcel Number: **304-05-167**

IT IS THEREFORE MUTUALLY UNDERSTOOD AND AGREED AS FOLLOWS:

1)    Purpose. The District shall provide fire protection and limited emergency medical services under the terms of this Agreement.

2)    Duration and Renewal. The effective term of this Agreement shall be from February 4, 2016 through June 30, 2016. The provisions of this Agreement shall renew automatically on July 1 of each year for consecutive one-year terms, unless either party pursues termination of the Agreement pursuant to Paragraph 11.

3)    Services Provided. Fire Suppression, Emergency Rescue, and limited Emergency Medical Services (collectively "Emergency Services") will be provided under this Agreement. Unless the Incident Commander (senior Chino Valley Fire District Officer present) requests additional help, the District shall provide a standard response as determined by CVFD dispatch protocols on each emergency call from the Applicant, subject to conditions below.

It is intended that the Emergency Services provided under this Agreement shall be made available to the individuals residing at the property described in the Preamble above (the "Property") or invitees of said residents (collectively, "Service Recipients") in conjunction with the above-referenced Property irrespective of whether the Property is owner occupied or leased. While the Applicant shall be responsible for all fees assessed under this Agreement, the District also reserves the right to bill both the Applicant and any actual Service Recipient (who shall be jointly liable) for the services provided under this Agreement, according to the fee schedule adopted by the District, as amended from time to time. Said billing shall be in addition to the fee charged under this Agreement.

In providing services under this Agreement, the District reserves the right to involve such other jurisdictions and EMS or suppression service providers as it deems necessary, consistent with its then current protocol. No assurances are made as to whether, or to what extent, any such third party providers will respond. Applicant and

Service Recipients may be responsible for any additional charges assessed by such other service providers.

The Applicant herein acknowledges that the District may respond with fewer units or personnel in the event of any unforeseen circumstance, such as a major fire, other accidents, conflicting concurrent calls, reduction in force, road closure, poor road conditions, acts of God, or other situations in which there is a shortage of manpower or equipment. Applicant understands that the response time will likely be extended beyond that which might be regularly expected elsewhere within the District by reason of the distance to and isolation of the Applicant's Property, the limited manpower available, access limitations, road conditions, and the other calls within the District that take priority, and Applicant hereby consents to the same. In addition, Applicant acknowledges and agrees that the District's response and effectiveness may be limited by a lack of adequate water supply.

Applicant acknowledges and agrees that the District may, in its discretion, give priority to other emergency calls either within the District or outside District boundaries, causing a delay in response time. Further, Applicant acknowledges and agrees that the District may, in conjunction with any call to the Property, respond with insufficient equipment or manpower on occasion, either by reason of limited manpower, equipment availability, resource allocation, or by reason of the limited information having been made available to the District in conjunction with the determination of the appropriate response. In conjunction therewith, Applicant hereby acknowledges that no assurances are given or warranties made as to the response time or service level that will be had, and agrees to hold the District harmless from and indemnify the District for any and all damages which might be incurred to Applicant, to Service Recipient, to Applicant's Property or to any third party's property or person, including that of any Service Recipient, by reason of extended response times, reduced equipment or manpower response, the decision to involve other service providers, failure to involve other jurisdictions or service providers, the District's decision to allocate resources elsewhere either inside or outside of the District, the allocation of manpower or equipment, or other operational decisions which might result in delay or additional loss of life or property. The District shall not be liable for the negligent act or omission of any third party service provider. Applicant also agrees the District is under no obligation to transport any Service Recipient of services. Applicant acknowledges that the District does not hold a Certificate of Necessity, and that transport services are typically provided through a third party. Applicant, Service Recipient, or both, shall be responsible for all transportation expenses associated therewith.

4) Response Time. The District shall make reasonable effort to respond to the Applicant's emergency calls in a manner consistent with then current protocol, subject to the terms and conditions set forth in this Agreement. The Applicant hereby acknowledges that response times are subject to variations due to existing weather conditions, road conditions, travel distance, traffic conditions, property identification, conflicting responses, equipment and manpower availability or allocation, and access to Applicant's Property; and acknowledges that, because of the substantial distance involved, the minimum response time likely to be experienced by Applicant will be 6



minutes. No assurances are given by the District as to what ISO rating might apply to the Applicant's Property.

5) Routing Information. The Applicant shall provide the District with current routing information to all Applicants' Property in a form acceptable to the District Fire Chief, and will endeavor to inform all occupants of subject Property of the proper procedures to follow in case of fire.

6) Access. The Applicant hereby specifically acknowledges that standard access roads sufficient to allow District fire equipment to reach the scenes of emergency calls are a significant factor in the District's ability to respond to emergency calls within a reasonable and expeditious time. If access roadways are not maintained by other public service agencies, the responsibility of providing and maintaining adequate access rests solely with the Applicant. Applicant hereby agrees to hold the District harmless from, and indemnify the District for any liability or damages for any delays which might occur by reason of limited, inadequate or poorly maintained access, inadequate address or access description, or failure of Applicant or the Property to comply with applicable fire codes, building codes, zoning codes or recommendations or requirements made by any agency or the District.

Applicant hereby grants to the District the right of ingress and egress, and to come upon Applicant's Property for purposes of conducting inspections to determine accessibility, and to observe any other matters which may affect the District's ability to provide service under this Agreement. Nothing herein shall be construed as requiring the District to make any such inspection, or to require that the District report to the Property owner in regard to any accessibility issues.

7) Compensation. As consideration for the District providing Emergency Services under this Agreement, the Applicant shall pay to the District a sum (the "Service Fee") equal to the amount which would be paid if the Applicant's Property was located in and taxable by the District at the District's then current tax rate, plus an administrative fee equal to \$50.00, as modified from time to time. The Service Fee shall be owed, even if there is no current county tax assessed to the property, by reason of the fact that the property is considered to be non-taxable, because no net assessed value has been established, or for any other reason. In that event, for the purpose of calculating the Service Fee to be paid by the Applicant, 10% of the full cash value as indicated by the county assessor's office may be used as the assessed value or if the full cash value is not available, the value of the property shall be established by way of appraisal provided by and at the cost of the Applicant. If the property is appraised, the assessed value will be 10% of the appraisal. The then current District's tax rate shall be applied to said property value, plus and administrative fee equal to \$50.00 of said sum then in effect. If for some reason the current assessed value information is unavailable, then the Service Fee under this contract, as renewed, will be equal to the Service Fee charged for the immediately preceding service year, plus 10%, until such time as the current year shall be recalculated and an adjustment to the Service Fee made.

Payment are due when contract is signed or payment arrangements may be approved for quarterly payments with the first payment being due and payable simultaneous with the execution of this Agreement and thereafter each quarter with all amounts paid in full no later than June 30 of each year.

For the initial term of the Agreement, the parties agree that the fee shall be \$73.15. This fee shall be payable in one lump sum when due or payment arrangements may be approved by the administration office.

The Service Fee being paid to the District by the Applicant pursuant to this Agreement shall be considered earned by the District when paid, and shall not be conditioned upon or modified by reason of the number of responses made by the District to the Applicant's property during the term of this Agreement. In addition to the fees set forth above, the District reserves the right to charge any invitees of Applicant, or any resident or occupant of the Applicant's property ("Service Recipient(s)") for services actually rendered to that individual, consistent with the District's then current fee schedule. While the Applicant shall be responsible for all Service Fees assessed under this Agreement, the District also reserves the right to invoice any actual Service Recipients for the services provided under this Agreement, according to the fee schedule adopted by the District, as amended from time to time. Said billing shall be in addition to any Service Fee due under the terms of this Agreement.

8) Insurance. The Applicant shall provide the District with a current certificate of liability and hazard insurance, together with the name and address of insurance agent, name of insurance company providing coverage, and insurance policy number, and shall name the District as an additional insured thereunder.

9) Waiver and Disclaimer of Liability. The District shall not be liable for any consequential damages, including but not limited to any lost income or profits suffered by Applicant or any Service Recipient. In consideration of the District's agreement to provide services under the terms of this Agreement, the Applicant agrees to hold the District harmless and hereby releases the District from and indemnifies the District for any and all claims, demands, liability and causes of action that may arise as a result of the District providing the services described, and specifically, in addition to the foregoing, any other claims, demands, liability or causes of action which might arise out of the District's inability to provide, or delay or limits in providing services, due in whole or in part to the conditions spelled out in Sections 3, 4, 5, and 6 of this Agreement. This Agreement will be for the benefit of the parties named herein only and shall not be construed as having been entered into for the benefit of any third party. Nothing herein shall be construed as a warranty by the District against damages, whether property or personal, which may result by way of fire, injury to a person, accident or other emergency occurring on Applicant's Property. In the event of breach or non-performance by the District, Applicant's sole remedy shall be limited to the termination of this Agreement and refund of fees for that current contract year, the parties having agreed that said fees are a reasonable amount of damages. This release shall bind the members, legal representatives, assigns and successors in interest of the Applicant.

The waiver, hold harmless and indemnification provisions of this Agreement for the benefit of the District shall survive the termination of this Agreement.

10) **No Third Party Beneficiaries.** This Agreement will be for the benefit of the District and Applicant only and shall not be construed as having been entered into for the benefit of any third party.

11) **Termination.** Either party may terminate this Agreement by thirty (30) days written notice of termination delivered to the other party at these addresses:

District – Chino Valley Fire District Administration 8555 E Yavapai Rd Prescott Valley, AZ 86314	Applicant– Wesley Osborne 274 W Rome Way Paulden, AZ 86334
-----------------------------------------------------------------------------------------------------------	------------------------------------------------------------------

In the event of termination of this Agreement after the Applicant has paid the required payment due for that term, the District shall return funds to the Applicant prorated on a per day basis for the period after the date of termination.

In the event Applicant sells the subject property or otherwise disposes of the same, this Agreement will terminate; provided, however, that the indemnification requirements imposed on Applicant under this Agreement for incidents occurring during the term of this Agreement shall survive. Nothing herein shall prevent the District from negotiating a new service agreement with the new owner of the subject property.

The District may cancel this Agreement pursuant to the mandates of A.R.S. §38-511.

12) **Severability.** If any provision of this Agreement shall be held to be unconstitutional, invalid, or unenforceable, it shall be deemed severable; however, the remainder of the Agreement shall not be affected and shall remain in full force and effect.

13) **Fire Code Compliance.** The Applicant hereby specifically acknowledges that all operations and activities, as well as new construction, and remodel of structures when applicable, will be in compliance with the District's adopted Fire Code.

The undersigned warrants to District that the Applicant has the power to enter into this Agreement and that all necessary acts have been taken to so authorize.

WESLEY OSBORNE

CHINO VALLEY FIRE DISTRICT

By Wesley Osborne 1-28-16  
Date

\_\_\_\_\_  
Board Chair Date

Its WESLEY OSBORNE

ATTEST:

By \_\_\_\_\_  
Date

\_\_\_\_\_  
Board Clerk Date

Its \_\_\_\_\_



DEL RIO ELEMENTARY SCHOOL  
"HOME OF THE COUGARS"

October 27, 2015

Dear Chief Frietag and Mr. Mayhall,

Recently I had the chance to talk with the first grade team at Del Rio School and we brainstormed ideas on how to connect our students with the community. It's important for our kids to know that they are cared for and thought of by others. We wanted a community member to share safety procedures.

Sam Ramirez has presented information in the past without hesitation. I called Mr. Ramirez and he was quick to respond to my request to come visit with "Sure, what do you need?" He talked about things that the kids usually like and let me know that he had a safety presentation ready. In a time when many are busy with jobs and other demands, Mr. Ramirez has a ready presentation to share with the kids in the community on his day off. That speaks volumes about the caliber of his character. He let me know the days he would be off and when he could come visit!

The mission statement of Chino Valley Fire District is "An organization of dedicated, caring professionals providing life safety to our community through prevention, protection, and education." Mr. Ramirez walks the talk of Chino Valley Fire. I am so thankful to have had the opportunity to interact with this caring, funny, professional man.

Thank-you for all you do in the Chino Valley community, and thanks especially to Mr. Ramirez for spending time teaching little learners about safety in their community!

Kindly,

Debby Schoenfeld  
1st Grade Teacher  
Del Rio Elementary School

1036 N Rd 1 West  
Chino Valley, AZ 86323  
Susan Clark, Principal

Phone: 928-636-4414  
Fax: 928-636-6215  
E-mail: sclark@chinovalleyschools.com

TO: Fire Board  
FROM: Chief Freitag  
DATE: February 10, 2016

SUBJECT: DISCUSSION AND POSSIBLE ACTION REGARDING BOND  
REFINANCING

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*Bond refinancing was discussed at last month's meeting and has been placed on this agenda for further discussion. There is also a draft resolution included for discussion; however, the final resolution will be presented at the March meeting for possible approval.*

*If you have any questions, please call Assistant Chief of Administration Tharp or myself at 772-7711.*

RESOLUTION NO. ....

RESOLUTION (1) PROVIDING FOR THE SALE AND ISSUANCE OF NOT TO EXCEED \$\_\_\_\_,000 AGGREGATE PRINCIPAL AMOUNT OF CHINO VALLEY FIRE DISTRICT OF YAVAPAI COUNTY, ARIZONA GENERAL OBLIGATION AND GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016 AND FOR THE ANNUAL LEVY OF A TAX FOR THE PAYMENT OF THE BONDS; (2) PRESCRIBING CERTAIN TERMS AND CONDITIONS OF THE BONDS INCLUDING THE DELEGATION TO THE FIRE CHIEF AND THE FINANCE MANAGER OF THE DISTRICT OF AUTHORITY TO DESIGNATE MATTERS WITH RESPECT TO THE BONDS AS WELL AS CERTAIN MATTERS WITH RESPECT TO CERTAIN BONDS BEING REFUNDED WITH A PORTION OF THE PROCEEDS OF THE SALE THEREOF AND FOR PLACEMENT OF THE BONDS TO EFFECT SUCH SALE PURSUANT TO A PLACEMENT AGREEMENT, APPROVING SUCH AGREEMENT AND AUTHORIZING THE CHAIRMAN OR ANY MEMBER OF THE DISTRICT BOARD TO EXECUTE AND DELIVER SUCH AGREEMENT; (3) MAKING CERTAIN FINDINGS, CERTIFICATIONS AND COVENANTS WITH RESPECT TO THE BONDS; (4) DELEGATING TO THE FIRE CHIEF AND THE FINANCE MANAGER THE AUTHORITY TO APPOINT, IF NECESSARY, A BOND REGISTRAR AND PAYING AGENT WITH RESPECT TO THE BONDS, APPROVING AN AGREEMENT WITH SUCH BOND REGISTRAR AND PAYING AGENT AND AUTHORIZING THE CHAIRMAN OR ANY MEMBER OF THE DISTRICT BOARD TO EXECUTE AND DELIVER SUCH AGREEMENT; (5) DELEGATING TO THE FIRE CHIEF AND THE FINANCE MANAGER THE AUTHORITY TO APPOINT, IF NECESSARY, AN ESCROW TRUSTEE, APPROVING AN ESCROW TRUST AGREEMENT FOR THE SAFE KEEPING AND HANDLING OF SECURITIES AND MONEY TO BE USED TO PAY CERTAIN BONDS BEING REFUNDED AND AUTHORIZING THE CHAIRMAN OF THE DISTRICT BOARD TO EXECUTE AND DELIVER SUCH AGREEMENT; (6) ADOPTING POST-ISSUANCE TAX COMPLIANCE PROCEDURES IN CONNECTION WITH ISSUANCE OF OBLIGATIONS OF THE DISTRICT AND (7) RATIFYING ALL ACTIONS TAKEN TO FURTHER THIS RESOLUTION

WHEREAS, by the vote of a majority of the qualified electors of Chino Valley Fire District of Yavapai County, Arizona (hereinafter referred to as the "District"), voting at a special bond election held in and for the District on November 7, 2006 (hereinafter referred to as the "Election"), the issuance of \$10,000,000 aggregate principal amount of general obligation bonds of the District has been authorized, \$5,325,000 of which has been sold and issued (in the form of a Loan Repayment Agreement, dated as of May 1, 2007 (hereinafter referred to herein for the purposes hereof as the "Bonds Being

Refunded"), by and between the District and the Greater Arizona Development Authority); and

WHEREAS, the District Board of the District (hereinafter referred to as this "Board") has determined to sell and issue a portion of the remaining authorized amount of such bonds (such portion of the hereinafter defined "Bonds" hereinafter referred to as the "New Money Bonds") for the purpose of making improvements in accordance with the authority granted at the Election; and

WHEREAS, this Board has also determined that it is expedient to refund the "Bonds Being Refunded and that the sale and issuance of certain refunding bonds by the District (such portion of the Bonds hereinafter referred to as the "Refunding Bonds") and the application of the net proceeds thereof to pay at maturity or earlier redemption the Bonds Being Refunded is necessary and advisable and in the best interests of the District and shall result in a minimum present value debt service savings as a percentage of the Bonds Being Refunded of not less than \_\_\_\_\_ percent;

WHEREAS, the total aggregate of taxes levied to pay principal of, and premium, if any, and interest on the Refunding Bonds in the aggregate shall not exceed the total aggregate principal and interest to become due on the Bonds Being Refunded from the date of issuance of the Refunding Bonds to the final date of maturity of the Bonds Being Refunded;

WHEREAS, this Board will receive a proposal from Stifel, Nicolaus & Company, Incorporated, serving in the capacity of and designated as the placement agent (hereinafter referred to as the "Placement Agent") and not acting as a municipal advisor as defined in the "Registration of Municipal Advisors" rule promulgated by the United States Securities and Exchange Commission, and has determined that the Bonds should be placed by the Placement Agent;

WHEREAS, pursuant to the Internal Revenue Code of 1986, as amended (the "Code"), and the regulations promulgated thereunder (the "Regulations"), issuers of obligations, the interest on which is intended to be excludable from the gross income of the owners thereof for federal income tax purposes (hereinafter referred to as "Tax-Exempt Obligations"), are required to establish policies and procedures to ensure compliance with the applicable provisions of the Code and the Regulations;

WHEREAS, it is determined that procedures should be adopted in order to ensure that Tax-Exempt Obligations issued by the District comply with the provisions of the Code and the Regulations (the "Procedures"); and

NOW, THEREFORE, IT IS RESOLVED BY THE DISTRICT BOARD OF CHINO VALLEY FIRE DISTRICT OF YAVAPAI COUNTY, ARIZONA, AS FOLLOWS:



Section 1. Authorization.

(A) The Bonds are hereby authorized to be sold and issued as a series of bonds of the District in the aggregate principal amount of not to exceed \$\_\_\_\_,000 to be designated "Chino Valley Fire District of Yavapai County, Arizona General Obligation and General Obligation Refunding Bonds, Series 2016" (hereinafter referred to as the "Bonds"), in accordance with this Resolution and applicable law.

(B) If a portion of the New Money Bonds and the Refunding Bonds mature or are subject to mandatory redemption in the same year or years, the "Bond Registrar and Paying Agent" (as such term is hereinafter defined) shall select, by lot in such manner as the Bond Registrar and Paying Agent may determine, which of such of the Bonds shall be the New Money Bonds and the Refunding Bonds.

Section 2. Terms.

(A) The Fire Chief and the Finance Manager of the District are hereby authorized and directed to determine on behalf of the District: (1) the title and series designation of the Bonds; (2) the dated date and total principal amount of the Bonds (but not to exceed the amount indicated hereinabove) and which of the Bonds will be the New Money Bonds and the Refunding Bonds; (3) the final principal and maturity schedule of the Bonds (but none of the Bonds to mature after July 1, 20\_\_\_\_) and the series designation and principal and maturity schedules for the Bonds Being Refunded and the method of defeasance thereof; (4) the interest rate on each maturity of the Bonds and the dates for payment of such interest (hereinafter referred to as the "interest payment dates"), the first of such dates to be not later than \_\_\_\_\_ 1, 20\_\_\_\_; (5) the provisions for redemption in advance of maturity of the Bonds and the determinations of exercise of redemption provisions for the Bonds Being Refunded (provided, however, that such determinations must result in a present value debt service savings, net of all costs associated with the Bonds, of not less than the amount indicated in the Recitals hereto); (6) the entity to which the Bonds are to be sold pursuant to the herein defined Placement Agreement (hereinafter referred to as the "Purchaser") and sales price and terms of the Bonds to such entity (including for original issue premium and discount) and (7) the provision for credit enhancement, if any, for the Bonds upon the advice of the Placement Agent.

(B) (1) Except as provided on a more restrictive basis in the definitive form of the Bond, the Bonds shall be issued in the denomination of \$100,000 of principal amount or integral multiples of \$5,000 in excess thereof and only in fully registered form. (Bonds may be in denominations of less than \$100,000 if necessary to accommodate redemption.)

(2) Except as provided in the definitive form of the Bond, the principal of, and premium, if any, on the Bonds shall be payable at maturity or prior redemption upon presentation and surrender thereof at the designated corporate trust office of the Bond

Registrar and Paying Agent or, if provided in the definitive form of the Bond, at the main administrative office of the District.

(3) The Bonds shall bear interest at the respective rates from their date to the maturity or prior redemption of each Bond, payable commencing on the first interest payment date. Except as provided in the definitive form of the Bond, interest on the Bonds shall be payable by check, dated as of the interest payment date, mailed to the registered owners thereof, as shown, if applicable, on the registration books maintained, if necessary, by the Bond Registrar and Paying Agent at the address appearing therein, if applicable, at the close of business on the 15th day of the month next preceding that interest payment date (hereinafter referred to as the "regular record date"). If applicable, any such interest on a Bond which is not timely paid or duly provided for shall cease to be payable to the registered owner thereof (or of one or more predecessor Bonds) as of the regular record date, and shall be payable to the registered owner thereof (or of one or more predecessor Bonds) at the close of business on a special record date for the payment of that overdue interest. The special record date shall be fixed by the Bond Registrar and Paying Agent whenever moneys become available for payment of the overdue interest, and notice of the special record date shall be given to the registered owners of Bonds not less than ten days prior thereto.

(4) The principal of, and premium, if any, and interest on, the Bonds shall be payable in lawful money of the United States of America.

### Section 3. Prepayment/Prior Redemption.

(A) Notice of optional redemption of any Bond shall be mailed by first class mail, postage prepaid, not more than 60 nor less than 30 days prior to the date set for redemption to the registered owner of the Bond or Bonds being redeemed at the address shown on the registration books for the Bonds maintained by the Bond Registrar and Paying Agent. Failure to properly give such notice of redemption shall not affect the redemption of any Bond for which notice was properly given.

(B) On the date designated for redemption by notice given as herein provided, the Bonds or portions thereof to be redeemed shall become and be due and payable at the redemption price for such Bonds or such portions thereof on such date, and, if moneys for payment of the redemption price are held in separate accounts by the Bond Registrar and Paying Agent, interest on such Bonds or such portions thereof shall cease to accrue, such Bonds or such portions thereof shall cease to be entitled to any benefit or security hereunder, the registered owners of such Bonds or such portions thereof shall have no rights in respect thereof except to receive payment of the redemption price thereof and accrued interest thereon and such Bonds or such portions thereof shall be deemed paid and no longer outstanding.

(C) The District may redeem, and the Bond Registrar and Paying Agent shall select, by lot in such manner as the Bond Registrar and Paying Agent may determine, any amount which is included in a Bond in the denomination in excess of, but divisible by, \$5,000. In that event, the registered owner shall submit the Bond for partial redemption and the Bond Registrar and Paying Agent shall make such partial payment and shall cause to be issued a new Bond in a principal amount which reflects the redemption so made, to be authenticated and delivered to the registered owner thereof.

#### Section 4. Security.

(A) For the purpose of paying the principal of, and premium, if any, and interest on and costs of administration of the registration and payment of the Bonds, there shall be levied on all the taxable property in the District a continuing, direct, annual, ad valorem tax sufficient to pay all such principal, premium, if any, interest and administration costs of and on the Bonds as the same become due, such taxes to be levied, assessed and collected at the same time and in the same manner as other taxes are levied, assessed and collected; provided, however, that the total aggregate of taxes levied to pay principal and interest on the Refunding Bonds in the aggregate shall not exceed the total aggregate principal and interest to become due on the Bonds Being Refunded from the date of issuance of the Refunding Bonds to the final date of maturity on the Bonds Being Refunded. Subject to such limitation (but without limitation as to the New Money Bonds), taxes in an amount sufficient to pay the interest on all of the Bonds then outstanding, the installments of the principal of the Bonds becoming due and payable in the ensuing year, and the annual portion of such sinking fund as may be set up for retirement of the Bonds, shall be levied, assessed and collected as other taxes of the District. The proceeds of such taxes shall be kept in a special fund entitled the "Debt Service Fund" of the District and shall be used only for the payment of principal, interest, premium, if any, or costs as above-stated. After the sale of the Bonds, this Board shall enter on its minutes the amount of the Bonds sold and shall determine annually the amount of the tax levy to pay the Bonds and certify such amount to the Board of Supervisors of Yavapai County, Arizona.

(B) As provided in Section 5(B) hereof, the net proceeds of the sale of the Bonds shall be invested in obligations issued by or guaranteed by the United States government (hereinafter referred to as "Government Obligations"), so long as such Government Obligations shall mature with interest so as to provide funds to pay at maturity or upon earlier redemption the Bonds Being Refunded together with interest thereon and redemption premiums, if any, and such proceeds or Government Obligations shall, and other funds legally available for such purposes may, be deposited in respective principal and interest redemption funds and shall be held in trust (hereinafter referred to as the "Trust") for the payment of the Bonds Being Refunded with interest and redemption premiums, if any, at maturity or upon redemption. The owners of the Refunding Bonds shall rely upon

the sufficiency of the funds or Government Obligations held in the Trust for the payment of the Bonds Being Refunded. The issuance of the Refunding Bonds shall in no way infringe upon the rights of the owners of the Bonds Being Refunded to rely upon a tax levy for the payment of principal and interest on the Bonds Being Refunded if the investments in such redemption funds prove insufficient.

(C) (1) If necessary, the Chairman or any member of this Board is hereby requested to enter into a standard form of agreement (hereinafter referred to as the "Escrow Trust Agreement") with a national banking association authorized to do trust business in the State of Arizona appointed by the Fire Chief or the Finance Manager of the District, with respect to the safekeeping and handling of moneys and Government Obligations to be held in the Trust for the payment of the Bonds Being Refunded, with such additions, deletions and modifications as shall be approved by the Fire Chief or the Finance Manager of the District.

(2) This Board hereby orders that the Bonds Being Refunded be redeemed on the respective redemption dates determined as provided in Section 2(A) hereof. All actions to refund the Bonds Being Refunded whether taken before or after adoption of this Resolution are ratified and confirmed and approved, respectively.

#### Section 5. Use of Proceeds.

(A) The net proceeds of the sale of the New Money Bonds, after payment of the expenses of issuance, shall be set aside and deposited in a separate fund entitled the "Capital Fund" of the District. This Resolution shall be construed as consent of this Board to invest such funds, pending use, in any of the securities allowed by Section 35-323.01, Arizona Revised Statutes. The proceeds of the New Money Bonds shall be expended only for the purposes set forth in the ballot used at the Election.

(B) The net proceeds of the sale of the Refunding Bonds (and any other premium) related thereto shall be applied, along with the moneys to be transferred from the interest and redemption funds for the Bonds Being Refunded over and above amounts needed to make payments on such bonds on or before the first day of the fiscal year next preceding, to create the Trust pursuant to the Escrow Trust Agreement which shall be an irrevocable trust for the benefit of the owners of the Refunding Bonds related thereto. As provided in Section 4(B) hereof, amounts credited to the Trust, other than any beginning cash balance, shall be invested immediately in Government Obligations, the maturing principal of and interest on which, together with any beginning cash balance, are to be sufficient to pay the principal of and premium, if any, and interest on the Bonds Being Refunded as the same become due.

(C) Any balance of the net proceeds of the Refunding Bonds remaining after creation of the Trust shall be transferred to the Debt Service Fund for the Refunding Bonds.

(D) Notwithstanding the foregoing, amounts to pay costs of issuance of the Bonds may be held pursuant to the Escrow Trust Agreement, by the District for separate payment or paid by the purchaser of the Bonds in connection with the initial delivery thereof.

#### Section 6. Form of Bonds.

(A) Pursuant to Section 35-491, Arizona Revised Statutes, as amended, a fully-registered bond form is hereby adopted as an alternative to any other form of bond provided by law. The Bonds (including the form of certificate of authentication and form of assignment therefor) shall be in substantially the form set forth in Exhibit A attached hereto; provided, however, that the Fire Chief or the Finance Manager may provide for changes in the definitive form of bond initially delivered to the Purchaser as necessary for the purposes hereof. There may be such necessary and appropriate omissions, insertions and variations as are permitted or required hereby and are approved by those officers executing the Bonds in such form. Execution thereof by such officers shall constitute conclusive evidence of such approval.

(B) The Bonds may have notations, legends or endorsements required by law, securities exchange rule or usage. Each Bond shall show both the date of the issue and the date of authentication and registration of each Bond.

(C) The Bonds are prohibited from being converted to coupon or bearer Bonds without the consent of this Board and approval of Bond Counsel to the District.

#### Section 7. Execution of Bonds and Other Documents.

(A) (1) The Bonds shall be executed for and on behalf of the District by the Chairman of this Board, attested by the Clerk of this Board and countersigned by the Finance Manager of the District. (The acting clerk or, if none, the vice chairman of this Board is hereby appointed as such clerk for the attestation described in the immediately preceding sentence.) Such signatures may be by mechanical reproduction; however, such officers shall manually sign certificates adopting as and for such signatures on the Bonds the mechanically reproduced signatures affixed to the Bonds.

(2) If an officer whose signature is on a Bond no longer holds that office at the time such Bond is authenticated and registered, the Bond shall nevertheless be valid and binding so long as such Bond would otherwise be valid and binding.

(3) A Bond shall not be valid or binding until authenticated by the manual signature of an authorized representative of the Bond Registrar and Paying Agent. The signature of the authorized representative of the Bond Registrar and Paying Agent shall

be conclusive evidence that the Bond has been authenticated and issued pursuant to this Resolution.

(B) The Chairman or any member of this Board is hereby authorized to approve, execute and deliver or, in the case of those documents to which the District is not a party, to approve the execution and delivery by the parties thereto of the documents and agreements referred to herein calling for such execution and delivery, including particularly, if necessary, the Escrow Trust Agreement and the hereinafter defined Bond Registrar and Paying Agent Agreement and Placement Agreement.

Section 8. Mutilated, Lost or Destroyed Bonds. In case any Bond becomes mutilated or destroyed or lost, the District shall cause to be executed and delivered a new Bond of like type, date, maturity date and tenor in exchange and substitution for and upon the cancellation of such mutilated Bond, or in lieu of and in substitution for such Bond, destroyed or lost, upon the registered owner paying the reasonable expenses and charges of the District in connection therewith and, in the case of a Bond, destroyed or lost, filing with the Bond Registrar and Paying Agent or the Finance Manager of the District as applicable, by the registered owner evidence satisfactory to the Bond Registrar and Paying Agent or the Finance Manager of the District that such Bond was destroyed or lost, and furnishing the Bond Registrar and Paying Agent with a sufficient indemnity bond pursuant to Section 47-8405, Arizona Revised Statutes, as amended.

Section 9. Bond Registrar and Paying Agent.

(A) The Fire Chief or the Finance Manager of the District is hereby authorized to appoint, if necessary, the initial Bond Registrar and Paying Agent with respect to the Bonds, and the Chairman or any member of this Board is hereby requested to enter into a standard form of agreement therewith (hereinafter referred to as the "Bond Registrar and Paying Agent Agreement") covering such services, with such additions, deletions and modifications as shall be approved by the Fire Chief. The Bond Registrar and Paying Agent shall maintain the registration books of the District for the registration of ownership of each Bond.

(B) A Bond may be transferred on the registration books upon delivery and surrender of the Bond to the Bond Registrar and Paying Agent at its designated corporate trust office, accompanied by a written instrument of transfer in form and with guaranty of signature satisfactory to the Bond Registrar and Paying Agent, duly executed by the registered owner of the Bond to be transferred or his or her attorney-in-fact or legal representative, containing written instructions as to the details of the transfer of the Bond. No transfer of any Bond shall be effective until entered on the registration books.

(C) In the event of the transfer of a Bond, the Bond Registrar and Paying Agent shall enter the transfer of ownership in

the registration books and shall authenticate and deliver in the name of the transferee or transferees a new fully registered Bond or Bonds of the same maturity and of authorized denominations (except that no Bond shall be issued which relates to more than a single principal maturity) for the aggregate principal amount which the registered owner is entitled to receive at the earliest practicable time in accordance with the provisions of this Resolution.

(D) All costs and expenses of initial registration and payment of the Bonds shall be borne by the District, but the District and the Bond Registrar and Paying Agent shall charge the registered owner of such Bond for every subsequent transfer of a Bond an amount sufficient to reimburse them for any transfer fee, tax or other governmental charge required to be paid with respect to such transfer and may require that such transfer fee, tax or other charge be paid before any such Bond shall be delivered.

(E) The District and the Bond Registrar and Paying Agent shall not be required to issue or transfer any Bond during a period beginning with the opening of business on any regular record date and ending with the close of business on the corresponding interest payment date.

(F) If the Bonds are made subject to a Book-Entry System (as that term is hereinafter defined) of ownership and transfer, except as provided in subsection (3) of this subsection, the general provisions for effecting the Book-Entry System shall be as follows:

(1) The District hereby designates The Depository Trust Company as the Depository (as that term is hereinafter defined) hereunder.

(2) Notwithstanding the provisions of this Section or of the Bonds to the contrary and so long as the Bonds are subject to a Book-Entry System, the Bonds shall be evidenced by one typewritten certificate for each maturity in an amount equal to the aggregate principal amount thereof. The Bonds so delivered shall be registered in the name of "Cede & Co." as nominee for The Depository Trust Company. The Bonds may not thereafter be transferred or exchanged on the registration books of the District maintained by the Bond Registrar and Paying Agent except:

(a) to any successor Depository designated pursuant to subsection (3) of this subsection;

(b) to any successor nominee designated by a Depository or

(c) if the District shall elect to discontinue the Book-Entry System pursuant to subsection (3) of this subsection, the District shall cause the Bond Registrar and Paying Agent to authenticate and deliver replace-

ment Bonds in fully registered form in authorized denominations in the names of the Beneficial Owners or their nominees, as certified by the Depository, at the expense of the District; thereafter the other applicable provisions of this Resolution regarding registration, transfer and exchange of the Bonds shall apply.

(3) The Bond Registrar and Paying Agent, pursuant to a request from the District for the removal or replacement of the Depository, and upon 30 days' notice to the Depository, may remove or replace the Depository. The Bond Registrar and Paying Agent shall remove or replace the Depository at any time pursuant to the request of the District. The Depository may determine not to continue to act as Depository for the Bonds upon 30 days written notice to the District and the Bond Registrar and Paying Agent. If the use of the Book-Entry System is discontinued, then after the Bond Registrar and Paying Agent has made provision for notification of the Beneficial Owners of their book entry interests in the Bonds by appropriate notice to the then Depository, the District and the Bond Registrar and Paying Agent shall permit withdrawal of the Bonds from the Depository and authenticate and deliver the Bond certificates in fully registered form and in denominations authorized by this Section to the assignees of the Depository or its nominee. Such withdrawal, authentication and delivery shall be at the cost and expense (including costs of printing or otherwise preparing, and delivering, such replacement Bond certificates) of the District.

(4) So long as the Book-Entry System is used for the Bonds, the District and the Bond Registrar and Paying Agent shall give any notice of redemption or any other notices required to be given to registered owners of Bonds only to the Depository or its nominee registered as the owner thereof. Any failure of the Depository to advise any of its participants, or of any participant to notify the Beneficial Owner, of any such notice and its content or effect shall not affect the validity of the redemption of the Bonds to be redeemed or of any other action premised on such notice. Neither the District nor the Bond Registrar and Paying Agent shall be responsible or liable for the failure of the Depository or any participant thereof to make any payment or give any notice to a Beneficial Owner in respect of the Bonds or any error or delay relating thereto.

(5) Notwithstanding any other provision of this Section or Section 3(B) hereof or of the Bonds to the contrary, so long as the Bonds are subject to a Book-Entry System, it shall not be necessary for the registered owner to present the applicable Bond for payment of mandatory redemption installments, if any. The mandatory redemption installments may be noted on books kept by the Bond Registrar and Paying Agent and the Depository for such purpose, and the Bonds shall be tendered to the Bond Registrar and Paying Agent at their maturity.



(6) For purposes of this Section, "Beneficial Owners" shall mean actual purchasers of the Bonds whose ownership interest is evidenced only in the Book-Entry System maintained by the Depository, "Book-Entry System" shall mean a system for clearing and settlement of securities transactions among participants of a Depository (and other parties having custodial relationships with such participants) through electronic or manual book-entry changes in accounts of such participants maintained by the Depository hereunder for recording ownership of the Bonds by Beneficial Owners and transfers of ownership interests in the Bonds, and "Depository" shall mean The Depository Trust Company or any successor depository designated pursuant to this Section.

(7) Notwithstanding any other provisions in this Section, if provided in the definitive form of the Bond, the Finance Manager of the District may perform whichever of the tasks described in this Section are necessary pursuant to such form of Bond with respect to the matters provided in this Section.

#### Section 10. Acceptance of Proposal.

(A) The Finance Manager of the District is hereby authorized to accept a proposal of the Placement Agent for the placement of the Bonds, and the Bonds are hereby ordered sold to the purchaser established thereby in accordance with the terms of a standard form of placement agent agreement with the Placement Agent (hereinafter referred to as the "Placement Agreement"). The Chairman or any other member of the District is hereby authorized to execute and deliver the Placement Agreement, for and on behalf of the District, in a final form satisfactory to the Chairman or such member of the District.

(B) The Bonds shall be delivered upon receipt of payment therefor and satisfaction of the other conditions for delivery thereof in accordance with the terms of the sale provided in the Placement Agreement.

#### Section 11. General Federal Tax Law Covenants.

(A) As provided in further detail in the Certificate As to Federal Income Tax Matters to be delivered by the District on the date of original execution and delivery of the Bonds, the District will not make or direct the making of any investment or other use of the proceeds of any Bonds which would cause such Bonds to be "arbitrage bonds" as that term is defined in Section 148 (or any successor provision thereto) of the Code (as such term is hereinafter defined), or "private activity bonds" as that term is defined in Section 141 (or any successor provision thereto) of the Code, and that the District will comply with the requirements of the Code sections and related regulations throughout the term of the Bonds. (Particularly, the District shall be the owner of the facilities

financed and/or refinanced with the proceeds of the sale of the Bonds (the "Facilities") for federal income tax purposes. Except as otherwise advised in a Bond Counsel's Opinion (as such term is hereinafter defined), the District shall not enter into (i) any management or service contract with any entity other than a governmental entity for the operation of any portion of the Facilities unless the management or service contract complies with the requirements of Revenue Procedure 97-13 or such other authority as may control at the time or (ii) any lease or other arrangement with any entity other than a governmental entity that gives such entity special legal entitlements with respect to any portion of the Facilities.) Also, the payment of principal of and interest on the Bonds shall not be guaranteed (in whole or in part) by the United States or any agency or instrumentality of the United States. The proceeds of the Bonds, or amounts treated as proceeds of the Bonds, shall not be invested (directly or indirectly) in federally insured deposits or accounts, except to the extent such proceeds (i) may be so invested for an initial temporary period until needed for the purpose for which the Bonds are being issued, (ii) may be so used in making investments of a bona fide debt service fund or (iii) may be invested in obligations issued by the United States Treasury. The District shall comply with the procedures and covenants contained in any arbitrage rebate provision or separate agreement executed in connection with the issuance of the Bonds for so long as compliance is necessary in order to maintain the exclusion from gross income for federal income tax purposes of interest on the Bonds. In consideration of the purchase and acceptance of the Bonds by such holders from time to time and of retaining such exclusion and as authorized by Title 35, Chapter 3, Article 7, Arizona Revised Statutes, as amended, the District shall, and the appropriate officials of the District are hereby directed, to take all action required or to refrain from taking any action prohibited by the Code which would adversely affect in any respect such exclusion.

(B) (1) The District shall take all necessary and desirable steps, as determined by the District, to comply with the requirements hereunder in order to ensure that interest on the Bonds is excluded from gross income for federal income tax purposes under the Code; provided, however, compliance with any such requirement shall not be required in the event the District receives a Bond Counsel's Opinion that either (i) compliance with such requirement is not required to maintain the exclusion from gross income of interest on the Bonds, or (ii) compliance with some other requirement will meet the requirements of the Code. In the event the District receives such a Bond Counsel's Opinion, this Resolution shall be amended to conform to the requirements set forth in such opinion.

(2) If for any reason any requirement hereunder is not complied with, the District shall take all necessary and desirable steps, as determined by the District, to correct such non-compliance within a reasonable period of time after such noncompliance is discovered or should have been discovered with the exercise of

reasonable diligence and the District shall pay any required interest or penalty under Regulations section 1.148-3(h) relating to the Code.

(C) This Board hereby designates the Bonds as "qualified tax-exempt obligations" within the meaning of and pursuant to the provisions of Section 265(b) of the Code and represents and warrants that the reasonably anticipated amount of "qualified tax-exempt obligations" (other than private activity bonds within the meaning of the Code) which will be issued by the District during the 2016 calendar year will not exceed \$10,000,000.

(D) The Procedures in the form provided in connection with the consideration of this Resolution are hereby adopted to establish policies and Procedures in connection with Tax-Exempt Obligations issued by the District (including the Bonds) to ensure all applicable post-issuance requirements of the Code and the Regulations needed to preserve the status of such Tax-Exempt Obligations are met. The right to use discretion as necessary and appropriate to make exceptions or request additional provisions with respect to the Procedures as may be determined is hereby reserved. The right to change the Procedures from time to time, without notice, is also reserved. Otherwise, the District will comply in all respects with the Procedures as they relate to the Bonds.

#### Section 12. Arbitrage Rebate Procedures.

(A) Terms not otherwise defined in Subsection (B) hereof shall have the meanings given to them in the arbitrage certificate of the District delivered in connection with the issuance of the Bonds.

(B) The following terms shall have the following meanings:

Bond Counsel's Opinion shall mean an opinion signed by an attorney or firm of attorneys of nationally recognized standing in the field of law relating to municipal bonds selected by the District.

Bond Year shall mean each one-year period beginning on the day after the expiration of the preceding Bond Year. The first Bond Year shall begin on the date of issue of the Bonds and shall end on the date selected by the District, provided that the first Bond Year shall not exceed one calendar year. The last Bond Year shall end on the date of retirement of the last Bond.

Bond Yield is as indicated in such arbitrage certificate. Bond Yield shall be recomputed if required by Regulations section 1.148-4(b)(4) or -4(h)(3). Bond Yield shall mean the discount rate that produces a present value equal to the Issue Price of all unconditionally payable payments of principal, interest and fees for qualified guarantees within the meaning of Regulations section 1.148-4(f) and amounts reasonably expected to be paid as fees for qualified guarantees in connection with the Bonds as determined under

Regulations section 1.148-4(b). The present value of all such payments shall be computed as of the date of issue of the Bonds and using semiannual compounding on the basis of a 360-day year.

Code shall mean the Internal Revenue Code of 1986, as amended, and any successor provisions thereto.

Gross Proceeds shall mean:

(i) any amounts actually or constructively received by the District from the sale of the Bonds but excluding amounts used to pay accrued interest on the Bonds within one year of the date of issuance of the Bonds;

(ii) transferred proceeds of the Bonds under Regulations section 1.148-9;

(iii) any amounts actually or constructively received from investing amounts described in (i), (ii) or this (iii); and

(iv) replacement proceeds of the Bonds within the meaning of Regulations section 1.148-1(c). Replacement proceeds include amounts reasonably expected to be used directly or indirectly to pay debt service on the Bonds, pledged amounts where there is reasonable assurance that such amounts will be available to pay principal or interest on the Bonds in the event the District encounters financial difficulties and other replacement proceeds within the meaning of Regulations section 1.148-1(c)(4). Whether an amount is Gross Proceeds is determined without regard to whether the amount is held in any fund or account.

Investment Property shall mean any security, obligation (other than a tax-exempt bond within the meaning of Code section 148(b)(3)(A)), annuity contract or investment-type property within the meaning of Regulations section 1.148-1(b).

Issue Price is as indicated in such arbitrage certificate, which is the initial offering price to the public (not including bond houses and brokers, or similar persons or organizations acting in the capacity of Placement Agents of wholesalers) at which price a substantial amount of the Bonds was sold, less any bond insurance premium and reserve surety bond premium. Issue price shall be determined as provided in Regulations section 1.148-1(b).

Nonpurpose Investment shall mean any Investment Property acquired with Gross Proceeds, and which is not acquired to carry out the governmental purposes of the Bonds.

Payment shall mean any payment within the meaning of Regulations section 1.148-3(d)(1) with respect to a Nonpurpose Investment.

Rebate Requirement shall mean at any time the excess of the future value of all Receipts over the future value of all Payments. For purposes of calculating the Rebate Requirement the Bond Yield shall be used to determine the future value of Receipts and Payments in accordance with Regulations section 1.148-3(c). The Rebate Requirement is zero for any Nonpurpose Investment meeting the requirements of a rebate exception under section 148(f)(4) of the Code or Regulations section 1.148-7.

Receipt shall mean any receipt within the meaning of Regulations section 1.148-3(d)(2) with respect to a Nonpurpose Investment.

Regulations shall mean the sections 1.148-1 through 1.148-11 and section 1.150-1 of the regulations of the United States Department of the Treasury promulgated under the Code, including and any amendments thereto or successor regulations.

(C) Unless the District determines that an exception to the requirement to do so is available, within 60 days after the end of each Bond Year, the District shall cause the Rebate Requirement to be calculated and shall pay to the United States of America:

(1) not later than 60 days after the end of the fifth Bond Year and every fifth Bond Year thereafter, an amount which, when added to the future value of all previous rebate payments with respect to the Bonds (determined as of such Computation Date), is equal to at least 90 percent of the sum of the Rebate Requirement (determined as of the last day of such Bond Year) plus the future value of all previous rebate payments with respect to the Bonds (determined as of the last day of such Bond Year); and

(2) not later than 60 days after the retirement of the last Bond, an amount equal to 100 percent of the Rebate Requirement (determined as of the date of retirement of the last Bond).

Each payment required to be made under this Section shall be filed with the Internal Revenue Service Center, Ogden, Utah 84201, on or before the date such payment is due, and shall be accompanied by IRS Form 8038-T.

(D) No Nonpurpose Investment shall be acquired for an amount in excess of its fair market value. No Nonpurpose Investment shall be sold or otherwise disposed of for an amount less than its fair market value.

(E) For purposes of Subsection (D), whether a Nonpurpose Investment has been purchased or sold or disposed of for its fair market value shall be determined as follows:

(1) The fair market value of a Nonpurpose Investment generally shall be the price at which a willing buyer would purchase the Nonpurpose Investment from a willing seller in a bona fide arm's length transaction. Fair market value shall be determined on the date on which a contract to purchase or sell the Nonpurpose Investment becomes binding.

(2) Except as provided in Subsection (F) or (G), a Nonpurpose Investment that is not of a type traded on an established securities market, within the meaning of Code section 1273, is rebuttably presumed to be acquired or disposed of for a price that is not equal to its fair market value.

(3) If a United States Treasury obligation is acquired directly from or sold or disposed of directly to the United States Treasury, such acquisition or sale or disposition shall be treated as establishing the fair market value of the obligation.

(F) The purchase price of a certificate of deposit that has a fixed interest rate, a fixed payment schedule and a substantial penalty for early withdrawal is considered to be its fair market value if the yield on the certificate of deposit is not less than:

(1) the yield on reasonably comparable direct obligations of the United States; and

(2) the highest yield that is published or posted by the provider to be currently available from the provider on reasonably comparable certificates of deposit offered to the public.

(G) A guaranteed investment contract shall be considered acquired and disposed of for an amount equal to its fair market value if:

(1) A bona fide solicitation in writing for a specified guaranteed investment contract, including all material terms, is timely forwarded to all potential providers. The solicitation must include a statement that the submission of a bid is a representation that the potential provider did not consult with any other potential provider about its bid, that the bid was determined without regard to any other formal or informal agreement that the potential provider has with the District or any other person (whether or not in connection with the Bonds), and that the bid is not being submitted solely as a courtesy to the District or any other person for purposes of satisfying the requirements in the Regulations that the District receive bids from at least one reasonably competitive provider and

at least three providers that do not have a material financial interest in the Bonds.

(2) All potential providers have an equal opportunity to bid, with no potential provider having the opportunity to review other bids before providing a bid.

(3) At least three reasonably competitive providers (i.e. having an established industry reputation as a competitive provider of the type of investments being purchased) are solicited for bids. At least three bids must be received from providers that have no material financial interest in the Bonds (e.g., a lead underwriter within 15 days of the issue date of the Bonds or a financial advisor with respect to the investment) and at least one of such three bids must be from a reasonably competitive provider. If the District uses an agent to conduct the bidding, the agent may not bid.

(4) The highest-yielding guaranteed investment contract for which a qualifying bid is made (determined net of broker's fees) is purchased.

(5) The determination of the terms of the guaranteed investment contract takes into account as a significant factor the reasonably expected deposit and drawdown schedule for the amounts to be invested.

(6) The terms for the guaranteed investment contract are commercially reasonable (i.e. have a legitimate business purpose other than to increase the purchase price or reduce the yield of the guaranteed investment contract).

(7) The provider of the investment contract certifies the administrative costs (as defined in Regulations section 1.148-5(e)) that it pays (or expects to pay) to third parties in connection with the guaranteed investment contract.

(8) The District retains until three years after the last outstanding Bond is retired, (i) a copy of the guaranteed investment contract, (ii) a receipt or other record of the amount actually paid for the guaranteed investment contract, including any administrative costs paid by the District and a copy of the provider's certification described in (7) above, (iii) the name of the person and entity submitting each bid, the time and date of the bid, and the bid results and (iv) the bid solicitation form and, if the terms of the guaranteed investment contract deviates from the bid solicitation form or a submitted bid is modified, a brief statement explaining the deviation and stating the purpose of the deviation.

(H) The procedures required by any arbitrage rebate provision or separate agreement executed in connection with the issuance of the Bonds (initially this Section) shall be complied with for so long as compliance is necessary in order to maintain the exclusion from gross income for federal income tax purposes of interest on the Bonds.

(I) This Board further authorizes the employment of such experts and consultants to make, as necessary, any calculations in respect of rebates to be made to the United States of America in accordance with Section 148(f) of such Code.

Section 13. Resolution a Contract; Severability; Ratification of Actions.

(A) This Resolution shall constitute a contract between the District and the registered owners of the Bonds and shall not be repealed or amended in any manner which would impair, impede or lessen the rights of the registered owners of the Bonds then outstanding.

(B) If any section, paragraph, subdivision, sentence, clause or phrase of this Resolution is for any reason held to be illegal or unenforceable, such decision will not affect the validity of the remaining portions of this Resolution. This Board hereby declares that it would have adopted this Resolution and each and every other section, paragraph, subdivision, sentence, clause or phrase hereof and authorized the issuance of the Bonds pursuant hereto irrespective of the fact that any one or more sections, paragraphs, subdivisions, sentences, clauses or phrases of this Resolution may be held illegal, invalid or unenforceable.

(C) All actions of the officers and agents of the District including this Board which conform to the purposes and intent of this Resolution and which further the issuance and sale of the Bonds as contemplated by this Resolution (including entering into any agreements for administrative or procedural requirements requested by the Purchaser), whether heretofore or hereafter taken, are hereby ratified, confirmed and approved. The proper officers and agents of the District are hereby authorized and directed to do all such acts and things and to execute and deliver all such documents on behalf of the District as may be necessary to carry out the terms and intent of this Resolution.



PASSED, ADOPTED AND APPROVED by the District Board of Chino Valley Fire District of Yavapai County, Arizona, on March 15, 2016.

.....  
Chairman of the District Board of  
Chino Valley Fire District of Yavapai  
County, Arizona

ATTEST:

.....  
Clerk, District Board, Chino  
Valley Fire District of Yavapai  
County, Arizona

EXHIBIT

FORM OF BOND\*

UNLESS THIS BOND IS PRESENTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITORY TRUST COMPANY ("DTC") TO THE ISSUER OR ITS AGENT FOR REGISTRATION OF TRANSFER, EXCHANGE OR PAYMENT, AND ANY BOND ISSUED IS REGISTERED IN THE NAME OF CEDE & CO. OR IN SUCH OTHER NAME AS IS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF DTC (AND ANY PAYMENT IS MADE TO CEDE & CO. OR TO SUCH OTHER ENTITY AS IS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF DTC), ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL INASMUCH AS THE REGISTERED OWNER HEREOF, CEDE & CO., HAS AN INTEREST HEREIN.\*\*

REGISTERED  
NO. ....

REGISTERED  
\$.....

UNITED STATES OF AMERICA

STATE OF ARIZONA

COUNTY OF YAVAPAI

CHINO VALLEY FIRE DISTRICT  
OF YAVAPAI COUNTY, ARIZONA  
GENERAL OBLIGATION AND GENERAL OBLIGATION REFUNDING BOND,  
SERIES 2016

Interest Rate:                      Maturity Date:                      Dated:                      CUSIP:  
.....                      July 1, ....                      ....., 2016                      .....

REGISTERED OWNER:      CEDE & CO.\*\*

PRINCIPAL AMOUNT:      ..... DOLLARS

Chino Valley Fire District of Yavapai County, Arizona, a fire district duly created under Title 48, Chapter 5, Article 1, Arizona Revised Statutes, as amended (the "District"), for value received, hereby promises to pay to the aforesaid registered owner, or registered assigns, the aforesaid principal amount on the aforesaid maturity date unless earlier redeemed, and to pay interest on the principal amount from the date as of which this Bond is dated as indicated hereinabove at the aforesaid interest rate on ..... 1, ....., and on each ..... 1 and ..... 1 thereafter (each an "interest payment date") to the maturity or redemption prior to maturity of this Bond. The principal of and premium, if any, on this

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\* As provided in the Resolution to which this Form is an Exhibit, the Bond may be modified to conform with the exceptions allowed by such Resolution.

\*\* Insert only if the Bonds are in the Book-Entry System.

Bond are payable upon presentation and surrender hereof at the designated corporate trust office of ....., as the initial "Bond Registrar and Paying Agent." Interest on the bonds of the issue of which this Bond is one is payable by check, dated as of the interest payment date, mailed to the registered owner hereof, as shown on the registration books maintained by the Bond Registrar and Paying Agent at the address appearing therein at the close of business on the 15th day of the calendar month next preceding that interest payment date (the "regular record date"). Any such interest on this Bond which is not timely paid or duly provided for shall cease to be payable to the registered owner hereof (or of one or more predecessor Bonds) as of the regular record date and shall be payable to the registered owner hereof (or of one or more predecessor Bonds) at the close of business on a special record date for the payment of that overdue interest. The special record date shall be fixed by the Bond Registrar and Paying Agent whenever moneys become available for payment of that overdue interest, and notice of the special record date shall be given to registered owners of the Bonds not less than ten days prior thereto.

The principal of, and interest and premium, if any, on, this Bond are payable in lawful money of the United States of America, on the respective dates when principal and interest become due.

This Bond is one of a series of bonds indicated above (the "Bonds") in the aggregate principal amount of \$.....,000 of like tenor except as to amount, maturity date, redemption feature, rate of interest, number and other matters described herein, issued by the District to refund certain previously issued and outstanding bonds issued on behalf of the District, pursuant to a resolution of the District Board of the District, duly adopted prior to the issuance hereof, all of the terms of which are hereby incorporated herein (the "Resolution"), and pursuant to the Constitution and laws of the State of Arizona relative to the issuance and sale of new money and refunding bonds of fire districts, and all amendments thereto, and all other laws of the State of Arizona thereunto enabling. (The Bonds maturing in the years 20... through and including 20... are the "New Money Bonds" and the remainder of the Bonds are the "Refunding Bonds" which were issued to provide funds to refund certain previously issued and outstanding bonds of the District. If a portion of the New Money Bonds and the Refunding Bonds mature or are subject to mandatory redemption in the same year or years, the Bond Registrar and Paying Agent shall select, by lot in such manner as the Bond Registrar and Paying Agent may determine, which of such of the Bonds shall be the New Money Bonds and the Refunding Bonds.)

For the purpose of paying the principal of, and premium, if any, and interest on and costs of administration of the registration and payment of this Bond, there shall be levied on all the taxable property in the District a continuing, direct, annual, ad valorem tax sufficient to pay all such principal, interest and administration costs of and on this Bond as the same become due, such taxes to be levied, assessed and collected at the same time and in the same manner

as other taxes are levied, assessed and collected; provided, however, that the issuance of the Refunding Bonds shall in no way infringe upon the rights of the owners of the bonds being refunded described above to rely upon a tax levy for payment of the principal and interest on such refunded bonds if the obligations issued by or guaranteed by the United States government in which net proceeds of the Refunding Bonds are invested and which mature with interest so as to provide funds to pay when due, or called for redemption, such refunded bonds together with interest thereon and redemption premiums, if any, and with other funds legally available for such purpose deposited in the respective principal and interest redemption funds and held in trust for the payment of such refunded bonds with interest and redemption premiums, if any, on maturity or upon an available redemption date prove insufficient and further that the total aggregate of taxes levied to pay principal and interest on the Refunding Bonds in the aggregate shall not exceed the total aggregate principal and interest to become due on such refunded bonds from the date of issuance of the Refunding Bonds to the final date of maturity of such refunded bonds. The owners of the Refunding Bonds (but not of the remaining Bonds) must rely on the sufficiency of the funds and securities held irrevocably in trust for payment of such refunded bonds.

The Bonds maturing on July 1, ....., and July 1, ....., are not subject to redemption prior to maturity. The Bonds maturing on or after July 1, ....., are subject to optional redemption prior to maturity, in whole or in part, on July 1, ....., or any interest payment date thereafter, by the payment of a redemption price equal to the principal amount of each such Bond redeemed plus interest accrued to the date fixed for redemption plus a premium, the premium (calculated as a percentage of the principal amount of such Bonds to be redeemed) to be computed as follows:

<u>Redemption Dates</u>	<u>Premium</u>
July 1, ....., and January 1, ....	....%
July 1, ....., and thereafter	0.0

The Bonds maturing on July 1, ....., shall be redeemed prior to maturity on July 1, in the years and amounts set forth below, by payment of the principal amount of each Bond to be redeemed plus interest accrued to the date fixed for redemption, but without a premium:

<u>Year</u>	<u>Amount</u>
	\$

A remaining principal amount of \$.....,000 of Bonds maturing on July 1, ....., shall mature on July 1, .....

Not more than 75 nor less than 60 days prior to the mandatory redemption date for the Bonds maturing on July 1, ....., the Bond Registrar and Paying Agent shall proceed to select for redemption (by lot in such manner as the Bond Registrar and Paying Agent may determine) from all the Bonds maturing on July 1, ....., outstanding a principal amount of the Bonds maturing on July 1, ....., equal to the aggregate principal amount of the Bonds maturing on July 1, ....., to be redeemed and shall redeem such Bonds maturing on July 1, ....., on the next July 1 and give notice of such redemption.

Notice of redemption of any such Bond will be mailed not more than 60 nor less than 30 days prior to the date set for redemption to the registered owner of such Bond or Bonds being redeemed at the address shown on the registration books for the Bonds maintained by the Bond Registrar and Paying Agent. Failure to give properly such notice of redemption shall not affect the redemption of any such Bond for which notice was properly given.

The Bond Registrar and Paying Agent shall maintain the registration books of the District for the registration of ownership of each Bond as provided in the Resolution. (The Bond Registrar and Paying Agent may be changed without notice or consent.)

This Bond may be transferred on the registration books upon delivery and surrender hereof to the Bond Registrar and Paying Agent at its designated corporate trust office, accompanied by a written instrument of transfer in form and with guaranty of signature satisfactory to the Bond Registrar and Paying Agent, duly executed by the registered owner of this Bond or his or her attorney-in-fact or legal representative, containing written instructions as to the details of the transfer. No transfer of this Bond shall be effective until entered on the registration books.

In all cases upon the transfer of this Bond, the Bond Registrar and Paying Agent shall transfer the ownership in the registration books and shall authenticate and deliver in the name of the transferee or transferees a new fully registered Bond or Bonds of the same maturity and of authorized denominations (except that no Bond shall be issued which relates to more than a single principal maturity) for the aggregate principal amount which the registered owner is entitled to receive at the earliest practicable time in accordance with the provisions of the Resolution. The District and the Bond Registrar and Paying Agent shall charge the owner of such Bond, for every transfer of a Bond, an amount sufficient to reimburse them for any transfer fee, tax or other charge required to be paid with respect to such transfer, and may require that such transfer fee, tax or other charge be paid before any such new Bond shall be delivered.

The District and the Bond Registrar and Paying Agent shall not be required to issue or transfer any Bonds during a period beginning with the opening of business on a regular record date and ending with the close of business on the corresponding interest payment date.

This Bond shall not be entitled to any security or benefit under the Resolution or be valid or become obligatory for any purpose until the certificate of authentication hereon shall have been signed by the Bond Registrar and Paying Agent.

It is hereby certified, recited and declared (i) that all conditions, acts and things required by the Constitution and laws of the State of Arizona to happen, to be done, to exist and to be performed precedent to and in the issuance of this Bond and of the series of which it is one, have happened, have been done, do exist and have been performed in regular and due form and time as required by law; (ii) that the obligation evidenced by the series of Bonds of which this is one, together with all other existing indebtedness of the District, does not exceed any applicable constitutional or statutory limitation and (iii) that due provision has been made for the levy and collection of a direct, annual, ad valorem tax upon taxable property within the District, over and above all other taxes authorized or limited by law except as otherwise described herein, sufficient to pay the principal hereof and the interest hereon as each becomes due.

IN WITNESS WHEREOF, CHINO VALLEY FIRE DISTRICT OF YAVAPAI COUNTY, ARIZONA, has caused this Bond to be executed in the name of the District by the facsimile signature of the Chairman of the District Board of the District and such signature of the Chairman of the District Board of the District to be attested by the facsimile signature of the Clerk of the District Board of the District and to be countersigned by the facsimile signature of the Finance Manager of the District.

CHINO VALLEY FIRE DISTRICT  
OF YAVAPAI COUNTY, ARIZONA

By.....(Manual or Facsimile).....  
Chairman, District Board

ATTEST:

.....(Manual or Facsimile).....  
Clerk, District Board

COUNTERSIGNED:

.....(Manual or Facsimile).....  
Finance Manager, District Board

#### CERTIFICATE OF AUTHENTICATION

This Bond is one of the Bonds described in the within-mentioned Resolution and is one of the Chino Valley Fire District of Yavapai County, Arizona General Obligation Refunding Bonds, Series 2013.

Date of Authentication: .....

.....,  
as Bond Registrar and Paying Agent

By.....  
Authorized Representative

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto .....  
(Name and Address of Transferee)  
the within Bond and irrevocably constitutes and appoints ..... attorney to transfer the within Bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated: .....  
Signature

Signature Guaranteed:

.....  
Signature

*[Insert proper legend]*

Note: The signature(s) on this assignment must correspond with the name(s) as it appears upon the face of the within Bond in every particular, without alteration or any change whatsoever.

The following abbreviations, when used in the inscription on the face of the within Bond, shall be construed as though they were written out in full according to applicable laws or regulations:

TEN COM	-	as tenants in common
TEN ENT	-	as tenants by the entirety
JT TEN	-	as joint tenants with right of survivorship and not as tenants in common

UNIF GIFT MIN ACT - ..... Custodian .....  
(Cust) (Minor)

under Uniform Gifts to Minors Act .....  
(State)

Additional abbreviations may also be used though not included in the above list.

ALL FEES AND COSTS OF TRANSFER  
SHALL BE PAID BY THE TRANSFEROR



TO: Fire Board  
FROM: Chief Freitag  
DATE: February 9, 2016

SUBJECT: DISCUSSION AND POSSIBLE ACTION RELATED TO POLICIES:

NEW JOINT POLICIES J100 MISSION, VISION AND VALUES;

NEW CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY COMPASS;

REVISED POLICY J121 POLICY COMMITTEE;

NEW JOINT POLICIES: J190 PUBLIC RECORDS ACCESS;

J193 TELECOMMUTING;

J194 TAX-ADVANTAGED BONDS;

J243 DEMOTIONS;

J603 EMPLOYEE CONTACT WITH ELECTED OFFICIALS;

J604 EMPLOYEE CONTACT WITH ELECTED OFFICIALS DURING BOARD MEETINGS;

J905 NATIONAL FIRE PROTECTION ASSOCIATION (NFPA) COMPLIANCE

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*The Policy Committee approved these new and revised joint policies and are asking the Fire Board for approval of all policies with the exception of the Central Arizona Fire and Medical Authority (CAFMA) Compass. This policy will be presented to the CAFMA Board of Directors for approval as it related to the Fire Authority.*

**Suggested Motion:** Approve policies J100 Mission, Vision and Values; J121 Policy Committee; J190 Public Records Access; J193 Telecommuting; J194 Tax-Advantaged Bonds; J243 Demotions; J603 Employee Contact with Elected Officials; J604 Employee Contact with Elected Officials During Board Meetings; J905 National Fire Protection Association (NFPA) Compliance

*If you have any questions, please call Assistant Chief of Administration Tharp or myself at 772-7711.*

## **J100 MISSION VISION and VALUES**

Created/Revised: 09/07/2001 / 02/16/2016

Created/Revised: 02/16/2016

Reviewed: 01/26/2016

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### **Purpose:**

The purpose of our mission, vision and values is to form the foundation of our organization.

### **Mission:**

Protecting life and property through prevention and response

### **Vision:**

To be a progressive emergency services agency in Arizona through leadership, cooperation and innovation

### **Values:**

We strive to serve our internal and external customers with **PRIDE**

**P**rofessionalism – We will adhere to the highest standards of our profession and adopt best practices

**R**espect – We believe in the basic dignity of every individual and all members of the community and organization

**I**ntegrity – We are honest and accountable

**D**edication – We are committed to quality, reliable and respectful service delivery

**E**xcellence – We will demonstrate high level of knowledge and skill in all aspects of our profession

# *The Central Arizona Fire and Medical Compass*



*“May we never lose our way”*



# *The Central Arizona Fire and Medical Compass*

## **Introduction**

The fire service consists of a unique blend of individuals that exude determination, professionalism, bravery, and heart. It is a difficult world for those outside the fire service family to understand, and at times it is even difficult for those within the fire service to understand. Each agency is a unique entity unto itself. This uniqueness can lead to confusion when trying to determine an individual organization's identity and philosophy.

In order to assist our organization and its members in finding their way, we have developed the "*The Central Arizona Fire and Medical Compass*." When determining the framework for the agency's compass we first had to understand the significance of the compass itself. Generally, when a person thinks of a compass they picture a device for determining directions. For centuries seafaring people have found the compass to be an indispensable tool in finding their way, especially under difficult conditions. Merriam-Webster also defines compass as "a channel or direct course of thought or action having a guiding, governing, or motivating purpose." The latter definition is the driving force behind the development of our Compass. We want it to **guide** us through both good times and bad; to **govern** our actions at all times, treating our fellow employees as well as the members of our community with the utmost respect; and to **motivate** us as a unit to be the best we can be, always keeping in mind the mission, vision and the values we espouse — professionalism, respect, integrity, dedication, and excellence. We at Central Arizona Fire and Medical will depend on our compass as we navigate the day-to-day challenges of being a dynamic and successful organization. The Compass will guide us no matter the ferocity of any storm we face.

The boards of the Central Yavapai and Chino Valley Fire Districts signed an agreement to blend the two organizations as the Central Arizona Fire and Medical Authority in October 2015. In November of the same year, a committee representing a cross section of our organization was formed to create one blended set of mission, vision, and values.

Central Arizona Fire and Medical is made-up of committed individuals who have chosen to become members of our *unique family*. Each one of us should be proud of this relationship and treat it with respect. When a person makes a conscious choice to become part of something, whether it is an emergency services agency, a club affiliation, or an association of any type, it then becomes their responsibility to adhere to the standards of conduct set forth by that group. As a group we developed our philosophies, and as a group we will champion our cause.

*The Central Arizona Fire and Medical Compass* illustrates the vision and culture of our family unit. *The Compass* exists to support our mission and our members. It reinforces our belief in the labor management process as well as our belief in supporting each other. This document will continue to evolve over time; as we embrace the changes of the future, it will be necessary to review the Compass and adjust accordingly to ensure it continues to reflect our philosophies. However, the core ideologies outlined within will remain unchanged as they are "core" to our organization.



## *The Central Arizona Fire and Medical Compass*

Central Arizona Fire and Medical (CAFM) is committed to providing service beyond the expectations of our community. In addition, we have deemed it equally important to treat each other with a level of professionalism and respect that surpasses our own expectations. This document has been prepared by and for us in order that we may each understand the philosophies and beliefs that have been deemed essential by the organization and our members. *The Compass* shall serve as a guide for all current and future members of the agency as we move forward in the reinforcement of our core ideologies and the attainment of our stated mission, vision and values.

Our mission, **“Protecting life and property through prevention and response,”** recognizes the importance of prevention, which is why it is listed first. We understand that the response aspect of our job, which is how we are normally identified by the public, is the reactionary part of the service we provide to our community. Both are our purpose and our promise to all that seek our help.

Our vision, **“To be a progressive emergency services agency in Arizona through leadership, cooperation and innovation,”** is an on-going effort to provide the best we can for both our internal and external customers. It is not something that we can achieve without a true commitment to meeting the challenges of today and creating opportunities for tomorrow. Central Arizona Fire and Medical was founded on this vision.

Our core values are what we as a group believe in; they are the cornerstone of our organization. Times change, guidelines change, equipment changes, and personnel change, but our core ideologies will remain constant. As a group we worked together to define our core, and will remain committed to their spirit and intent despite the test of time.

We strive to serve our internal and external customers with **PRIDE**:

**Professionalism** – We will adhere to the highest standards of our profession and adopt best practices

**Respect** – We believe in the basic dignity of every individual and all members of the community and organization

**Integrity** – We are honest and accountable

**Dedication** – We are committed to quality, reliable and respectful service delivery

**Excellence** – We will demonstrate a high level of knowledge and skill in all aspects of our profession



*The Central Arizona Fire and Medical Compass* focuses on the premise that our members are central to the success of the organization. A house cannot be any stronger than the foundation it is built on. In that same regard, our agency cannot be any stronger than our membership. The fire service provides each of us with much more than a job. It provides us a relationship with a group of people we commit our lives to on a daily basis; and, with that commitment comes personal responsibility. Each member is responsible for their performance and each member will be held accountable for their actions. We will only achieve a positive work environment by combining personal responsibility with respect for our fellow employees. These are the minimum expectations for our agency.

Since we are an organization setting a course based on stated mission, vision, and values it is imperative that our members' exhibit behavior that is consistent with these values, philosophy, and vision. We want nothing less than a positive work environment, and to accomplish this goal we must have the commitment of our entire membership. As an agency, we will strive for adherence to our values. As a family, we know one of our members might fall. But, we *are* a second chance organization and as such we have a responsibility to help our members get up, get on the right track, and be successful. In that same regard, our members have a responsibility to put forth a sincere effort to help themselves and those around them.

The leaders and supervisors of Central Arizona Fire and Medical have equally important roles when it comes to communicating and upholding the agency's philosophies. They must set an example for their direct reports by maintaining a consistent positive attitude, and by providing a positive work environment to the best of their abilities. Our leaders should be proactive in their approach to leadership by working towards a solution to problems through adherence to our values. When communicating with others they should remember the words of Stephen Covey, "Seek first to understand, then to be understood." Working in this manner provides motivation for all members of the agency. Remember, be patient when you are communicating with other members and listen—a person who can truly listen to what someone is saying will learn much more than someone who tries to control a conversation.

Part of being a leader is to recognize, support, and reward the positive actions of our members. When members achieve or surpass our expectations of service to both our internal and external customers they should be recognized for those actions. Another aspect of being a leader is knowing when to provide corrective action for behavior that does not fall within our guidelines. When self-discipline fails leaders need to be ready to help the member get back on track. Leadership is critical to maintaining the high standards of the agency that enable us to achieve our vision.

We can only adhere to the principle of accountability through courage. Leaders must have the courage to engage in honest conversations with members that are not meeting organizational expectations. It is important to remember that avoiding these conversations or not taking action is a disservice to both the member in question as well as the rest of our members.

Leadership, both formal and informal, will be the mortar that holds us together, and will ensure the overall effectiveness of our agency. Leaders need to share their expectations up front with their direct reports and stress the personal accountability required of each member. These expectations need to be realistic and in line with our core ideologies. It is the responsibility of the current leaders of the Central Arizona Fire and Medical to act as mentors to others in the organization. Through our efforts we will prepare the leaders of tomorrow.

Each of us has made a conscious choice to be part of this organization. With that choice is a responsibility for maintaining a positive work environment, ensuring customer service that surpasses expectations, and a determination to work for and through changes for the betterment of the agency. Our organization works within a chain of command. That chain is in place to ensure members have the opportunity to voice concerns, criticisms, and complaints within the structure of the organization. Part of the process involves recognition of the union's role in the agency. Over the years, the union has shown a willingness to work towards improving service to the public and maintaining a safe work environment. Our hope is to continue this cohesive working relationship well into the future.

Central Arizona Fire and Medical must be receptive to new opportunities and always be diligent in looking for ways it can improve. This commitment should be shared by all members and is outlined in our Vision. It is counter-productive to be unhappy about a situation or disagree with an issue, but offer no suggestions on how to make it better. Focusing on the negatives without looking for ways to improve serves no purpose within our organization. We will stumble along the way, but as a strong group we will pick ourselves up, learn from our mistakes, and move forward. The past is finite, our future is infinite. Always remember that, ***“A challenge doesn't create character, it reveals it.”***

Change at any time and at any level is difficult, but change is a necessary part of the survival of an organization. We will strive to be proactive in our approach to change. One way in which we can be proactive is to begin any change with the end result in mind. This means thinking ahead, “If I kick this domino over today, where will the last one land five years from now?” Forethought will allow our agency to take the appropriate steps to achieve the desired outcome. This does not mean that everyone will understand or agree with the decided direction; it does imply that everyone will know why the change is being made, how we expect to implement the change, and what each member's role in the change process will be. As stated earlier, changes will occur over time as this is the natural progression of things within our profession. However, our core ideals will remain unchanged as they are our core. As long as Central Arizona Fire and Medical exists, our core ideologies will stand as our guiding light.



# *The Central Arizona Fire and Medical Compass*

## **Core Ideologies**

**We will adhere to the highest standards of our profession and adopt best practices.**

Our commitment is to provide a growth environment for our personnel to ensure we have the best and the brightest ready to guide the organization for the future in every division. We will remain committed to the on-going review of our succession plans to ensure they meet the challenges of today and prepare our personnel for the opportunities of tomorrow.

This commitment extends beyond professional and technical development. Our profession is dangerous. Every year we are losing more fire service professionals to the ravages of cancer, heart disease, as well as other ailments. We must continually educate and update policies and practices that will to the best of our ability protect our members so they can return home at the end of their shift, and reach a happy and healthy retirement.

We will remain committed to the highest standard of technical training to ensure the safety of our members when faced with the physical and emotional stresses of an emergency response.

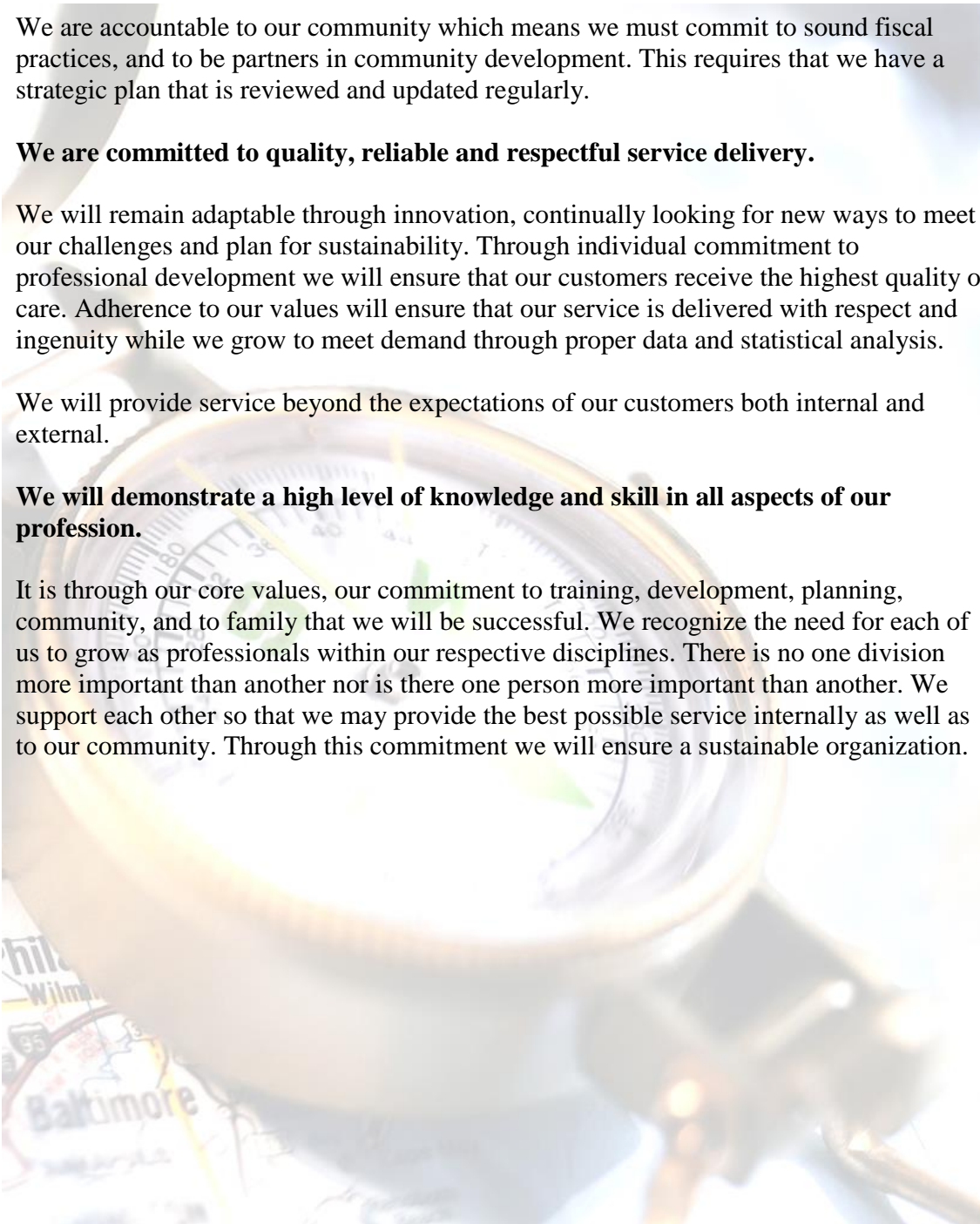
**We believe in the basic dignity of every individual and all members of the community and organization.**

We are committed to each other and our community. Each person we encounter will be treated with respect no matter their societal status. If one of our members is down, we will be there for them. Each of us has a family that we were born in to, or those we've created through other relationships. Together, the Central Arizona Fire and Medical Authority is a family. We will create a safe place for our members to seek assistance without judgement, and will be there for our members in their time of need. We will also be there to celebrate in times of great joy. Our commitment to each other is at the core of who we are.

**We are honest and accountable.**

We are committed to being and holding each other accountable. This requires each of us to display the courage necessary to be honest when someone is not meeting expectations or is not following our stated values. We do no favors by not holding each other accountable, and we do not allow a person to grow, if we do not have the courage to be honest.





We are accountable to our community which means we must commit to sound fiscal practices, and to be partners in community development. This requires that we have a strategic plan that is reviewed and updated regularly.

**We are committed to quality, reliable and respectful service delivery.**

We will remain adaptable through innovation, continually looking for new ways to meet our challenges and plan for sustainability. Through individual commitment to professional development we will ensure that our customers receive the highest quality of care. Adherence to our values will ensure that our service is delivered with respect and ingenuity while we grow to meet demand through proper data and statistical analysis.

We will provide service beyond the expectations of our customers both internal and external.

**We will demonstrate a high level of knowledge and skill in all aspects of our profession.**

It is through our core values, our commitment to training, development, planning, community, and to family that we will be successful. We recognize the need for each of us to grow as professionals within our respective disciplines. There is no one division more important than another nor is there one person more important than another. We support each other so that we may provide the best possible service internally as well as to our community. Through this commitment we will ensure a sustainable organization.



## *The Central Arizona Fire and Medical Compass*

### Organizational Expectations

As Fire Chief, I feel it is my responsibility to set and share what I expect of every member of Central Arizona Fire and Medical. My expectations are in line with our stated philosophies and reinforce our core principles.

1. Right Time, Right Place, Right Uniform
2. Know your job, do your job
3. See it, own it, solve it  
= **Accountability**
4. Clear, open, honest, and frequent communication  
= **Transparency**
5. Do the right thing  
= **Ethical behavior**
6. Be constructive in criticism
7. Make a decision; don't be afraid to make a mistake! You know the SOG's and policies as well as what needs to be done in a given situation... If it's off track, we'll work it out later.
8. Provide service beyond the expectations of our customers, both internal and external
9. Set the example
10. Act as if you are already in the position you aspire to attain (Thank you Chief Polacek for helping me articulate this one)  
= **Lead**
11. Always be a student as well as a mentor  
= **Learn**
12. Adhere to our agreed upon organizational values
13. Be honest with people even when its uncomfortable i.e. evaluations, or correcting behavior
14. Make the right, not popular decision  
= **Courage**
15. Think beyond today  
= **Vision**

Sincerely,

*Scott A Freitag*  
Fire Chief

## J121 POLICY COMMITTEE

Created/Revised: 12/13/2010 / ~~12/16/2014~~ 00/00/2016

12/18/2014 / 00/00/2016

Reviewed: ~~12/01/2010~~ 01/26/2016



### I. PURPOSE

The purpose of this policy is to identify the purpose and function of the Policy Committee.

### II. SCOPE

This applies to all Policy Committee Members.

The Policy Committee shall consist of the following representatives: ~~from both Districts:~~

- Fire Chief
- Battalion Chief (or designee)
- Labor Representative (2)
- Assistant Chief of Administration / Executive Administrative Director
- Administrative Member Representative (2)
- Support Services Representative
- Operations Member Representative ~~(China-2)~~ (3)
- Alternate Members

### III. POLICY

A Policy Advisory Committee shall be established to study issues and make ~~District~~ policy recommendations to the Board of Directors. Representation on the ~~e~~Committee shall be drawn from all levels of the organization.

The Policy Committee will serve as an advisory committee to the Board of Directors on all items that fall within the scope of the current policy manual. Items of policy will be presented to the Board of Directors after a majority vote by the Policy Committee. A dissenting opinion may be included in the presentation if the dissenter wishes.

The Policy Committee shall operate under the provisions of the Arizona Open Meeting Law and Robert's Rules of Order. The Policy Committee may also discuss items related to operational procedures and make recommendations to the Fire Chief for consideration.

#### Selection

The representatives shall be selected by their peers.

## J121 POLICY COMMITTEE

Created/Revised: 12/13/2010 / ~~12/16/2014~~ 00/00/2016

12/18/2014 / 00/00/2016

Reviewed: ~~12/01/2010~~ 01/26/2016



### Term

Each ~~e~~CCommittee member will serve at least a one-year term. Positions will be open for selection in April of each year.

### Attendance

The Policy Committee will meet as needed. Committee members must attend 66% of the meetings and not miss more than 3 consecutive meetings to remain a member of the Committee. If a member is removed from the Committee for poor attendance, the alternate shall assume the regular position and another alternate will be selected as outlined above.

### Officers

Officers of the Committee shall consist of a chairperson and a clerk. These officers will be elected from the membership of the Committee at an election during the regular meeting in April of each year. If either office is vacated for any reason, the Committee shall elect an interim officer to fill the position until the next annual election.

The Clerk shall produce agendas, packets, and minutes for Policy Committee meetings at the direction of the Committee. The Clerk may be a non-voting member appointed by the Chairperson.

### Voting

Each position on the Policy Committee has one vote. Members must be present to cast a vote. An alternate may cast a vote if a regular member is not present at the meeting.

### Policy Review

All policies, including the organizational chart ~~and job descriptions~~, will be reviewed every 5 years.

## **J190 PUBLIC RECORDS ACCESS**

Created/Revised: 10/12/2009 / [00/00/2016](#)

Reviewed: ~~10/05/2009~~ [01/26/2016](#)



### **I. PURPOSE**

The purpose of this policy is to establish the standard and procedure for access to public records. The Arizona Public Records Law (A.R.S. § 39-121, et. seq.) permits any person to inspect any public records. As a public entity, the District is subject to the Public Records Law. This regulation shall serve to provide general guidelines for a uniform policy approach to disclosure and inspection of public records.

The Freedom of Information Act (FOIA) is the federal version of the public records law. It is not applicable to local entities such as the District. Courts have stated, however, that the FOIA and the cases interpreting it are helpful in construing the state public records law.

### **II. SCOPE**

This policy applies to all District members and all requests to view public records or to obtain copies of public records created by or in the possession of the District.

### **III. POLICY**

The District desires to conduct its business in an open environment. Therefore, it is the District's policy to comply with its obligations under the Arizona public records law by providing access to public records in good faith and with due diligence. Exceptions are made for records that are clearly privileged and confidential or detrimental to the best interests of the District, in which case the requesting party shall be provided an analysis and reason for not disclosing the information.

As a general rule most District records and documents are public record and may be accessed by members of the general public. The Arizona Supreme Court has defined a public record as any record that is required by law to be kept or necessary to be kept in the discharge of a duty imposed by law or direct by law to serve as a memorial in evidence of something written, said or done. To be a public record, the document must relate to the official duties of a public officer or public agency.

Examples of public records determined to be subject to disclosure by statute, the Arizona Courts, or opinions of the Attorney General's Office include:

- Official minutes and records of governmental bodies, boards, and commissions
- Records of expenditures of public monies
- Books of accounts and audits of the District

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- Permits and application forms for permit
- Public notices and announcements
- All products of electronic databases made or received by any governmental agency in connection with the transaction of public business
- Preliminary, tentative, and final District budgets
- Final selection list of applicants for a public-employment position
- Written legal opinions that determine existence or absence of a conflict of interest

### Exclusions

Arizona state law clearly defines certain exceptions that are not open for public disclosure. These exceptions include, but are not limited to:

- Medical records
- Personal Privacy. Matters which would inappropriately intrude upon an individual's privacy such as:
  - Home address, telephone number, social security number, age / birth date, racial background, credit or debit card numbers, financial account numbers, credit reports of individuals
  - Any other material in their employment file where there are specific facts which justify the possibility of specific risks to the member if the information is disclosed; or whereby the privacy and confidentiality interests of the member would outweigh public disclosures of the document or information
- Names and resumes of applicants for public employment positions until finalists are determined
- Financial statements of contractors
- Responses to a request for proposal (RFP), except for the name of the proposer. Notwithstanding, once a proposer is identified as the final choice for selecting, then all of the proposals become public records
- Trade secrets and proprietary information contained in a bid or proposal. These will generally be identified as such by the bidder or proposer
- Legal work product of attorneys. This does not include actual briefs or memoranda files with the court
- Letters, memos, and e-mail to and from the District attorney with other District staff, appointees, or Board of Directors which are attorney-client privileged information
- Memoranda and documents which are not otherwise public, which are provided to the District Board in an executive session
- Best Interest – Disclosure may not be required if release of the information is not in the best interest of public safety or the District as it would impair the District's performance of duties such as:
  - Release would place the District at a competitive disadvantage



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- Test questions or other examination data which would invalidate the District's testing processes
  - documents that are preliminary in nature and contain preliminary recommendations, observations and opinions
- Other records made confidential by Arizona Statutes. There are over 300 Arizona statutes that make certain information confidential. A comprehensive list of these statutes is included in the Arizona Attorney General publication entitled *Arizona Agency Handbook*, which is accessible on the Internet at [www.ag.state.az.us](http://www.ag.state.az.us).

### Custom Requests

- A Custom Request is a request for data that does not currently exist as requested. Custom data requests include requests to generate new data, perform research projects, create new report formats, or perform custom programming or extraction.
- The District is not required to create a new record to meet a public records request. This means that the District is not obligated to obtain new data, perform research projects, create new report formats, convert data to difference medium or formats, nor perform custom programming or extraction.
- Requestors only have a right to the data that is already maintained and in the format in which it is currently kept. A public entity is not required to convert data to a different format or to convert the magnetic media to one that the public entity does not use.
- Custom requests may be declined. However, the District may choose to fulfill a request for nonexistent information or for existing information in a different format or medium when it is in the District's best interest to do so.
- Factors to consider in evaluating whether to fulfill a custom request:
  - Availability of resources (members, equipment, etc)
  - The data subject to disclosure
  - Production costs
  - Maintenance costs
  - Impact on the District
- Once a "custom" document is created, it then becomes a public record subject to the normal public records requests guidelines.

### Procedure

All requests for access to District reports, records, or documentation shall be forwarded to Administration for processing. Requests related to fire investigations and code enforcement issues shall be coordinated through Fire Prevention. Requests for public records will be submitted on a Request for Public Records form.

Requests in the form of a subpoena or court order will be forwarded to the Assistant Chief of Administration / Executive Administrative Director.

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Requests in the following categories should also be forwarded to the Assistant Chief of Administration / Executive Administrative Director:

- Matters currently in litigation or that will likely lead to litigation
- Documents subject to attorney / client privilege
- Involving confidential records
- Seeking sensitive or personal privacy information
- If the status of the records requested is unclear.

Requests by individual District members, individual law enforcement officers, or individual Board of Director members shall be treated the same as requests from the general public.

*Prompt Disclosure.* Disclosure will be made of any records or portions of records that are plainly subject to public records disclosure. If a record is partly confidential, the District will promptly disclose the portion that is subject to disclosure. Records should be available for review or copies available for purchase within a reasonable period of 10 business days. Additional time may be needed for substantial requests, and in said case, the requesting party will be notified of additional time needed.

*Explanation of Withholding.* In the event the District withholds a record or part thereof, clear and explicit reasons will be provided in writing to the requesting party expressing the District's reason for withholding information and the detrimental impacts disclosure would have upon the District or its public interests.

*Balancing Test.* In doubtful cases, the District will apply a balancing test, according to the Arizona courts. This is to answer the question; **would release of the information requested have an important or harmful effect on the official duties of the public officer or public agency?**

### Requests for Member Files and Evaluations

The District's general policy is to keep member's employment records confidential in order to preserve the member's privacy rights. The District will review a request for employment files to determine whether the request is made pursuant to a matter of public interest, such as a claim letter, written complaint, criminal investigation, litigation, or an allegation involving misconducts of a public member.

Information that will be released regardless of the reason that the request is made:

- Name
- Job Title



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- Department
- Supervisor
- Date of Hire
- Salary
- Date of Termination.

Information that may be released if the request is made pursuant to a matter of public interest:

- Discipline report form (indicating the date, reason for discipline and actual discipline given).

Information that will **not** be released:

- Social Security number
- Birth date
- Home address and telephone number
- Medical records.

Fees for copies and research shall be as established by the Board of Directors.

## **J193 TELECOMMUTING**

Created/Revised: 12/19/2011 / [00/00/2016](#)

Reviewed: ~~12/19/2011~~ [01/26/2016](#)



### **I. PURPOSE**

The purpose of this policy is to provide District members with the guidelines under which a member is able to work from home.

### **II. SCOPE**

This policy applies to all District members.

### **III. POLICY**

The District recognizes that in certain circumstances it may be appropriate for the District to allow a member to telecommute. Telecommuting is a workplace alternative where the District allows a member to perform some or all assigned duties at home on either a regular or limited basis. This may involve the use of telecommunications equipment (cellular phones, blackberries, faxes, calling cards, pagers, etc.) or computer technologies, particularly those technologies used for access to the District portal and email. Telecommuting is a cooperative arrangement between the District and a member based on the needs of the position, the department or unit involved, the member's skills and the District's needs. All non-exempt members who perform any compensable work at home must enter into a Telecommuting Agreement with the District.

Any non-exempt member who performs work at home without the prior consent of his or her supervisor is subject to the discipline policy. District members are not encouraged to access the District portal or email while off duty. However, the District understands that some members prefer to do so, for their own convenience. No member shall be compensated for any insubstantial time (less than 5 minutes) spent while off-duty accessing the District portal or email. Members are not required to access the District portal and email from home. Checking the District portal and email from home is for the convenience of the member only.

Each member who telecommutes is required to report all of his or her compensable work hours each week. The report for each week is due by the end of the workweek in which the member performs any work. **The member must report all such time worked, including any overtime hours, by the Monday following the completion of the previous workweek.** Any non-exempt member who does not report all compensable time worked from home within the time prescribed, is subject to discipline, up to and including termination. Telecommuting does not alter the at-will nature of your employment with the District.



## **J194 TAX-ADVANTAGED BONDS**

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### **I. PURPOSE**

The Issuer has issued and may in the future issue tax-exempt obligations (including, without limitation, bonds, notes, loans, leases and certificates), tax credit obligations and “direct-pay” tax credit obligations (together, “tax-advantaged bonds”) that are subject to certain requirements under the Internal Revenue Code of 1986, as amended (the “Code”).

The Issuer has established the policies and procedures contained herein (the “Procedures”) as of August 26, 2013 in order to ensure that the Issuer complies with the requirements of the Code that are applicable to its tax-advantaged bonds. These Procedures, coupled with requirements contained in the Arbitrage and Tax Certificate (the “Tax Certificate”) or other operative documents executed at the time of issuance of the tax-advantaged bonds, are intended to constitute written procedures for ongoing compliance with the Federal tax requirements applicable to the bonds and for timely identification and remediation of violations of such requirements.

### **II. SCOPE**

The tax-advantaged bonds that are covered by these Procedures include, but are not limited to, “Build America Bonds”, “Recovery Zone Economic Development Bonds”, and “Specified Tax Credit Bonds” that constitute “qualified bonds” under Section 6431 of the Code and are therefore eligible for interest subsidy payments (the “Subsidy”) from the U.S. Treasury (such Build America Bonds, Recovery Zone Economic Development Bonds and Specified Tax Credit Bonds are collectively referred to as “Direct-Pay Bonds”). Specified Tax Credit Bonds include new clean renewable energy bonds, qualified energy conservation bonds, qualified zone academy bonds and qualified school construction bonds.

### **III. POLICY**

#### **GENERAL MATTERS**

- Responsible Officer. The Assistant Chief of Administration (Executive Administrative Director) will have overall responsibility for ensuring that the ongoing requirements described in these Procedures are met with respect to tax-advantaged bonds (the “Responsible Officer”).
- Establishment of Procedures. The Procedures established herein will be set forth as a Debt Management Policy in the CYFD Policies and Procedures Manual.



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- Identify Additional Responsible Employees. The Responsible Officer shall identify any additional persons who will be responsible for each section of the Procedures, notify the current holder of that office of the responsibilities, and provide that person a copy of the Procedures. (For each section of the Procedures, this may be the Responsible Officer or another person who is assigned the particular responsibility.)
  - Upon employee or officer transitions, new personnel should be advised of responsibilities under the Procedures and ensure they understand the importance of the Procedures.
  - If employee or officer positions are restructured or eliminated, responsibilities should be reassigned as necessary to ensure that all Procedures have been appropriately assigned.
- Training Required. The Responsible Officer and other responsible persons shall receive appropriate training that includes the review of and familiarity with the contents of these Procedures, review of the requirements contained in the Code applicable to each tax-advantaged bond, identification of all tax-advantaged bonds that must be monitored, identification of all facilities (or portions thereof) financed with proceeds of tax-advantaged bonds, familiarity with the requirements contained in the Tax Certificate or other operative documents contained in the transcript, and familiarity with the procedures that must be taken in order to correct noncompliance with the requirements of the Code in a timely manner.
- Periodic Review. The Responsible Officer or other responsible person shall periodically review compliance with the Procedures and with the terms of the Tax Certificate to determine whether any violations have occurred so that such violations can be timely remedied through the “remedial action” regulations (Treasury Regulation §1.141-12, §1.142-2, §1.144-2, §1.145-2 or §1.147-2, as applicable) or the Voluntary Closing Agreement Program described in Internal Revenue Service (“IRS”) Notice 2008 31 (or successor guidance) and related sections of the Internal Revenue Manual. Such periodic review shall occur biannually (January & July) but must occur at least annually with documentation of the periodic review to be reported to the Fire Chief and Board of Directors.
- Change in Bond Terms. If any changes to the terms of the bonds are contemplated, bond counsel should be consulted. Such modifications could result in a reissuance, i.e., a deemed refunding, of the bonds which could jeopardize the status of tax-advantaged bonds, including Direct-Pay Bonds (and thereby affect the continued receipt of the Subsidy for Direct-Pay Bonds).

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### **ISSUE PRICE FOR TAX-ADVANTAGED BONDS; PREMIUM LIMIT FOR DIRECT-PAY BONDS.**

- Issue Price. In order to document the issue price of tax-advantaged bonds, the Responsible Officer shall consult with bond counsel and obtain a written certification from the underwriter, placement agent or other purchaser of the bonds as to the offering price of the bonds that is in form and substance acceptable to the Issuer and bond counsel.
- Premium Limit for Direct Pay-Bonds. Prior to issuing Direct-Pay Bonds, the Responsible Officer shall consult with bond counsel and the Issuer's financial advisors to assure that the premium on each maturity of the Direct-Pay Bonds (stated as a percentage of principal amount) does not exceed one-quarter of one-percent (0.25%) multiplied by the number of complete years to the earlier of the final maturity of the bonds or, generally, the earliest call date of the bonds, and that the excess of the issue price of the bonds over the price at which the bonds are sold to the underwriter or placement agent, when combined with other issuance costs paid from proceeds of the bonds, does not exceed 2% of the sale proceeds of the bonds.

### **IRS INFORMATION RETURN FILING.**

- Filing of Applicable Form 8038. The Responsible Officer will confirm that bond counsel has filed the applicable information reports (such as Forms 8038, 8038-G, 8038-B or 8038-TC) for such bond issue with the IRS on a timely basis, and maintain copies of such form including evidence of timely filing as part of the transcript of the bond issue.
- Filing of Forms 8038-T or 8038-R. The Responsible Officer shall file the IRS Form 8038-T relating to the payment of rebate or yield reduction payments in a timely manner as discussed in Section I.12. below. The Responsible Officer shall also monitor the extent to which the Issuer is eligible to receive a refund of prior rebate payments and provide for the timely filing for such refunds using an IRS Form 8038-R.

### **USE OF PROCEEDS.** The Responsible Officer or other responsible person shall:

- Consistent Accounting Procedures. Maintain clear and consistent accounting procedures for tracking the investment and expenditures of bond proceeds, including investment earnings on bond proceeds.



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- Reimbursement Allocations at Closing. At or shortly after closing of a bond issue, ensure that any allocations for reimbursement expenditures comply with the Tax Certificate.
- Timely Expenditure of Bond Proceeds. Monitor that sale proceeds and investment earnings on sale proceeds of tax-advantaged bonds are spent in a timely fashion consistent with the requirements of the Tax Certificate.
- Costs of Issuance. With respect to Direct-Pay Bonds and qualified private activity bonds, monitor that no more than 2% of the sale proceeds are used to pay costs of issuance.
- Qualified Use of Proceeds of Recovery Zone Economic Development Bonds. With respect to Recovery Zone Economic Development Bonds, determine the correct amount of available project proceeds and monitor that 100% of all sale proceeds and investment earnings on sale proceeds (other than proceeds used to pay costs of issuance or deposited in a reasonably required reserve fund) are allocated to expenditures for qualified economic development purposes within the recovery zone in a timely fashion consistent with the requirements of the Tax Certificate.
- Qualified Use of Proceeds of Specified Tax Credit Bonds. With respect to Specified Tax Credit Bonds, determine the correct amount of available project proceeds and monitor that 100% of all sale proceeds and investment earnings on sale proceeds (other than proceeds used to pay costs of issuance) are allocated to qualifying expenditures that are permitted for each type of Specified Tax Credit Bond in a timely fashion consistent with the requirements of the Tax Certificate. If proceeds are not spent by the end of the "expenditure period" as defined in Section H.2. below, redeem bonds in accordance with the requirements of the Code as further described in Section H.2. below.
- Qualified Use of Proceeds of Qualified Private Activity Bonds. With respect to qualified bonds, including exempt facility bonds, monitor that sale proceeds and investment earnings on sale proceeds are allocated to qualifying expenditures permitted for each type of qualified bond in a timely fashion consistent with the requirements of the Tax Certificate. If an exempt facility or other applicable facility will not be completed, or the facility has been placed in service, and there are remaining unspent bond proceeds, immediately consult with bond counsel to determine whether bonds are required to be redeemed under Treasury Regulation §1.142-2. If exempt facility bonds are required to be redeemed or defeased in order to comply with the remedial action rules under Treasury Regulation §1.142-2, such redemption or defeasance must occur within 90 days of the date an action is taken that



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causes the bonds to not be used for the qualifying purpose for which the bonds were issued.

- **Requisitions.** Utilize requisitions to draw down bond proceeds, and ensure that each requisition contains (or has attached to it) detailed information in order to establish when and how bond proceeds were spent; review requisitions carefully before submission to ensure proper use of bond proceeds to minimize the need for reallocations.
- **Final Allocation.** Ensure that a final allocation of bond proceeds (including investment earnings) to qualifying expenditures is made if bond proceeds are to be allocated to project expenditures on a basis other than “direct tracing” (direct tracing means treating the bond proceeds as spent as shown in the accounting records for bond draws and project expenditures). An allocation other than on the basis of “direct tracing” is often made to reduce the private business use of bond proceeds that would otherwise result from “direct tracing” of proceeds to project expenditures. This allocation must be made within 18 months after the later of the date the expenditure was made or the date the project was placed in service, but not later than five years and 60 days after the date the bonds are issued (or 60 days after the bond issue is retired, if earlier). Bond counsel can assist with the final allocation of bond proceeds to project costs. Maintain a copy of the final allocation in the records for the tax-advantaged bond.
- **Maintenance and Retention of Records Relating to Proceeds.** Maintain careful records of all project and other costs (e.g., costs of issuance, credit enhancement and capitalized interest) and uses (e.g., deposits to a reserve fund) for which bond proceeds were spent or used. These records should be maintained separately for each issue of bonds for the period indicated under Section J. below.

**MONITORING PRIVATE BUSINESS USE.** With respect to tax-advantaged bonds that are subject to the private activity bond limitations provided in the Code (e.g., governmental bonds and qualified 501(c)(3) bonds), the Responsible Officer or other responsible person shall:

- **Identify Bond-Financed Facilities.** Identify or “map” which outstanding bond issues financed which facilities and in what amounts.
- **Review of Contracts with Private Persons.** Review all of the following contracts or arrangements with non-governmental persons or organizations or the federal government (collectively referred to as “private persons”) with respect to the bond-financed facilities which could result in private business use of the facilities:





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- Sales of bond-financed facilities;
  - Leases of bond-financed facilities;
  - Management or service contracts relating to bond-financed facilities;
  - Research contracts under which a private person sponsors research in bond-financed facilities; and
  - Any other contracts involving “special legal entitlements” (such as naming rights or exclusive provider arrangements) granted to a private person with respect to bond-financed facilities.
- **Bond Counsel Review of New Contracts or Amendments.** Before amending an existing agreement with a private person or entering into any new lease, management, service, or research agreement with a private person, consult bond counsel to review such amendment or agreement to determine whether it results in private business use.
  - **Establish Procedures to Ensure Proper Use and Ownership.** Establish procedures to ensure that bond-financed facilities are not used for private use without written approval of the Responsible Officer or other responsible person. For qualified 501(c)(3) bonds, establish procedures to ensure that the bond-financed facilities continue to be owned by a qualified 501(c)(3) organization or a governmental unit.
  - **Analyze Use.** Analyze any private business use of bond-financed facilities and, for each issue of bonds, determine whether the 10% limit on private business use (5% in the case of qualified 501(c)(3) bonds or “unrelated or disproportionate” private business use) is exceeded, and contact bond counsel or other tax advisors if either of these limits appears to be exceeded.
  - **Remediation if Limits Exceeded.** If it appears that private business use limits are exceeded, immediately consult with bond counsel to determine if a remedial action is required with respect to nonqualified bonds of the issue under Treasury Regulation §1.141-12, or if the IRS should be contacted under its Voluntary Closing Agreement Program. If tax-advantaged bonds are required to be redeemed or defeased in order to comply with the remedial action rules under Treasury Regulation §1.141-12, such redemption or defeasance must occur within 90 days of the date a deliberate action is taken that results in a violation of the private business use limits.





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- Maintenance and Retention of Records Relating to Private Use. Retain copies of all of the above contracts or arrangements (or, if no written contract exists, detailed records of the contracts or arrangements) with private persons for the period indicated under Section J. below.

**MONITORING USE OF FACILITIES FINANCED WITH QUALIFIED PRIVATE ACTIVITY BONDS.** With respect to tax-advantaged bonds that are not subject to the private activity bond limitations, but are subject to the limitations provided in the Code as to the qualifying use of proceeds and qualifying use of bond-financed facilities (e.g., exempt facility bonds, qualified small issue bonds and qualified redevelopment bonds), the Responsible Officer or other responsible person shall:

- Identify Bond-Financed Facilities. Identify or “map” facilities that have been bond-financed and assure that use is for an appropriate purpose (e.g., airport facilities are being used for airport purposes).
- Review of Contracts with Private Persons. If the bond-financed facilities are required to be governmentally owned, examine all leases, management contracts or other contracts with private persons to assure compliance with applicable safe-harbors for governmental ownership provided in the Code. Before amending an existing agreement or entering into any new lease, management or other contract, consult bond counsel to review such amendment or agreement to determine whether it complies with applicable safe harbors.
- Establish Procedures to Monitor Use. Establish procedures to monitor that bond-financed facilities are not used for non-qualifying purposes. Require users of facilities to immediately notify the Responsible Officer or other responsible person if a change in use of the facilities is contemplated or occurs.
- Remediation if Limitations Exceeded. If qualified use of facilities financed with tax-advantaged bonds changes to a non-qualified use (e.g., use of airport facilities that is not for airport purposes), immediately consult with bond counsel to determine if a remedial action is required with respect to nonqualified bonds of the issue under Treasury Regulation §1.142-2, or if the IRS should be contacted under its Voluntary Closing Agreement Program. If tax-advantaged bonds are required to be redeemed or defeased in order to comply with the remedial action rules under Treasury Regulation §1.142-2, such redemption or defeasance must occur within 90 days of the date an action is taken that causes the bonds to not be used for the qualifying purpose for which the bonds were issued.



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- Maintenance and Retention of Records Relating to Qualifying Use. Retain copies of all of the above contracts or arrangements (or, if no written contract exists, detailed records of the contracts or arrangements) with private persons for the period indicated under Section J. below.

**LOAN OF BOND PROCEEDS.** Consult bond counsel if a loan of proceeds of tax-advantaged bonds is contemplated. If proceeds of tax-advantaged bonds are permitted under the Code to be loaned to other entities and are in fact so loaned, require that the entities receiving a loan of bond proceeds institute policies and procedures similar to the Procedures to ensure that the proceeds of the loan and the facilities financed with proceeds of the loan comply with the limitations provided in the Code. Require the recipients of such loans to annually report to the Issuer ongoing compliance with the Procedures and the requirements of the Code.

**ARBITRAGE AND REBATE COMPLIANCE.** The Responsible Officer or other responsible person shall:

- Review Tax Certificate. Review each Tax Certificate to understand the specific requirements that are applicable to each tax-advantaged bond issue.
- Arbitrage Yield. Record the arbitrage yield of the bond issue, as shown on IRS Form 8038-G, 8038-B, 8038-TC or other applicable form. If the bonds are variable rate bonds, yield must be determined on an ongoing basis over the life of the bonds as described in the Tax Certificate.
- Temporary Periods. Review the Tax Certificate to determine the “temporary periods” for each bond issue, which are the periods during which proceeds of bonds may be invested without yield restriction.
- Post-Temporary Period Investments. Ensure that any investment of bond proceeds after applicable temporary periods is at a yield that does not exceed the applicable bond yield, unless yield reduction payments can be made pursuant to the Tax Certificate.
- Monitor Temporary Period Compliance. Monitor that bond proceeds (including investment earnings) are expended promptly after the bonds are issued in accordance with the expectations for satisfaction of three-year or five-year temporary periods for investment of bond proceeds and to avoid “hedge bond” status.
- Monitor Yield Restriction Limitations. Identify situations in which compliance with applicable yield restrictions depends upon later investments (e.g., the



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purchase of 0% State and Local Government Securities from the U.S. Treasury for an advance refunding escrow). Monitor and verify that these purchases are made as contemplated.

- Establish Fair Market Value of Investments. Ensure that investments acquired with bond proceeds satisfy IRS regulatory safe harbors for establishing fair market value (e.g., through the use of bidding procedures), and maintaining records to demonstrate satisfaction of such safe harbors. Consult the Tax Certificate for a description of applicable rules.
- Credit Enhancement, Hedging and Sinking Funds. Consult with bond counsel before engaging in credit enhancement or hedging transactions relating to a bond issue, and before creating separate funds that are reasonably expected to be used to pay debt service on bonds. Maintain copies of all contracts and certificates relating to credit enhancement and hedging transactions that are entered into relating to a bond issue.
- Grants/Donations to Governmental Entities. Before beginning a capital campaign or grant application that may result in gifts that are restricted to bond-financed projects (or, in the absence of such a campaign, upon the receipt of such restricted gifts), consult bond counsel to determine whether replacement proceeds may result that are required to be yield restricted.
- Bona Fide Debt Service Fund. Even after all proceeds of a given bond issue have been spent, ensure that the debt service fund meets the requirements of a "bona fide debt service fund," i.e., one used primarily to achieve a proper matching of revenues with debt service that is depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of: (i) the earnings on the fund for the immediately preceding bond year; or (ii) one-twelfth of the debt service on the issue for the immediately preceding bond year. To the extent that a debt service fund qualifies as a bona fide debt service fund for a given bond year, the investment of amounts held in that fund is not subject to yield restriction for that year.
- Debt Service Reserve Funds. Ensure that amounts invested in any reasonably required debt service reserve fund do not exceed the least of: (i) 10% of the stated principal amount of the bonds (or the sale proceeds of the bond issue if the bond issue has original issue discount or original issue premium that exceeds 2% of the stated principal amount of the bond issue plus, in the case of premium, reasonable underwriter's compensation); (ii) maximum annual debt service on the bond issue; or (iii) 125% of average annual debt service on the bond issue.



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- **Rebate and Yield Reduction Payment Compliance.** Review the Arbitrage Rebate covenants contained in the Tax Certificate. Subject to certain rebate exceptions described below, investment earnings on bond proceeds at a yield in excess of the bond yield (i.e., positive arbitrage) generally must be rebated to the U.S. Treasury, even if a temporary period exception from yield restriction allowed the earning of positive arbitrage.
  - Ensure that rebate and yield reduction payment calculations will be timely performed and payment of such amounts, if any, will be timely made. Such payments are generally due 60 days after the fifth anniversary of the date of issue of the bonds, then in succeeding installments every five years. The final rebate payment for a bond issue is due 60 days after retirement of the last bond of the issue. The Issuer should hire a rebate consultant if necessary.
  - Review the rebate section of the Tax Certificate to determine whether the “small issuer” rebate exception applies to the bond issue.
  - If the 6-month, 18-month, or 24-month spending exceptions from the rebate requirement (as described in the Tax Certificate) may apply to the bonds, ensure that the spending of proceeds is monitored prior to semi-annual spending dates for the applicable exception.
  - Make rebate and yield reduction payments and file Form 8038-T in a timely manner.
  - Even after all other proceeds of a given bond issue have been spent, ensure compliance with rebate requirements for any debt service reserve fund and any debt service fund that is not exempt from the rebate requirement (see the Arbitrage Rebate covenants contained in the Tax Certificate).
- **Maintenance and Retention of Arbitrage and Rebate Records.** Maintain records of investments and expenditures of proceeds, rebate exception analyses, rebate calculations, Forms 8038-T, and rebate and yield reduction payments, and any other records relevant to compliance with the arbitrage restrictions for the period indicated in Section J. below.

**RECORD RETENTION.** The Responsible Officer or other responsible person shall ensure that for each issue of bonds, the transcript and all records and documents described in these Procedures will be maintained while any of the bonds are outstanding and during the three-year period following the final maturity or redemption of that bond issue, or if the bonds are refunded (or re-

## **J194 TAX-ADVANTAGED BONDS**

Created/Revised: 08/19/2014 / [00/00/2016](#)

Reviewed: [01/26/2016](#)

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refunded), while any of the refunding bonds are outstanding and during the three-year period following the final maturity or redemption of the refunding bonds.

## **J243 DEMOTION**

Created/Revised: 02/12/2007 / ~~04/05/2011~~ 00/00/2016

Created/Revised 00/00/2016

Reviewed: 01/26/2016 ~~04/05/2011~~



### **I. PURPOSE**

Demotion is a transfer to a position of lower salary grade, resulting from either unsatisfactory performance or disciplinary action.

Demotion is a transfer to a position of a lower salary grade. The transfer results from a mutual agreement between the member and employer.

### **II. SCOPE**

Full-time and part-time permanent District members, persons in time-limited appointments, trainees, and probationary members are covered by this policy.

### **III. POLICY**

#### **DEMOTIONS**

A member may request a demotion if the member no longer is able or willing to carry out the duties of the current position. In the event that a member makes such a request, it may only be considered if a position on the lower position scale is available, or if someone in the lower position scale classification is eligible and willing to promote. ~~In such a situation, at the discretion of the Fire Chief, the member requesting the demotion may be required to participate in the designated selection process.~~ The member's pay shall be adjusted back to the member's original pay grade and step at the time of promotion plus any step accrued while at the higher rank. The Fire Chief has the discretion to adjust the step within the pay range based on legitimate business reasons.

In the event that performance-related issues or disciplinary issues lead to a management decision to relieve the member of their current duties, demotion may be an option. If a demotion is made to the member's previously held rank, the member's pay shall be adjusted back to the original pay grade and step at the time of promotion plus any step accrued while at the higher rank. ~~If a demotion is made to the member's previously held rank, the member's pay shall be adjusted back to the original pay grade and step at the time of promotion plus any step accrued while at the higher rank.~~ In both instances, the member's pay shall be adjusted at the discretion of the Fire Chief.

## **J603 EMPLOYEE CONTACT WITH ELECTED OFFICIALS**

Created/Revised: 02/13/2012 / [00/00/2016](#)

Reviewed: ~~02/13/2012~~ [04/26/2016](#)



### **I. PURPOSE**

The purpose of this procedure is to establish District policy for member contact with elected District Officials, to standardize a procedure for providing accurate information to District Officials, and also to keep the Fire Chief advised of issues that may be of consequence to the District.

### **II. SCOPE**

This policy applies to all District members and volunteers.

### **III. POLICY**

All District members are to immediately notify ~~the Fire Chief~~ [Senior Staff](#) of the nature of inquiries and subsequent contacts pertaining to District business, policies, and activities regardless of whether the contact was initiated by the member or the elected District Official (or their representative).

~~In anticipation of inquiries to District members by elected District Officials, this policy will assist the District members in providing accurate information to the District Official in an expeditious and efficient manner.~~

All District members shall, to the best of their ability, respond to inquiries and requests for information by elected District Officials in a courteous and professional manner. If inquiries cannot be answered accurately or completely by the initial member contacted, the person soliciting the request shall be referred to ~~the appropriate Assistant Chief / Director or Fire Chief~~ [Senior Staff](#).

The reporting requirements of this regulation do not apply to personal communications with your representative or to matters which are of no reasonable concern of the District, nor does it apply to correspondence between Union Officials and Elected District Officials regarding legitimate Union concerns.

## **J604 EMPLOYEE CONTACT WITH ELECTED OFFICIALS DURING BOARD MEETINGS**

Created/Revised: 11/19/2013 / [00/00/2016](#)

Reviewed: ~~11/19/2013~~ [01/26/2016](#)



### **I. PURPOSE**

The purpose of this policy is to establish District policy for members commenting during regular and special District Board meetings. This policy will give direction regarding the matters upon which a member of the District may comment either at the Call to Public or during an agenda item.

### **II. SCOPE**

This policy applies to all District members and volunteers.

### **III. POLICY**

Members may from time to time be called upon to share information intended to aid the Board of Directors in rendering a decision. In this instance, members are expected to provide true and accurate information to the best of their abilities. They may be asked for their professional opinion or analysis of data. This type of contact with the Board members is a result of the members' expected duties.

Members may from time to time wish to address the Board of Directors on matters of public interest. A member may make such an address if the following conditions are met:

- The member is not in uniform.
- The member is not on duty (leave may be taken within current leave policy for a Board appearance).
- The member is not discussing a matter that is part of his or her normal job requirements.
- The issue being addressed is of importance to the community.
- ~~The member is a resident of the District.~~

The member, as a community member, has a similar right to address the Board as compared to any other member of the public. Disagreements with Board actions are permissible under the conditions outlined above with the understanding that all members of the public, whether members of the District or not, present their concerns in a civil manner. If a member is uncertain as to whether their contemplated comments are protected speech under the First Amendment to the U.S. Constitution, they can consult their union representative or their supervisor.



## **J905 NATIONAL FIRE PROTECTION ASSOCIATION (NFPA) COMPLIANCE**

Created/Revised: 12/17/2013 / [00/00/2016](#)

[Created/Revised](#) 00/00/2016

Reviewed: ~~12/17/2013~~ [01/26/2016](#)



### **I. PURPOSE**

Provide guidance in complying with National Fire Protection Association (NFPA) standards within operational, logistical, and fiscal restrictions.

### **II. SCOPE**

Applies to all District members whose job functions are addressed in NFPA standards.

### **III. POLICY**

The District, through its management and employees, will strive to enact Standard Operating Guidelines (SOG's) that incorporate the standards set forth by the NFPA. NFPA standards represent a significant number of compliance categories that change over time. Therefore, a goal of immediate material compliance with all of these standards is not attainable given the District's current resources. Implementation of appropriate SOG's is expected to be managed in a phased approach which will be based on operational, logistical, and fiscal [capabilities of the District in management's discretion and as approved by the Fire Board where required](#). Those NFPA standards that, through court action or other process, become an industry [requirement](#) ~~standard~~ or are mandated by other regulatory agencies, will be adopted into practice by the District as soon as possible or as required by law.

Standard Operating Guidelines will be authored or edited to reflect the tactical level instructions for NFPA compliance. All Section Chiefs (Operations, Support Services, and Administrative) will coordinate with the supervisors in their chain of command to construct practices designed to bring the organization into compliance.

The Training Division is responsible for providing training as necessary to educate District members with regard to their responsibility concerning NFPA compliance. Training on these topics will be created [and provided](#) ~~or secured~~ in ~~conjunction~~ [cooperation](#) with the appropriate Section Chief.

Senior staff, division supervisors, and labor representatives will receive a written briefing on significant operational changes on an as-needed basis to ensure they have an appropriate basis of understanding.