

*Peeples Valley Fire District PO Box 936, Yarnell, AZ 85362  
17275 W. Burning Bush Drive, Peeples Valley, AZ 86332*

**BOARD OF DIRECTORS' MEETING AGENDA**  
**Notice of Regular Meeting to be held at Old Peeples Valley School**  
**18205 S. Highway 89, Peeples Valley, AZ**  
**Wednesday, October 16, 2024, at 10:00 am**

Pursuant to Arizona Revised Statutes (A.R.S. § 38-431.02, notice is hereby given to the members of the Governing Board and the General Public that the Peeples Valley Fire District Governing Board will hold a meeting on the date and time listed above at **18205 SR 89, Peeples Valley, AZ**. The topics listed and any variables thereto will be subject to Board consideration, discussion, approval, or other action. Copies of the Agenda and Minutes are available on [peeplesvalleyfire.org](http://peeplesvalleyfire.org). If any disabled person needs any accommodation, please notify the Peeples Valley Fire District before the scheduled meeting time. The Board may vote to go into executive session on any agenda item pursuant to A.R.S. § 38-431.03(A)(3) for legal advice with the district's attorney on matters as set forth in the agenda item. Members may be participating in all or a portion of the meeting telephonically. The Governing Board may consider any item on this agenda in any order and at any time during the meeting.

**1. CALL TO ORDER**

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL OF BOARD:** Neil Rifenbark, Phil Lobeck, Wayne Keller, Scott Mayer, Gregg Carr

Members may be participating in all or a portion of the meeting electronically.

**4. APPROVAL OF MINUTES:** Regular Session 09-18-2024

**5. CALL TO PUBLIC**

Consideration and discussion of comments and complaints from the public: Those wishing to address the Peeples 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. However, individual Board members may be permitted to respond to criticism directed at them. Otherwise, the Board may direct that staff review the matter or that the matter be placed on a future agenda. The Fire District Board cannot discuss or take legal action on any issue raised during the Call to the Public due to restrictions of the Open Meeting Law. Participants shall follow guidelines for good conduct and time constraints per the Fire District Policy on meeting procedures.

**6. REPORTS AND CORRESPONDENCE**

- A. Fire Chief's Report
- B. Duty Officers Reports
- C. Fire Prevention and Safety Officer's Report
- D. Report from Weaver Mountains Firewise Committee Coordinators
- E. Correspondence received by the Board of Directors
- F. Auxiliary Report

**7. BUSINESS**

- A. Discussion with William Whittington, Peeples Valley Fire District Attorney: board responsibilities; open meeting law; annual audit; name change for Peeples Valley Fire District; sale of station 81; and adoption of the International Fire Code.
- B. Discussion/possible action to approve the FY24 annual audit from BDR Richards CPAs, PLC.

- C. Discussion/possible action to approve the September 2024 Financial Report presented by The James Vincent Group.
- D. Discussion/possible action to approve October Warrant Requests.
- E. Discussion/possible action to approve the Peeples Valley Fire District Strategic Plan.
- F. Discussion on name change for Peeples Valley Fire District.
- G. Discussion on updates regarding the sale of Station 81.
- H. Discussion on the International Fire Code.

## **8. FUTURE AGENDA ITEMS**

- A. New Business Agenda Item Requests for the next regular meeting, workshops, and other meetings.
- B. Upcoming Meeting Date: Next Regular Session – November 20, 2024, at 10:00 AM.

## **9. ADJOURNMENT**

*Peeples Valley Fire District*  
*PO Box 936, Yarnell, AZ 85362*  
*17275 W. Burning Bush Drive, Peeples Valley, AZ 86332*  
**BOARD OF DIRECTORS' MEETING MINUTES**  
Location of Meeting Held: Old Peeples Valley School  
18205 S. Highway 89, Peeples Valley, AZ  
**Wednesday, September 18, 2024, at 10:00 am**

- 1. CALL TO ORDER:** Neil Rifenbark, the chairperson, called the meeting to order at 10:02 AM
- 2. PLEDGE OF ALLEGIANCE:** The pledge was led by Sherry Gareis.
- 3. ROLL CALL OF BOARD:** Neil Rifenbark, Phil Lobeck, Wayne Keller, Scott Mayer, Gregg Carr
- 4. APPROVAL OF MINUTES:** Regular Session 08-21-2024
  - **Phil Lobeck** made a motion to approve the 08-21-2024 meeting minutes B.
  - **Seconded: Gregg Carr**
  - **Ayes: Wayne Keller, Neil Rifenbark, Phil Lobeck, Scott Mayer, Gregg Carr**
  - **Nays: 0**
  - **Abstain: 0**
- 5. CALL TO PUBLIC: none**  
Community members in attendance: **Shawn Bomar, Ray Paiz, Kelley Paiz, Ben Archer, Sherry Gareis, Lindon Gareis, Lew Theokas**
- 6. REPORTS AND CORRESPONDENCE**
  - A. Fire Chief's Report: see website
  - B. Duty Officers Reports: A, B, and C shifts: see website
  - C. Fire Prevention and Safety Officer's Report: see website
  - D. Report from Weaver Mountains Firewise Committee Coordinators: see website
    - Brief update on efforts in Wilhoit Firewise.
  - E. Correspondence received by the Board of Directors: none
  - F. Auxiliary Report
- 7. BUSINESS**
  - A. Discussion/possible action to approve the August 2024 Financial Report presented by The James Vincent Group.
    - **Neil Rifenbark** made a motion to approve the August 2024 Financial Report presented by The James Vincent Group.
    - **Seconded: Scott Mayer**
    - **Ayes: Wayne Keller, Neil Rifenbark, Phil Lobeck, Scott Mayer, Gregg Carr**
    - **Nays: 0**
    - **Abstain: 0**

B. Discussion on staff members' reimbursement process.

- Ben stated it's not typical for the Chief to have so many reimbursements.
- It was necessary for the Chief to use his credit card on multiple occasions.
- Fuels Crews added to credit card usage for hotel costs while out of county.
- Chief provided documentation of all reimbursements made.

C. Discussion/possible action to approve September Warrant Requests.

- **Phil Lobeck** made a motion to approve September Warrant Requests.
- **Seconded: Gregg Carr**
- **Ayes: Wayne Keller, Neil Rifembark, Phil Lobeck, Scott Mayer, Gregg Carr**
- **Nays: 0**
- **Abstain: 0**

D. Discussion/possibility of a name change for Peoples Valley Fire District.

- Neil Rifembark opposes the idea due to the name change cost and potential consolidation concerns.
- Scott Mayer feels that if we were to change it, more districts would want to join.
- Chief states that things are changing in the region and agrees with Neil about the cost. Working to elevate our services instead of taking on other districts.
- Phil Lobeck feels it would be a significant sell to convince the public to merge.

E. Discussion on updates regarding the sale of Station 81.

- Lengthy discussion on issues related to the easement.
- Lindon and Sherry Gareis also provided clarification and information.
- Board requested updates on the next meeting's agenda

F. Discussion on the International Fire Code.

- Captain Paiz answered questions from the previous board meeting.
- Neil is concerned about the cost of putting it on the ballot and getting the support of the public.
- Captain Paiz provided advantages and disadvantages of adoption.
- Chief advised the goal would be to improve the fire and life safety of the community.
- Lindon inquired on the effects of insurability if adopted. Captain Paiz responded by explaining how it would affect and improve insurability.
- Neil suggests discussing the upcoming town hall with Supervisor Oberg.
- The board requested this item to be placed on the agenda for the next meeting.

## 8. FUTURE AGENDA ITEMS

A. New Business Agenda Item Requests for the next regular meeting, workshops, and other meetings. Sale of Station 81, International Fire Code, Discuss Lucas Device

B. Upcoming Meeting Date: Next Regular Session – October 16, 2024, at 10:00 AM.

## 9. ADJOURNMENT by Neil Rifembark at 11:28 AM

## Chief Shawn Bomar

Unfortunately, due to the excessive temperatures and dry conditions, Stage 1 Fire Restrictions were put back into effect this month. We are hoping the forecasts are correct, and we will see some much-needed precipitation come our way. The Wildland Division will perform burns as appropriate weather conditions allow. The calls within this month's report signify that the danger of wildfires still exists, and we must remain vigilant as a community to prevent unnecessary risk. We are happy to announce the award of multiple grants this month, which include the following. FY 2023 SAFER (Staffing for Adequate Fire and Emergency Responses). This grant was written in partnership with the Southern Yavapai Fire Department. It will provide \$444,568.00 in funding for reserve staffing, training, equipment, physicals, uniforms, and nominal duty stipends over the next four years, starting in November 2024. HFI 24 Hazardous Fuels Reduction Grant Model Creek Phase 6 valued at \$111,000.00 to complete the final phase of protecting the District's southwest boundary. Additionally, the Weaver Mountains Firewise Communities were awarded funding for the Peoples Valley Phase 1 Hazardous Fuels Reduction grant for an additional \$112,000.00. This project will complement the existing mitigation within the district and create a true western boundary fuel break. Lastly, we have received notice that the District Title 3 Grant request for \$6237.00 is fully funded. These funds will cover the costs of replacing equipment for the Fuels Division.

### **Duty Officer Britteny Dwiggin:**

As the District's Medical Coordinator, my report is going to be brief, but it includes some fantastic news! The Del E Webb Foundation has approved our funding request of \$98,000.00 for two LIFE PACK 15 Monitor Defibrillators with additional equipment. This request was worked on in partnership with the Peoples Valley Fire Auxiliary's Grants Committee. I want to thank everyone for their hard work and dedication, which brought this project to fruition.

### **Duty Officer Jacob Loaiza:**

Several of our new EMT Reserves are on FEMA deployments for hurricane relief. We wish them safe travels and support their dedication to making a positive impact.

Paramedic school continues to be a rewarding challenge.

As we roll out the volunteer Fire Corps and train foundational leadership, we also seek members of the community who wish to participate.

Please reach out to a Duty Officer for more information.

No changes have been made to supply operations. Thanks to the current SAFER grant, Personal Protective Equipment (PPE) is on order.

This equipment is for both new and existing PVFD Staff.

Grants are pending for more firefighting tools. The inventory increase will outfit an apparatus added to the roster this year, and another apparatus is intended to be a new First-Due vehicle with fire suppression capabilities. More will follow in the next few months.

### **Training and Engine Operations**

September Training with extrication tools was a success. The training for 19 OCT will be Medical Skills. Staff will refresh on a battery of skills commensurate to their scope of practice.

### **Incidents**

**C SHIFT 9/17 EMS:** Effective patient care from on-scene crews with a successful turnover of patient care and transport via Life Line Ambulance (LLA)

**A SHIFT 9/19 EMS:** Effective patient care from on-scene crews with a successful turnover of patient care and transport via Life Line Ambulance (LLA)

**C SHIFT 9/23 Smoke Investigation:** Smoke was related to the Fuels Crew's planned operation.

**C SHIFT 9/23 Smoke Investigation:** Smoke was related to the Fuels Crew's planned operation.

**C SHIFT 9/23 EMS:** Effective patient care from on-scene crews with a successful turnover of patient care and transport via Life Line Ambulance (LLA)

**A SHIFT 9/25 EMS:** Effective patient care from on-scene crews with a successful turnover of patient care and transport via Life Line Ambulance (LLA)

**B SHIFT 9/27 Smoke Investigation:** Brush 82 responded to a smoke investigation in Peoples Valley. A legal warming fire was found.

**B SHIFT 9/28 PUBLIC SERVICE:** A lost child was reported. The child was found and returned safely to the parents.

**B SHIFT 9/28 WILDFIRE ASSIGNMENT:** Brush 81 and a crew of 4 were assigned to the Line Fire in Big Bear, California.

**C SHIFT 10/1 EMS:** Effective patient care from on-scene crews with a successful turnover of patient care and transport via Life Line Ambulance (LLA)

**A SHIFT 10/2 EMS:** Effective patient care from on-scene crews with a successful turnover of patient care and transport via Life Line Ambulance (LLA)

**C SHIFT 10/7 EMS:** Effective patient care from on-scene crews with a successful turnover of patient care and transport via Life Line Ambulance (LLA)

**C SHIFT 10/8 Brush Fire:** State Fire requested a Water Tender for the Whitecap Fire near Baghdad, Arizona.

**B SHIFT 10/11 Brush Fire: Southern Yavapai Fire** requested a Mutual Aid Response for a structure fire with a brush component near West Lowell Drive in Willhoit. Prevention 81, Tender 81, Brush 82, and Utility 81 responded with six personnel. Upon arrival, Prevention Officer Ray Paiz assumed incident command and assigned all assets on the fire ground. Battalion 9 arrived on scene, and incident command was transferred to him. The prevention officer was released, and the remaining staff continued their assignments. The fire was contained to one structure and some vegetation. Battalion 9 released all Peoples Valley assets with the potential of an additional wildfire assignment on U.S. Highway 93 and mile marker 173. No additional assignments were issued, and all equipment and personnel returned to quarters.

**B SHIFT 10/11 EMS:** Effective patient care from on-scene crews with a successful turnover of patient care and transport via Life Line Ambulance (LLA)

### **Captain Raymond Paiz:**

#### **Fire Prevention:**

1. Props that will be used to deliver our Fire Department Mini Muster Program were delivered to storage at Model Creek School. We are planning a Staff Professional Development Day to prepare for the Muster. An Incident Action Plan has been developed, and we will implement the plan on the day of Mini Musters to safely guide us through the program. We will begin with Congress Elementary School and then move to Model Creek Elementary in conjunction with Skull Valley Elementary School.
2. Our County Code Enforcement program is complete. Fire Prevention and Safety re-inspections are continuing in Peoples Valley. Notices to Comply with International Residential Maintenance Code were issued to residences requiring remediation. Reinspection on previous actions for August and September was completed.
3. Fire Prevention represented the District at the Yavapai County Planning Commission Meeting held on October 3. We presented two letters outlining the Fire Code and county Subdivision Regulations deficiencies in the proposed un-annexed Rancho Santa Ynez Preliminary Plat. We stated the District neither supports nor opposes the development but that any significant development or proposed plat meets minimum standards set forth by state law or county regulations, regardless of its location or jurisdiction. We feel our arguments and subject matter in the interest of

public safety is vital for the region's future growth. The Plat was referred to the Board of Supervisors, and the recommendation is that it be denied. The Board will either remand it back to the Commission for reconsideration with conditions, deny it, or approve the project.

4. Our application for Title III Grant funding was approved for the Peoples Valley Firewise® Community for the amount of \$10,000. We are developing a program to provide slash removal, chipping in our neighborhood, and assistance to disabled veterans, including disabled and underserved senior citizens within the Community, to meet Firewise® standards, adhere to code requirements and help create defensible space on their properties.

**Weaver Mountains Firewise® USA Programs:**

1. We received notice of additional funding availability from the Prescott Area Wildland Urban Interface, PAWUIC that may supplement any grant awarded for the Weaver Mountains Firewise Communities.

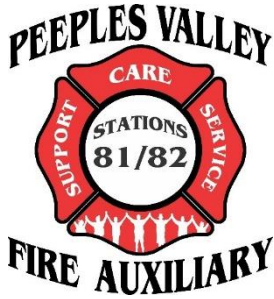
2. We successfully contacted six Wilhoit residents to create a new Wilhoit Firewise® Community and reduce wildfire threats in that community. We also conducted preliminary inspections of their properties and have determined there is a great benefit to creating this Firewise® Community.

3. Received contact from one Wilhoit Fire Corps member to discuss the need to work towards fire safety improvements in Wilhoit. We are working to identify a time, place, and date that we could make a community-wide presentation.

**PEEPLS VALLEY FIREWISE COMMUNITY REPORT**

1. Coordinator Theokas has identified two residences that will become our Firewise Mitigation showcases sites. The intent is to provide examples of Code compliance and proper mitigation to defensible space standards. We will utilize Title II funding for this part of our project.

2. We have been awarded the Peoples Valley Phase 1 HFI Grant amount of \$100,00 by AZDFFM. This project will complete a fuel break from the newly acquired property next to Model Creek School, connecting the Model Creek Fuels Project through the Buckhorn Legacy Project and continuing around the west side of Peoples Valley to the Sorrels Ranch. This substantially reduces the threat of wildfires from State Lands directly to our west and south west. Many thanks to Chiefs Bomar and Hernandez for their vision in fire protection planning for this community.



**Peoples Valley Fire Department  
Corporation and Auxiliary**

P.O. Box 936, Yarnell, AZ 86362  
17275 W. Burning Bush Dr., Peoples Valley, AZ 86332  
[www.peoplesvalleyfire.org](http://www.peoplesvalleyfire.org)

**Report to the Board 10.16.24**

Our October meeting was held on Saturday, October 5, 2024, at Station 8. Committee updates include the following:

**1. Community Outreach & Membership:**

Work continues on our Christmas Elf Program and Santa Drive (December 21<sup>st</sup>). Donations are very much welcome as we will be adopting six families, share a gift with each child under 16, and hand out over 200 goodies bags to our Community members. We are currently seeking donations from Walmart, Costco, and Fry's for food boxes for our six families.

Have you bought your tickets for our **Meat Raffle** yet? Tickets are just \$10 for a chance to win one of two 45lb. beef boxes, a chicken box, or even a 22lb. turkey! The value of these prizes ranges from \$250 to over \$500 each. Tickets are being sold at Station 81 on Mondays & Tuesdays throughout October with the drawing taking place on 11/2, at our November monthly member meeting. Increase your chances of winning by getting as many tickets as you like. Winners will be notified on 11/2. Check out the details on our website. Proceeds used to benefit department needs like medical supplies, staff training, and support to our Weaver Mountains Communities.

We are also looking forward to support the upcoming Mini Muster events planned for October in Congress & Aguila on 10/22, and at Model Creek on 10/24. Volunteers are still very much needed so please let Kelley or Ray Paiz know if you can assist.

**2. Events:**

We appreciate the help of our members who stepped up to help with the Weaver Mountain Health Initiative event at Model Creek School back on 9/21<sup>st</sup>. From helping with registration, serving up 200 lunches, and hosting our FireWise education outreach booth, it was a lot of hard work and fun too. Special thanks to Sue Bernard, Lani Beyle, Angie Davis, Chris McCauley, and Marcie Theokas for making all of those sack lunches, and to Cadence, daughter of Duty Officer Britteny Dwiggin, who did a great job supporting us in our FireWise/Auxiliary booth.

**3. Grants & Funding:**

While we await word from the Del E. Webb Foundation on our grant application for three new Cardiac Monitors, Ray and the Grants committee are working through the HFI and TitleIII grant details and looking ahead to additional grant funding opportunities.

**4. Weaver Mountain Regional Facility & Property:**

Our public expression of gratitude for the Maughan Ranches land donation finally hit the YellowSheet. Be sure to check it out – we made the front page!

**5. \*New\* Marketing Committee:**

At the suggestion of the Auxiliary Board, we'll have this new committee focus on amplifying our efforts to share all of the good news of our activities, events, donation opportunities, and news. Kelley Paiz, Neil Rifenburg, and I will make up the committee initially.

**Special note:**

While we understand their interest in redirecting their effort and energy on other priorities at this time, we are very sorry to see longtime members, Chris McCauley, Lani Beyle, and Marcie Theokas resign from the Auxiliary. We are



working on an appropriate way to show our heartfelt gratitude for their many years of dedication, service, and hard work to help create the foundation on which we are building.

Our next Auxiliary meeting will take place on Saturday, November 2<sup>nd</sup> at 9AM at the Historic School.

*Submitted by Karen Stafford, PVFD Auxiliary President to Lori Bomar for presentation to the Board on 10.16.24*

October 18, 2023

Governing Board  
Peeples Valley Fire District

We have audited Part D – Schedule of cash receipts and disbursements of Peeples Valley Fire District for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 18, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Peeples Valley Fire District are described in Note 1 to the annual report. No new accounting policies were adopted, and the application of existing policies was not changed during 2024. We noted no transactions entered by Peeples Valley Fire District during the year for which there is a lack of authoritative guidance or consensus. All significant cash transactions have been recognized in Part D – schedule of cash receipts and disbursements.

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

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

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

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected because of audit procedures and corrected by management were material, either individually or in aggregate, to the schedule of cash receipts and disbursements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 18, 2024.

Restriction on Use

This information is intended solely for the information and use of the governing board and management of Peeples Valley Fire District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*BDR Richards CPA's, PLC*



October 18, 2024

BDR Richards CPA's, PLC  
409 W Lobo Ln  
Snowflake, AZ 85937

This representation letter is provided in connection with your audit of Part D – Schedule of cash receipts and disbursements of Peoples Valley Fire District, as of June 30, 2023, and the related notes to the Annual Report, for the purpose of expressing opinions as to whether Part D- Schedule of cash receipts and disbursements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 18, 2024, the following representations made to you during your audit.

#### **Part D – Schedule of Cash Receipts and Disbursements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 31, 2024, including our responsibility for the preparation and fair presentation of Part D - Schedule of cash receipts and disbursements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) Part D - Schedule of cash receipts and disbursements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of Part D – Schedule of cash receipts and disbursements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 8) Guarantees, whether written or oral, under which the Peoples Valley Fire District is contingently liable, if any, have been properly recorded or disclosed.

## **Information Provided**

- 9) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of Part D - Schedule of cash receipts and disbursements, such as records, documentation, and other matters. Additional information that you have requested from us for the purpose of the audit.
  - b) Unrestricted access to persons within the Peoples Valley Fire District from whom you determined it necessary to obtain audit evidence.
  - c) Minutes of the meetings of Peoples Valley Fire District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 10) All material transactions have been recorded in the accounting records and are reflected in Part D - Schedule of cash receipts and disbursements.
- 11) We have no knowledge of any fraud or suspected fraud that affects the Peoples Valley Fire District and involves—
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where fraud could have a material effect on Part D - Schedule of cash receipts and disbursements.
- 12) We have no knowledge of any allegations of fraud or suspected fraud affecting the Peoples Valley Fire District's Part D – Schedule of cash receipts and disbursements communicated by employees, former employees, regulators, or others.
- 13) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing Part D – Schedule of cash receipts and disbursements.
- 14) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing Part D - Schedule of cash receipts and disbursements.
- 15) We have disclosed to you the identity of the Peoples Valley Fire District's related parties and all the related party relationships and transactions of which we are aware.

## **Government-specific**

- 16) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 17) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 18) The Peoples Valley Fire District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 19) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 20) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on Part D - Schedule of cash receipts and disbursements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 21) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of Part D – Schedule of cash receipts and disbursements amounts or other financial data significant to the audit objectives.
- 22) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to Part D - Schedule of cash receipts and disbursements or other financial data significant to the audit objectives.

- 23) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in Part D - Schedule of cash receipts and disbursements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 24) As part of your audit, you assisted with the preparation of Part D - Schedule of cash receipts and disbursements and related notes. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for Part D – Schedule of cash receipts and disbursements and related notes.
- 25) The Peeples Valley Fire District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 26) The Peeples Valley Fire District has complied with all aspects of contractual agreements that would have a material effect on Part D - Schedule of cash receipts and disbursements in the event of noncompliance.
- 27) Part D - Schedule of cash receipts and disbursements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 28) Part D - Schedule of cash receipts and disbursements properly classify all funds and activities in accordance with GASB Statement No. 34 .
- 29) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to annual report users.
- 30) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (non-spendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 31) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 32) Provisions for uncollectible receivables have been properly identified and recorded.
- 33) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 34) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 35) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 36) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 37) We have appropriately disclosed the Peeples Valley Fire District’s policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 38) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 39) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_



**PEEPLES VALLEY FIRE DISTRICT  
ANNUAL REPORT  
YEAR ENDED JUNE 30, 2024**

## PEEPLES VALLEY FIRE DISTRICT

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**INDEPENDENT AUDITOR'S REPORT**

Governing Board of Peoples Valley Fire District  
Peoples Valley, AZ

**Report on Audit of Annual Report**

***Opinion***

We have audited the accompanying Part D – Schedule of cash receipts and disbursements of Peoples Valley Fire District (District) for the year ended June 30, 2024, and the related notes to annual report.

In our opinion, the schedule of cash receipts and disbursements referred to above presents fairly, in all material respects, the cash receipts and disbursements for Peoples Valley Fire District for the year ended June 30, 2024, in accordance with the financial reporting provisions of the State of Arizona described in Note 1.

***Basis for Opinions***

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

***Emphasis of Matter—Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The schedule of cash receipts and disbursements is prepared by Peoples Valley Fire District, in accordance with the financial reporting provisions of the State of Arizona, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet requirements of the State of Arizona. As a result, the schedule of cash receipts and disbursements may not be suitable for another purpose. Our opinions are not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the schedule of cash receipts and disbursements in accordance with the financial reporting provision of the State of Arizona described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the schedule of cash receipts and disbursements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule of cash receipts and disbursements that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the schedule of cash receipts and disbursements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it



exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of cash receipts and disbursements.

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

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

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

### ***Other Matters***

#### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises Parts A, B, and C of the annual report, as listed in the table of contents, but does not include Part D of the annual report and our auditor's report thereon. Our opinions on the Part D – Schedule of cash receipts and disbursements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

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

In accordance with *Government Auditing Standards*, we have also issued or report dated February 16, 2024, on our consideration of Peoples Valley Fire District's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Peoples Valley Fire District's internal controls over financial reporting or on compliance. That report is an integral part of

an audit performed in accordance with *Government Auditing Standards* in considering Peebles Valley Fire District's internal control over financial reporting and compliance.

***Restriction on Use***

This report is intended solely for the information and use of the governing board and management of Peebles Valley Fire District and the State of Arizona and is not intended to be and should not be used by anyone other than these specified parties.

**BDR Richards, CPA's, PLC**

Snowflake, AZ

October 18, 2024

**YAVAPAI COUNTY, ARIZONA  
PEEPLES VALLEY FIRE DISTRICT  
ANNUAL REPORT YEAR ENDED JUNE 30, 2024**

Street or P.O. Box: 17275 W. Burning Bush Drive  
City and Zip Code: Peeples Valley, Arizona 86332  
Business Telephone: 928-427-9400  
Completed by: Dominic Filosa  
Title: Finance Director

**PART A - Governing Board Members and Officers of the District:**

| <b>Name</b>    | <b>Title</b> | <b>Occupation</b> | <b>Telephone</b> |
|----------------|--------------|-------------------|------------------|
| Neil Rifembark | Chairperson  | Chairperson       | 928-427-9400     |
| Phil Lobeck    | Clerk        | Clerk             | 928-427-9400     |
| Wayne Keller   | Treasurer    | Treasurer         | 928-427-9400     |
| Gregg Carr     | Member       | Member            | 928-427-9400     |
| Scott Mayor    | Member       | Member            | 928-427-9400     |

**YAVAPAI COUNTY, ARIZONA  
PEEPLES VALLEY FIRE DISTRICT  
ANNUAL REPORT YEAR ENDED JUNE 30, 2024**

**Part B - Schedule of District Governing Board Regular Meetings:**

| <b>Date</b> | <b>Time</b> | <b>Location</b>           | <b>Location of Public Notices</b> |
|-------------|-------------|---------------------------|-----------------------------------|
| 7/20/2023   | 3:00 PM     | Old Peeples Valley School | PVFD Website                      |
| 8/17/2023   | 3:00 PM     | Old Peeples Valley School | PVFD Website                      |
| 9/21/2023   | 3:00 PM     | Old Peeples Valley School | PVFD Website                      |
| 10/18/2023  | 10:00 AM    | Old Peeples Valley School | PVFD Website                      |
| 11/15/2023  | 10:00 AM    | Old Peeples Valley School | PVFD Website                      |
| 12/20/2023  | 10:00 AM    | Old Peeples Valley School | PVFD Website                      |
| 1/17/2024   | 10:00 AM    | Old Peeples Valley School | PVFD Website                      |
| 2/21/2024   | 10:00 AM    | Old Peeples Valley School | PVFD Website                      |
| 3/20/2024   | 10:00 AM    | Old Peeples Valley School | PVFD Website                      |
| 4/17/2024   | 10:00 AM    | Old Peeples Valley School | PVFD Website                      |
| 5/15/2024   | 10:00 AM    | Old Peeples Valley School | PVFD Website                      |
| 6/19/2024   | 10:00 AM    | Old Peeples Valley School | PVFD Website                      |

**Part C - Legal Description of Boundary Changes Occurring During the Fiscal Year:**

**None**

**YAVAPAI COUNTY, ARIZONA  
PEEPLES VALLEY FIRE DISTRICT  
ANNUAL REPORT YEAR ENDED JUNE 30, 2024**

**Part D - Schedule of cash receipts and disbursements - cash basis**

|  | <b>General<br/>Fund</b> | <b>Total</b> |
|--|-------------------------|--------------|
| Operating cash receipts:                             |                         |              |
| Property taxes                                       | \$ 227,020              | \$ 227,020   |
| Fire district assistance taxes                       | 46,042                  | 46,042       |
| Grant revenues                                       | 129,952                 | 129,952      |
| Charges for services                                 | 765,901                 | 765,901      |
| Other  | 430                     | 430          |
| Total cash receipts                                  | 1,169,345               | 1,169,345    |
| Operating cash disbursements:                        |                         |              |
| Payroll expenses                                     | 661,927                 | 661,927      |
| Administration                                       | 23,550                  | 23,550       |
| Professional services                                | 34,825                  | 34,825       |
| Utilities and communications                         | 16,081                  | 16,081       |
| Insurance  | 29,941                  | 29,941       |
| Repairs and maintenance                              | 52,533                  | 52,533       |
| EMS expenses   | 65,923                  | 65,923       |
| Fuel   | 18,257                  | 18,257       |
| Supplies   | 35,571                  | 35,571       |
| Debt Service:  |                         |              |
| Principal  | 33,364                  | 33,364       |
| Interest   | 8,114                   | 8,114        |
| Total cash disbursements                             | 980,086                 | 980,086      |
| Change in cash before other financing sources (uses) | 189,259                 | 189,259      |
| Other financing sources (uses):                      | -                       | -            |
| Total other financing sources (uses)                 | -                       | -            |
| Change in cash                                       | 189,259                 | 189,259      |
| Cash at beginning of year                            | (138,281)               | (138,281)    |
| Cash at end of year                                  | \$ 50,978               | \$ 50,978    |

**PEEPLES VALLEY FIRE DISTRICT  
NOTES TO ANNUAL REPORT  
JUNE 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of Organization**

Peoples Valley Fire District (District) was formed in 2001. The District is intended to provide fire protection, rescue, and medical services for the protection of persons and property within the defined boundaries of the District and that of its contracts as approved by the Board of Supervisors of Yavapai County, Arizona. The District, established pursuant to Arizona Revised Statute Title 48, is a special-purpose local government and derives many of its receipts from property tax levies. The management of the District is independent of other state or local governments. The County treasurer collects taxes for the District but exercises no control over the District's expenditure/expenses.

During the year ended June 30, 2022, the District implemented the provisions of GASB Statement No. 87, Leases. This Statement increases the usefulness of the financial statements by requiring recognition of certain leases that previously were classified as operating leases. The statement establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. The District's analysis of contracts and agreements in effect at the beginning of the year resulted in no changes to beginning balances reported in the financial statements due to the implementation of this standard.

The more significant of the District's accounting policies are described below.

**B. Reporting Entity**

Arizona Revised Statutes (A.R.S.) require special districts to prepare Annual Reports on prescribed forms. Pursuant to laws 1992, Chapter 248, A.R.S. §48-253, Part D of the Annual Report must be audited.

The financial reporting entity consists of a primary government and its component units. A component unit is a legally separate entity that must be included in the reporting entity in conformity with generally accepted accounting principles. The District is a primary government because it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Furthermore, there are no component units combined with the District for financial statement presentation purposes, and it is not included in any other governmental reporting entity.

**C. Basis of Accounting**

The schedule of cash receipts and disbursements of the District has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Under the cash basis of accounting, revenue is recorded in the period received and expenses are recorded in the period disbursed. Amounts received and held by Yavapai County (the County) for the benefit of the District are reflected as revenue when received by the County.

**PEEPLES VALLEY FIRE DISTRICT  
NOTES TO ANNUAL REPORT  
JUNE 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**D. Fund Accounting**

The accounts of the District are maintained in accordance with the principles of fund accounting to ensure observance of limitations and restrictions on the resources available. The principles of fund accounting require that resources be classified for accounting and reporting purposes into funds in accordance with the activities or objectives specified for the resources.

Each fund is considered a separate accounting entity, and its operations are accounted for in a separate set of self-balancing accounts, as follows:

General Fund – The General Fund accounts for and reports all financial resources used to finance District services except those required to be accounted for and reported in another fund.

**E. Cash and Cash equivalents**

The District’s cash and cash equivalents are cash on hand, demand deposits, cash and investments held by the County Treasurer, and highly liquid investments.

**F. Property Tax Receipts**

The County Treasurer is responsible for collecting property taxes for all governmental entities within the County. The County levies real and personal property taxes on or before the third Monday in August, which become due and payable in two equal installments. The County also levies a fire district assistance tax on taxable property in the County, which is allocated to the various districts. Each District receives fire district assistance tax equal to 20 percent of the District’s adopted property tax levy for the year, limited to \$400,000.

The first installment for taxes is due on the first day of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May. Pursuant to A.R.S., a lien assessed against real and personal property attaches on the first day of January preceding assessment and levy; however, according to case law, an enforceable legal claim to the asset does not arise. Property taxes are reflected as cash receipts in the year they are received.

**G. Capital Outlay**

Capital outlay represents amounts paid for improvements, equipment, and vehicles.

**PEEPLES VALLEY FIRE DISTRICT  
NOTES TO ANNUAL REPORT  
JUNE 30, 2024**

**NOTE 2 CASH AND CASH EQUIVALENTS**

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of bank failure the District’s deposits may not be returned to the District. The District does not have a deposit policy for custodial credit risk. As of June 30, 2024, the carrying amount of the District’s deposits with the County’s LGIP was \$33,209. Demand deposits with other financial institutions totaled \$17,769.

Interest Rate Risk. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. The District has no investment policy that would further limit its investment choices. As of year-end, the District’s investment in the County Treasurer’s investment pool did not receive a credit quality rating from a national rating agency.

Custodial Credit Risk – Investments. The District’s investment in the County Treasurer’s investment pool represents a proportionate interest in the pool’s portfolio; however, the District’s portion is not identified with specific investments and is not subject to custodial credit risk.

**NOTE 3 – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss, including property and liability, workers’ compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 4 – DEBT SERVICE**

On July 27, 2022, the District entered into an agreement with KS State Bank to finance the purchase of equipment totaling \$182,341. The future payments associated with this financing agreement are as follows:

| Payment Number | Due Date  | Contract Payment | Applied to Interest | Applied to Principal | Purchase Option Price |
|----------------|-----------|------------------|---------------------|----------------------|-----------------------|
| 2              | 7/27/2024 | 41,478           | 6,629               | 34,848               | 115,896               |
| 3              | 7/27/2025 | 41,478           | 5,079               | 36,399               | 78,637                |
| 4              | 7/27/2026 | 41,478           | 3,459               | 38,019               | 40,021                |
| 5              | 7/27/2027 | 41,478           | 1,767               | 39,711               | -                     |
| Totals:        |           | \$ 207,390       | \$ 16,934           | \$ 148,977           |                       |



**PEEPLES VALLEY FIRE DISTRICT  
NOTES TO ANNUAL REPORT  
JUNE 30, 2024**

**NOTE 5 – COMMITMENTS AND CONTINGENCIES**

Intergovernmental Agreements. The District is party to a variety of intergovernmental agreements entered into in the ordinary course of business pursuant to which it may be obligated to provide services outside its geographic boundaries and/or receive assistance from other parties. As part of these agreements, the District is obligated to indemnify other parties for certain liabilities that arise from, or relate to, the subject matter of these agreements.

**NOTE 6 – CONCENTRATIONS**

For the year ending June 30, 2024, approximately 66 percent of the District’s cash receipts were received from the Arizona State Forester for charges for services. Changes in contracts for services or fees and changes in land values due to economic downturn or poor economic conditions could have a significant impact on the District.

**NOTE 7 – SUBSEQUENT EVENTS**

Subsequent events have been evaluated through October 18, 2024, which is the date the annual report was available to be issued.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Governing Board of Peeples Valley Fire District  
Peeples Valley, AZ

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Part D – Schedule of cash receipts and disbursements of Peeples Valley Fire District for the year ended June 30, 2024, and the related notes to the annual report, and have issued our report thereon dated October 18, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the schedule of cash receipts and disbursements, we considered Peeples Valley Fire District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the schedule of cash receipts and disbursements, but not for the purpose of expressing an opinion on the effectiveness of Peeples Valley Fire District's internal control. Accordingly, we do not express an opinion on the effectiveness of Peeples Valley Fire District's internal control.

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

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

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Peeples Valley Fire District's schedule of cash receipts and disbursements is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Report on Compliance with State of Arizona Regulatory Requirements**

In connection with our audit, nothing came to our attention that caused us to believe that Peeples Valley Fire District incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at the time the District's General Fund except for those liabilities as prescribed in A.R.S. 48-805, subsection B, paragraphs 2 and 3, and A.R.S. 48-806 and A.R.S. 48-807, or that the District failed to comply with A.R.S. 48-805.02, subsection F. However, our audit was not directed primarily towards obtaining knowledge of such noncompliance. This report is supplemental reporting as required by Arizona statutes intended solely for the information and use of management and the members of Arizona State Legislature and is not intended to be and should not be used by anyone other than these specified parties.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**BDR Richards, CPA's, PLC**

Snowflake, AZ

October 18, 2024



## Peoples Valley Fire District

17275 W. Burning Bush Drive  
Peoples Valley, AZ 86332

### Monthly Financial Report – September 2024

Attached are the following for your information and review:

1. Balance Sheet as of September 30, 2024.
2. Summary of Reconciled Cash Balances as of September 30, 2024.
3. Income Statement of Revenues and Expenditures for September 2024 including budget to actual and year-to-date balances.
4. Income and Expenses Graph FY24.
5. Monthly Disbursement Report.
6. 12-Month Cash Flow.

#### Key points:

- Revenue for September is \$107,388, which is \$27,481 over budget.
  - Tax Revenue is \$3,084, which is \$3,074 under over budget.
  - Non-Tax Revenue for September is \$104,304, which is \$30,555 over budget, driven of Wildland.
- Expenses for September totaled \$115,573, which is over budget by \$24,901.
  - Personnel Expenses are \$14,650 over budget, driven by higher than anticipated wages.
  - Vehicles & Equipment is over budget \$14,358, driven by vehicle repairs and maintenance.
- Year to Date Revenue is \$312,922, which is \$82,697 over budget, driven by wildland and Grant revenue.
- Year to Date Expense is \$290,131 which is \$27,676 over budget, driven by personnel costs and vehicle repairs and maintenance.

Please contact the Finance Department at (480) 422-9777 for any questions or concerns regarding this report.

**This report and the attached detail reports have been reviewed and approved by the Fire Board.**

---

Board Clerk

---

Date

**PEEPLS VALLEY FIRE DISTRICT**  
**Balance Sheet Prev Year Comparison**  
**As of September 30, 2024**

10/09/24

Accrual Basis

|  | Sep 30, 24       | Sep 30, 23        | \$ Change         |
|--|------------------|-------------------|-------------------|
| <b>ASSETS</b>                                  |                  |                   |                   |
| <b>Current Assets</b>                          |                  |                   |                   |
| <b>Checking/Savings</b>                        |                  |                   |                   |
| <b>100 · CASH IN DEPOSITARY ACCOUNTS</b>       |                  |                   |                   |
| 103 · NBAZ 8548                                | 57,215.06        | 0.00              | 57,215.06         |
| 101 · General Fund - Yavapai County            | 3,544.15         | -201,413.63       | 204,957.78        |
| 102 · Chase On-Line Checking                   | 2,001.00         | 1,500.00          | 501.00            |
| <b>Total 100 · CASH IN DEPOSITARY ACCOUNTS</b> | 62,760.21        | -199,913.63       | 262,673.84        |
| <b>Total Checking/Savings</b>                  | 62,760.21        | -199,913.63       | 262,673.84        |
| <b>Accounts Receivable</b>                     |                  |                   |                   |
| <b>110 · ACCOUNTS RECEIVABLE</b>               | 7,101.99         | 140,559.10        | -133,457.11       |
| <b>Total Accounts Receivable</b>               | 7,101.99         | 140,559.10        | -133,457.11       |
| <b>Total Current Assets</b>                    | 69,862.20        | -59,354.53        | 129,216.73        |
| <b>TOTAL ASSETS</b>                            | <b>69,862.20</b> | <b>-59,354.53</b> | <b>129,216.73</b> |
| <b>LIABILITIES &amp; EQUITY</b>                |                  |                   |                   |
| <b>Liabilities</b>                             |                  |                   |                   |
| <b>Current Liabilities</b>                     |                  |                   |                   |
| <b>Accounts Payable</b>                        |                  |                   |                   |
| 210 · Accounts payable payments                | 0.00             | 1,914.96          | -1,914.96         |
| <b>Total Accounts Payable</b>                  | 0.00             | 1,914.96          | -1,914.96         |
| <b>Credit Cards</b>                            |                  |                   |                   |
| 215 · CREDIT CARDS PAYABLE                     | 75.13            | -6,776.45         | 6,851.58          |
| <b>Total Credit Cards</b>                      | 75.13            | -6,776.45         | 6,851.58          |
| <b>Total Current Liabilities</b>               | 75.13            | -4,861.49         | 4,936.62          |
| <b>Long Term Liabilities</b>                   |                  |                   |                   |
| 230 · KS StateBank Loan                        | 148,977.03       | 148,977.03        | 0.00              |
| <b>Total Long Term Liabilities</b>             | 148,977.03       | 148,977.03        | 0.00              |
| <b>Total Liabilities</b>                       | 149,052.16       | 144,115.54        | 4,936.62          |
| <b>Equity</b>                                  |                  |                   |                   |
| 300 · Opening Balance Equity                   | 75,432.36        | 75,432.36         | 0.00              |
| 320 · Unrestricted Net Assets                  | -190,875.04      | -409,515.54       | 218,640.50        |
| 330 · FUND BALANCE                             | 13,461.00        | 13,461.00         | 0.00              |
| <b>Net Income</b>                              | 22,791.72        | 117,152.11        | -94,360.39        |
| <b>Total Equity</b>                            | -79,189.96       | -203,470.07       | 124,280.11        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>          | <b>69,862.20</b> | <b>-59,354.53</b> | <b>129,216.73</b> |

**Peoples Valley Fire District**  
**Summary of Reconciled Cash Balances**

Period Ending 09/30/24

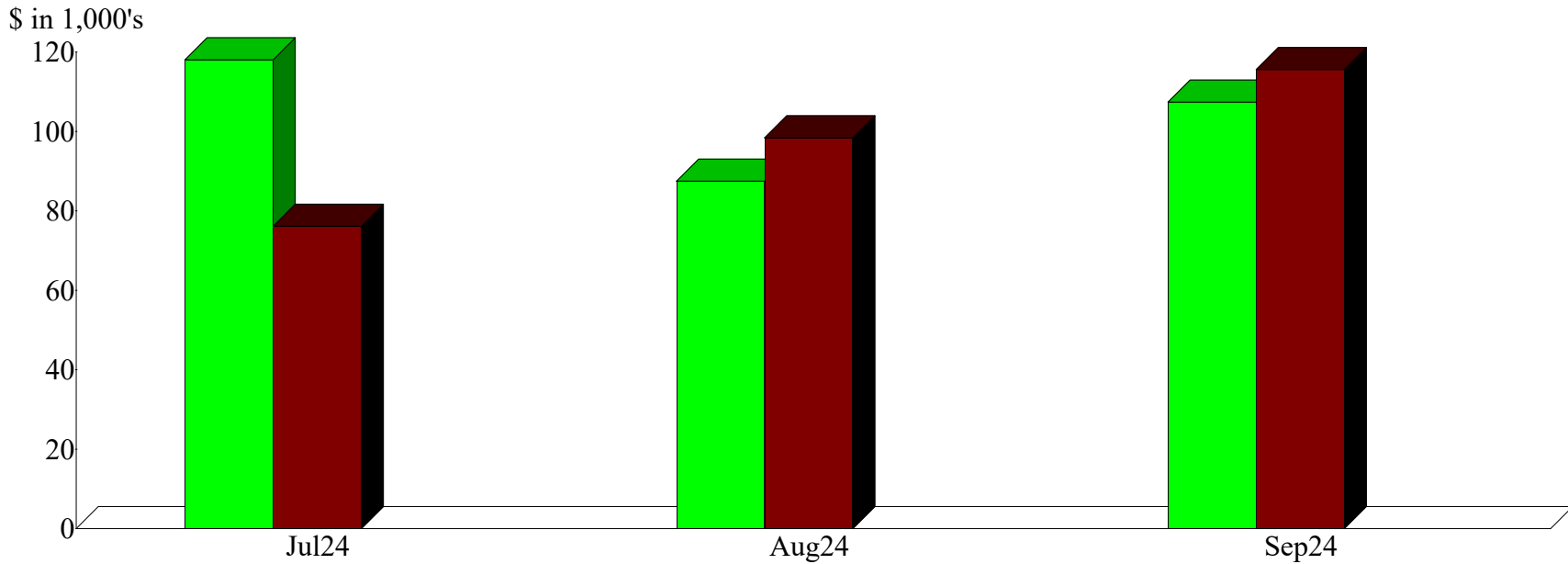
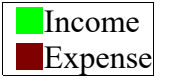
|  | <b>Yavapai<br/>General</b> | <b>Chase<br/>Operating</b> | <b>National Bank of<br/>AZ 8548</b> |
|--|----------------------------|----------------------------|-------------------------------------|
|  | <b>9/30/2024</b>           | <b>9/30/2024</b>           | <b>9/30/2024</b>                    |
| <b>Beginning Balance</b>               | 460.70                     | 2,001.00                   | (362.42)                            |
| <b>Cleared Transactions</b>            |                            |                            |                                     |
| <b>Checks and Payments</b>             | (76,539.54)                | (76,539.54)                | (46,532.28)                         |
| <b>Deposits and Credits</b>            | 79,622.99                  | 76,539.54                  | 183,987.88                          |
| <b>Total Cleared Transactions</b>      | <u>3,083.45</u>            | <u>-</u>                   | <u>137,455.60</u>                   |
| <b>Cleared Balance</b>                 | <u><u>3,544.15</u></u>     | <u><u>2,001.00</u></u>     | <u><u>137,093.18</u></u>            |
| <b>Uncleared Transactions</b>          |                            |                            |                                     |
| <b>Checks and Payments</b>             |                            | -                          | (79,878.12)                         |
| <b>Deposits and Credits</b>            |                            | -                          |                                     |
| <b>Total Uncleared Transactions</b>    | <u>-</u>                   | <u>-</u>                   | <u>(79,878.12)</u>                  |
| <b>Register Balance as of 09/30/24</b> | <u><u>3,544.15</u></u>     | <u><u>2,001.00</u></u>     | <u><u>57,215.06</u></u>             |

10/09/24  
 Accrual Basis

## PEEPLES VALLEY FIRE DISTRICT Profit & Loss Budget Performance September 2024

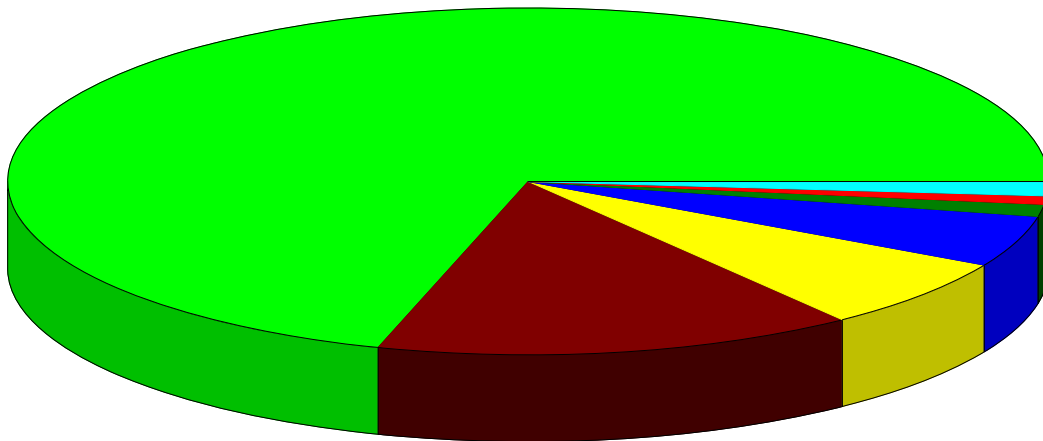
|                                 | Sep 24           | Budget            | \$ Over Budget  | Jul - Sep 24     | YTD Budget        | \$ Over Budget   | Annual Budget     |
|---------------------------------|------------------|-------------------|-----------------|------------------|-------------------|------------------|-------------------|
| <b>Income</b>                   |                  |                   |                 |                  |                   |                  |                   |
| Tax Levy Revenue                | 3,084.05         | 6,158.00          | -3,073.95       | 4,515.26         | 8,978.00          | -4,462.74        | 341,040.00        |
| Non-Tax Levy Revenue            | 104,304.08       | 73,749.00         | 30,555.08       | 308,407.15       | 221,247.00        | 87,160.15        | 535,000.00        |
| <b>Total Income</b>             | 107,388.13       | 79,907.00         | 27,481.13       | 312,922.41       | 230,225.00        | 82,697.41        | 876,040.00        |
| <b>Expense</b>                  |                  |                   |                 |                  |                   |                  |                   |
| Personnel Costs                 | 76,790.54        | 62,140.25         | 14,650.29       | 204,153.04       | 179,908.75        | 24,244.29        | 510,887.00        |
| Buildings & Land                | 1,123.04         | 1,327.00          | -203.96         | 3,432.60         | 3,981.00          | -548.40          | 15,920.00         |
| Vehicles & Equipment            | 22,232.61        | 7,875.00          | 14,357.61       | 43,655.43        | 12,625.00         | 31,030.43        | 34,000.00         |
| Communications & IT             | 1,129.31         | 650.00            | 479.31          | 2,626.81         | 1,950.00          | 676.81           | 7,785.00          |
| Travel & Training/ Com Outreach | 10,921.18        | 13,505.00         | -2,583.82       | 19,799.79        | 40,515.00         | -20,715.21       | 96,284.00         |
| Managerial Expenses             | 2,058.54         | 3,649.00          | -1,590.46       | 13,887.27        | 18,897.00         | -5,009.73        | 75,600.00         |
| Other Expenses                  | 1,318.11         | 1,526.00          | -207.89         | 2,575.75         | 4,578.00          | -2,002.25        | 18,316.00         |
| <b>Total Expense</b>            | 115,573.33       | 90,672.25         | 24,901.08       | 290,130.69       | 262,454.75        | 27,675.94        | 758,792.00        |
| <b>Net Income</b>               | <b>-8,185.20</b> | <b>-10,765.25</b> | <b>2,580.05</b> | <b>22,791.72</b> | <b>-32,229.75</b> | <b>55,021.47</b> | <b>117,248.00</b> |

Income and Expense by Month  
July through September 2024



Expense Summary  
July through September 2024

|                                 |              |
|---------------------------------|--------------|
| Personnel Costs                 | 70.37%       |
| Vehicles & Equipment            | 15.05        |
| Travel & Training/ Com Outreach | 6.82         |
| Managerial Expenses             | 4.79         |
| Buildings & Land                | 1.18         |
| Communications & IT             | 0.91         |
| Other Expenses                  | 0.89         |
| Total                           | \$290,130.69 |



By Account



**PEEPLS VALLEY FIRE DISTRICT fy23  
Monthly Disbursements**

10/09/24

Accrual Basis

As of September 30, 2024

| Type   | Date       | Num       | Adj | Name                | Memo            | Class      | Clr | Split                | Debit      | Credit     | Balance    |
|--|------------|-----------|-----|---------------------|-----------------|------------|-----|----------------------|------------|------------|------------|
| <b>100 · CASH IN DEPOSITORY ACCOUNTS</b>         |            |           |     |                     |                 |            |     |                      |            |            | 19,947.88  |
| <b>103 · NBAZ 8548</b>                           |            |           |     |                     |                 |            |     |                      |            |            | 17,486.18  |
| Check  | 09/01/2024 | EFT       |     | CHASE CARD SERV...  |                 |            | X   | 215 · CREDIT ...     |            | 1,663.06   | 15,823.12  |
| Check  | 09/03/2024 | EFT       |     | CHASE CARD SERV...  |                 |            | X   | 215 · CREDIT ...     |            | 3,065.19   | 12,757.93  |
| Deposit  | 09/03/2024 |           |     |                     | Deposit         |            | X   | -SPLIT-              | 2,039.42   |            | 14,797.35  |
| General Journal                                  | 09/03/2024 |           | *   |                     | Overdraft Fee   | Operations | X   | 7106 · Bank Fe...    |            | 58.00      | 14,739.35  |
| Check  | 09/09/2024 | EFT       |     | CHASE CARD SERV...  |                 |            | X   | 215 · CREDIT ...     |            | 1,803.54   | 12,935.81  |
| Deposit  | 09/09/2024 |           |     |                     | Deposit         |            | X   | 12000 · Undepo...    | 13,446.71  |            | 26,382.52  |
| Check  | 09/12/2024 | EFT       |     | CHASE BANK ON-LI... |                 |            | X   | 215 · CREDIT ...     |            | 2,578.73   | 23,803.79  |
| Deposit  | 09/16/2024 |           |     |                     | Deposit         |            | X   | 12000 · Undepo...    | 3,295.85   |            | 27,099.64  |
| Deposit  | 09/16/2024 |           |     |                     | Deposit         |            | X   | -SPLIT-              | 23,668.68  |            | 50,768.32  |
| Check  | 09/18/2024 | EFT       |     | APS                 |                 |            | X   | 6100 · Utilities     |            | 421.50     | 50,346.82  |
| Check  | 09/18/2024 | 1045      |     | ADP - FEES          |                 |            |     | 7103 · Professs...   |            | 243.04     | 50,103.78  |
| Check  | 09/18/2024 | 1046      |     | Berkshire Hathaway  |                 |            | X   | 5006 · Workers ...   |            | 251.00     | 49,852.78  |
| Check  | 09/18/2024 | 1047      |     | BRITTENY DWIGGE...  |                 |            |     | 6205 · EMS Su...     |            | 21.66      | 49,831.12  |
| Check  | 09/18/2024 | 1048      |     | Daniel Osterloh     |                 |            |     | 6404 · Wildland...   |            | 11.64      | 49,819.48  |
| Check  | 09/18/2024 | 1049      |     | DEVINE DIESEL       |                 |            | X   | 6202 · Vehicle ...   |            | 2,388.26   | 47,431.22  |
| Check  | 09/18/2024 | EFT       |     | FIRE PENNY          |                 |            | X   | 6203 · Tools & ...   |            | 4,615.04   | 42,816.18  |
| Check  | 09/18/2024 | EFT       |     | THE FIRE STORE      |                 |            | X   | 6203 · Tools & ...   |            | 340.31     | 42,475.87  |
| Check  | 09/18/2024 | EFT       |     | IFC RADIOS          |                 |            |     | 6301 · Compute...    |            | 30.91      | 42,444.96  |
| Check  | 09/18/2024 | EFT       |     | IMD LLC             |                 |            | X   | 6301 · Compute...    |            | 873.00     | 41,571.96  |
| Check  | 09/18/2024 | EFT       |     | JAMES VINCENT G...  |                 |            |     | 7105 · Accounti...   |            | 1,500.00   | 40,071.96  |
| Check  | 09/18/2024 | 1050      |     | Jim's Alignment     |                 |            | X   | 6202 · Vehicle ...   |            | 8,831.73   | 31,240.23  |
| Check  | 09/18/2024 | EFT       |     | MAINSTAY SOLUTI...  |                 |            | X   | 6300 · Dispatch      |            | 189.28     | 31,050.95  |
| Check  | 09/18/2024 | 1051      |     | Morrison Little     |                 |            | X   | 6404 · Wildland...   |            | 22.88      | 31,028.07  |
| Check  | 09/18/2024 | EFT       |     | MOUNTAIN AIRE LLC   |                 |            | X   | 6200 · Fuel          |            | 2,242.10   | 28,785.97  |
| Check  | 09/18/2024 | 1052      |     | OUTLAW SEPTIC       |                 |            | X   | 7103 · Professs...   |            | 241.50     | 28,544.47  |
| Check  | 09/18/2024 | EFT       |     | Pam Brownell        |                 |            |     | 6404 · Wildland...   |            | 13.30      | 28,531.17  |
| Check  | 09/18/2024 | EFT       |     | Power Hawk          |                 |            |     | 6202 · Vehicle ...   |            | 661.16     | 27,870.01  |
| Check  | 09/18/2024 | Eft       |     | R&R AUTO & TRUCK    |                 |            | X   | 6202 · Vehicle ...   |            | 156.28     | 27,713.73  |
| Check  | 09/18/2024 | 1053      |     | RONNIE HERNANDEZ    |                 |            | X   | 6404 · Wildland...   |            | 170.42     | 27,543.31  |
| Check  | 09/18/2024 | 1054      |     | SHAWN BOMAR         |                 |            | X   | -SPLIT-              |            | 1,597.05   | 25,946.26  |
| Check  | 09/18/2024 | EFT       |     | VERIZON             |                 |            | X   | 6100 · Utilities     |            | 346.41     | 25,599.85  |
| Check  | 09/18/2024 | EFT       |     | YARNELL HARDWA...   |                 |            | X   | 6203 · Tools & ...   |            | 277.68     | 25,322.17  |
| Check  | 09/18/2024 | Eft       |     | YAVAPAI BOTTLE G... |                 |            |     | 6100 · Utilities     |            | 235.45     | 25,086.72  |
| Check  | 09/18/2024 | EFT       |     | 1582, LLC           |                 |            | X   | 8100 · Grant Ex...   |            | 700.00     | 24,386.72  |
| Deposit  | 09/20/2024 |           |     |                     | Deposit         |            | X   | 12000 · Undepo...    | 19,033.47  |            | 43,420.19  |
| Deposit  | 09/23/2024 |           |     |                     | Deposit         |            | X   | 12000 · Undepo...    | 15,325.05  |            | 58,745.24  |
| Deposit  | 09/24/2024 |           |     |                     | Deposit         |            | X   | 490 · Donations      | 3,520.07   |            | 62,265.31  |
| Deposit  | 09/26/2024 |           |     |                     | Deposit         |            | X   | Grant Revenues       | 1,800.00   |            | 64,065.31  |
| Check  | 09/27/2024 | EFT       |     | CHASE CARD SERV...  |                 |            | X   | 215 · CREDIT ...     |            | 5,351.82   | 58,713.49  |
| Deposit  | 09/30/2024 |           |     |                     | Deposit         |            | X   | -SPLIT-              | 75,056.21  |            | 133,769.70 |
| Check  | 09/30/2024 |           |     |                     | Service Charge  | Operations | X   | 7106 · Bank Fe...    |            | 16.00      | 133,753.70 |
| Deposit  | 09/30/2024 |           |     |                     | Interest        | Operations | X   | 410 · Interest In... | 0.30       |            | 133,754.00 |
| Transfer   | 09/30/2024 |           |     |                     | Funds Transfer  |            |     | 101 · General F...   |            | 76,538.94  | 57,215.06  |
| <b>Total 103 · NBAZ 8548</b>                     |            |           |     |                     |                 |            |     |                      | 157,185.76 | 117,456.88 | 57,215.06  |
| <b>101 · General Fund - Yavapai County</b>       |            |           |     |                     |                 |            |     |                      |            |            | 460.70     |
| Transfer   | 09/05/2024 |           |     |                     | Funds Transfer  |            | X   | 102 · Chase On...    |            | 43,078.93  | -42,618.23 |
| Transfer   | 09/17/2024 |           |     |                     | Funds Transfer  |            | X   | 102 · Chase On...    |            | 33,460.61  | -76,078.84 |
| General Journal                                  | 09/30/2024 | 2023-0... | *   | YAVAPAI COUNTY      | To Record Se... | Operations | X   | 4010 · Property ...  | 3,084.05   |            | -72,994.79 |
| Transfer   | 09/30/2024 |           |     |                     | Funds Transfer  |            | X   | 103 · NBAZ 8548      | 76,538.94  |            | 3,544.15   |
| <b>Total 101 · General Fund - Yavapai County</b> |            |           |     |                     |                 |            |     |                      | 79,622.99  | 76,539.54  | 3,544.15   |
| <b>102 · Chase On-Line Checking</b>              |            |           |     |                     |                 |            |     |                      |            |            | 2,001.00   |

No assurance is provided on the financial statements. See accountant's disclaimer.

**PEEPLES VALLEY FIRE DISTRICT fy23**  
**Monthly Disbursements**  
**As of September 30, 2024**

10/09/24

Accrual Basis

| Type                                    | Date       | Num | Adj | Name | Memo             | Class | Clr | Split              | Debit             | Credit            | Balance          |
|---|------------|-----|-----|------|------------------|-------|-----|--------------------|-------------------|-------------------|------------------|
| Transfer                                | 09/05/2024 |     |     |      | Funds Transfer   |       | X   | 101 - General F... | 43,078.93         |                   | 45,079.93        |
| General Journal                         | 09/06/2024 |     | *   |      | Payroll 09/06/24 |       | X   | -SPLIT-            |                   | 43,078.93         | 2,001.00         |
| Transfer                                | 09/17/2024 |     |     |      | Funds Transfer   |       | X   | 101 - General F... | 33,460.61         |                   | 35,461.61        |
| General Journal                         | 09/20/2024 |     | *   |      | Payroll 09/15/24 |       | X   | -SPLIT-            |                   | 33,460.61         | 2,001.00         |
| Total 102 - Chase On-Line Checking      |            |     |     |      |                  |       |     |                    | 76,539.54         | 76,539.54         | 2,001.00         |
| Total 100 - CASH IN DEPOSITARY ACCOUNTS |            |     |     |      |                  |       |     |                    | 313,348.29        | 270,535.96        | 62,760.21        |
| <b>TOTAL</b>                            |            |     |     |      |                  |       |     |                    | <b>313,348.29</b> | <b>270,535.96</b> | <b>62,760.21</b> |

# Peeples Valley Fire District

Fiscal Year  
Begins: Jul-24

## Twelve-Month Cash Flow

Peeples Valley Fire District

|   | Beginning | Jul-24        | Aug-24        | Sep-24         | Oct-24         | Nov-24        | Dec-24        | Jan-25        | Feb-25        | Mar-25        | Apr-25         | May-25        | Jun-25        | Monthly Average | Overview |
|---|-----------|---------------|---------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|-----------------|----------|
| <b>Cash Summary</b>   |           |               |               |                |                |               |               |               |               |               |                |               |               |                 |          |
| <b>Cash on Hand</b><br>(beginning of month)                 | 0         | 50,978        | 21,838        | 19,948         | 62,760         | 138,871       | 161,386       | 173,238       | 165,872       | 151,740       | 138,008        | 174,991       | 184,562       | 120,349         |          |
| <b>Cash Available</b> (on hand + receipts, before cash out) | 0         | 101,971       | 116,396       | 180,216        | 186,695        | 198,002       | 209,856       | 213,696       | 188,358       | 174,626       | 268,572        | 266,937       | 264,889       | 197,518         |          |
| <b>Cash Position</b> (end of month)                         | 50,978    | 21,838        | 19,948        | 62,760         | 138,871        | 161,384       | 173,238       | 165,872       | 151,740       | 138,008       | 174,991        | 184,562       | 182,502       | 131,309         |          |
| <b>Cash Receipts</b>  |           |               |               |                |                |               |               |               |               |               |                |               |               |                 |          |
| Tax Levy Revenue  |           | 1,178         | 27,254        | 3,084          | 108,519        | 43,715        | 33,054        | 25,042        | 7,070         | 7,470         | 56,815         | 18,197        | 6,568         | 28,164          |          |
| Non-Tax Levy Revenue  |           | 49,815        | 67,304        | 157,184        | 15,416         | 15,416        | 15,416        | 15,416        | 15,416        | 15,416        | 73,749         | 73,749        | 73,759        | 49,005          |          |
| Line of Credit  |           | 0             | 0             | 0              | 0              | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0               |          |
| <b>Total Cash Receipts</b>                                  | <b>0</b>  | <b>50,993</b> | <b>94,558</b> | <b>160,268</b> | <b>123,935</b> | <b>59,131</b> | <b>48,470</b> | <b>40,458</b> | <b>22,486</b> | <b>22,886</b> | <b>130,564</b> | <b>91,946</b> | <b>80,327</b> | <b>77,169</b>   |          |
| <b>Cash Paid Out</b>  |           |               |               |                |                |               |               |               |               |               |                |               |               |                 |          |
| Disbursements   |           | 80,133        | 96,448        | 117,456        | 47,824         | 36,618        | 36,618        | 47,824        | 36,618        | 36,618        | 93,581         | 82,375        | 82,387        | 66,208          |          |
| Repayment of LOC  |           | 0             | 0             | 0              | 0              | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 0             | 0               |          |
| <b>Total Cash Paid Out</b>                                  |           | <b>80,133</b> | <b>96,448</b> | <b>117,456</b> | <b>47,824</b>  | <b>36,618</b> | <b>36,618</b> | <b>47,824</b> | <b>36,618</b> | <b>36,618</b> | <b>93,581</b>  | <b>82,375</b> | <b>82,387</b> | <b>66,208</b>   |          |
|   |           | (Actual)      | (Actual)      | (Actual)       | (Budget)       | (Budget)      | (Budget)      | (Budget)      | (Budget)      | (Budget)      | (Budget)       | (Budget)      | (Budget)      | (Budget)        |          |

**Wednesday, October 16, 2024**

| Date:               | Payee:              | Code | Amount       | Code | Amount    | Code | Amount | Code | Amount | Code | Amount | Code | Amount | Code | Amount | Total                | Check # |
|---------------------|---------------------|------|--------------|------|-----------|------|--------|------|--------|------|--------|------|--------|------|--------|----------------------|---------|
| 10/1/2024           | PAYROLL TRANSFER    | SPS  | \$ 25,350.01 |      |           |      |        |      |        |      |        |      |        |      |        | \$ 25,350.01         | 1056    |
| 10/16/2024          | PAYROLL TRANSFER    | SPS  | \$ 44,760.52 |      |           |      |        |      |        |      |        |      |        |      |        | \$ 44,760.52         | 1771    |
| 10/16/2024          | Access Truck Parts  | 6203 | \$ 482.62    |      |           |      |        |      |        |      |        |      |        |      |        | \$ 482.62            | NBAZBP  |
| 10/16/2024          | ADP                 | 7103 | \$ 227.98    |      |           |      |        |      |        |      |        |      |        |      |        | \$ 227.98            | NBAZBP  |
| 10/16/2024          | Amy Holder          | 6404 | \$ 23.78     |      |           |      |        |      |        |      |        |      |        |      |        | \$ 23.78             | 1057    |
| 10/16/2024          | APS                 | 6100 | \$ 350.44    |      |           |      |        |      |        |      |        |      |        |      |        | \$ 350.44            | NBAZBP  |
| 10/16/2024          | BDR Richards        | 7105 | \$ 9,000.00  |      |           |      |        |      |        |      |        |      |        |      |        | \$ 9,000.00          | NBAZBP  |
| 10/4/2024           | Berkshire Hathaway  | 5006 | \$ 2,455.83  |      |           |      |        |      |        |      |        |      |        |      |        | \$ 2,455.83          | NBAZBP  |
| 10/16/2024          | Bingham Equipment   | 6203 | \$ 1,567.27  | 6201 | \$ 539.75 |      |        |      |        |      |        |      |        |      |        | \$ 2,107.02          | 1058    |
| 10/16/2024          | Chase Card Services | STC  | \$ 1,434.27  |      |           |      |        |      |        |      |        |      |        |      |        | \$ 1,434.27          | NBAZBP  |
| 10/16/2024          | Devine Diesel       | 6201 | \$ 519.22    |      |           |      |        |      |        |      |        |      |        |      |        | \$ 519.22            | 1059    |
| 10/16/2024          | Fire Cache          | 6203 | \$ 1,162.79  |      |           |      |        |      |        |      |        |      |        |      |        | \$ 1,162.79          | NBAZBP  |
| 10/16/2024          | IMD                 | 6301 | \$ 436.50    |      |           |      |        |      |        |      |        |      |        |      |        | \$ 436.50            | NBAZBP  |
| 10/16/2024          | JVG                 | 7105 | \$ 3,000.00  |      |           |      |        |      |        |      |        |      |        |      |        | \$ 3,000.00          | NBAZBP  |
| 10/16/2024          | Jims Alignment      | 6201 | \$ 3,506.01  |      |           |      |        |      |        |      |        |      |        |      |        | \$ 3,506.01          | 1060    |
| 10/16/2024          | Kansas State Bank   | 6203 | \$ 41,949.53 |      |           |      |        |      |        |      |        |      |        |      |        | \$ 41,949.53         | 1772    |
| 10/16/2024          | Life Assist         | 6205 | \$ 175.75    |      |           |      |        |      |        |      |        |      |        |      |        | \$ 175.75            | NBAZBP  |
| 10/16/2024          | Mainstay            | 6300 | \$ 324.48    |      |           |      |        |      |        |      |        |      |        |      |        | \$ 324.48            | NBAZBP  |
| 10/16/2024          | MES                 | 8100 | \$ 4,180.62  |      |           |      |        |      |        |      |        |      |        |      |        | \$ 4,180.62          | 1061    |
| 10/16/2024          | MountainAire        | 6200 | \$ 1,814.56  |      |           |      |        |      |        |      |        |      |        |      |        | \$ 1,814.56          | NBAZBP  |
| 10/16/2024          | Outlaw Septic       | 7103 | \$ 241.50    |      |           |      |        |      |        |      |        |      |        |      |        | \$ 241.50            | 1062    |
| 10/16/2024          | Pam Brownell        | 6404 | \$ 13.30     |      |           |      |        |      |        |      |        |      |        |      |        | \$ 13.30             | NBAZBP  |
| 10/16/2024          | Prescott Tire Pros  | 6202 | \$ 945.26    |      |           |      |        |      |        |      |        |      |        |      |        | \$ 945.26            | NBAZBP  |
| 10/16/2024          | Raymond Paiz        | 8100 | \$ 1,610.00  |      |           |      |        |      |        |      |        |      |        |      |        | \$ 1,610.00          | 1063    |
| 10/16/2024          | R&R Auto & Truck    | 6201 | \$ 156.91    |      |           |      |        |      |        |      |        |      |        |      |        | \$ 156.91            | NBAZBP  |
| 10/16/2024          | Ronnie Hernandez    | 6404 | \$ 17.13     |      |           |      |        |      |        |      |        |      |        |      |        | \$ 17.13             | 1064    |
| 10/16/2024          | Shawn Bomar         | 6404 | \$ 701.84    |      |           |      |        |      |        |      |        |      |        |      |        | \$ 701.84            | 1065    |
| 10/16/2024          | Southern Tire       | 6202 | \$ 1,711.57  |      |           |      |        |      |        |      |        |      |        |      |        | \$ 1,711.57          | NBAZBP  |
| 10/16/2024          | Steven Cranford     | 6404 | \$ 24.72     |      |           |      |        |      |        |      |        |      |        |      |        | \$ 24.72             | 1066    |
| 10/16/2024          | Verizon             | 6100 | \$ 346.44    |      |           |      |        |      |        |      |        |      |        |      |        | \$ 346.44            | NBAZBP  |
| 10/16/2024          | Yarnell Hardware    | 6203 | \$ 110.30    |      |           |      |        |      |        |      |        |      |        |      |        | \$ 110.30            | NBAZBP  |
|                     |                     |      |              |      |           |      |        |      |        |      |        |      |        |      |        | \$ -                 |         |
|                     |                     |      |              |      |           |      |        |      |        |      |        |      |        |      |        | \$ -                 |         |
| <b>Month Total:</b> |                     |      |              |      |           |      |        |      |        |      |        |      |        |      |        | <b>\$ 149,140.90</b> |         |



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PEEPLES VALLEY FIRE DISTRICT

Strategic Plan 2023

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# PEEPLER VALLEY FIRE DISTRICT

## STRATEGIC PLAN 2023 - 2027

The logo of Peoples Valley Fire District is a Maltese cross with a central sunburst. The cross is outlined in purple. Inside the cross, the words "FIRE" and "RESCUE" are at the top and bottom respectively. The words "EMERGENCY SERVICES" are on the left and right arms. The words "PEEPLER VALLEY FIRE DISTRICT" are written along the inner border of the cross. The central sunburst has rays in yellow, orange, and red. The background of the logo is light blue.

### **Our Vision:**

Peoples Valley Fire District is committed to developing comprehensive fire, rescue, and medical services with humility and dedication to our Weaver Mountain Communities.

### **Our Mission:**

We commit to safely protecting and preserving the lives, property, and environment of the residents of the Weaver Mountains and their neighboring communities. We will accomplish this by fulfilling our district vision and acting as professional, forward-thinking public servants in accordance with our core values.

# ACKNOWLEDGMENTS

The Peeples Valley Fire District would like to thank the following persons for their contribution to the 2023-2026 Strategic Management Plan:

## Fire Board

Chairperson – Neil Rifenbark  
Board Clerk – Phil Lobeck  
Treasurer – Wayne Keller  
Board Member – Gregg Carr  
Board Member – Scott Mayer

## Strategic Plan Development

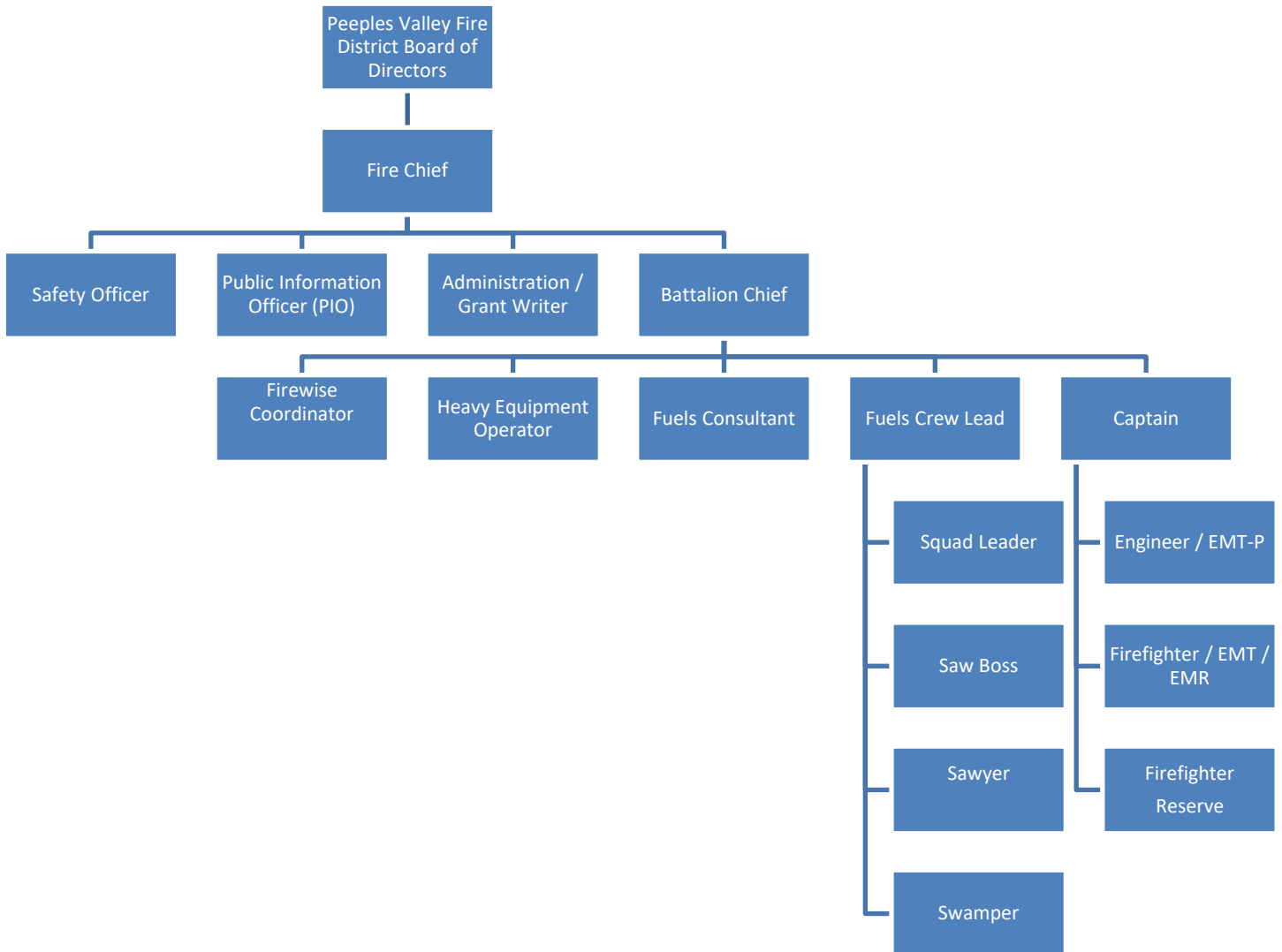
### Committee Staff and Employees

Fire Chief – Shawn Bomar  
Battalion Chief – Ronnie Hernandez  
Captain – Ray Paiz  
C Shift Duty Officer – Britteny Dwiggin  
B Shift Duty Officer – Jacob Loaiza  
A Shift Duty Officer – John Ross

**All the valued members of the Peeples Valley Fire District**



# ORGANIZATIONAL CHART



# INTRODUCTION

Since 1993, when Peeples Valley Fire District was established, our goal has been and still is to provide the best emergency response services to our community. As our community has grown, so have our fire department's operational needs. Consequently, a strategic planning committee has been developed to meet and improve services for the long-term needs of the Weaver Mountains Communities.

## **Purpose**

This plan aims to comprehensively review the Peeples Valley Fire District's history, current capabilities, and challenges, anticipate growth, and develop a response to address and identify the region's future needs.

## **History**

Peeples Valley and Wilhoit were originally part of the Southern Yavapai Fire Department. In 1996, Peeples Valley became an independent department. An agreement was signed for the separation to be two distinct departments: Peeples Valley Fire Department and Southern Yavapai Fire Department. Donations and grants were obtained for building a fire station over the next four years. Charlie and Adria Reeves donated land. Over the next two years, dedicated members of the Peeples Valley community came together to construct what is now Station 81. 2000, the Peeples Valley Fire Department became the Peeples Valley Fire District.

The Peeples Valley Fire District is governed by an elected five-member board of directors and managed by an appointed fire chief who serves at the pleasure of the board of directors. Throughout its history, the district has employed eight different fire chiefs. At its inception, the fire district was staffed by an all-volunteer roster. Equipment consisted of donated apparatus, including an engine, a water tender, and a brush truck. Currently, the district employs three full-time firefighters/EMTs providing coverage seven days per week, supplemented by a roster of volunteer firefighters/EMTs and EMRs. Mobile apparatus now consists of two Type 1 Engines, four Type 6 Engines, and two water tenders. The district deploys 4x4 SUVs as immediate response vehicles. The district has expanded its fuels management capabilities by purchasing a fuel chipper truck, a chipper unit, and a skid steer masticator. The district has undertaken a solid approach to fuel management and utilized many grant opportunities to reduce the threat of wildfire to the Peeples Valley, Model Creek, Buckhorn, and Ruger Ranch communities. This is done by creating pre-planned fuel breaks and contingency lines, implementing residential fuel mitigation, and creating NFPA Recognized Firewise® Communities. An outreach and information program was also implemented for the Weaver Mountain Communities.

Through the implementation of a strong EMS training program, the district has provided full-time elevated EMS response and care. Expanded-scope EMT-level care is permitted through Specialty Training Requirements (STRs). The district has identified the region's need for Advanced-Level Medical Care.

The district's budgetary programming has evolved to meet all State, County, and local accounting and auditing requirements. It is now split into two separate revenue and expense sources: Levy and Services. The district recently contracted with a reputable accounting firm with significant fire district accounting and reporting experience.

## **The Plan**

This Strategic Plan is developed as a five-year road map for our fire district to accomplish our Vision and meet the Mission of the District. This will be a living document to guide our Fire District Board of Directors and staff in their efforts to provide for the health, welfare, and safety of the communities we protect. The plan is designed to identify our achievements, values, goals, and objectives. It was developed through input from all levels of the organization and the communities we serve. Being a living document, it will require continual review and periodic modification through Strategic Management and Implementation.

## **Vision**

Peeples Valley Fire District is committed to developing comprehensive fire, rescue, and medical services with humility and dedication to our Weaver Mountain Communities.

## **Mission**

We commit to safely protecting and preserving the lives, property, and environment of the residents of the Weaver Mountains and their neighboring communities. We will accomplish this by fulfilling our district vision and acting as professional, forward-thinking public servants in accordance with our core values.

# CORE VALUES



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## Peoples Valley Fire District Core Values

Office of the Chief  
Shawn Bomar

**1. Integrity**

*In all matters, the highest manner of trustworthiness.*

**2. Professionalism**

*In our appearance and service while adhering to strong moral and ethical conduct.*

**3. Accountability**

*To ourselves, each other, and our citizens by taking ownership of our actions.*

**4. Compassion**

*Fostering genuine concern for those who call us and doing everything we can to improve their worst day.*

**5. Commitment**

*Give our total best every day:*

**6. Initiative**

*Each member to take the leading action to provide the best service and improve one's capabilities as a firefighter.*

**7. Safety**

*Ensure our own health and the safety of our team and those we serve.*

**8. Humility**

*It will be displayed by putting others' needs ahead of our own.*

**9. Determination**

*The unwavering commitment to fulfill all core values.*

# ACHIEVEMENTS

- 1993: Peeples Valley area was part of the Southern Yavapai Fire Department.
- 1993: Jack Rauh & Bob Brandon – Battalion Chiefs – Southern Yavapai Fire Department
- 1994: A suggestion was made that Peeples Valley become its own department.
- 1994: Richie Harris – Fire Chief of Peeples Valley Fire District
- 1996: An agreement was signed for the separation; the two would be distinct and separate entities.
- 1998: Grants and donations were obtained. Groundbreaking for the new fire station.
- 2000: Peeples Valley Fire Department became Peeples Valley Fire District.
- 2002: Bob Brandon - Fire Chief of Peeples Valley Fire District
- 2003: Jack Rauh - Fire Chief of Peeples Valley Fire District
- 2006: Pat McCray - Fire Chief of Peeples Valley Fire District
- 2013: Bob Heckman - Fire Chief of Peeples Valley Fire District
  
- 2018: Bob Brandon appointed as Chief.
- 2019: Shawn Bomar appointed as Chief.
- 2020: Fuels Reduction Program started.
- November 2022: Buckhorn Legacy Community received NFPA Firewise Certification.
- March 2023: Peeples Valley and Ruger Ranch Communities received NFPA Firewise Certifications.
- 2024: Donation of property



# DISTRICT DEMOGRAPHICS AND SERVICE LEVELS

## DISTRICT DEMOGRAPHICS

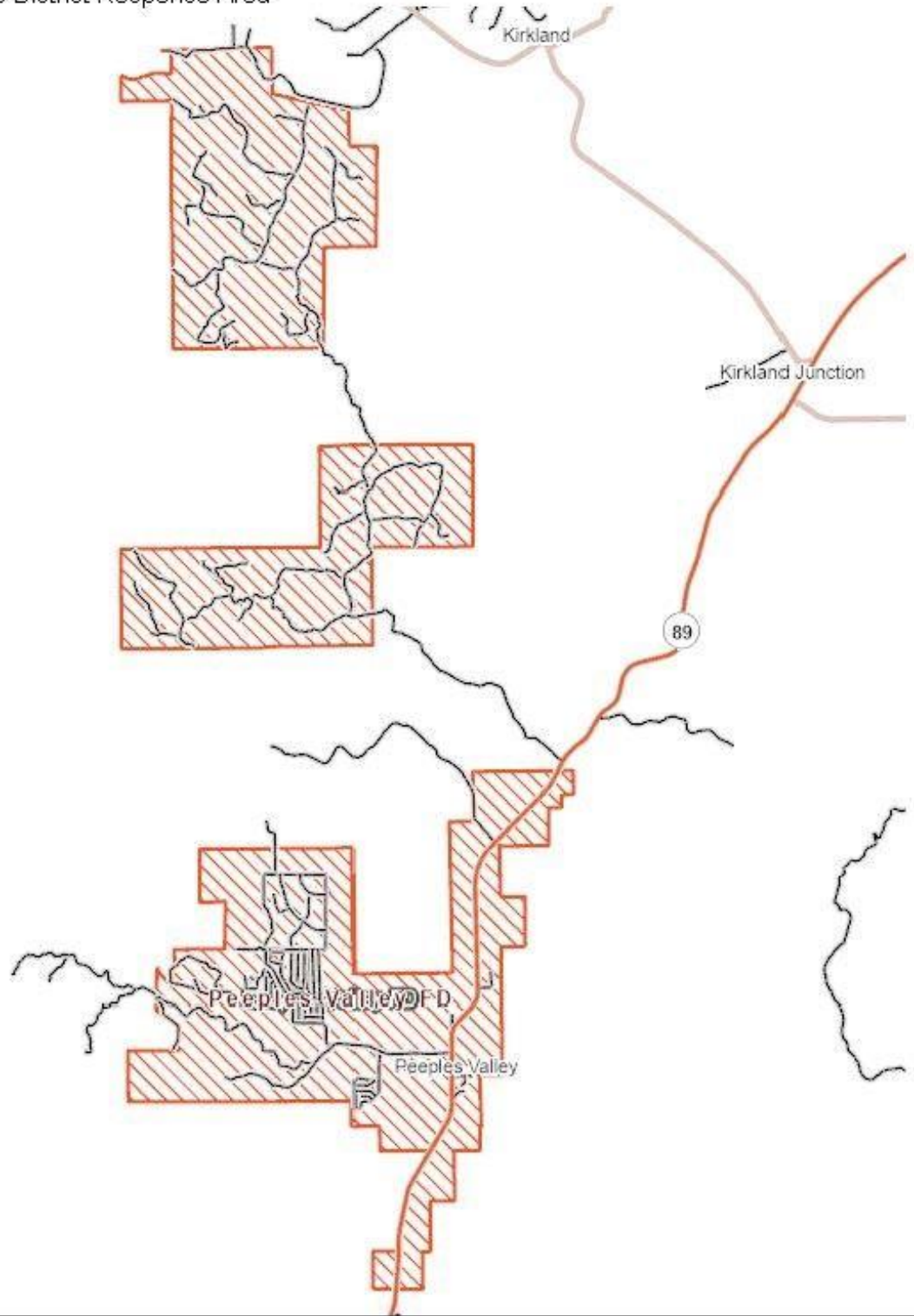
(Approximate)

|  |                             |
|--|-----------------------------|
| District Size.....                       | 70 square miles             |
| Ambulance Transport Service Area (CON).. | __ square miles             |
| Full-time Resident Population.....       | 600                         |
| Part-time, Seasonal Population.....      | 200 (est.)                  |
| Stations.....                            | 1 with full-time staffing   |
| Suppression Staffing – (Full-time).....  | 6                           |
| Administrative Staffing.....             | 6 (Includes Chief Officers) |
| Training Division Staffing.....          | 2                           |
| Logistics Section Staffing.....          | 1                           |
| Community Risk Management.....           | 1                           |
| Volunteer Staff .....                    | 14                          |
| Fleet Staffing .....                     | 1                           |
| <br>Budget – 2023/24.....                | <br>\$860,660.00            |



# FIRE DISTRICT BOUNDARIES

Peoples Valley Fire District Response Area



# GOALS AND OBJECTIVES

## **Strategic Goals**

The strategic goals were developed by analyzing our history, present situation, and future needs. The staff was tasked with developing objectives that address each of these goals. This analysis included input from all levels of the organization and considered customer comments and the community's needs.

## **Strategic Objectives**

The objectives outline the actions to address the issues identified in the strategic goals. In some cases, these objectives are broad and require further research by the staff and members. In other cases, the information in the objectives is more specific and addresses fiscal issues and timelines.

# STRATEGIC GOALS

The following Fire District Priorities are identified for this Strategic Plan:

1. Asset Management
2. Facilities
3. Personnel and Succession Planning
4. Staffing and Operations
5. Financial Administration
6. Community Outreach/Community Affairs





# STRATEGIC GOAL – 1: Asset Management

Goal: Establish accountability, tracking, and par levels for all property legally owned by and in possession of the Peoples Valley Fire District.

Timeline for Completion:

Objective #1 - Complete #1 within the first year of adopting the Strategic Plan.

Objective #2 - Complete #2 within two years of adopting the Strategic Plan.

Objective #3 - Complete #3 within 18 months of completing Goal #1.

1. Establish an inventory and tracking program for all assets PVFD owns.
  - a. Fixed Assets: Station 81 and Station 82 – more detail in Strategic Goal 2.
  - b. Medical inventory on Image Trend. It will give an estimated cost of replacing the consumable items.
  - c. Tax-Levied Mobile Equipment: Aging Replacement Depreciation
    - (1) Engine 81
    - (2) Engine 82
    - (3) Command 81
    - (4) Squad 281
    - (5) Squad 81
  - d. Non-Tax Levied Equipment (service or grant driven)  
Aging Replacement Depreciation
    - (1) Brush 81
    - (2) Tender 81
    - (3) Squad 82
    - (4) Squad 83
    - (5) ST 81
    - (6) TR 81& M 81
    - (7) Fuels Chipper Truck 81
    - (8) Fuels Chipper 81
    - (9) Logistics 81
    - (10) SH 81
    - (11) SH 82
2. Complete an inventory of all facilities, mobile equipment in our fleet, and accountable material owned by the district.
3. Interface the inventory system with the District Accounting firm.

## STRATEGIC GOAL – 2: Facilities

Goal: Develop our fire district facilities to meet the Mission of our fire district and the Weaver Mountains communities.

### Timeline for Completion:

- Objective #1 - Complete #1 with construction of new facilities.
- Objective #2 - Complete #2 with construction of new facilities.
- Objective #3 - Complete #3 when a facility is designed.
- Objective #4 - Complete #4 as the district grows.

1. Provide for the health and safety of all personnel and public users of the facilities.
  - \*Meet NFPA standards
  - \*Exhaust system
  - \*Turnout clean room separate from quarters
  - \*Adequate storage
2. Meet ADA compliance and requirements for all facilities.
3. Facilities must have a 50-year life span during construction or expansion.
4. Identify the location of future facilities.
  - \*Best area suited for location of facilities in new developments.
  - \*New developments should provide the funding for new facilities.
  - \*New facilities should not enter into significant highways.
  - \*Establish guidelines and thresholds for when a facility is needed.
5. Dispose of outdated or excess properties or facilities.

# STRATEGIC GOAL – 3: Personnel and Succession Planning

Goal: Establish a succession plan for personnel (including the chief, duty officers, and staff) and board members.

## Timeline for Completion:

- Objective #1 - Complete #1 within one year.
- Objective #2 - Complete #2 within two years.
- Objective #3 - Complete #3 within two years.
- Objective #4 - Complete #4 within two years.
- Objective #5 - Complete #5 within two years.
- Objective #6 - Complete #6 within one year.
- Objective #7 - Complete #7 within one year.

1. Succession, recruitment, and tenure plan for board members.
  - Board member outreach to recruit new members.
2. Succession, recruitment, and tenure plan for chief.
  - Chief not on a roster to cover shifts.
  - Funding for chief or mentorship program.
3. Succession, recruitment, and tenure plan for duty officers.
  - Leadership, skill, and advanced capability training.
4. Succession, recruitment, and tenure plan for staff.
  - Minimum requirements for new hires.
5. Training Programs for all personnel.
  - Develop a training matrix for all personnel.
6. Establish an organizational chart and rank structure that addresses national state fire service standards.
7. Establish job descriptions and duty statements for all positions within the district.
  - Develop a training matrix.

# STRATEGIC GOAL – 4: Staffing and Operations

Goal: Provide safe staffing levels on every incident and activity the Fire District responds to or undertakes.

Timeline for Completion:

Objective #1 - Complete #1 within the next two years.

Objective #2 - Complete #2 within the next two years.

Objective #3 - Complete #3 ongoing.

Objective #4 - Complete #4 within 3 to 5 years.

Objective #5 - Complete #5 ongoing.

1. Determine our standards.
  - \*Meet or exceed NFPA 1720 staffing and response times standards in rural demographics.
2. Determine the budgetary impact.
  - \*Double budget for staffing through consolidation.
  - \*Minimize budgetary impact through Mutual Aid or Auto Aid with other districts.
  - \*Minimize budgetary impact through Lifeline Ambulance, Yavapai College students, and grant opportunities.
3. Determine the impact on firefighters and public safety.
  - \*Improve the impact on firefighters and public safety.
4. Determine our staffing levels in 3 to 5 years.
  - \*Growth rates and revenues should provide for 3-4 person staffing.
5. The Operations and Wildland Division will support each other when safe and necessary.
  - \*Training together on a monthly basis.
  - \*Already work together on calls under the direction of the officer in charge.

# STRATEGIC GOAL – 5: Financial Administration

Goal: Financial Administration

Timeline for Completion:

Objective #1 - Complete #1 within the three years.

Objective #2 - Complete #2 within the three years.

Objective #3 - Complete #3 within the three years.

1. Financial sustainability
2. Retire debt
3. Strengthen fiscal reserves



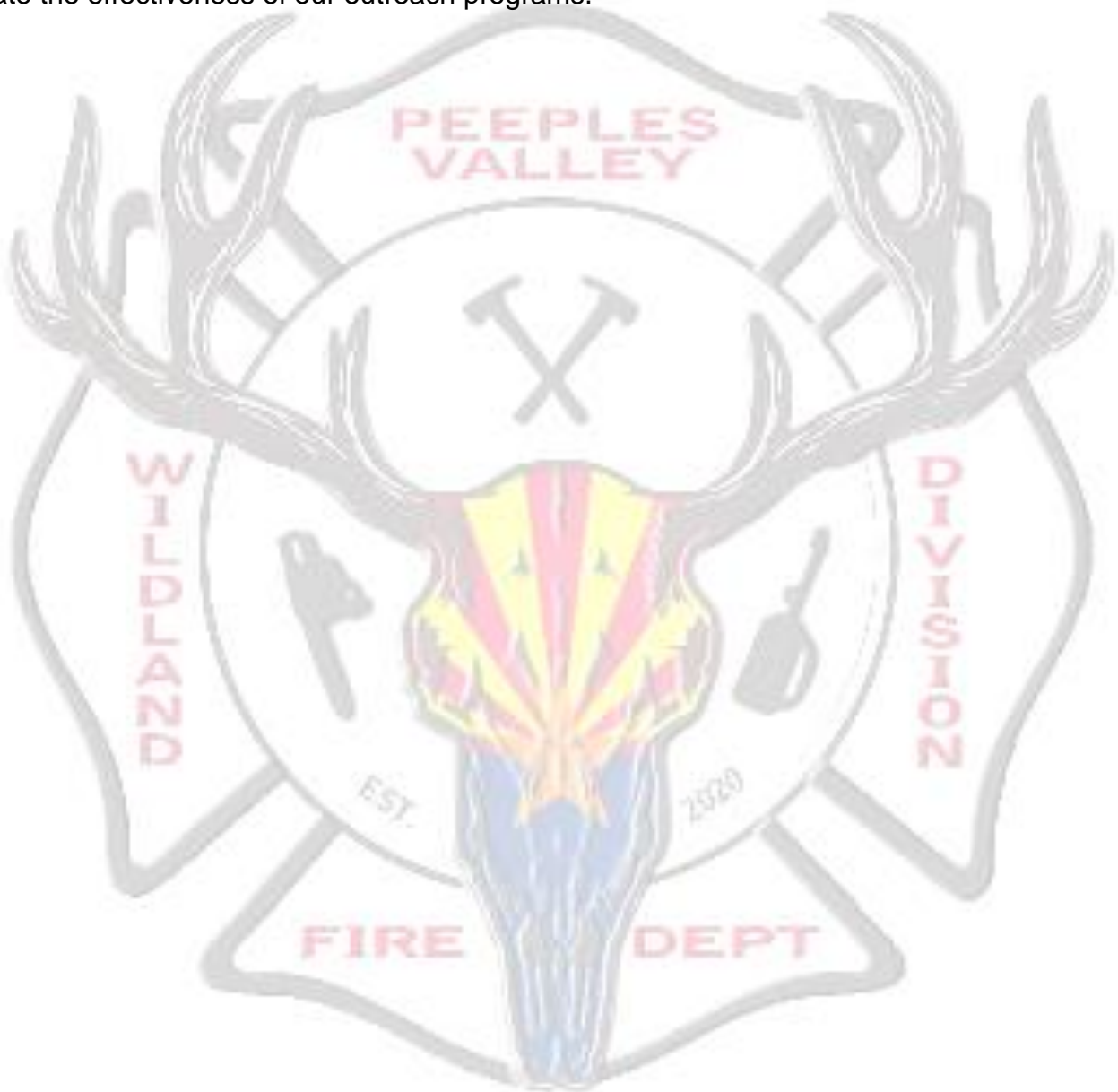
# STRATEGIC GOAL – 6: Community Outreach/Community Affairs

Goal: Continue and enhance our community outreach.

Timeline for Completion:

Objective #1 - Complete #1 within three years.

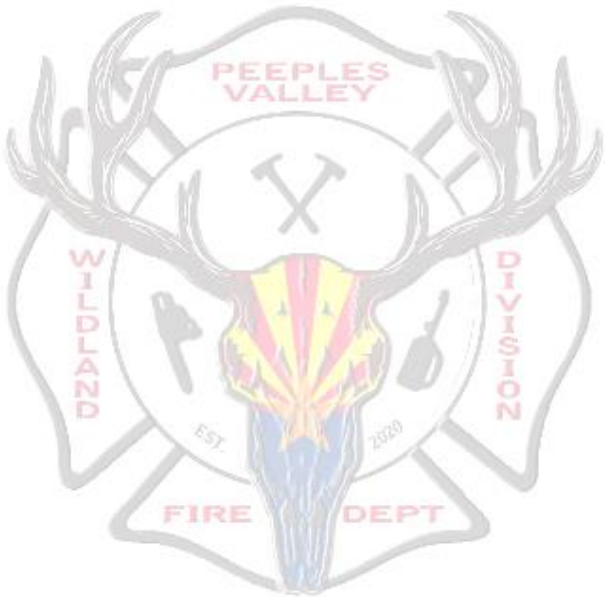
1. Evaluate the effectiveness of our outreach programs.



# STRATEGIC PLAN IMPLEMENTATION

The district's first Strategic Plan was implemented in \_\_\_\_\_. The District Board, Administrative Staff, and program managers have and will continue to use the current iteration of the plan for planning and budgeting for the district. Specific groups or individual program managers may be tasked with implementing any objective(s) within the plan. In addition, work groups may be formed to address specific issues or items. A district officer will be assigned to address items within the plan and their area of responsibility. This officer ensures the objective or goal is completed within the plan's specified timeline.

Each strategic goal and objective will be reviewed semi-annually, and one goal will be reviewed at monthly staff meetings. In addition, the Fire Board and Fire Chief should review this plan annually before the budget preparation cycle for the next fiscal year. The plan should be updated annually to meet the ongoing and dynamic changes in the community and the district.



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