SAN RAMON VALLEY FIRE PROTECTION DISTRICT

FINANCING CORPORATION BOARD OF DIRECTORS MEETING

Wednesday, May 26, 2010 - 7:00 p.m.

Meeting Location:

S.R.V.F.P.D Administration Building - Boardroom 1500 Bollinger Canyon Road, San Ramon, CA 94583

AGENDA

- 1. CALL TO ORDER
- 2. PLEDGE OF ALLEGIANCE
- 3. <u>DETERMINATION OF QUORUM AND CONFIRMATION OF AGENDA</u>
- 4. PUBLIC COMMENT

Any person may address the District Board on any subject pertaining to San Ramon Valley Fire Protection District Financing Corporation business, which is not listed on the agenda. This comment is provided by the Ralph M. Brown Open Meeting Act (Government Code §54950 *et seq.*) and may be limited to three minutes for any person addressing the Board.

5. NEW BUSINESS

- 5.1 Review and Acceptance of Form 990 Return of Organization Exempt from Income Tax for the Tax Year July 1, 2008-June 30, 2009.
- 6. <u>ADJOURNMENT TO A REGULAR DISTRICT BOARD MEETING IMMEDIATELY FOLLOWING THIS MEETING</u>

Prepared by:

Susan F. Brooks, District Clerk

Jon F. Burks

Agenda posted on May 20, 2010 at the Administration Building and the San Ramon Valley Fire Protection District's web site at www.firedepartment.org

The San Ramon Valley Fire Protection District ("District"), in complying with the Americans with Disabilities Act ("ADA"), requests individuals who require special accommodations to access, attend and/or participate in District board meetings due to a disability, including but not limited to American Sign Language interpreters, assistive listening devices, transportation to and from the meeting site or other accommodations, may be requested by calling (925) 838-6661 no later than 72 hours in advance of the scheduled meeting time. Copies of documents used in this meeting are available in accessible formats upon written request. In compliance with Government Code Section 54957.5, non-exempt writings that are distributed to a majority or all of the Board in advance of a meeting, may be viewed at 1500 Bollinger Canyon Road, San Ramon, California or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact District Clerk Sue Brooks at (925) 838-6661.

SAN RAMON VALLEY FIRE PROTECTION DISTRICT

Administration

Phone: 925-838-6600

Fax: 925-838-6629 www.firedepartment.org

1500 Bollinger Canyon Road San Ramon, California 94583 Fire Prevention

Phone: 925-838-6680

Fax: 925-838-6609

MEMORANDUM

Date:

May 26, 2010

To:

Board of Directors

From:

Robert Leete, Administrative Services Director

Subject:

San Ramon Valley Fire Protection District Financing Corporation Income Tax

Return for the Tax Year July 1, 2008 – June 30, 2009

Background:

Each year the San Ramon Valley Fire Protection District Financing Corporation is required to submit to the Internal Revenue Service (IRS) Form 990 – Return of Organization Exempt From Income Tax. The IRS recently updated the requirements for Form 990. The Board is now required to review and accept Form 990. Form 990 was prepared by Maze and Associates and reviewed by staff.

Recommendation:

Staff recommends that the Board review and accept Form 990 – Return of Organization Exempt From Income Tax for the tax year July 1, 2008 – June 30, 2009 for the San Ramon Valley Fire Protection District Financing Corporation.

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047 2008

Department of the Treasury Internal Revenue Service

► The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

	For the	e 2008 calen	dar vear.	or tax year begi	inning 7/0	1 , 20	008, and endin	g 6/	30	,	2009	
		applicable:	<u> </u>						D Employ	er Identif	ication Number	
_		ress change	Please use IRS label	SRVFPD FI	NANCING C	ORPORATION			68-0	2039	80	
	\vdash	me change	or print or type.	1500 BOLI	NGER CANY	ON ROAD			E Telepho	ne numbe	er	
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	L Apr	plication pending	l .	AS C ABOVE		NIWIND I IVICIA			affiliates incl		Yes	====================================
			1			[] 4047(=)(1) =	r 527	If 'No,'	attach a list.	(see instr	uctions)	ب
<u>. </u>		exempt statu			(insert no.)	4947(a)(1) o	1 1327		4			
<u>)</u>				DEPARTMEN'		1 .	T•		exemption nu		C	Λ
K	71	of organization:	X Corpor	ation Trust	Association	Other -	L Year of Forma	tion: 198	U WES	tate of le	gal domicile: Ci	7
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						ignificant activities:						
9	-	CAPITAL	<u>IMPROV</u>	EMENTS FO	R THE SAN	RAMON_VALLEY	(_FIRE_PRO	TECLIC	N DT21	KILI		
Governance	-											
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တ္ထိ	2	Check this b				ed its operations or or art VI, line 1a)				3		6
୶୪	3	Number of it	ushnanahr Sebnanahr	ibers or the gov it voting membe	ers of the gove	rning body (Part VI,	line 1b)			4		6
ies										5		0
Activities &										6		0
Ac	7a	Total gross u	unrelated	business revenu	e from Part VI	II, line 12, column (C)			7 a		0.
						90-T, line 34				7 b		0.
								F	rior Year		Current \	ſear
	8	Contribution:	s and orar	nts (Part VIII, lin	ne 1h)							
μe	4		_			,						
Revenue	10								453,€			1,001.
ď	11	Other revenu	ue (Part V	III, column (A),	lines 5, 6d, 8c	, 9c, 10c, and 11e).			615,1			3,704.
	12	Total revenu	e – add I	ines 8 through 1	i1 (must equal	Part VIII, column (A	A), line 12)		1,068,7	90.	1,362	2,705.
	13	Grants and s	similar am	ounts paid (Par	t IX, column (A	A), lines 1-3)						
	14	Benefits paid	d to or for	members (Part	IX, column (A), line 4)						
_	15	Salaries, oth										
868	16 a					ine 11e)						
Expenses	h			enses (Part IX, o				1000,000,000		海等 4	65000000000000000000000000000000000000	機様の神
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		•	,			•			2,860,8			3,916.
						(, column (A), line 2			1,792,0			5,211.
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P	art II	···	ture Blo									
		Under penalt	ies of perjury and complete	, I declare that I have e. Declaration of pred	examined this returnated that off	rn, including accompanying icer) is based on all inform	g schedules and sta nation of which prep	itements, and arer has any	d to the best o knowledge.	it my kno	wledge and belief	, it is
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		ZIP + 4	PLE	EASANT HIL		23-4346		F	hone no.	(925		77
Ma	y the I	RS discuss t	his return	with the prepar	er shown abov	e? (see instructions	s)		<i>.</i>		X Yes	No

	(2008) SRVFPD FINANCING CORPORATION	68-0203980	Page 2
	Statement of Program Service Accomplishments (see instructions)		
1	Briefly describe the organization's mission: TO PROVIDE FINANCING OF PUBLIC CAPITAL IMPROVEMENTS FOR THE SAN R PROTECTION DISTRICT.	AMON VALLEY FIRE	
		The section	
2	Did the organization undertake any significant program services during the year which were not listed on Form 990 or 990-EZ?		No
	If 'Yes,' describe these new services on Schedule O.		,
3		vices? Yes X	No
	If 'Yes,' describe these changes on Schedule O.		-
4	Describe the exempt purpose achievements for each of the organization's three largest program services and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and expenses, and revenue, if any, for each program service reported.	by expenses. Section 501(d allocations to others, the t	c)(3) otal
4 a	a (Code: \$\frac{1}{2}\$) (Expenses \$ 7,668,916. including grants of \$) (Revenue \$ 1,328,	704.)
	THE CORPORATION SERVES AS A FINANCING VEHICLE TO ISSUE CERTIFICAT	ES OF PARTICIPATION	
	THE PROCEEDS OF WHICH ARE USED TO CONSTRUCT CAPITAL IMPROVEMENTS	FOR THE SAN RAMON	
	VALLEY FIRE PROTECTION DISTRICT.		
	AND 1883 1883 1883 1883 1883 1883 1883 188		· · · · · · · · · · · · · · · · · · ·
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	672P STOPPING		
4	b (Code:) (Expenses \$including grants of \$) (Revenue \$)
	· · · · · · · · · · · · · · · · · · ·		
40	c (Code:) (Expenses \$including grants of \$) (Revenue \$	
	Thousand distributions of the second of the		
	· · · · · · · · · · · · · · · · · · ·		
40	d Other program services. (Describe in Schedule O.)		
A -	(Expenses \$ including grants of \$) (Revenue \$		
46	e Total program service expenses ➤ \$ 7,668;916. (Must equal Part IX, Line 25, column (E	<i>)].]</i>	

Checklist of Required Schedules

Part IV

Yes No Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Х 1 Х 2 Is the organization required to complete Schedule B, Schedule of Contributors?..... Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I. 3 Χ Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part Il 4 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III. 5 Χ Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I......... 6 Χ Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II...... Χ 7 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' 8 Χ complete Schedule D, Part III..... Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete X 9 Schedule D, Part IV...... Did the organization hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V..... X 10 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If 'Yes,' complete Schedule D, Parts VI, Х 11 VII. VIII, IX, or X as applicable..... Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII. Х 12 Χ Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E..... 13 X 14a 14a Did the organization maintain an office, employees, or agents outside of the U.S.?..... b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If 'Yes,' complete Schedule F, Part I...... Х 14b Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II..... 15 X Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III...... Χ 16 X 17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If 'Yes,' complete Schedule G, Part I... 17 X Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II. 18 18 X Did the organization report more than \$15,000 on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III. 19 19 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H..... X 20 20 21 Χ Did the organization report more than \$5,000 on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II. 21 Х 22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III Did the organization answer 'Yes' to Part VII, Section A, questions 3, 4, or 5? If 'Yes,' complete Χ X 24a X 24b b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?..... c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease 24c Х any tax-exempt bonds? Χ d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?..... 24d X 25a b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from Х 25b a prior year? If 'Yes,' complete Schedule L, Part I...... Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II. Χ 26 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial Х contributor, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III.....

Part IV Checklist of Required Schedules (continued)

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		43.W	ja irri. Ši a
i	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If 'Yes,' complete Schedule L, Part IV			
	with other person(s) listed in Part VII, Section A)? If 'Yes,' complete Schedule L, Part IV	28a		X
ŀ	Have a family member who had a direct or indirect business relationship with the organization? If 'Yes,' complete Schedule L, Part IV	28b		Х
•	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If 'Yes,' complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II.	32		Х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I	33		Х
34	Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1	34	Х	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2	35		Х
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI	37		Х
BAA		Form	990	(2008

Form **990** (2008)



Form 990 (2008) SRVFPD FINANCING CORPORATION 68-	0203980	F	age :
Part V Statements Regarding Other IRS Filings and Tax Compliance			
		Yes	No
1a Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	0		表达
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable graph (gambling) winnings to prize winners?	aming 1c		
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	0		
2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instruction	ns)	(学被)	***
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		х
b If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority financial account in a foreign country (such as a bank account, securities account, or other financial account)?	over, a 4a		Х
b If 'Yes,' enter the name of the foreign country: ►			1
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	2003 327 2013		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If 'Yes,' to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c		
6a Did the organization solicit any contributions that were not tax deductible?	6a		Х
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts deductible?	were not		
7 Organizations that may receive deductible contributions under section 170(c).	100 - 7 8178		攀浪
a Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7 7a		
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required Form 8282?	to file		
d If 'Yes,' indicate the number of Forms 8282 filed during the year			8.5
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		-0.216.4	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	{	ļ	ļ
h For all contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as rec	quired? 7h		
8 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, excess business holdings at any time during the year?	have 8	NES.	200 S
9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	1 1	i etsantigu	CHARLEY
b Did the organization make any distribution to a donor, donor advisor, or related person?			
10 Section 501(c)(7) organizations. Enter:	50.00	3/28/0	49.49
a Initiation fees and capital contributions included on Part VIII, line 12	420	16.00	
b Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			2.5
11 Section 501(c)(12) organizations. Enter:			
a Gross income from other members or shareholders			
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year 12b	<u> </u>		MA.
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Part VI: Governance, Management and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Sec	tion A.	Governing Body and Management				
	For each processe	'Yes' response to lines 2-7b below, and for a 'No' response to lines 8 or 9b below, on the standard of the sta	describe the circumstances,		Yes	No
		number of voting members of the governing body			107810 7.694 24	
		number of voting members that are independent	1b 6	ž _N y.		
2	Did any o officer, di	officer, director, trustee, or key employee have a family relationship or a business reinfector, trustee or key employee?SEESCHEDULE.0	lationship with any other	<u>2</u>	X	(ACC) (15)
3	Did the o	rganization delegate control over management duties customarily performed by or u s, directors or trustees, or key employees to a management company or other perso	nder the direct supervision	3		X
4		rganization make any significant changes to its organizational documents		4		Х
		prior Form 990 was filed?				ĺ
5 6		rganization become aware during the year of a material diversion of the organization organization have members or stockholders?		5 6		X
7 a	Does the	organization have members, stockholders, or other persons who may elect one or ng body?	more members of the	7a		Х
ŧ	Are any o	decisions of the governing body subject to approval by members, stockholders, or ot	her persons?	7 b		Х
8	Did the o	rganization contemporaneously document the meetings held or written actions undering:	rtaken during the year by			が 35人は
	-	rning body?		8 a	X	
		nmittee with authority to act on behalf of the governing body?		8b	Х	
		organization have local chapters, branches, or affiliates?		9 a		X
ŀ	If 'Yes,' o and bran	loes the organization have written policies and procedures governing the activities of the organization?	f such chapters, affiliates,	9 b		
10	Was a co describe	py of the Form 990 provided to the organization's governing body before it was filed in Schedule O the process, if any, the organization uses to review the Form 990. S	I? All organizations must EESCHEDULE.O	10	Х	
11	organizat	any officer, director or trustee, or key employee listed in Part VII, Section A, who car ion's mailing address? <i>If 'Yes,' provide the names and addresses in Schedule O…</i>	nnot be reached at the	11		Х
Sec	tion B.	Policies				
12 a	Does the	organization have a written conflict of interest policy? If 'No,' go to line 13		12 a	Yes X	No
ŀ		ers, directors or trustees, and key employees required to disclose annually interests ts?		12b	Х	
	Schedule	organization regularly and consistently monitor and enforce compliance with the po		12c	Х	
13		organization have a written whistleblower policy?		13		X
14	Does the	organization have a written document retention and destruction policy? $\ldots \ldots$		14	222.00	X
15	Did the p persons,	rocess for determining compensation of the following persons include a review and comparability data, and contemporaneous substantiation of the deliberation and dec	approval by independent cision:			
		nization's CEO, Executive Director, or top management official?		15a	<u> </u>	X
ŧ		icers of key employees of the organization?	,	15b	here side!	X
	Describe	the process in Schedule O. (see instructions)				
	entity du	rganization invest in, contribute assets to, or participate in a joint venture or similar ing the year?		16a	1000000	X
ł	If 'Yes,' If in joint ventus wi	nas the organization adopted a written policy or procedure requiring the organization enture arrangements under applicable federal tax law, and taken steps to safeguard th respect to such arrangements?	to evaluate its participation the organization's exempt	16b		
Sec		Disclosures				
17	List the s	tates with which a copy of this Form 990 is required to be filed $ ightharpoonup \underline{CA}$				
18	inspectio	5104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, ar n. Indicate how you make these available. Check all that apply.	nd 990-T (501(c)(3)s only) av	/ailabl	e for	public
	Own	website Another's website X Upon request				
19	statemen	in Schedule O whether (and if so, how) the organization makes its governing documents available to the public. SEE SCHEDULE O				incial
20		name, physical address, and telephone number of the person who possesses the b ANN SASSER 1500 BOLINGER CANYON ROAD SAN RAMON CA 94		anizat	ion:	<u></u> —
ВАА				Form	990	(2008)

Form 990 (2008)

BAA

Part VII | Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) or more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

X Check this box if the organization did no	T	sate a	ny o	offic	er, c	directo	or, tr		*****	
(A)	(B)	l	(c)					(D)	(E)	(F)
Name and Title	Average hours per week	 		Highest compensated employee	Former	Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations		
NICK DICKSON										
PRESIDENT	1	X						0.	0.	` 0.
THOMAS J LINARI DIRECTOR	1	х						0.	0.	0.
ROXANNE LINDSAY DIRECTOR	1	Х						0.	0.	
JENNIFER PRICE					-					0.
DIRECTOR	1	X	_				_	0.	0.	0.
KENNETH SANDY DIRECTOR	1	X						0.	0.	0.
RICHARD PRICE										
FIRE CHIEF	1	ļ		<u>X</u>			ļ	0.	0.	0.
	-									
										· · · · · · · · · · · · · · · · · · ·
								:		
							1,	· · ·		
						. ,				

TEEA0107L 04/24/09

Part VII Section A. Officers, Directors, Trus	ees, k	(еу	Em	plar	oye	es,	an	d Highest Con	npensated Em	ployee	s (cont.)
(A)	(B)			(c)			(D)	(E)		(F)
Name and Title	Average hours	Posi	tion ((chec)		hat ap		Reportable compensation from	Reportable compensation from	E	stimated unt of other
	per week	or di	insti	Officer	Tey.	Highest compensate employee	Former	the organization (W-2/1099-MISC)	related organizations (W-2/1099-MISC)	con	npensation from the
		/idual	tutio	ğ	emp	est o	ner	(41-2) 1033-111100)	(11-271005-111100)	org	ganization nd related
		Individual trustee or director	institutional trustee	İ	Key employee	omp					anizations
		stee	ruste		"	sane)					
			ě			ated					
				<u> </u>							
											
	:										
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				<u>L</u> .					·····		
		<u> </u>		<u> </u>	_						······
										İ	
1 b Total	1		L	ł	<u></u>		▶	0.	0	1	0.
2 Total number of individuals (including those in 1a) v)O.O				
organization > 0		., .,		.,		Ψ.Ψ	,	20 III I OPO I I OD I		,	
									····		Yes No
3 Did the organization list any former officer, director	or tructi	00 1	(OV.)	omr	tove		ır hi	aheet companeate	nd amployee		
on line 1a? If 'Yes,' complete Schedule J for such in	ndividua	1	· · · ·	cisit.				unest compensate	·····	3	X
4 For any individual listed on line 1a, is the sum of re the organization and related organizations greater t	portable	cor	npe	nsal	ion	and	oth	er compensation	from		
the organization and related organizations greater t	nan \$15	U,UL	10?	I† 'Y	es'	com	plete	e Schedule J for s	such	4	X
E. Did new paymen tisted on line to receive an access of							lata	d arabaication for	aaniinaa	1. 19 miles	121 23
5 Did any person listed on line 1a receive or accrue or rendered to the organization? If 'Yes,' complete Sci	ompens redule J	l for	suc	h pe	ariy ersol	นเมย n		··· organization for	services		Х
Section B. Independent Contractors											h
Complete this table for your five highest compensat	ed inde	pend	lent	cor	itrac	tors	tha	t received more t	nan \$100,000 of		
compensation from the organization.								1			
(A) Name and business addres	c							(B) Description of	of Sarvices	Compa	C) ensation
ryaine and business addres	3							Description	3 Services	Compe	1150(1011
	······································						-				
	:					:					
		1 2	1.5	(177)	٠.						
						:					
2 Total number of independent contractors (including	those in	11)	who	rec	eive	d m	ore	than \$100,000 in	99		10-110 10-110
compensation from the organization ► 0								.,,,,	1956 Date	reformation of the sec- tion of the second o	Andreas Anglands Andreas Anglands

Par	t VI	II Statement of Re	venue			r		
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
GIFTS, GRANTS AR AMOUNTS	b c d	Federated campaigns Membership dues Fundraising events Related organizations	1b 1c 1d					
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	f g	Government grants (contribution All other contributions, gifts, g similar amounts not included in Noncash contributions included in Total. Add lines 1a-1f	rants, and above 1f	-				
PROGRAM SERVICE REVENUE				Business Code				
PROGRAM	e f	All other program service Total. Add lines 2a-2f.	ce revenue					
	3	Investment income (incother similar amounts). Income from investmen	t of tax-exempt t	oond proceeds.	34,001.	34,001.		
	b	Gross Rents	(i) Real	(ii) Personal				
	7a b	Net rental income or (lo Gross amount from sales of assets other than inventory Less: cost or other basis and sales expenses	(i) Securities	(ii) Other				
EVENUE	d	Gain or (loss) Net gain or (loss) Gross income from fund (not including. \$ of contributions reporte	draising events					
OTHER REVENU	c	See Part IV, line 18 Less: direct expenses. Net income or (loss) fro Gross income from gan See Part IV, line 19		vents ▶				
	C	Less: direct expenses. Net income or (loss) fro Gross sales of inventory and allowances		ties				
	C	Less: cost of goods sold Net income or (loss) from Miscellaneous Reven	db om sales of inver		1,328,704.	1,328,704.		
	b d	All other revenue					,	
		Total. Add lines 11a-11 Total Revenue. Add line 10c. and 11e	es 1h, 2g, 3, 4, 5	, 6d, 7d, 8c, 9c,	1,328,704.	1,362,705.	0.	0.

Page 10

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do n 6b, 7	not include amounts reported on lines 75, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members			grade digitals.	
5	Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7	Other salaries and wages				
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions).				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees)	***************************************			
	Management				
	Legal				
	Accounting				***************************************
	Lobbying				***************************************
	Prof fundraising svcs. See Part IV, In 17		推供基础的	(古家族)(李克里)(李克	
	Investment management fees		NAME OF THE PROPERTY OF THE PARTY OF THE PARTY.	Company of the Company of the Company	
	Other				
	Advertising and promotion				
	4				
13	Office expenses.				
14	Information technology				
15	Royalties				
16	Occupancy				
17 18	Travel. Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings				
20	Interest	658,704.	658,704.		
21	Payments to affiliates				
	Depreciation, depletion, and amortization	,			
23	Insurance				
24	Other expenses, Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
ā	CAPITAL OUTLAY	7,010,212.	7,010,212.		
ŀ					
	;				
•)				
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	7,668,916.	7,668,916.	0.	0.
	Joint Costs. Check here ► if following		, ,		<u></u>
	SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation		Y.		
BAA		<u> </u>	·	<u> </u>	Form 990 (2008)

Pa	rt X	Balance Sheet			
\			(A) Beginning of year		(B) End of year
	1	Cash – non-interest-bearing.	7,604,373.	1	1,401,115.
	2	Savings and temporary cash investments.		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1))		SaCE:	
A		and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L	<u></u>	6 7	
S	7	Notes and loans receivable, net.		8	
A S E T	8	Inventories for sale or use.			
\$	9	Prepaid expenses and deferred charges.	Satsanasta valta a arasta	9	ng lenggapan sa panggapan sa pan
		Land, buildings, and equipment: cost basis 10a		黎第	
	t	Less: accumulated depreciation. Complete Part VI of Schedule D		10 c	
	11	Investments — publicly-traded securities		11	
	12	Investments – other securities. See Part IV, line 11		12	
	13	Investments – program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	16,475,760.	15	15,755,000.
	16	Total assets. Add lines 1 through 15 (must equal line 34)	24,080,133.	16	17,156,115.
	17	Accounts payable and accrued expenses	15,777.	17	67,970.
	18	Grants payable		18	
	19	Deferred revenue		19	
L I	20	Tax-exempt bond liabilities		20	
A B	21	Escrow account liability, Complete Part IV of Schedule D		21	
i L I	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II			
Ė		of Schedule L		22	
Š	23	Secured mortgages and notes payable to unrelated third parties	16,425,000.	23	15,755,000.
	24	Unsecured notes and loans payable		24	
	25	Other liabilities. Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25.	16,440,777.	26	15,822,970.
N E T	ļ	Organizations that follow SFAS 117, check here ► X and complete lines			
ĭ		27 through 29 and lines 33 and 34.			
ŝ	27	Unrestricted net assets		27	
SET'S	28	Temporarily restricted net assets.	7 620 256	28	1 222 145
O R	29	Permanently restricted net assets	7,639,356.	29	1,333,145.
	1	Organizations that do not follow SFAS 117, check here and complete		2.5 k	
F U N D	20	lines 30 through 34.		20	
	30	Capital stock or trust principal, or current funds		30	
Ä	31	Paid-in or capital surplus, or land, building, and equipment fund		31	
Ā	32	Retained earnings, endowment, accumulated income, or other funds	7 (20 25)	32	1 222 145
BALANCES	33	Total net assets or fund balances.	7,639,356.	33	1,333,145. 17,156,115.
	34	Total liabilities and net assets/fund balances	24,080,133.	34	17,136,113.
P	irt X	Financial Statements and Reporting			IVIN-
1		counting method used to prepare the Form 990: Cash X Accrual	Other		Yes No
2		ere the organization's financial statements compiled or reviewed by an independent			
		ere the organization's financial statements audited by an independent accountant?.			
		Yes' to 2a or 2b, does the organization have a committee that assumes responsibilities, or compilation of its financial statements and selection of an independent according to the committee of			
5	Au	a result of a federal award, was the organization required to undergo an audit or a dit Act and OMB Circular A-133?			3a X
		Yes,' did the organization undergo the required audit or audits?			
BA	Α				Form 990 (2008)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990. To be completed by organizations that answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.

Name of the organization Employer Identification number

	FPD FINANCING CORPORATION		68-0203980
Par	t l Organizations Maintaining Donor	Advised Funds or Other Simi	lar Funds or Accounts Complete if
	the organization answered 'Yes' to	o Form 990, Part IV, line 6.	
,,		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and dor funds are the organization's property, subject	or advisors in writing that the assets	held in donor advised
6	Did the organization inform all grantees, donor used only for charitable purposes and not for impermissible private benefit??	the benefit of the donor or donor advis	sor or other Yes No
Pai	t II Conservation Easements Comple	ete if the organization answere	d 'Yes' to Form 990, Part IV, line 7.
1	Purpose(s) of conservation easements held by		
	Preservation of land for public use (e.g., r		ervation of an historically important land area
	Protection of natural habitat	Pres	ervation of certified historic structure
	Preservation of open space		
2	Complete lines 2a-2d if the organization held a of the tax year.	a qualified conservation contribution in	n the form of a conservation easement on the last day
			Held at the End of the Year
	Total number of conservation easements		
	Total acreage restricted by conservation ease		
	Number of conservation easements on a certif		
•	3 Number of conservation easements included in		
3	Number of conservation easements modified,	transferred, released, extinguished, o	r terminated by the organization during the taxable
	year ►		
4	Number of states where property subject to co	onservation easement is located 🟲	
5	Does the organization have a written policy re enforcement of the conservation easement it l	nolds ?	Yes No
6	Staff or volunteer hours devoted to monitoring	, inspecting, and enforcing easement	s during the year 🟲
7	Amount of expenses incurred in monitoring, in	nspecting, and enforcing easements d	uring the year ►\$
8	Does each conservation easement reported or 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?	n line 2(d) above satisfy the requirement	ents of section Yes No
9	In Part XIV, describe how the organization reports include, if applicable, the text of the footnote conservation easements.	s conservation easements in its revenue to the organization's financial stateme	and expense statement, and balance sheet, and nts that describes the organization's accounting for
Pa	rt III Organizations Maintaining Colle Complete if the organization ans	ctions of Art, Historical Treas wered 'Yes' to Form 990, Part	ures, or Other Similar Assets IV, line 8.
	treasures, or other similar assets held for pub the text of the footnote to its financial statement	lic exhibition, education, or research i ents that describes these items.	ue statement and balance sheet works of art, historical n furtherance of public service, provide, in Part XIV,
1	treasures, or other similar assets held for pub amounts relating to these items:	lic exhibition, education, or research i	ue statement and balance sheet works of art, historical n furtherance of public service, provide the following .
			<u>*</u> \$
	(ii) Assets included in Form 990, Part X		.,
2	amounts required to be reported under SEAS	116 relating to these items:	r assets for financial gain, provide the following
	a Revenues included in Form 990, Part VIII, line	• 1	<u>*\$</u> *\$
	b Assets included in Form 990, Part X		

Part III Organizations Maintai	ning conecut	ons of Art, Histo	ricai i reasures, (or Other Similar Ass	ets (contin	iuea)
3 Using the organization's accessio that apply):	n and other reco	rds, check any of the	e following that are a	significant use of its coll	ection items ((check all
a Public exhibition		d Loan o	r exchange programs	•		
b Scholarly research		e Other				
c Preservation for future genera	atione	e Omer				
		and avalain hav	thou further the eres	onization's avamat auroa	aa in	
4 Provide a description of the organ Part XIV.		•	,	. , "	se m	
5 During the year, did the organizat assets to be sold to raise funds ra	ather than to be r	maintained as part o	f the organization's c	ollection?		No
Part IV Trust, Escrow and Cur IV, line 9, or reported	s todial Arranç an amount on	gements Comple Form 990, Part	ete if organization X, line 21.	answered 'Yes' to F	^F orm 990, f	⊃art
1a is the organization an agent, trus included on Form 990, Part X?	tee, custodían, oi	r other intermediary	for contributions or o	ther assets not	Yes	No
b If 'Yes,' explain the arrangement						
The top on plant the analygement		, o, i, p, o, to , o, o, o, o, o, o, o, o, o, o, o, o,	,g (abio)		Amount	
c Beginning balance				1c	7 1177 Cart	
d Additions during the year						
e Distributions during the year						
f Ending balance						
2a Did the organization include an ar					Yes	TT
b If 'Yes,' explain the arrangement		50, Fatt A, line 21:.			res	No
Part V Endowment Funds Cor		nization answers	d 'Voc' to Form C	000 Part IV line 10	,	
rait, v Lindownient rainus Cor				·····	1 ()5	
To Dominarian of year holeson	(a) Current year	(b) Prior year	(c) Two years ba	ck (d) Three years back	(e) Four ye	ars back
Ta Beginning of year balance		DESCRIPTION OF THE STATE OF THE			11500200000	Garage Shorter
b Contributions		数に添えた。記録さず音は つけばは、2017年2月では1940年2月				
c Investment earnings or losses		400 Garage 100 State 100 S			(600.0374)	
d Grants or scholarships		a the through the first		The Good processing the	A@ 33.38.55.2	andres
e Other expenditures for facilities and programs					30 75 2 1 2 1 3 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5	
f Administrative expenses					100000000000000000000000000000000000000	PARTY AND AND AND AND AND AND AND AND AND AND
g End of year balance		Production				i sensoren er er er er er er er er er er er er er
2 Provide the estimated percentage			65 (1918 1918) 1914-1918 1914 1915 1916 1	n ingkep dina ninggraphera mpanin bilan pakaran inggrap	A CALL CONTRACTOR	Section Control of the
a Board designated or quasi-endow		valance netu as.				
b Permanent endowment b	8	3				
c Term endowment	•					
	·					
3a Are there endowment funds not in organization by:	the possession	of the organization	that are held and adn	ninistered for the	Yes	No
(i) unrelated organizations					3a(i)	1
(ii) related organizations					3a(ii)	
b If 'Yes' to 3a(ii), are the related o	rganizations liste	d as required on Sci	nedule R?		3b	
4 Describe in Part XIV the intended	uses of the orga	nization's endowme	nt funds.			
Part VI Investments—Land, Bu	uildings, and	Equipment. See	Form 990, Part >	K, line 10.		
Description of investment	(a) (Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book \	/alue
1 a Land						
b Buildings						
c Leasehold improvements						
d Equipment	 					***************************************
e Other	-					
Total. Add lines 1a-1e (Column (d) sho		90. Part X. column	(B), line 10(c).)	<u> </u>		0.
BAA		,	,,		ule D (Form 9	
				201104	<u></u> (1 01111)	20, 2000

Part VII Investments-Other Securities See Fo	orm 990, Part X, li	ne 12. N/A	
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of value	ation
(including name of security) Financial derivatives and other financial products		Cost or end-of-year ma	arket value
Closely-held equity interests			
Other			
T. I. (0.1 (1.1 I. I. 000 D. I. V. I. 000 D. I. 000 D. I. V. I. 000 D. I. 000 D. I. 000 D. I. 000 D. I. 000 D. I. 000 D. I. 000 D. I. 000 D. I			arten a transportation
Total. (Column (b) should equal Form 990 Part X, col. (B) line 12.) Part VIII Investments—Program Related (See I	Form 900 Part V	line 13) N/A	10.18、4.18(8)等的(2 8.9)等例
(a) Description of investment type	(b) Book value	(c) Method of value	ation
(a) Description of investment type	(b) Book value	Cost or end-of-year ma	
	-		
Total. Column (b)(should equal Form 990, Part X, Col. (B) line 13.)			
Part IX Other Assets (See Form 990, Part X,	line 15)	173 - 173 - 174 - 175 -	AARON, TOWNSON I I CANADAM A NO DE MATTE MAN DE LOS
	scription		(b) Book value
DUE FROM OTHER FUNDS			
INVESTMENT IN LEASES TO SRVFPD			15,755,000.
	.,,		
	A		
Total. Column (b) Total (should equal Form 990, Part X, co	ol (B) line 15)	.	15,755,000.
Part X Other Liabilities (See Form 990, Part			
(a) Description of Liability	(b) Amount		
Federal Income Taxes			
			10.50
			i di salah salah kebuah
Total. Column (b) Total (should equal Form 990, Part X, col. (B) line 25)	▶ : \$10.00 €		
		· · · · · · · · · · · · · · · · · · ·	一点 化二二氯二氢医抗氯 加克斯特拉斯拉斯克里斯特雷斯 磷酸钠原剂

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

Schedule D (Form 990) 2008 SRVFPD FINANCING CORPORATION

68-0203980

Page 4

Schedule D (Form 990) 2008	Page 5
Schedule D (Form 990) 2008 Part XIV Supplemental Information (continued)	
	~ · · · - · - · - · · · · · · · · · · ·
	And the state of t

SCHEDULE K (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

Attach to Form 990.T o be completed by organizations that answered 'Yes' to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O.

2008

OMB No. 1545-0047

Open to Public Inspection

Schedule K (Form 990) 2008 (h) On behalf of °Z ŝ ဍ Yes ш (g) Defeased ŝ \times Employer identification number Yes Yes Yes 68-0203980 ŝ Ŷ STATIONS STATIONS (f) Description of purpose ۵ Ω Yes Yes FIRE FIRE Q. ŝ ŝ CONSTR. CONSTR. O O Yes Yes 9,015,000. 9,485,000. 2019 9,015,000 733,668 8,093,889 187,443 (e) Issue price ŝ ŝ × ω Ω Yes Yes × \times (d) Date issued 2036 3/01/2006 6/10/2003 9,485,000 290,966 8,594,603 599,431 å ş BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. × × 4 ⋖ Yes Yes × \approx (c) CUSIP# 799400 799400 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? Does the organization maintain adequate books and records to support the final allocation of proceeds? 10 Were the bonds issued as part of an advance refunding issue? Are there any lease arrangements with respect to the financed property which may result in private business use? 9 Were the bonds issued as part of a current refunding issue?. (b) Issuer EIN Part III | Private Business Use (Optional for 2008) 68-0203980 68-0203980 11 Has the final allocation of proceeds been made?. Bond Issues (Required for 2008) 3 Proceeds in refunding or defeasance escrows 6 Working capital expenditures from proceeds. Part II Proceeds (Optional for 2008) FINANCING CORPORATION Capital expenditures from proceeds. Total proceeds of issue Year of substantial completion . . . 2 Gross proceeds in reserve funds CORP SRVFPD FINANCING CORP 5 Issuance costs from proceeds FINANCING 4 Other unspent proceeds. (a) Issuer Name Name of the organization SRVFPD SRVFPD Part 13 N ∞ m Ø O ۵

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Page 2

Schedule K (Form 990) 2008 SRVFPD FINANCING CORPORATION Paralles Paralles Use (Continued)

	٨)				L	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts with respect to the financed property which may result in private business use?						:			:	
3b Are there any research agreements with respect to the financed property which may result in private business use?										
3 c Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?					Andrews Andrews					A.Brically at all and a second
4 Enter the percentage of financed property used in a private business use by entities other than a 501(c)(3) organization or a state or local government.										
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another 501(c)(3) organization, or a state or local government.										
6 Total of lines 4 and 5.										
7 Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?										
Part IV* Arbitrage (Optional for 2008)				1						1
	A		8		3		a		3	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Has a Form 8038-T been filed with respect to the bond issue?										
2 Is the bond issue a variable rate issue?										***************************************
3a Has the organization or the governmental issuer identified a hedge with respect to the bond issue on its books and records?										
b Name of provider.										
c Term of hedge.										
4a Were gross proceeds invested in a GIC?										
b Name of provider.										
c Term of GIC.										
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5 Were any gross proceeds invested beyond an available temporary period?								•		
6 Did the bond issue quality for an exception to rebate?										
ВАА								Schec	Schedule K (Form 990) 2008	1 990) 2008

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

2008

OMB No. 1545-0047

Open to Public

(F)
Direct controlling
entity (F) Direct controlling Inspection N/A Employer identification number 68-0203980 (E)
Public charity status (if section 501 (c)(3)) (E) End-of-year assets N/A ► Attach to Form 990. To be completed by organizations that answered 'Yes' to Form 990, Part IV, lines 33, 34, 35, 36, or 37. (D) Exempt Code section **(D)** Total income N/A (C) Legal domicile (state or foreign country) Legal domicile (state or foreign country) CA Primary activity (B) Primary activity MUNICIPAL SERVICES **@** Partil Identification of Related Tax-Exempt Organizations SAN RAMON VALLEY FIRE PROTECTION DISTR 1500 BOLINGER CANYON ROAD (A) Name, address, and EIN of related organization (A) Name, address, and EIN of disregarded entity Part I Identification of Disregarded Entities SRVFPD FINANCING CORPORATION SAN RAMON, CA 94583 Department of the Treasury Internal Revenue Service Name of the organization 68-0419453

Schedule R (Form 990) (2008)

TEEA5001L 12/23/08

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

68-0203980

CORPORATION	म् ॥ि Identification of Related Organizations Taxable as a Partnership	
FINANCING	l Organizatior	
SRVFPD	of Related	
Schedule R (Form 990) 2008 SRVFPD FINANCING CORPORATION	Part III Identification	

(J) General or managing partner?	Yes No					 	·····		************	 	
Code V-UBI amount in Box 20 of Schedule K-1	1 1										
(H) Dispropor- tionate allocations?	Yes No										
Share of total income Share of end-of-year Disproportionale assets allocations?		-									
(F) Share of total income											
(E) Predominant income (related, investment,											
Activity Legal Direct domicile controlling entity faste or foreign										 	
Legai domicile (state or	country)			•							
(B) Primary Activity											
(A) Name, address, and EIN of related organization]]]]]] [] []			1	7 X X X X X X X X X X X X X X X X X X X

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(A) Name, address, and EIN of related organization	(B) Primary Activity	(C) Legal domicite (state or foreign c	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(C) (D) (E) (F) (G) (G) Legal domicile Direct Type of entity (C corp, S corp, country) (C corp, S corp, or trust)	(G) Share of end-of-year assets	(H) Percentage ownership
	1 1						
ВАА		TEEA5002L 12/23/08	3/08			Schedule R (Form 990) (2008)	(8002) (066

68-0203980

## Part V Transactions With Related Organizations

Note Complete line 1 if any entity is listed in Parts II. III. or IV.			Yes No	ا۔
1 During the tax year did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV:				63.
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity.		 1a	$\times$	. 1
h Giff orant or capital contribution to other organization(s)		-7	×	
		,	>	1
c Giff, grant, or capital contribution from other organization(s)		2	∢ :	.1.
d Loans or loan guarantees to or for other organization(s)		린	×	.1
e Loans or loan quarantees by other organization(s)			×	
			が経済的	
f Sale of assets to other organization(s).		<b>-</b>	×	1
		1g	×	
Exchange of assets		- P	×	lI
i Lease of facilities, equipment, or other assets to other organization(s).		-	×	. 1
		Т	**** <b>&gt;</b> ********************************	S. 8
j Lease of facilities, equipment, or other assets from other organization(s)			< >	.1.
K Performance of services or membership or fundraising solicitations for other organization(s)		<u>-</u>	< >	١.
I Performance of services or membership or fundraising solicitations by other organization(s)		=	< :	.1.
m Sharing of facilities, equipment, mailing lists, or other assets		E T	×	ا.
n Sharing of paid employees		<u>-</u>	×	1
				2000 2400
o Reimbursement paid to other organization for expenses		° :	×	
p Reimbursement paid by other organization for expenses		<u>ا</u>	×	1
q Other transfer of cash or property to other organization(s)		19	×	
r Other transfer of cash or property from other organization(s).		7.	×	ا
2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.	nd transaction thresh	holds.		1
(A) Name of other organization	(B) Transaction type (a-r)	(C) Amount involved	) volved	
(1)				
(2)				ŀ
(3)				I
(4)				1
(5)				1
(9)				
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# Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total asset or gross revenue) that was not a related organization. See Instructions regarding exclusion for certain investment partnerships.

revenue) that was not a related organization. See Instructions regarding exclusion for certain investment partnerships.	raing exclusion for c	sertain investment pa	rinersinps.				1	
(A) Name, address, and EiN of entity	(B) Primary activity	(C) Legal Domicile	Are all partne	S Share of end-of-year	(F) Dispropor-	Code V-UBI amount	(H) General or	o'
			501(c)(3) organizations?	assets	tionate alfocations?	in Box 20 of Schedule K-1 Form (1065)	manag	er?
			Yes No		Yes No		Yes	ν
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### SCHEDULE O (Form 990)

### **Supplemental Information to Form 990**

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service ► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

Name of the organization		Employer identification number				
SRVFPD FINANCING CORPORATION		68-0203980				
FORM 990, PART VI, LINE 13		· · · · · · · · · · · · · · · · · · ·				
WHISTLEBLOWER POLICY CREATION IN PR	ROCESS.					
FORM 990, PART VI, LINE 14						
DOCUMENTATION RETENTION POLICY CREA	ATION IN PROCESS.					
FORM 990, PART VI, LINE 2 - BUSINESS OR F	AMILY RELATIONSHIP OF OFFICERS	, DIRECT				
DIRECTOR JENNIFER PRICE IS THE SIST	PER-IN-LAW TO THE FIRE CHIEF,	RICHARD PRICE.				
FORM 990, PART VI, LINE 10 - FORM 990 RE	EVIEW PROCESS					
THE FINANCE SUPERVISOR REVIEWS THE	FORM 990 FOR ACCURACY AND CO	DMPLETENESS. THE FIRE				
CHIEF SIGNS AND FILES THE RETURN OF	N BEHALF OF THE GOVERNING BOA	ARD. COPIES OF THE				
FORM 990 ARE PROVIDED TO EACH BOARD MEMBER FOR REVIEW AND DISCUSSION AT THE NEXT						
SCHEDULED BOARD MEETING.						
FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE						
THE ORGANIZATION'S GOVERNING DOCUME	ENTS, POLICIES, FINANCIAL STA	ATEMENTS AND				
INFORMATION RETURNS ARE AVAILABLE I	BY SUBMITTING A REQUEST IN WE	RITING TO THE FINANCE				
SUPERVISOR.						
	<u></u>					