



IDYLLWILD FIRE

Idyllwild Fire Protection District

54160 Maranatha Drive
Idyllwild, CA 92549

Regular Board Meeting

AGENDA

Tuesday April 27, 2021

3:00 PM

Meeting to be held physically at the Idyllwild Fire Protection District conference/training room at 54160 Maranatha Drive, Idyllwild, CA. and by Video/Electronic means via Zoom meetings.

Public access to this meeting can be made physically at the above address (Please note that there will be limited physical occupancy due to social distancing regulations) or by using Zoom meetings @ [Zoom.us](https://zoom.us). The meeting ID # 307-288-7739 The password for this meeting is: 328844.

Call to Order: Please silence cell phones and/or pagers.

Roll call: Commissioners; President Hoetger; Vice President Sawicki; Secretary Andrewson; Fogle ; Reitz.
Fire Chief Mark LaMont and Administrative Assistant Rachel Teegarden.

Pledge of Allegiance: Please join us in Honoring our great Country.

Invocation: TBD

Citizens' Comments:

Citizens may comment on any matter at this time or may wait to comment on an item that is on the Agenda at the time it is being discussed. The Board may limit the time that each individual may speak as well as the total time per subject matter (Board Policy 5030.4.1) Comments and questions will be directed to the Board Chair.

Citizens making public comments: You are not required to state your name and address; however, it is appreciated for the minutes.

Reports

- Commissioner(s)
 - R. Hoetger
 - H. Sawicki
 - R. Andrewson
 - C. Reitz
 - D. Fogle
 - IFPD Fire Chief M. LaMont
 - Idyllwild Career Firefighters Assoc.
 - Idyllwild Volunteer Co.
 - Other. (Special Reports)
 - ADHOC. (committies)

Action Items:

The Board may approve or act on any item(s) contained under "Action Items". In the event of time conflict, Action Items with guest speakers may be taken out of order.

ITEM:

Staff Recommendation(s):

1. **Approve meeting minutes from 3/23/21 Regular Board Meeting:** *Approve as presented.*
2. **Accept March 2021: Incident Statistic / Ambulance Reports:** *Accept as presented.*
3. **Review / Discuss / Approve February 2021 Financials:** *Approve as submitted.*
4. **Review / Discuss / Approve March 2021 Financials:** *Approve as submitted.*
5. **Review / Discuss / Approve March 2021: Bill Payments:** *Approve as submitted.*
6. **Review / Discuss / Approve Alerting System/(Postcards)** *Discuss/Update/Approve*
7. **Review / Discuss / Approve: Board Policies** *Approve as submitted*
Policy 2040 – Electronic Device Usage
Policy 3117 – Asset Protection.
Policy 3135 – Purchasing Policy
Policy 4025 – Expenditure Reimbursement Policy
Policy 5060 – Minutes of Board Meetings
Policy 3121 – Reserve Fund Policy
8. **Review / Discuss / Approve: IFPD Annual Audit Report 6/30/2020** *Approve as submitted.*
9. **Review / Discuss / Approve: IFPD FY 21/22 Final Budget** *Approve as submitted.*
10. **Review / Discuss / Approve: IFPD FY 21/22 Ambulance Rates Res. 520 and / New Ambulance Purchase (Arrow) :** *Approve as Submitted.*
11. **Review / Discuss / Approve: IFPD FY 21/22 Constitutional Advance Res. 519** *Approve as submitted.*
12. **Review / Discuss / Approve: Upcoming Educational Events**
13. **Review / Discuss: Future Agenda Items**

Correspondence: See attached.

Adjournment: Next regularly scheduled meeting: May 25, 2021 at 3:00 pm.

Upon request, this agenda will be made available in appropriate formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990.

Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to IFPD Administrations Office at (951) 659-2153 at least 72 hours in advance of the meeting.



IDYLLWILD FIRE

Chiefs Report

Author: M. LaMont

Updated April 20, 2021

Mtg. April 27, 2021

1. Community Alert/Siren System.

- The community alert siren was lifted in place on April 15th. Thanks to the generosity of Sturgeon Electric CA the pole was donated and set by a local Sturgeon crew in Honor of Ross Bowlin and his incredible recovery and courageous fighting spirit.
- We have completed the postcard and banners for the community educational outreach regarding the siren. **Mtn. Disaster Preparedness** donated \$ 2,500.00 to help with the expense of these educational materials.
- The first official test of the system will take place on **May 15th at 1:00p.m (13:00hrs)** thereafter, the siren will be tested monthly on the third Saturday of each month at 1:00p.m (1300hrs)



2. Mutual Aid Fire(s)

- We have assisted (California Fire Assistance Agreement) with several mutual aid fires so far in the 20/21 FY:



- a. ONC1 Staging (Team 11 Redding CA) Overhead
- b. Mile Post Fire Hoopa CA (Team 11) Overhead
- c. ONC2 Staging (Team 11 Redding CA) Overhead
- d. Indian Fire (Anza CA) BR621 / WT622
- e. Apple Fire (Beaumont CA) BR621
- f. Whitewater Fire (Cabazon CA) WT622
- g. Red Salmon Fire (Willow Creek CA) Overhead Team 11
- h. Ranch Fire (Azusa CA) Overhead. Team 11
- i. Hobo Fire (Willites CA)
- j. Elk Horn Fire
- k. Eldorado Fire (Yucaipa CA) Team 11
- l. August Complex (Mendocino Co. CA) Team 11
- m. Castle Fire (Sonoma CA)
- n. North Complex (Butte CA)
- o. Glass Fire (Sonoma CA)
- p. Bobcat Fire (Sierra Madre' CA) Team 11
- q. North Complex 11 (Overhead) (Plumas NF)
- r. Silverado Fire (Orange County CA)
- s. Mountain View Fire (Sierra Front) 11
- t. Airport Fire (Corona)
- u. Bonita Fire (Mtn Ctr.)



(Current MA Billing is at \$ 1,203,112.00) To Date we have received \$ 620,000.00

3. Abatement Inspections/Citations:

- Per IFPD Ord. 19-01 we will begin annual abatement inspections on ALL properties within IFPD jurisdiction. We intend to follow ORD 19-01 including the citation process for 2021/22.
- The final result of this process in 2020 ended with a total of **157** failed properties which were sent out citations. Of these **157** failed properties **115** property owners agreed to work with IFPD in an effort to complete the required abatement on their property. The remaining **42** properties will continue to be cited under ORD 19-01 until compliance is reached.
- IFPD Ord. 19-01 details the process for property owners to appeal their citation to the IFPD Board. We have been working with property owners to help them come into compliance.



We are continuing the forced abatement work on several properties and anticipate having 6-10 of these completed prior to year end 2021. You will note that the IFPD has the resources to force abate roughly 10-15 parcels per year. It would then be anticipated that we could mitigate the roughly 150 annual failed properties with over a decades commitment to this endeavor to ensure prevention efforts are effective and hazard fuels are abated.



Abatement regulations, and enforcement measures are critical to our overall success. Thank you to those property owners that completed their 2020 abatement!

4. Equipment:

Suppression Equipment:

| Vehicle | Milage | Condition | CIP Info |
|--------------|---------|-----------|---------------------|
| ✓ Truck 621 | 28,110 | Good | 2026 - 1,200,000.00 |
| ✓ Engine 621 | 33,556 | Excellent | 2028 - 850,000.00 |
| ✓ Engine 622 | 59,165 | Good | 2026 - 850,000.00 |
| ✓ Brush 621 | 49,000 | Good | 2025 - 425,000.00 |
| ✓ Brush 622 | 121,033 | Good | 2026 - 425,000.00 |

Admin Vehicles:

| Vehicle | Milage | Condition | CIP Info |
|----------------------|---|-----------|------------------|
| ✓ Battalion 6201 | 41,554 | Excellent | 2030 - 72,500.00 |
| ✓ Chief 6200 | 17,987 | Excellent | 2032 - 72,000.00 |
| ✓ 2010 Chev 4X4 U621 | 82,100 (NEW FEED Utility Vehicle was received and put into service) | | |

Ambulances:

| Vehicle | Milage | Condition | CIP Info |
|--------------------|----------------|-------------------------|--------------------------|
| ✓ Medic Unit 621 | 11,501 | Excellent | 2032- \$ 210,000 |
| ✓ Medic 622 | 96,262 | Fair | 2024 - \$ 165,000 |
| ✓ Medic 623 | 104,980 | Poor | 2022 - \$ 165,000 |
| ✓ Medic 624 | 178,312 | (Out of Service) | Do Not Replace |
| ✓ Medic 625 | 174,529 | Fair | 2025 - \$ 165,000 |
| ✓ Medic 626 | 52,179 | Good | 2026+ \$ 210,000 |

(Will be adding OES IDL Type 6 Engine on April 27th) (looking to add 1 additional ambulance 2022FY)

5. Grants:

Pending Grants:

| <i>Name</i> | <i>Amount</i> | <i>Status</i> |
|------------------------|----------------------|----------------------|
| FEMA Cares act grant: | \$ 150,536.00 | Processing @ FEMA |
| AFG (assistance to FF) | \$ 198,550.00 | Processing @ FEMA |
| VFA (volunteer FF) | \$ 330,000.00 | Processing @ FEMA |

| <i>Awarded Grants:</i> | <i>Cost IFPD</i> | <i>Received / Value</i> |
|-------------------------------|-------------------------|--------------------------------------|
| FEPP Brush 622 | \$ (\$ 0.00) | FEPP Received (\$ 322,000.00 value) |
| 2020 AFG (monitors) | \$ (\$ 7,428.57) | AFG: Received (\$ 148,571.43 rcvd) |
| 2020 VFA (radios) | \$ (\$ 5,500.00) | VFA: Received (\$ 5,500.00) |
| 2020 Firehouse (3/SCBAs)\$ | \$ (\$ 0.00) | Firehouse Rcvd. (\$ 51,600.00) |
| 2021 IDY Bible Church | \$ (\$0.00) | SCBA Purchase. Rcvd (\$ 6,500.00) |
| 2020 Community Church | \$ (\$0.00) | EMS / EMT Paramedic Training 2k |
| 2021 Firehouse Subs | \$ (\$0.00) | SCBA Purchase 4 additional. 28k |
| 2021 AFG Grant | \$ (\$10,000.00) | Wildland gear/Radios/Equipment. 10k. |



We were awarded yet another Fire House Subs emergency equipment grant. These incredible partners in public service have helped IFPD to purchase new MSA self contained breathing apparatus with the inclusion of the SCBA purchased by the Idyllwild Bible Church the IFPD will now have 13 of the newest G1 MSA units.



We wish to Thank Fire House Subs and the Idyllwild Bible Church for their incredible support!



6. Training:

- All IFPD members have continued to complete and exceed all minimum fire training requirements. 30 hours of minimum training per month for Career Staff and, 20 hours for reserve members.
- We have begun the IFPD Annual RT 130 wildfire refresher training. All IFPD suppression personnel will be required to complete this arduous training before June 15th 2021.

7. Personnel:

- We have one (1) Firefighter Paramedic Position which is currently open and have put together a test process to hire a new probationary Firefighter. We intend to begin this process in June/July for an estimated hire date in July/Aug 2021.
- Numerous IFPD Employees have received both COVID vaccination shots.

8. Statistics:



Incident Volume:

March.

| | |
|-----------------------------------|----|
| Total number of Incidents: | 67 |
| Medical: | 45 |
| Fires: | 4 |
| Hazardous Cond: | 6 |
| Public Service: | 8 |
| False Alarm: | 3 |
| Other: | 1 |

9. Ambulance Transactions:



| | |
|--------------|------------|
| Transports: | 24 |
| Charges: | 112,447.39 |
| Payments: | 29,835.78 |
| Current A/R: | 399,313.43 |

March.

10.

Committees:

Sustainability Committee. (will reconvene at a later date)

11. Other/ Misc:

- We have completed the 20FY Audit, See attached.
- We are presenting the approved FY22 prelim budget for final approval by the IFPD Board.
- Please see the quote(s) from arrow ambulance for an additional ambulance.
- We continue moving bank accounts from BBVA/PNC to Bank of Hemet.
- Please see the new 2021-2025 Capital Improvement Plan (CIP)

IFPD Response Time Averages:

Medical Aid Incidents. 3.11 minutes

Fire Related Incidents. 4.36 Minutes

Overlapping Incident % 36.25



***Commitment to Public Service continues to be at the forefront of
all that we do.***

“You are our Mission.”



IDYLLWILD FIRE

Summary of Accomplishments and Items Completed

04/19- 4/27/2021

In addition to ensuring professional and timely Fire, EMS and Emergency response to an average of 1200 incidents annually, the following is a short list of items which have been completed over the past 2 years:

Agreements:

- USDA/USFS Automatic and mutual Aid Agreement.
- IFPD / Riv. Co. Fire Dispatch Agreement. (Savings of \$ 8,000.00 annually)
- Legal Representation, Cole Huber. (Savings of \$ 250.00 hourly)
- Audit services, Fedak Brown.
- New Copier Lease.
- Automatic/Mutual Aid Calimesa Fire Department.
- FEMA Renewal. (FMAG/AFG/VFA/Other Government awards)
- SAMS (Systems award management system)

Grants:

- FMAG (Fire Management Agreement Grant) Cranston Fire \$ 128,000.00
- AFG: (Assistance to Firefighters grant) \$ 142,000.00
- VFA: (Volunteer Fire Assistance Grant) \$ 10,000.00
- Firehouse Subs (MSA) Breathing Apparatus \$ 45,000.00
- Idyllwild Community Church : \$ 2,000.00
- Idyllwild Bible Church : \$ 6,500.00
- Firehouse Subs (MSA) Breathing Apparatus \$ 40,000.00
- AFG (Wildland/Radios) \$ 20,000.00
- VFA (Tools/Equipment) \$ 10,000.00

IFPD Policy and Ordinance:

- Review and update 100% of all IFPD Board policies.
- New abatement ordinance 19-01 (100% inspections on 3571 parcels / 157 Final Citations)
- New Fee schedule (plan check/ special use/ public gathering/ other)
- New Fire Code Ordinance Completed ORD 513
- Updated Ambulance Fee schedule 2019,20,21

IFPD Other Items:

- Budget development (3years), presentation, and timely board approval: (2) (2019/20, 2020/21 and 2021/22).
- Audits Completed two (2) financial audits with RT Dennis and Fedak Brown (2019 - 2019/20 w/o material defect.)
- Consistent monthly written Chiefs reports.
- Hire of two (2) new Firefighter positions.
- Promotion of one (1) engineer.
- Conversion of Part time administrative assistant to Full time (40hr. workweek)

- Managed through the COVID-19 Pandemic. (Instituted policy/guidance and sanitation regulations) COVID Testing machine – offered to USFS on Fire Incidents.
- Completed a five (5) year MOU between IFPD and ICFA. (2021-2026)

Purchases Vehicles/Equipment: CIP Buydown:

- New (used) Type one Fire Engine (purchased from Beverly Hills Fire Department, \$ 6,000.00) E622 (IFPD CIP SAVINGS of \$ 750,000.00)
- New (used) Type three Fire Engine (USFS/USDA FEED program) BR622 (\$0.00) (\$ 7,400.00 paint) (IFPD CIP SAVINGS of \$ 350,000.00)
- New Type one Ambulance. (Arrow ambulance Co. \$ 136,000.00 Dodge 4wd 4500)
- New Admin Vehicle. C6200 (Suburban Diamond hills Chevrolet \$ 51,000.00)
- New Type 6 engine/patrol. (OES Type six patrol) (Awarded, awaiting delivery \$ 260,000.00)
- New MSA/SCBA Breathing apparatus (12) new SCBA's (Firehouse subs) (IFPD CIP SAVINGS of \$ 85,000.00)
- New Cardiac Monitors (4) (four new life pac 15 monitors / AFG grant) (IFPD cost: \$ 7,000.00) (IFPD CIP SAVINGS of \$ 142,000.00)
- New FEED 4WD Chevrolet Utility vehicle. 50k savings to IFPD CIP
- IFPD TOTAL CIP SAVINGS THROUGH GRANT FUNDING and ENGINE REPLACEMENT: **\$ 1,577,000.00**
 - ***Immediate future purchase need 1- Ambulance Estimated cost \$ 172,000.00***

Misc. Items:

- Siren / Alerting system: Negotiated an MOU with Fern Valley Water District to share in the cost of the Community alerting siren. Negotiated with Supervisor Washington's office for CDBG (Community development block grant) Total cost of system: \$ 35,000.00 (share of costs: IFPD \$ 12,500.00 / FVWD \$ 12,500.00 / CDBG \$ 10,000.00) also worked with MDP to help with the cost of education and mailings (\$2,500.00)
- In 2019 Invoiced \$ 500,000.00 in mutual aid reimbursements.
- In 2020 Invoiced \$ 1,205,000.00 in mutual aid reimbursements. (to date)
- Ensured full compliance with training requirements for all IFPD Personnel.
- Ensured average response times. (EMS call to arrival of 3.15 minutes) (Fire response avrg. call to arrival 4.22 minutes)
- Opened new bank accounts at Bank of Hemet. (Better interest rates on MMA)
- Opened new reserve account: \$ 150,000.00
- Initiated new credit card payment processing internally to provide for better customer service.
- Provided 6 community CPR Classes/10 USFS CPR classes/Joint fire training with the USFS and Cal Fire.
- Office improvements including, Flooring/File Cabinets/Training room upgrades/Chairs/Shutters and Blinds.
- Represented IFPD at several community meetings (flood/fire/fire in paradise)
- Met with several community groups including Idy. Board of Realtors/MAST/Mountain Fire Safe Council/Rotary).

Additional Accomplishments:

- Worked to improve agency moral, capability, and certification of our personnel.
- Recertified my State and National registry Paramedic Certification.
- Exceeded Fire training requirements and certifications.
- Completed my NWCG Operations Section Chief certification and Task Book.
- Maintained position of OSC2 on Incident Management Team 11.
- Ensured timely and full completion of all employee evaluations at the end of each calendar year.

I am extremely honored and proud to be a part of the team here at the IFPD. None of the accomplishments listed herein above would be possible without the incredible and selfless efforts each of our dedicated and capable personnel who provide these critical services on a daily basis. Our success in this 365 day a year 24/7 shop requires every one of our members to be at their very best.

I would like to Thank each of our hard-working Personnel for their Service and Continued Dedication.

Mark LaMont

Fire Chief

Idyllwild Fire Protection District



Federal Emergency Management Agency

April 21, 2021

FEMA Hazard Mitigation Grant Program Grants Program
Disaster # 4569, Project # 0507

To Whom It May Concern:

As the Fire Chief of the Idyllwild Fire Protection District, I am writing in support of Mountain Communities Fire Safe Councils application for a grant to fund a Home Hardening and Defensible Space project.

This grant will reimburse 75% of home owners costs to harden homes against wildfire and ember casts in the San Jacinto Mountains WUI, homes must first pass Defensible Space inspections prior to Home Hardening implementation. The grant funding will also cover 75% of Defensible Space fuels reduction.

Embers are the single most frequent cause of home ignition. It has been reported that two out of every three homes destroyed by wildfire were ignited either directly or indirectly by wind carried embers.

"Embers present hazards because they can either directly ignite areas of vulnerable structures or they can ignite nearby vegetation and other combustibles. These small fires can subsequently ignite the structure via radiant heating or direct flame contact. Consequently, even homes located many blocks and up to a mile away from the main fire are vulnerable to ignition and destruction." Quarles 2012

Defensible Space and Home Hardening will help to mitigate the hazards posed by increased fire frequency and the ember cast created by fire.

The San Jacinto Mountains WUI, is located in the San Bernardino National Forest in Riverside County. Communities in the WUI include: Idyllwild, Pine Cove, Poppet Flats, Pine Wood, Fern Valley, Mountain Center, Garner Valley, Thomas Mountain, Spring Crest, Alpine, Pinyon Pines, Pinyon Crest and Chapman Rancho. Wildfire continues to pose a threat to these communities where years of drought, Pine Bark Beetle infestation, the Gold Spotted Oak Borer infestation, and extreme seasonal winds known as Santa Anas markedly increase the potential of a catastrophic wildfire.

The goal of this project is to prepare for and mitigate the likelihood of a disastrous fire in the mountain communities by hardening homes and reducing hazardous fuels on private properties. These projects not only benefit the property owners directly involved in this program, but it will also benefit entire neighborhoods by reducing the risk of catastrophic wildfires. Fuel treatments are intended to modify fire behavior to prevent the loss of lives, reduce private property losses, and protect natural resources.

Additional assets at risk that will also benefit from this project include roads, transmission lines, water supplies, local clinics, a school and community center. Reducing the risk of catastrophic wildfires in the mountains also protects the communities located below the forest from potential flooding and debris flows.

I encourage you to approve the grant funds for the MCFSC's Home Hardening and Defensible Space project.

Respectfully,

Mark LaMont

Fire Chief

Idyllwild Fire Protection District

marklamont@idyllwildfire.com

(951) 659-2153 Office

PO Box 656 Idyllwild CA 92549

(951) 659-5571 Fax



California Department of Forestry and Fire Protection (CAL FIRE)
California Climate Investments

April 2, 2021

Fire Prevention Grants Program
20-FP-RRU-0021

To Whom It May Concern:

As the Fire Chief of the Idyllwild Fire Protection District, I am writing in support of Mountain Communities Fire Safe Councils application for a grant to fund the continuation of the Mountain Fire Prevention and Dead Tree Removal Program.

This grant will offer services to the communities of the San Jacinto Mountains WUI, located in the San Bernardino National Forest in Riverside County. Property owners of the 8,000+ homes in the area will be eligible to apply for assistance. Communities in the WUI environment include: Idyllwild, Pine Cove, Poppet Flats, Pine Wood, Fern Valley, Mountain Center, Garner Valley, Thomas Mountain, Spring Crest, Alpine, Pinyon Pines, Twin Pines, Pinyon Crest and Chapman Rancho. Wildfire is an ever present threat to these communities where years of drought, Pine Bark Beetle infestation, Gold Spotted Oak Borer infestation, and extreme seasonal winds known as Santa Anas markedly increase the potential of a catastrophic wildfire.

Ultimately, the goal of this project is to prepare for and mitigate the likelihood of a disastrous fire in the mountain communities by reducing hazardous fuels on private properties. Hazardous fuel reduction not only benefits property owners directly involved in this project, but it will also benefit entire communities by reducing the risk of catastrophic wildfires. Fuel treatments are intended to modify fire behavior to prevent the loss of lives, reduce private property losses, and protect natural resources.

Additional assets at risk that will also benefit from this project include roads, transmission lines, water supplies, local clinics, a school and community center. Reducing the risk of catastrophic wildfires in the mountains also protects the communities located below the forest from potential flooding and debris flows.

I encourage you to approve the grant funds for the continuation of MCFSC's Mountain Communities Defensible Space and DDD Tree Removal program.

Respectfully,

Mark LaMont

Fire Chief

Idyllwild Fire Protection District

marklamont@idyllwildfire.com

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IDYLLWILD FIRE

54160 Maranatha Drive
Idyllwild, CA 92549
Regular Board Meeting
Minutes – March 23, 2021

Meeting held both physically at 54160 Maranatha Dr. Idyllwild CA. and by video/electronic means.

Call to Order: 15:00

Roll call: Commissioners: President Hoetger; Vice President Sawicki; Secretary Andrewson; Commissioner Fogle; Commissioner Reitz; Chief Mark LaMont and Administrative Assistant Rachel Teeguarden

Pledge of Allegiance: President Ralph Hoetger

Invocation: Chaplain Don Hales

Citizens' Comments: - No comments

Reports

- President Hoetger – *Nothing to report at this time.*
- Vice President Sawicki – *Nothing to report at this time.*
- Secretary Andrewson – *Attended the ILG of Local Government and has some notes to pass onto any other commissioners who would like to review.*
- Commissioner Fogle – *Nothing to report at this time.*
- Commissioner Reitz – *There were a couple people confused at the end of the meeting last month asked to recesses and shut it off for closed session. Also wondering about the board packet and when it is available to the public.*
- Chief Mark LaMont. – *Please see written Chiefs report. Ross Bowlin spoke about his incident on July 6th 2020 and his incredible recovery. Ross is a lineman who works for Sterguon Electric Ca. Ross went on to thank the IFPD for its immediate and professional response, and in particular the actions of Jim and Mark LaMont and all of those whom assisted him at the time of, and after his accident. Chief LaMont thanked Ross for his willingness to share his incredible story.*
- Idyllwild Volunteer Fire Company (Engle) – *Is compiling a list of people who are interested in being a Volunteer.*
- Idyllwild Career Firefighters' Association – *(Rodriguez) – Nothing to report at this time.*
- Ad HOC Committee – *Vice President Sawicki asked for the Ad HOC Committee to resume to discuss the measure. After a discussion it was decided to hold off until next year for the measure. Commissioner Andrewson asked for a Ad HOC Committee to be created for reiew of the IFPD Rules and Regs. Commissioner Reitz volunteered to be on the committee along with Commissioner Andrewson.*

Action Items

1. Approve meeting minutes from 02/23/21 Regular Board Meeting:
Vice President Sawicki made a motion to approve the 02/23/21 Regular Board Meeting minutes as amended; Commissioner Reitz 2nd. Motion passed 5-0

2. Accept February 2021: Incident Statistic / Ambulance Reports:
Secretary Andrewson made a motion to accept the February 2021 Incident Statistic and Ambulance Report; Commissioner Fogle 2nd. Motion passed 5-0
3. Review / Discuss / Approve February 2021 Financials:
Tabled until next month.
4. Review / Discuss / Approve February 2021 Bill Payments:
Secretary Andrewson made a motion to approve the February 2021 Bill Payments; Vice President Sawicki 2nd Motion passed 5-0
5. Review / Discuss – Alerting System
Chief LaMont reported that he had attended the IWD Board Meeting to answer any questions they had. The IWD Board asked their General Manager to attend both IFPD and FVWD Board Meeting to find out what they would need to do on their end to re-enter the siren agreement. Also, had a great conversation with Sturgeon Electric of California and they are going to donate the pole and install it in Ross Bowlin’s Honor. This does not affect our warranty for the siren. The date for setting the pole is going to be April 15th. Mike Fyder with Mountain Disaster Preparedness stated that MDP is going to donate up to \$2500 for the printing and mailing of the educational postcards to the public.
6. Review / Discuss / Approve – Board Policy(s)
 - Board Policy 4097 – Filling of Vacancy (BOC)
Secretary Andrewson made a motion to approve Board Policy 4097 – Filling of Vacancy (BOC) as reviewed, Commissioner Fogle 2nd. Motion passed 5-0
 - Board Policy 3120 – Investment Policy
Secretary Andrewson made a motion to approve Board Policy 3120 Investment Policy as amended, Vice President Sawicki 2nd. Motion passed 5-0
 - Board Policy 2003 – Employee Status
Secretary Andrewson made a motion to approve Board Policy 2003 – Employee Status as amended, Commissioner Fogle 2nd. Motion passed 5-0
 - Board Policy 2009 – Performance Eval. Chief
Secretary Andrewson made a motion to approve Board Policy 2009 Performance Eval. Chief as amended, Vice President Sawicki 2nd. Motion passed 5-0
 - Board Policy 2010 – Performance Eval.
Secretary Andrewson made a motion to approve Board Policy 2010 Performance Eval. as amended, Commissioner Fogle 2nd. Motion passed 5-0
 - Board Policy 2016 – Customer Relations
Commissioner Andrewson made a motion to approve Board Policy 2016 Customer Relations as reviewed, Commissioner Fogle 2nd. Motion passed 5-0
 - Board Policy 2019 – Use of Employer Property
Vice President Sawicki made a motion to approve Board Policy 2019 Use of Employer Property as amended, Secretary Andrewson 2nd. Motion passed 5-0
 - Board Policy 2032 – Employee Records
Vice President Sawicki made a motion to approve Board Policy 2032 Employee Records as reviewed, Secretary Andrewson 2nd. Motion passed 5-0
7. Review / Discuss – IFPD FY 21/22 Budget Draft
Chief LaMont presented the proposed draft budget and asked the commissioners to review the budget and get back to him with any questions and asked if we are ready to review discuss and approve a final budget next month. Chief LaMont stated that he will have the final budget on the next agenda.

8. Review / Discuss / Approve – IFPD Annual Financial Report Draft 6/30/2020
The draft financial report was presented, discussed and accepted. The final audit report for FY 20 will be on next month’s agenda for review/discussion and approval. Secretary Andrewson made a motion to approve the IFPD Annual Financial Report Draft, Vice President Sawicki 2nd. Motion passed 5-0

9. Review / Discuss / Approve – Upcoming Educational Events
 - ✓ 1. EMT Cert Training for Board Members

10. Review / Discuss / Approve – Future Agenda Items
February financials, Final budget, and Final audit. Secretary Andrewson asked for Board policy’s 2040, 3135, 3117, 4025, and 5060 to be on the next agenda along with the FY 21/22 Ambulance Rates and the Constitutional advance. Vice President Sawicki would like to have some quotes on a new ambulance ready for the next agenda. Commissioner Reitz asked about the Resolution for the bank to be a signer on the bank account.

Correspondence – Included in Board Packet

Announcement of Closed Session Agenda

- Pursuant to Government code 54956.9 Conference with Legal Counsel

Regular Meeting Recessed 16:24 Non-Board members excused.

Closed Session Called to Order: 16:30

Closed Session Item(s):

- Conference with Legal Counsel – Name of case: Carey / Idyllwild Fire Protection District, Riverside Sup. Ct.

Closed Session Adjourned: 17:05

Reconvened to Regular Meeting: 17:06

- Announcement of any actions taken during closed session.

Nothing to report out of closed session.

Secretary Andrewson made a motion to adjourn, Vice President Sawicki 2nd. Motion passed. 5-0

Adjournment: 17:06

Respectfully submitted,

Administrative Assistant
 Rachel Teeguarden

Approved:

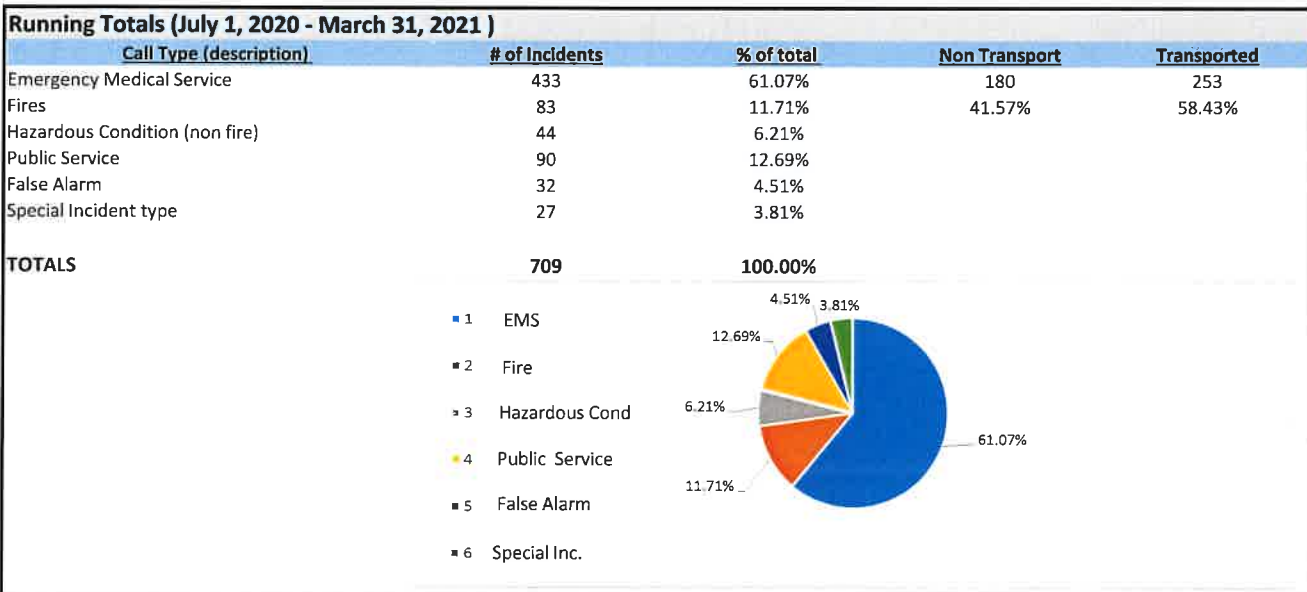
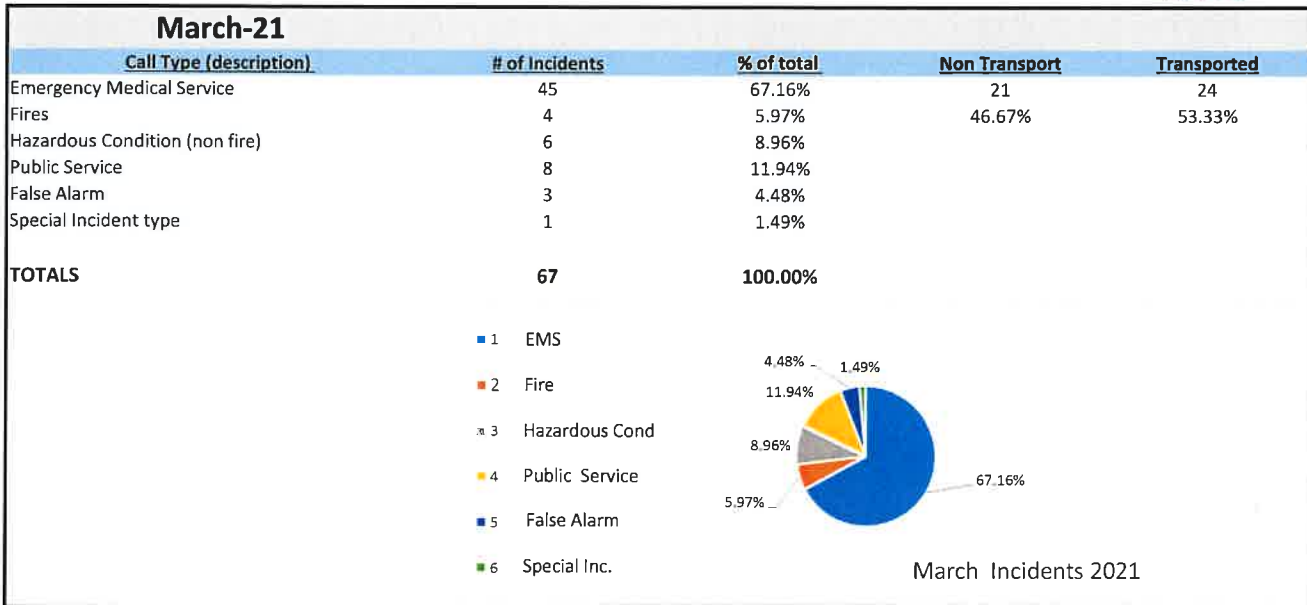
 Ralph Hoetger, President

 Date

 Clerk of the Board

 Date

**Idyllwild Fire Protection District
Incident Recap 2020/21**



Idyllwild Fire Protection District (Incident Average Statistics)

| | |
|----------------------------------|--------|
| Daily Incident Avg. : | 2.63 |
| Daily Transport Average : | 0.94 |
| Percentage of Overlapping Calls: | 21.94% |
| Mutual Aid Given | 12 |
| Mutual Aid Received | 0 |

| Transport Destinations | | | | |
|------------------------|--------|-------|-------|--------|
| EMC | HVMC | San G | DRMC | Other |
| 15 | 5 | 2 | 1 | 1 |
| 62.50% | 20.83% | 8.33% | 4.17% | 4.17% |
| 138 | 48 | 10 | 14 | 43 |
| 54.55% | 18.97% | 3.95% | 5.53% | 17.00% |

| Average Response times: | | | |
|-------------------------|-----|------|------------------|
| Dispatch to Arrival : | EMS | 3.11 | Fire / Other 4.3 |

Idylwild Fire Protection District
Attendance Report
 Summary 17/18/19/20 Fy's

2020/21 Fy



| | 2020/21 | July 2020 | August 2020 | September 2020 | October 2020 | November 2020 | December 2020 | January 2021 | February 2021 | March 2021 | April 2021 | May 2021 | June 2021 | Total | Percentage |
|--------------------------------|---------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|----------------|----------------|--------------|--------------|--------------|--------------|------------|
| Charges | | \$103,064.00 | \$129,047.39 | \$81,775.60 | \$123,563.00 | \$103,628.00 | \$121,465.00 | \$90,185.00 | \$103,219.00 | \$112,447.39 | | | | 973,414.38 | 100% |
| Payments | | \$46,494.05 | \$21,964.41 | \$47,042.37 | \$39,775.90 | \$33,896.24 | \$39,801.67 | \$36,070.73 | \$25,613.31 | \$29,835.78 | | | | 320,494.46 | 33% |
| Difference | | (61,569.95) | (107,082.98) | (34,733.23) | (83,807.10) | (69,731.76) | (81,663.33) | (54,114.27) | (77,605.69) | (82,611.61) | | | | (652,919.92) | -67% |
| Running Payments (actual rev.) | | \$46,494.05 | \$68,458.46 | \$115,500.83 | \$155,276.73 | \$189,172.97 | \$228,974.64 | \$265,045.37 | \$290,658.68 | \$320,494.46 | | | | \$320,494.46 | -67% |
| (Running Dif. from 2019/20) | | \$1,161.84 | (\$21,609.58) | (\$18,362.44) | (\$47,050.93) | (\$49,956.84) | (\$65,456.70) | (\$82,297.52) | (\$107,657.96) | (\$111,055.79) | | | | \$320,494.46 | -67% |
| Annual Budget Est: | | | | | | | | | | | | | | \$510,000.00 | |
| 2020/21 Adjustments | | (49,610.11) | (77,945.63) | (62,544.61) | (61,713.66) | (54,068.38) | (75,611.81) | (101,616.22) | (38,285.74) | (45,573.05) | | | | (518,905.64) | (58%) |
| 2020/21 | | 344,695.48 | 379,275.27 | 352,198.98 | 385,098.13 | 398,240.12 | 392,136.90 | 304,212.79 | 414,658.35 | 399,313.43 | | | | 374,425.49 | |
| 2019/20 Adjustments | | | | | | | | | | | | | | | |
| Current | 2019/20 | July 2019 | August 2019 | September 2019 | October 2019 | November 2019 | December 2019 | January 2020 | February 2020 | March 2020 | April 2020 | May 2020 | June 2020 | Total | Percentage |
| Charges | | \$147,077.30 | \$182,996.00 | \$159,424.00 | \$104,366.00 | \$125,389.00 | \$135,222.00 | \$137,193.20 | \$70,705.00 | \$83,951.00 | \$66,440.00 | \$76,805.00 | \$86,189.00 | 1,374,757.50 | 100% |
| Payments | | \$45,333.21 | \$44,732.83 | \$43,798.23 | \$68,464.39 | \$52,802.45 | \$55,301.53 | \$52,911.55 | \$50,973.75 | \$33,233.61 | \$27,485.02 | \$28,260.72 | \$33,446.98 | 520,424.97 | 38% |
| Difference | | (101,744.09) | (138,263.17) | (115,625.77) | (35,901.61) | (69,586.55) | (79,920.47) | (84,281.65) | (19,731.25) | (50,717.39) | (38,954.98) | (48,544.28) | (52,742.02) | (854,012.53) | -82% |
| Running Payments (actual rev.) | | \$45,332.21 | \$90,065.04 | \$133,863.27 | \$202,327.66 | \$239,129.81 | \$294,431.34 | \$347,342.89 | \$398,316.64 | \$431,550.25 | \$469,035.27 | \$487,285.99 | \$520,742.97 | \$43,936.25 | -82% |
| (Running Dif. from 2019/19) | | \$21,796.74 | (\$3,069.80) | \$17,071.49 | \$39,631.38 | \$36,848.46 | \$25,655.70 | \$37,110.05 | \$40,600.48 | \$35,613.10 | \$34,109.53 | \$14,331.80 | \$3,995.19 | \$520,742.97 | -82% |
| Annual Budget Est: | | | | | | | | | | | | | | \$477,000.00 | |
| 2019/20 Adjustments | | (64,832.35) | (78,337.31) | (100,984.21) | (98,938.20) | (68,224.19) | (77,695.69) | (70,520.53) | (77,014.16) | (60,920.16) | (54,540.60) | (23,546.63) | (46,000.00) | \$49,742.97 | (66%) |
| 2019/20 | | 373,107.33 | 416,745.34 | 413,678.18 | 372,265.37 | 382,298.73 | 385,634.83 | 380,291.65 | 315,153.54 | 320,215.25 | 310,326.87 | 310,272.89 | 312,000.00 | 356,041.08 | |
| 2018/19 Adjustments | | | | | | | | | | | | | | | |
| Current | 2018/19 | July 2018 | August 2018 | September 2018 | October 2018 | November 2018 | December 2018 | January 2019 | February 2019 | March 2019 | April 2019 | May 2019 | June 2019 | Total | Percentage |
| Charges | | 175,535.70 | 109,109.70 | 125,995.30 | 93,401.70 | 109,515.00 | 92,712.90 | 91,875.00 | 125,142.15 | 89,491.58 | 165,539.45 | 113,564.15 | 119,997.15 | 1,414,259.78 | 100% |
| Payments | | 23,535.47 | 63,462.77 | 45,177.55 | 41,540.49 | 38,983.07 | 56,494.29 | 41,457.20 | 47,483.34 | 38,220.97 | 28,988.59 | 40,228.45 | 43,583.59 | 516,747.78 | 37% |
| Difference | | (152,000.23) | (45,666.93) | (80,807.75) | (51,861.21) | (70,531.93) | (36,218.61) | (50,417.80) | (77,658.81) | (51,270.61) | (136,550.86) | (73,335.70) | (76,413.56) | (897,512.00) | -73% |
| Running Payments (actual rev.) | | \$23,535.47 | \$86,978.24 | \$132,155.79 | \$173,696.28 | \$212,281.35 | \$268,775.64 | \$310,232.84 | \$357,716.10 | \$395,937.15 | \$424,925.74 | \$473,154.19 | \$516,747.78 | \$516,747.78 | -73% |
| (Running Dif. from 2017/18) | | (\$16,271.73) | \$8,992.68 | \$24,427.99 | \$17,499.40 | \$33,386.78 | \$69,841.30 | \$106,710.05 | \$114,534.61 | \$128,072.61 | \$133,941.41 | \$13,852.28 | \$17,567.38 | \$516,747.78 | -73% |
| Annual Budget Est: | | | | | | | | | | | | | | \$445,000.00 | |
| 2018/19 Adjustments | | 47,029.70 | 123,305.75 | 66,519.25 | 52,752.70 | 46,184.76 | 65,114.12 | 65,200.93 | 66,161.22 | 87,996.85 | 56,582.10 | 21,662.07 | 64,424.83 | \$71,747.78 | 51% |
| 2018/19 | | 360,873.78 | 266,174.75 | 286,051.20 | 292,983.11 | 281,357.96 | 266,777.95 | 273,339.47 | 284,499.82 | 291,122.82 | 333,579.29 | 329,204.62 | 382,292.67 | 65,246.19 | 46% |
| 2017/18 Adjustments | | | | | | | | | | | | | | | |
| Current | 2017/18 | July 2017 | August 2017 | September 2017 | October 2017 | November 2017 | December 2017 | January 2018 | February 2018 | March 2018 | April 2018 | May 2018 | June 2018 | Total | Percentage |
| Charges | | 93,842.18 | 66,658.20 | 79,438.80 | 71,737.05 | 88,372.20 | 90,258.00 | 112,381.50 | 71,501.10 | 59,291.93 | 71,974.35 | 117,602.10 | 87,351.60 | 1,010,459.01 | 100% |
| Payments | | 39,807.18 | 28,468.67 | 29,742.01 | 28,438.67 | 22,697.69 | 20,039.77 | 24,598.35 | 33,658.88 | 24,682.97 | 23,119.79 | 44,327.65 | 63,858.42 | 399,180.40 | 40% |
| Difference | | (54,035.00) | (48,189.53) | (49,696.79) | (43,298.38) | (65,674.51) | (70,218.23) | (87,793.01) | (37,842.22) | (34,608.96) | (48,854.56) | (73,274.45) | (23,493.18) | (611,268.61) | -60% |
| Running Payments (actual rev.) | | \$39,807.18 | \$77,996.20 | \$107,728.21 | \$136,196.88 | \$168,894.57 | \$178,934.34 | \$203,522.69 | \$241,181.57 | \$267,664.54 | \$290,984.33 | \$335,022.96 | \$399,180.40 | \$399,180.40 | -60% |
| (Running Dif. from 2016/17) | | \$39,807.18 | \$77,996.20 | \$107,728.21 | \$136,196.88 | \$168,894.57 | \$178,934.34 | \$203,522.69 | \$241,181.57 | \$267,664.54 | \$290,984.33 | \$335,022.96 | \$399,180.40 | \$399,180.40 | -60% |
| Annual Budget Est: | | | | | | | | | | | | | | \$445,000.00 | |
| 2017/18 Adjustments | | 83,146.22 | 88,248.92 | 34,356.31 | 47,216.95 | 64,854.37 | 49,270.28 | 56,417.25 | 63,187.84 | 29,383.39 | 34,042.52 | 12,442.15 | 60,200.51 | \$55,019.60 | 12% |
| 2017/18 | | 147,572.50 | 110,572.73 | 126,095.25 | 131,747.37 | 141,758.16 | 162,706.11 | 208,221.33 | 188,692.89 | 195,668.74 | 224,777.00 | 25,438.97 | 228,432.75 | 65,925.07 | 6% |
| 2016/17 Adjustments | | | | | | | | | | | | | | | |
| Current | 2016/17 | July 2016 | August 2016 | September 2016 | October 2016 | November 2016 | December 2016 | January 2017 | February 2017 | March 2017 | April 2017 | May 2017 | June 2017 | Total | Percentage |
| Charges | | 175,535.70 | 109,109.70 | 125,995.30 | 93,401.70 | 109,515.00 | 92,712.90 | 91,875.00 | 125,142.15 | 89,491.58 | 165,539.45 | 113,564.15 | 119,997.15 | 1,414,259.78 | 100% |
| Payments | | 23,535.47 | 63,462.77 | 45,177.55 | 41,540.49 | 38,983.07 | 56,494.29 | 41,457.20 | 47,483.34 | 38,220.97 | 28,988.59 | 40,228.45 | 43,583.59 | 516,747.78 | 37% |
| Difference | | (152,000.23) | (45,666.93) | (80,807.75) | (51,861.21) | (70,531.93) | (36,218.61) | (50,417.80) | (77,658.81) | (51,270.61) | (136,550.86) | (73,335.70) | (76,413.56) | (897,512.00) | -73% |
| Running Payments (actual rev.) | | \$23,535.47 | \$86,978.24 | \$132,155.79 | \$173,696.28 | \$212,281.35 | \$268,775.64 | \$310,232.84 | \$357,716.10 | \$395,937.15 | \$424,925.74 | \$473,154.19 | \$516,747.78 | \$516,747.78 | -73% |
| (Running Dif. from 2015/16) | | (\$16,271.73) | \$8,992.68 | \$24,427.99 | \$17,499.40 | \$33,386.78 | \$69,841.30 | \$106,710.05 | \$114,534.61 | \$128,072.61 | \$133,941.41 | \$13,852.28 | \$17,567.38 | \$516,747.78 | -73% |
| Annual Budget Est: | | | | | | | | | | | | | | \$445,000.00 | |
| 2015/16 Adjustments | | 47,029.70 | 123,305.75 | 66,519.25 | 52,752.70 | 46,184.76 | 65,114.12 | 65,200.93 | 66,161.22 | 87,996.85 | 56,582.10 | 21,662.07 | 64,424.83 | \$71,747.78 | 51% |
| 2015/16 | | 360,873.78 | 266,174.75 | 286,051.20 | 292,983.11 | 281,357.96 | 266,777.95 | 273,339.47 | 284,499.82 | 291,122.82 | 333,579.29 | 329,204.62 | 382,292.67 | 65,246.19 | 46% |

7/27/2019

Idyllwild Fire Protection District
Statement of Revenue and Expenditures
Revised Budget
For Fire Suppression (111)
For the Fiscal Period 2021-8 Ending February 28, 2021

| Account Number | Current Budget | Current Actual | Annual Budget | YTD Actual | Remaining Budget % |
|--|-------------------|-----------------------|------------------------|----------------------|-----------------------|
| Revenues | | | | | |
| Total Taxes Revenues | 0.00 | 0.00 | 1,157,920.00 | 724,105.99 | 37.46% |
| Total Licenses, Permits, and Franchises Revenue | 0.00 | 2,286.00 | 3,750.00 | 5,862.00 | (56.32%) |
| Total Fines, Forfeitures, and Penalties Revenues | 0.00 | 0.00 | 430.00 | 0.00 | 100.00% |
| Total Intergovernmental Revenues Revenues | 0.00 | 5,663.46 | 67,980.00 | 23,928.56 | 64.80% |
| Total Charges For Services Revenues | 0.00 | 280.00 | 2,670.00 | 2,225.00 | 16.67% |
| Total Miscellaneous Revenues Revenues | 0.00 | 2,373.90 | 6,000.00 | 49,747.75 | (729.13%) |
| Total Fire Suppression Revenues | \$ 0.00 | \$ 10,603.36 | \$ 1,238,750.00 | \$ 805,869.30 | 34.94% |
| Expenditures | | | | | |
| Total Salaries Expenditures | 0.00 | 19,467.44 | 298,820.00 | 161,681.77 | 45.89% |
| Total Benefits Expenditures | 0.00 | 15,130.19 | 197,780.00 | 120,907.25 | 38.87% |
| Total Supplies Expenditures | 0.00 | 0.00 | 27,630.00 | 14,211.45 | 48.57% |
| Total Services Expenditures | 0.00 | 8,194.82 | 97,790.00 | 82,956.21 | 15.17% |
| Total Capital Outlay Expenditures | 0.00 | 0.00 | 6,000.00 | 53,057.11 | (784.29%) |
| Total Debt Service Expenditures | 0.00 | 0.00 | 12,170.00 | 2,655.99 | 78.18% |
| Total Fire Suppression Expenditures | \$ 0.00 | \$ 42,792.45 | \$ 640,190.00 | \$ 435,469.78 | 31.98% |
| Fire Suppression Excess of Revenues Over Expenditur | \$ 0.00 | \$ (32,189.09) | \$ 598,560.00 | \$ 370,399.52 | 38.12% |

Idyllwild Fire Protection District
Statement of Revenue and Expenditures

Revised Budget
For EMS-Ambulance (121)
For the Fiscal Period 2021-8 Ending February 28, 2021

| Account Number | Current Budget | Current Actual | Annual Budget | YTD Actual | Remaining Budget % |
|--|-------------------|------------------------|------------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Total Charges For Services Revenues | 0.00 | 0.00 | 722,000.00 | 507,578.89 | 29.70% |
| Total Miscellaneous Revenues Revenues | 0.00 | 9.00 | 5,500.00 | 610.61 | 88.90% |
| Total EMS-Ambulance Revenues | \$ 0.00 | \$ 9.00 | \$ 727,500.00 | \$ 508,189.50 | 30.15% |
| Expenditures | | | | | |
| Total Salaries Expenditures | 0.00 | 49,634.54 | 705,650.00 | 482,315.20 | 31.65% |
| Total Benefits Expenditures | 0.00 | 38,871.39 | 461,450.00 | 310,557.31 | 32.70% |
| Total Supplies Expenditures | 0.00 | 1,577.17 | 67,190.00 | 38,601.28 | 42.55% |
| Total Services Expenditures | 0.00 | 19,191.29 | 272,300.00 | 187,771.93 | 31.04% |
| Total Capital Outlay Expenditures | 0.00 | 0.00 | 6,000.00 | 112,423.43 | (1773.72%) |
| Total Debt Service Expenditures | 0.00 | 0.00 | 32,030.00 | 6,197.36 | 80.65% |
| Total EMS-Ambulance Expenditures | \$ 0.00 | \$ 109,274.39 | \$ 1,544,620.00 | \$ 1,137,866.51 | 26.33% |
| EMS-Ambulance Excess of Revenues Over Expenditure | \$ 0.00 | \$ (109,265.39) | \$ (817,120.00) | \$ (629,677.01) | 22.94% |

Idyllwild Fire Protection District
Statement of Revenue and Expenditures

Revised Budget
 For Mutual Aid (131)
 For the Fiscal Period 2021-8 Ending February 28, 2021

| Account Number | Current Budget | Current Actual | Annual Budget | YTD Actual | Remaining Budget % |
|--|----------------|-----------------------|----------------------|------------------------|--------------------|
| Revenues | | | | | |
| Total Charges For Services Revenues | 0.00 | 0.00 | 432,000.00 | 1,207,532.46 | (179.52%) |
| Total Mutual Aid Revenues | \$ 0.00 | \$ 0.00 | \$ 432,000.00 | \$ 1,207,532.46 | (179.52%) |
| Expenditures | | | | | |
| Total Salaries Expenditures | 0.00 | 17,051.40 | 183,250.00 | 552,498.99 | (201.50%) |
| Total Benefits Expenditures | 0.00 | 0.00 | 0.00 | 4.95 | 0.00% |
| Total Supplies Expenditures | 0.00 | 0.00 | 0.00 | 99.00 | 0.00% |
| Total Mutual Aid Expenditures | \$ 0.00 | \$ 17,051.40 | \$ 183,250.00 | \$ 552,602.94 | (201.56%) |
| Mutual Aid Excess of Revenues Over Expenditures | \$ 0.00 | \$ (17,051.40) | \$ 248,750.00 | \$ 654,929.52 | (163.29%) |

Idyllwild Fire Protection District
Statement of Revenue and Expenditures

Revised Budget

For the Fiscal Period 2021-8 Ending February 28, 2021

| Account Number | Current Budget | Current Actual | Annual Budget | YTD Actual | Remaining Budget % |
|--|----------------|-----------------|-----------------|-----------------|--------------------|
| Total Revenues | \$ 0.00 | \$ 10,612.36 | \$ 2,398,250.00 | \$ 2,521,591.26 | (5.14%) |
| Total Expenditures | \$ 0.00 | \$ 169,118.24 | \$ 2,368,060.00 | \$ 2,125,939.23 | 10.22% |
| Total Excess of Revenues Over Expenditures | \$ 0.00 | \$ (158,505.88) | \$ 30,190.00 | \$ 395,652.03 | (1210.54%) |

Idyllwild Fire Protection District
Statement of Revenue and Expenditures

Revised Budget
For Fire Suppression (111)
For the Fiscal Period 2021-9 Ending March 31, 2021

| Account Number | Current Budget | Current Actual | Annual Budget | YTD Actual | Remaining Budget % |
|--|-------------------|-----------------------|------------------------|----------------------|-----------------------|
| Revenues | | | | | |
| Total Taxes Revenues | 0.00 | 0.00 | 1,157,920.00 | 724,105.99 | 37.46% |
| Total Licenses, Permits, and Franchises Revenue | 0.00 | 1,305.00 | 3,750.00 | 7,167.00 | (91.12%) |
| Total Fines, Forfeitures, and Penalties Revenues | 0.00 | 0.00 | 430.00 | 0.00 | 100.00% |
| Total Intergovernmental Revenues Revenues | 0.00 | 0.00 | 67,980.00 | 23,928.56 | 64.80% |
| Total Charges For Services Revenues | 0.00 | 0.00 | 2,670.00 | 2,225.00 | 16.67% |
| Total Miscellaneous Revenues Revenues | 0.00 | 9.00 | 6,000.00 | 49,756.75 | (729.28%) |
| Total Fire Suppression Revenues | \$ 0.00 | \$ 1,314.00 | \$ 1,238,750.00 | \$ 807,183.30 | 34.84% |
| Expenditures | | | | | |
| Total Salaries Expenditures | 0.00 | 21,917.78 | 298,820.00 | 183,599.55 | 38.56% |
| Total Benefits Expenditures | 0.00 | 21,362.65 | 197,780.00 | 142,269.90 | 28.07% |
| Total Supplies Expenditures | 0.00 | 2,249.54 | 27,630.00 | 16,460.99 | 40.42% |
| Total Services Expenditures | 0.00 | 5,515.40 | 97,790.00 | 88,471.61 | 9.53% |
| Total Capital Outlay Expenditures | 0.00 | 485.46 | 6,000.00 | 53,542.57 | (792.38%) |
| Total Debt Service Expenditures | 0.00 | 8,358.50 | 12,170.00 | 11,014.49 | 9.49% |
| Total Fire Suppression Expenditures | \$ 0.00 | \$ 59,889.33 | \$ 640,190.00 | \$ 495,359.11 | 22.62% |
| Fire Suppression Excess of Revenues Over Expenditur | \$ 0.00 | \$ (58,575.33) | \$ 598,560.00 | \$ 311,824.19 | 47.90% |

Idyllwild Fire Protection District
Statement of Revenue and Expenditures

Revised Budget
 For EMS-Ambulance (121)
 For the Fiscal Period 2021-9 Ending March 31, 2021

| Account Number | Current Budget | Current Actual | Annual Budget | YTD Actual | Remaining Budget % |
|--|-------------------|------------------------|------------------------|------------------------|-----------------------|
| Revenues | | | | | |
| Total Charges For Services Revenues | 0.00 | 0.00 | 722,000.00 | 507,578.89 | 29.70% |
| Total Miscellaneous Revenues Revenues | 0.00 | 0.00 | 5,500.00 | 610.61 | 88.90% |
| Total EMS-Ambulance Revenues | \$ 0.00 | \$ 0.00 | \$ 727,500.00 | \$ 508,189.50 | 30.15% |
| Expenditures | | | | | |
| Total Salaries Expenditures | 0.00 | 65,497.57 | 705,650.00 | 547,812.77 | 22.37% |
| Total Benefits Expenditures | 0.00 | 54,897.72 | 461,450.00 | 365,455.03 | 20.80% |
| Total Supplies Expenditures | 0.00 | 5,248.94 | 67,190.00 | 43,850.22 | 34.74% |
| Total Services Expenditures | 0.00 | 25,708.53 | 272,300.00 | 213,480.46 | 21.60% |
| Total Capital Outlay Expenditures | 0.00 | 1,132.75 | 6,000.00 | 113,556.18 | (1792.60%) |
| Total Debt Service Expenditures | 0.00 | 21,434.88 | 32,030.00 | 27,632.24 | 13.73% |
| Total EMS-Ambulance Expenditures | \$ 0.00 | \$ 173,920.39 | \$ 1,544,620.00 | \$ 1,311,786.90 | 15.07% |
| EMS-Ambulance Excess of Revenues Over Expenditure | \$ 0.00 | \$ (173,920.39) | \$ (817,120.00) | \$ (803,597.40) | 1.65% |

Idyllwild Fire Protection District
Statement of Revenue and Expenditures

Revised Budget
For Mutual Aid (131)
For the Fiscal Period 2021-9 Ending March 31, 2021

| Account Number | Current Budget | Current Actual | Annual Budget | YTD Actual | Remaining Budget % |
|--|----------------|-----------------------|----------------------|------------------------|--------------------|
| Revenues | | | | | |
| Total Charges For Services Revenues | 0.00 | 0.00 | 432,000.00 | 1,207,532.46 | (179.52%) |
| Total Mutual Aid Revenues | \$ 0.00 | \$ 0.00 | \$ 432,000.00 | \$ 1,207,532.46 | (179.52%) |
| Expenditures | | | | | |
| Total Salaries Expenditures | 0.00 | 17,051.40 | 183,250.00 | 569,550.39 | (210.81%) |
| Total Benefits Expenditures | 0.00 | 0.00 | 0.00 | 4.95 | 0.00% |
| Total Supplies Expenditures | 0.00 | 0.00 | 0.00 | 99.00 | 0.00% |
| Total Mutual Aid Expenditures | \$ 0.00 | \$ 17,051.40 | \$ 183,250.00 | \$ 569,654.34 | (210.86%) |
| Mutual Aid Excess of Revenues Over Expenditures | \$ 0.00 | \$ (17,051.40) | \$ 248,750.00 | \$ 637,878.12 | (156.43%) |

Idyllwild Fire Protection District
Statement of Revenue and Expenditures

Revised Budget

For the Fiscal Period 2021-9 Ending March 31, 2021

| Account Number | Current Budget | Current Actual | Annual Budget | YTD Actual | Remaining Budget % |
|--|----------------|-----------------|-----------------|-----------------|--------------------|
| Total Revenues | \$ 0.00 | \$ 1,314.00 | \$ 2,398,250.00 | \$ 2,522,905.26 | (5.20%) |
| Total Expenditures | \$ 0.00 | \$ 250,861.12 | \$ 2,368,060.00 | \$ 2,376,800.35 | (0.37%) |
| Total Excess of Revenues Over Expenditures | \$ 0.00 | \$ (249,547.12) | \$ 30,190.00 | \$ 146,104.91 | (383.95%) |

IFPD March 2021 Bill Payments



| Line Item # | Payment to: | Description | Amount |
|--------------------------------------|-----------------------------|---|----------|
| (111) Fire (121) EMS (131) MA | | | |
| (111)(121) - 4911 | Southern California Edison | Electricity | 1830.84 |
| (111)(121) - 4921 | Idyllwild Water | Water | 268.06 |
| (111)(121) - 4941 | CR&R | Trash Service | 433.21 |
| (111)(121) - 4931 | So Cal Propane | Propane | 611.71 |
| (111)(121) - 3911 | County of Riverside - Fuel | Fuel | 1374.34 |
| (111)(121)(131) | US Bank - Cal Card | Cal Card - Mutual Aid - PPE - Equip, Grants | 10274.14 |
| (111)(121) - 4611 | Canon | Copier Lease | 269.21 |
| (111)(121) - 4611 | Fruth Group | Paper - Dec - Feb | 557.21 |
| (111)(121) - 4111 | Spectrum | Internet - Phone | 429.25 |
| (111)(121) - 2301 | Aflac | Med -125 Ins | 306.8 |
| (111)(121) - 3511 | Staples | Office Supplies | 12.26 |
| (111)(121) - 4631 | S. Edwards | Feb & March Communication Site Rental | 600 |
| (111)(121) - 4304 | Forest Lumber | Station repairs | 499.31 |
| (111)(121) - 4304 | Village Hardware | Station Supplies | 1618.21 |
| (121) - 4121 | Verizon | iPads Service (EPCR) | 460.36 |
| (121) - 4303 | Idyllwild Garage | Vehicle Maint and Repair | 767.45 |
| (111)(121) - 4303 | Napa Auto Parts | M623/622 Parts | 389.62 |
| (111)(121) - 3491 | Mckesson | Medical Supplies | 1945.67 |
| (111)(121) - 3491 | Nationwide Medical | Medical Supplies | 733.95 |
| (111)(121) - 4522 | Cole Huber | | 1547.75 |
| (111)(121) - 4512 | Fedak and Brown | Audit Services | 870 |
| (111)(121) - 4512 | Fedak and Brown | Audit Services | 1305 |
| (111)(121) - 5321 | Johnson Equipment Company | Decals, Radio, Lights, and Siren | 233.74 |
| (111)(121) - 4761 | Riverside County - Dispatch | Dispatch - FY20/21 Q2 | 20885.41 |
| (111)(121) - 4201 | SDRMA | Property - Liability | 1336.36 |
| (111)(121) - 2201 | SDRMA | Workers Comp | 886.38 |
| (111)(121) - 4303 | Estrella Creations Etc | Ambulance and Utility Decals | 2560 |
| (111)(121) - 3811 | R. Teegarden | Station Supplies | 115.03 |
| (111)(121) - 4772 | Idyllwild House Publishing | Newspaper Ad - Res 513 | 72 |

Emergency Siren Testing



Idyllwild and Surrounding Areas:

On May 15, 2021

*There will be a test of the newly
installed emergency alert siren.*

The Idyllwild Fire Protection District / Fern Valley Water District and Mountain Disaster Preparedness have partnered together and are pleased to announce that the installation of our community emergency alerting siren is now complete and ready for use.

- ✓ This siren will be utilized in the case of emergencies which may impact Idyllwild and Mountain Communities Residents and Visitors.
- ✓ The Siren will be tested on the third (3rd) Saturday of each month at 1p.m (1300hrs.) A test of the siren will last only 10 seconds as compared to actual emergency usage which will be denoted by 3 consecutive 30 second alerts.
- ✓ When you hear the audible siren alert tune into WNKI Emergency Radio at 1610 on your am radio dial. Information pertaining to the alert will instruct you regarding the nature of the alert and information on what to do should an actual emergency be taking place. In addition, information regarding any such emergency will be available at the following sites: IFPD: idyllwildfire.com / FVWD: fernvalleywater.com / MDP: www.mdpidyllwild.org

Please contact us should you have any questions or need further clarifications.



IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Electronic Device Usage

POLICY NUMBER: 2040

2040.1 Employees may be provided with a business cell phone, laptop, tablet and/or camera for conducting official business. At times, an employee may have to use a personal cell phone, laptop and/or tablet to conduct business on behalf of the department. All uses of cell phones, laptops, tablets and/or cameras shall be done in compliance with this policy and Federal/State law.

2040.1.1 Personal cell phones, laptops, tablets and/or cameras may have to be used by employees during work hours for essential personal correspondence or for an occasional personal matter. Essential personal communications are defined as calls, texts or emails of minimal duration and frequency that are urgent in nature and cannot be made at another time. Examples of essential personal communications are calls, text or emails to arrange for care of a child or other family emergency, to alert a family member of an unexpected delay due to a change in work schedule, or to arrange for transportation or service in the event of car trouble, etc.

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2040.1.2 To the extent possible, personal cell phone, laptop and/or tablet usage should be confined to rest and lunch breaks, and in locations such that the conversation, text/email communication is not disrupting to other employees or District business.

2040.2 Personal and District-owned cell phone usage will not be permitted by employees who are engaged in a continuous operation, such as a member on a crew engaged in the normal business of the District.

2040.2.1 Personal and District-owned cell phones are to be turned off or set to vibration mode during meetings, training sessions or during work hours.

2040.2.2 Cell phones with cameras shall not be used in situations where any individual may have an expectation of privacy. This includes but is not limited to incident scene's, restrooms, locker rooms, training rooms or offices wherein employees or the public may not want cameras utilized.

2040.2.3 Text messaging shall follow the same rules as cell phones when being used to communicate during working hours unless specifically authorized for District purposes by a supervisor, ~~or unless for an emergency situation or need.~~

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2040.2.4 Employees are expected to operate District vehicles and/or equipment in a safe and prudent manner. California law prohibits all drivers from using a handheld wireless phone while driving, unless that cell phone is specifically designed and configured to allow hands-free listening and talking (California Vehicle Code §23123). Drivers under the age of 18 may not use a wireless cell phone ~~or~~ hands-free device at all while driving (California Vehicle Code §23124). California law also prohibits a driver from writing, sending or reading text-based communication on an electronic wireless communications device while driving (California Vehicle Code §23123.5).

- Exemptions to these laws are granted to emergency service professionals if they are operating an authorized emergency vehicle in the course and scope of his or her duties (California Vehicle Code §23123 (d) and §23123.5 (e)).

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2040.3 E-mail System

The e-mail system is used to facilitate business-related communication throughout the department. Employees who use the e-mail system should keep the following in mind. The e-mail system is to be used primarily for department business as it relates to the application of your position. Information on the e-mail system is considered proprietary and belongs to IFPD and that IFPD reserves the right to review that material with or without employees' knowledge.

2040.3.1 Extensive personal use of the e-mail system is discouraged to reduce the amount of e-mail traffic so that department business can take priority. At no time should the system be used to communicate opinions such as politics, social issues, or personal biases.

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2040.3.2 E-mail users should understand that information on the system is not greatly protected and highly confidential and sensitive material should not be placed on the e-mail system; it should be communicated directly to the applicable parties by other means.

2040.4 Internet Usage

Access to the Internet has been provided to staff members for the benefit of the department and the District. It allows employees to connect to information resources. Every staff member has a responsibility to maintain and enhance the department's public image, and to use the Internet in a productive manner. To ensure that all employees are responsible, productive Internet users are protecting the department's public image, the following guidelines have been established for using the Internet.

2040.4.1 Acceptable Uses of the Internet

Employees accessing the Internet are representing the department. All communications should be for professional reasons. Employees are responsible for seeing that the Internet is used in an effective, ethical and lawful manner. Internet Relay Chat channels may be used to conduct official department business, or to gain technical or analytical advice. Databases may be accessed for information as needed. E-mail may be used for business contacts.

2040.4.2 Unacceptable Use of the Internet

The Internet should not be used for personal gain or advancement of individual views. Solicitation of non-department business, or any use of the Internet for personal gain is strictly prohibited. Use of the Internet must not disrupt the operation of department's network or the networks of other users. It must not interfere with your productivity.

2040.4.3 ~~Employees may dial~~ Dialing into IFPD's network from home to access and use the Internet, except for a direct business purposes.

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2040.5 Communications

Each employee is responsible for the content of all text, email, audio or images that they place or send over the Internet. Fraudulent, harassing or obscene messages are prohibited. All messages communicated on the Internet should have your name attached. No messages will be transmitted under an assumed name. Users may not attempt to obscure the origin of any message. Information published on the Internet should not violate or infringe upon the rights of others. No abusive, profane or offensive language is allowed to be transmitted through the system. Employees who wish to express personal opinions on the Internet are encouraged to obtain their own usernames on other Internet platforms, systems.

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2040.6 Software

To prevent computer viruses from being transmitted through the system there will be no unauthorized downloading of any software. All software downloads will be approved before download and scanned for viruses.

2040.7 Copyright Issues

Copyrighted materials belonging to entities other than this department may not be transmitted by staff members on the Internet.

2040.7.1 One (1) copy of copyrighted material may be downloaded for your own personal use in research.

2040.7.2 Users are not permitted to copy, transfer, rename, add or delete information or programs belonging to other users unless given express permission to do so by the owner. Failure to observe copyright or license agreements may result in disciplinary action from the department or legal action by the copyright owner.

2040.8 Security

All messages created, sent or retrieved over the Internet via cell phone, laptops and/or tablets are the property of IFPD, and should be considered public information. IFPD reserves the right to access and monitor all text messages, emails and files on the computer system as deemed necessary and appropriate. Internet messages via cell phone, laptop and/or tablets are public communication and are not private. All communications including text, emails and images can be disclosed to law enforcement or other third parties without prior consent of the sender or the receiver.

2040.8 Harassment

Harassment of any kind is prohibited. No text messages or emails with derogatory or inflammatory remarks about an individual or group's race, religion, national origin, physical attributes, or sexual preference will be transmitted.

2040.9 Violations

Violations of any guidelines listed above may result in disciplinary action up to and including termination.

Original Approval Date: 10/08/2013

Revised Date: 04/27/2021

Board Revised Date

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Electronic Device Usage

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2040.4.3 Employees may dial into IFPD's network from home and use the Internet, for business purposes.

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Original Approval Date: 10/08/2013

Revised Date: 04/27/2021

Board Revised Date

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Asset Protection and Fraud in the Workplace

POLICY NUMBER: 3117

3117.1 Purpose and Scope: To establish policy and procedures for clarifying acts that are considered to be fraudulent, describing the steps to be taken when fraud or other related dishonest activities are suspected, and providing procedures to follow in accounting for missing funds, restitution and recoveries.

3117.2 General

A. The IFPD is committed to protecting its assets against the risk of loss or misuse. Accordingly, it is the policy of the IFPD to identify and promptly investigate any possibility of fraudulent or related dishonest activities against the IFPD and, when appropriate, to pursue legal remedies available under the law.

B. Definitions:

1. Fraud – Fraud and other similar irregularities include, but are not limited to:
 - a. Claim for reimbursement of expenses that are not job-related or authorized by the District Administrative and Ethics Code.
 - b. Forgery, falsification, or unauthorized alteration of documents or records (including but not limited to checks, promissory notes, time sheets, independent contractor agreements, purchase orders, budgets, etc.).
 - c. Misappropriation of District assets (including but not limited to funds, securities, supplies, furniture, equipment, etc.).
 - d. Inappropriate use of District resources (including but not limited to labor, time, and materials).
 - e. Improprieties in the handling or reporting of money transactions.
 - f. Authorizing or receiving payment for goods not received or services not performed.
 - g. Computer-related activity involving unauthorized alteration, destruction, forgery, or manipulation of data or misappropriation of District-owned software.
 - h. Misrepresentation of information on documents.
 - i. Theft of equipment or goods.
 - j. Any apparent violation of federal, state, or local laws related to dishonest activities or fraud.
 - k. Seeking or accepting anything of material value from those doing business with the District including vendors, consultants, contractors, lessees, applicants, and grantees. Materiality is determined by the District's Conflict of Interest Code which incorporates the Fair Political Practices Commission's regulations.
 - l. Any other conduct, actions or activities treated as fraud or misappropriation under any federal or state law, rule or regulation.
2. Employee – In this context, employee refers to any individual or group of individuals who receive compensation, either full- or part-time, including the Board of Commissioners, from the IFPD. The term also includes any volunteer who provides services to the IFPD through an official arrangement with the District or a District organization.
3. Management – In this context, management refers to any manager, supervisor, or other designated individual who manages or supervises District's resources or assets.
4. Internal Audit Committee – In this context, if the claim of fraud involves anyone other than the District's Fire Chief, the Internal Audit Committee shall consist of the Fire Chief, the District's Legal Counsel and any other persons appointed to the Internal Audit

Committee by the Board President. If the claim of fraud involves the District's Fire Chief, the Internal Audit Committee shall consist of the President of the Board of Commissioners of the District, the District's Legal Counsel and those persons appointed to the Internal Audit Committee by the President of the Board. (If the claim of fraud involves the Board President, the Board Vice President shall replace the Board President throughout this policy) Nothing contained in this policy shall be construed as requiring the President of the Board to appoint other persons to the Internal Audit Committee. Individuals appointed to the Internal Audit Committee by the President of the Board other than the District's Legal Counsel shall serve at the pleasure of the President of the Board.

5. External Auditor – In this context, External Auditor refers to independent audit professionals who perform annual audits of the District's financial statements and are appointed by the District's Board of Commissioners.

C. It is the District's intent to fully investigate any suspected acts of fraud, misappropriation, or other similar irregularity. An objective and impartial investigation will be conducted regardless of the position, title, and length of service or relationship with the District of any party who might be or become involved in or becomes the subject of such investigation. An employee being investigated for fraud who is part of a recognized bargaining unit may request representation by an Employee Association, if applicable.

D. Each department of the District is responsible for instituting and maintaining a system of internal control to provide reasonable assurance for the prevention and detection of fraud, misappropriations, and other irregularities. Management should be familiar with the types of improprieties that might occur within their area of responsibility and be alert for any indications of such conduct.

E. For claims of fraud not involving the Fire Chief, the Fire Chief and the Internal Audit Committee appointed by the Board President shall have primary responsibility for investigation of the activity covered by this policy. For claims of fraud involving the Fire Chief, the President of the Board or an Internal Audit Committee appointed by the President shall have primary responsibility for investigation of the activity covered by this policy. The District's General Counsel shall advise the Committee, the Fire Chief or the Board President on all such investigations.

F. Throughout the investigation, the Internal Audit Committee will inform the Fire Chief of pertinent investigative findings (unless the claim of fraud involves the Fire Chief, in which case the Board President shall be informed).

G. Employees will be granted whistle-blower protection when acting in accordance with this policy so long as the employee has not engaged in activity that violates this policy. When informed of a suspected impropriety, neither the District nor any person acting on behalf of the District shall:

1. Dismiss or threaten to dismiss the employee;
2. Discipline, suspend, or threaten to discipline or suspend the employee;
3. Impose any penalty upon the employee; or
4. Intimidate or coerce the employee.

Violations of the whistle-blower protection will result in discipline, up to and including termination. This protection does not apply if the whistle blower has engaged in other misconduct and is being disciplined for that misconduct, after review with the District's legal counsel

H. Upon conclusion of the investigation, the results will be reported to the Fire Chief or in the event the investigation involves the Fire Chief, then the Board President shall receive the report and shall advise the Board of Commissioners.

I. The Fire Chief or the Board President, as the case may be, following review of Investigation results, will take appropriate action regarding employee misconduct based on the

District's Administrative and Ethics Code. Disciplinary action can include termination, and referral of the case to the District Attorney's Office for possible prosecution.

J. The Fire Chief or the Board President will pursue every reasonable effort, including court ordered restitution, to obtain recovery of District losses from the offender, or other appropriate sources.

3117.3 Procedures

A. Board of Commissioners Responsibilities

1. If a Commissioner has reason to suspect that a fraud has occurred, he or she shall immediately contact the Fire Chief or the Board President, if the activity involves the Fire Chief, and the District's Legal Counsel.
2. The Commissioner shall not attempt to investigate the suspected fraud or discuss the matter with anyone other than the Fire Chief and the District's Legal Counsel.
3. The alleged fraud or audit investigation shall not be discussed with the media by any person other than the Fire Chief or the Board President after consultation with the District's Legal Counsel and the Internal Audit Committee, if any Committee is appointed.

B. Management Responsibilities

1. Management is responsible for being alert to, and reporting fraudulent or related dishonest activities in their areas of responsibility.
2. Each manager should be familiar with the types of improprieties that might occur in his or her area and be alert for any indication that improper activity, misappropriation, or dishonest activity is or was in existence in his or her area.
3. When an improper activity is detected or suspected, management should determine whether an error or mistake has occurred or if there may be dishonest or fraudulent activity.
4. If an employee determines a suspected activity may involve fraud or related dishonest activity, they should contact their immediate supervisor or the District's Fire Chief. If the activity involves the Fire Chief it shall be reported to the Board President or the District's Legal Counsel.
5. Management should not attempt to conduct individual investigations, interviews, or interrogations. However, management is responsible for taking appropriate corrective actions to ensure adequate controls exist to prevent recurrence of improper actions.
6. Management should support the District's responsibilities and cooperate fully with the Internal Audit Committee, other involved departments, and law enforcement agencies in the detection, reporting, and investigation of criminal acts, including the prosecution of offenders.
7. Management must give full and unrestricted access to all necessary records and personnel. All District's assets, including furniture, desks, and computers, are open to inspection at any time. There is no expectation of privacy.
8. In dealing with suspected dishonest or fraudulent activities, great care must be taken. Therefore, management should avoid the following:
 - a. Incorrect accusations.
 - b. Alerting suspected individuals that an investigation is underway.
 - c. Treating employees unfairly.
 - d. Making statements that could lead to claims of false accusations or other offenses.
9. In handling dishonest or fraudulent activities, management has the responsibility to:
 - a. Make no contact (unless requested) with the suspected individual to determine

- facts or demand restitution. Under no circumstances should there be any reference to "what you did", "the crime", "the fraud", "the misappropriation", etc.
- b. Avoid discussing the case, facts, suspicions, or allegations with anyone outside the District, unless specifically directed to do so by the Fire Chief.
 - c. Avoid discussing the case with anyone inside the District other than employees who have a need to know such as the Fire Chief, Internal Audit Committee, the District's Legal Counsel or law enforcement personnel.
 - d. Direct all inquiries from the suspected individual, or his or her representative, to the Fire Chief, the Board President, or the District's Legal Counsel. All inquiries by an attorney of the suspected individual should be directed to the Fire Chief or the District's Legal Counsel. All inquiries from the media should be directed to the Fire Chief, or the Board President if the activity involves the Fire Chief.
 - e. Take appropriate corrective and disciplinary action, up to and including dismissal, after consulting with Legal Counsel, in conformance with the District's Administrative and Ethics Codes.

C. Employee Responsibilities

- 1. A suspected fraudulent incident or practice observed by, or made known to, an employee must be reported to the employee's supervisor for reporting to the proper management official.
- 2. When the employee believes the supervisor may be involved in the inappropriate activity, the employee shall make the report directly to the next higher level of management and/or the Fire Chief. If the activity involves the Fire Chief, it shall be reported to the Board President or the District's Legal Counsel.
- 3. The reporting employees shall refrain from further investigation of the incident, confrontation with the alleged violator, or further discussion of the incident with anyone, unless requested by the Fire Chief, Internal Audit Committee, the District's Legal Counsel, or law enforcement personnel.

D. Internal Audit Committee Responsibilities

- 1. Upon assignment by the Fire Chief or the Board President, the Internal Audit Committee will promptly investigate the fraud.
- 2. In all circumstances where there appears to be reasonable grounds for suspecting that a criminal fraud has taken place, the Internal Audit Committee, in consultation with the District Fire Chief or the Board President and Legal Counsel, will contact the appropriate local law enforcement agency.
- 3. The Internal Audit Committee shall be available and receptive to receiving relevant, confidential information to the extent allowed by law after consultation with the District's Legal Counsel.
- 4. If evidence is uncovered showing possible dishonest or fraudulent activities, the Internal Audit Committee will proceed as follows:
 - a. Discuss the findings with management and the Fire Chief.
 - b. Advise management, if the case involves District staff members, to meet with the Fire Chief to determine if disciplinary actions should be taken.
 - c. Report to the External Auditor such activities in order to assess the effect of the illegal activity on the District's financial statements.
 - d. Coordinate with the District's Safety/Risk Compliance Administrator regarding notification to insurers and filing of insurance claims.
 - e. Take immediate action, after consultation with the Legal Counsel, to prevent the theft, alteration, or destruction of evidentiary records.

Such action shall include, but is not limited to:

- 1) Removing the records and placing them in a secure location, or limiting access to the location where the records currently exist.
- 2) Preventing the individual suspected of committing the fraud from having access to the records.

f. In consultation with the District Legal Counsel and the local law enforcement agency, the Internal Audit Committee may disclose particulars of the investigation with potential witnesses if such disclosure would further the investigation.

g. If the Internal Audit Committee is contacted by the media regarding an alleged fraud or audit investigation, the Internal Audit Committee will refer the media to the Fire Chief, or Board President if the activity involves the Fire Chief.

h. At the conclusion of the investigation, the Internal Audit Committee will document the results in a confidential memorandum report to the Fire Chief or the Board President for action. If the report concludes that the allegations are founded and the District's Legal Counsel has determined that a crime has occurred, the report will be forwarded to the local law enforcement agency.

i. The Internal Audit Committee will be required to make recommendations to the appropriate department for assistance in the prevention of future similar occurrences.

j. Upon completion of the investigation, including all legal and personnel actions, all records, documents, and other evidentiary material, obtained from the department under investigation will be returned by the Internal Audit Committee to that department.

3117.4 Exceptions

There will be no exceptions to this policy unless provided and approved by the Fire Chief or the Board President and District Legal Counsel. The Board of Commissioners reserves the right to amend, delete, or revise this policy at anytime by formal action of the Board of Commissioners.

Original Approval Date: 10/08/2013

Board Reviewed Date: ~~10/27/2015~~

Last Reviewed on: 07/24/2018

Board Approval Date: L 04/27/2021

Board Revised Date

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

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3117.1 Purpose and Scope: To establish policy and procedures for clarifying acts that are considered to be fraudulent, describing the steps to be taken when fraud or other related dishonest activities are suspected, and providing procedures to follow in accounting for missing funds, restitution and recoveries.

3117.2 General

A. The IFPD is committed to protecting its assets against the risk of loss or misuse. Accordingly, it is the policy of the IFPD to identify and promptly investigate any possibility of fraudulent or related dishonest activities against the IFPD and, when appropriate, to pursue legal remedies available under the law.

B. Definitions:

1. Fraud – Fraud and other similar irregularities include, but are not limited to:
 - a. Claim for reimbursement of expenses that are not job-related or authorized by the District Administrative and Ethics Code.
 - b. Forgery, falsification, or unauthorized alteration of documents or records (including but not limited to checks, promissory notes, time sheets, independent contractor agreements, purchase orders, budgets, etc.).
 - c. Misappropriation of District assets (including but not limited to funds, securities, supplies, furniture, equipment, etc.).
 - d. Inappropriate use of District resources (including but not limited to labor, time, and materials).
 - e. Improprieties in the handling or reporting of money transactions.
 - f. Authorizing or receiving payment for goods not received or services not performed.
 - g. Computer-related activity involving unauthorized alteration, destruction, forgery, or manipulation of data or misappropriation of District-owned software.
 - h. Misrepresentation of information on documents.
 - i. Theft of equipment or goods.
 - j. Any apparent violation of federal, state, or local laws related to dishonest activities or fraud.
 - k. Seeking or accepting anything of material value from those doing business with the District including vendors, consultants, contractors, lessees, applicants, and grantees. Materiality is determined by the District's Conflict of Interest Code which incorporates the Fair Political Practices Commission's regulations.
 - l. Any other conduct, actions or activities treated as fraud or misappropriation under any federal or state law, rule or regulation.
2. Employee – In this context, employee refers to any individual or group of individuals who receive compensation, either full- or part-time, including the Board of Commissioners, from the IFPD. The term also includes any volunteer who provides services to the IFPD through an official arrangement with the District or a District organization.
3. Management – In this context, management refers to any manager, supervisor, or other designated individual who manages or supervises District's resources or assets.
4. Internal Audit Committee – In this context, if the claim of fraud involves anyone other than the District's Fire Chief, the Internal Audit Committee shall consist of the Fire Chief, the District's Legal Counsel and any other persons appointed to the Internal Audit

Committee by the Board President. If the claim of fraud involves the District's Fire Chief, the Internal Audit Committee shall consist of the President of the Board of Commissioners of the District, the District's Legal Counsel and those persons appointed to the Internal Audit Committee by the President of the Board. (If the claim of fraud involves the Board President, the Board Vice President shall replace the Board President throughout this policy) Nothing contained in this policy shall be construed as requiring the President of the Board to appoint other persons to the Internal Audit Committee. Individuals appointed to the Internal Audit Committee by the President of the Board other than the District's Legal Counsel shall serve at the pleasure of the President of the Board.

5. External Auditor – In this context, External Auditor refers to independent audit professionals who perform annual audits of the District's financial statements and are appointed by the District's Board of Commissioners.

C. It is the District's intent to fully investigate any suspected acts of fraud, misappropriation, or other similar irregularity. An objective and impartial investigation will be conducted regardless of the position, title, and length of service or relationship with the District of any party who might be or become involved in or becomes the subject of such investigation. An employee being investigated for fraud who is part of a recognized bargaining unit may request representation by an Employee Association, if applicable.

D. Each department of the District is responsible for instituting and maintaining a system of internal control to provide reasonable assurance for the prevention and detection of fraud, misappropriations, and other irregularities. Management should be familiar with the types of improprieties that might occur within their area of responsibility and be alert for any indications of such conduct.

E. For claims of fraud not involving the Fire Chief, the Fire Chief and the Internal Audit Committee appointed by the Board President shall have primary responsibility for investigation of the activity covered by this policy. For claims of fraud involving the Fire Chief, the President of the Board or an Internal Audit Committee appointed by the President shall have primary responsibility for investigation of the activity covered by this policy. The District's General Counsel shall advise the Committee, the Fire Chief or the Board President on all such investigations.

F. Throughout the investigation, the Internal Audit Committee will inform the Fire Chief of pertinent investigative findings (unless the claim of fraud involves the Fire Chief, in which case the Board President shall be informed).

G. Employees will be granted whistle-blower protection when acting in accordance with this policy so long as the employee has not engaged in activity that violates this policy. When informed of a suspected impropriety, neither the District nor any person acting on behalf of the District shall:

1. Dismiss or threaten to dismiss the employee;
2. Discipline, suspend, or threaten to discipline or suspend the employee;
3. Impose any penalty upon the employee; or
4. Intimidate or coerce the employee.

Violations of the whistle-blower protection will result in discipline, up to and including termination. This protection does not apply if the whistle blower has engaged in other misconduct and is being disciplined for that misconduct, after review with the District's legal counsel

H. Upon conclusion of the investigation, the results will be reported to the Fire Chief or in the event the investigation involves the Fire Chief, then the Board President shall receive the report and shall advise the Board of Commissioners.

I. The Fire Chief or the Board President, as the case may be, following review of Investigation results, will take appropriate action regarding employee misconduct based on the

District's Administrative and Ethics Code. Disciplinary action can include termination, and referral of the case to the District Attorney's Office for possible prosecution.

J. The Fire Chief or the Board President will pursue every reasonable effort, including court ordered restitution, to obtain recovery of District losses from the offender, or other appropriate sources.

3117.3 Procedures

A. Board of Commissioners Responsibilities

1. If a Commissioner has reason to suspect that a fraud has occurred, he or she shall immediately contact the Fire Chief or the Board President, if the activity involves the Fire Chief, and the District's Legal Counsel.
2. The Commissioner shall not attempt to investigate the suspected fraud or discuss the matter with anyone other than the Fire Chief and the District's Legal Counsel.
3. The alleged fraud or audit investigation shall not be discussed with the media by any person other than the Fire Chief or the Board President after consultation with the District's Legal Counsel and the Internal Audit Committee, if any Committee is appointed.

B. Management Responsibilities

1. Management is responsible for being alert to, and reporting fraudulent or related dishonest activities in their areas of responsibility.
2. Each manager should be familiar with the types of improprieties that might occur in his or her area and be alert for any indication that improper activity, misappropriation, or dishonest activity is or was in existence in his or her area.
3. When an improper activity is detected or suspected, management should determine whether an error or mistake has occurred or if there may be dishonest or fraudulent activity.
4. If an employee determines a suspected activity may involve fraud or related dishonest activity, they should contact their immediate supervisor or the District's Fire Chief. If the activity involves the Fire Chief it shall be reported to the Board President or the District's Legal Counsel.
5. Management should not attempt to conduct individual investigations, interviews, or interrogations. However, management is responsible for taking appropriate corrective actions to ensure adequate controls exist to prevent recurrence of improper actions.
6. Management should support the District's responsibilities and cooperate fully with the Internal Audit Committee, other involved departments, and law enforcement agencies in the detection, reporting, and investigation of criminal acts, including the prosecution of offenders.
7. Management must give full and unrestricted access to all necessary records and personnel. All District's assets, including furniture, desks, and computers, are open to inspection at any time. There is no expectation of privacy.
8. In dealing with suspected dishonest or fraudulent activities, great care must be taken. Therefore, management should avoid the following:
 - a. Incorrect accusations.
 - b. Alerting suspected individuals that an investigation is underway.
 - c. Treating employees unfairly.
 - d. Making statements that could lead to claims of false accusations or other offenses.
9. In handling dishonest or fraudulent activities, management has the responsibility to:
 - a. Make no contact (unless requested) with the suspected individual to determine

- facts or demand restitution. Under no circumstances should there be any reference to "what you did", "the crime", "the fraud", "the misappropriation", etc.
- b. Avoid discussing the case, facts, suspicions, or allegations with anyone outside the District, unless specifically directed to do so by the Fire Chief.
 - c. Avoid discussing the case with anyone inside the District other than employees who have a need to know such as the Fire Chief, Internal Audit Committee, the District's Legal Counsel or law enforcement personnel.
 - d. Direct all inquiries from the suspected individual, or his or her representative, to the Fire Chief, the Board President, or the District's Legal Counsel. All inquiries by an attorney of the suspected individual should be directed to the Fire Chief or the District's Legal Counsel. All inquiries from the media should be directed to the Fire Chief, or the Board President if the activity involves the Fire Chief.
 - e. Take appropriate corrective and disciplinary action, up to and including dismissal, after consulting with Legal Counsel, in conformance with the District's Administrative and Ethics Codes.

C. Employee Responsibilities

- 1. A suspected fraudulent incident or practice observed by, or made known to, an employee must be reported to the employee's supervisor for reporting to the proper management official.
- 2. When the employee believes the supervisor may be involved in the inappropriate activity, the employee shall make the report directly to the next higher level of management and/or the Fire Chief. If the activity involves the Fire Chief, it shall be reported to the Board President or the District's Legal Counsel.
- 3. The reporting employees shall refrain from further investigation of the incident, confrontation with the alleged violator, or further discussion of the incident with anyone, unless requested by the Fire Chief, Internal Audit Committee, the District's Legal Counsel, or law enforcement personnel.

D. Internal Audit Committee Responsibilities

- 1. Upon assignment by the Fire Chief or the Board President, the Internal Audit Committee will promptly investigate the fraud.
- 2. In all circumstances where there appears to be reasonable grounds for suspecting that a criminal fraud has taken place, the Internal Audit Committee, in consultation with the District Fire Chief or the Board President and Legal Counsel, will contact the appropriate local law enforcement agency.
- 3. The Internal Audit Committee shall be available and receptive to receiving relevant, confidential information to the extent allowed by law after consultation with the District's Legal Counsel.
- 4. If evidence is uncovered showing possible dishonest or fraudulent activities, the Internal Audit Committee will proceed as follows:
 - a. Discuss the findings with management and the Fire Chief.
 - b. Advise management, if the case involves District staff members, to meet with the Fire Chief to determine if disciplinary actions should be taken.
 - c. Report to the External Auditor such activities in order to assess the effect of the illegal activity on the District's financial statements.
 - d. Coordinate with the District's Safety/Risk Compliance Administrator regarding notification to insurers and filing of insurance claims.
 - e. Take immediate action, after consultation with the Legal Counsel, to prevent the theft, alteration, or destruction of evidentiary records.

Such action shall include, but is not limited to:

- 1) Removing the records and placing them in a secure location, or limiting access to the location where the records currently exist.
- 2) Preventing the individual suspected of committing the fraud from having access to the records.

f. In consultation with the District Legal Counsel and the local law enforcement agency, the Internal Audit Committee may disclose particulars of the investigation with potential witnesses if such disclosure would further the investigation.

g. If the Internal Audit Committee is contacted by the media regarding an alleged fraud or audit investigation, the Internal Audit Committee will refer the media to the Fire Chief, or Board President if the activity involves the Fire Chief.

h. At the conclusion of the investigation, the Internal Audit Committee will document the results in a confidential memorandum report to the Fire Chief or the Board President for action. If the report concludes that the allegations are founded and the District's Legal Counsel has determined that a crime has occurred, the report will be forwarded to the local law enforcement agency.

i. The Internal Audit Committee will be required to make recommendations to the appropriate department for assistance in the prevention of future similar occurrences.

j. Upon completion of the investigation, including all legal and personnel actions, all records, documents, and other evidentiary material, obtained from the department under investigation will be returned by the Internal Audit Committee to that department.

3117.4 Exceptions

There will be no exceptions to this policy unless provided and approved by the Fire Chief or the Board President and District Legal Counsel. The Board of Commissioners reserves the right to amend, delete, or revise this policy at anytime by formal action of the Board of Commissioners.

Original Approval Date: 10/08/2013

Board Approval Date: L 04/27/2021

Board Revised Date

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Purchasing Policy

POLICY NUMBER: 3135

All purchases made for the District shall be authorized by the Fire Chief or his/her designated representative. Purchases shall be in conformance with the current Fiscal Year District Budget. Approved purchases must be essential for District Operations.

3135.1 All purchases which do not exceed fifty dollars (\$ 50.00) shall be purchased using:

- Petty Cash
- District Credit Card
- On Account (vendor must be in good standing on IFPD approved Vendor list).

3135.2 Purchases of reoccurring/revolving and ongoing goods and services.

Category One (1) Items of value from \$0.01 - \$ 500.00. These items to be purchased as needed by approved personnel. The District shall maintain and update a list of authorized Category One (1) purchasers of the following essential items:

- Station Supplies
- Office Supplies
- Medical Supplies
- Equipment (Fire/ EMS)
- Maintenance materials
- Vehicle repairs and maintenance products
- PPE (personal protective equipment)

Category Two (2) Items of value from \$ 500.01 - \$ 1,000.00. These items to be purchased as needed by approved personnel. The District shall maintain and update a list of authorized Category Two (2) purchasers of the following essential items:

- Station Supplies
- Office Supplies
- Medical Supplies
- Equipment (Fire/ EMS)
- Maintenance materials
- Vehicle repairs and maintenance products
- PPE (personal protective equipment)

Category Three (3) Items of value from \$ 1,000.01 - \$ 2,500.00. These items to be purchased as needed by approved personnel. The District shall maintain and update a list of authorized Category Three (3) purchasers of the following essential items:

- Station Supplies
- Office Supplies
- Medical Supplies
- Equipment (Fire/ EMS)
- Maintenance materials
- Vehicle repairs and maintenance products
- PPE (personal protective equipment)

Category Four (4) Items of value from \$ 2,500.01 - \$ 5,000.00. These items to be purchased as needed on an individual case by case basis with prior approval by IFPD Fire Chief / Assistant Chief / Battalion Chief. ALL CATEGORY THREE (3) and Four (4) PURCHASES WILL BE ENTERED INTO A DISTRICT TRACKING SYSTEM WHICH WILL CATEGORIZE EACH ITEM THROUGHOUT THE FISCAL YEAR IN WHICH THE PURCHASE WAS MADE. Each number will correspond with an identifier beginning with the FY in which the purchase was made. Example: Purchase # 1 of a category Three Item in FY 16/17 XX/XX:

| ID Number | Date | Item | Use | Vendor | Tracking # | IFPD | Line Item# | Approved |
|-----------|----------|------------|-------|------------------|------------|-------------|------------|----------|
| 16170001 | 7/1/2016 | Chain Saw. | BR621 | Village Hardware | 2016101010 | 01-101-4000 | FCPR | |

3135.3 Purchases from \$ 5,000.01 - \$ 10,000.00

All purchases from \$ 5,000.01 up to \$ 10,000.00 will be individually approved on a case by case basis by the IFPD Fire Chief after consultation and approval by the IFPD Board of Fire Commissioners with the following exception(s):

- Declared Disaster.
- Impedance of Emergency Services Provisions.
- Immediate Action Required.

The IFPD Board of Fire Commissioners President will be notified of any purchase of value from \$5,000.01 - \$ 10,000.00 purchased without prior IFPD Board Approval within 48 hours of purchase. Should the IFPD Board President be unavailable the IFPD Board of Commissioners Vice President will be notified within 48 Hours of purchase. Should the IFPD Board Vice President be unavailable the IFPD Board of Commissioners Treasurer will be notified within 48 hours of the purchase. Such notification(s) may initially be made verbally with written notification including the: Date of Purchase, reason for purchase, cost or financial obligation and justification for the purchase without prior authorization to follow on official IFPD Letterhead within five (5) business days.

3135.4 Purchases exceeding \$ 10,000.01

All purchases which exceed \$ 10,000.01 will be individually approved on a case by case basis by the IFPD Fire Chief after consultation and approval by the IFPD Board of Fire Commissioners. These purchases will include:

- A detailed report which describes the necessity of the purchase.
- Service life of product purchased.
- A minimum of three (3) qualified Bids from licensed Vendors.
- A report identifying means of payment including full cost (interest/other) of purchase.
- Viable options if any to lessen the impact of purchase.

3135.5 Receipts and shipping and packing statements for ALL purchases will be delivered to the IFPD Accountant and shall be matched up with internal accounts and controls.

3135.6 District Vendor List

Vendors wishing to provide goods and services to the IFPD will be authorized for placement onto the approved vendor list after full and acceptable reference checks proof of legal business practice i.e. business licenses or other acceptable form of legal documentation, cost benefit analysis (providing for best value practice) preferential consideration will be given to local vendors for reoccurring/ revolving and ongoing goods and services.

3135.7 ALL PURCHASES WILL COMPLY WITH APPLICABLE FEDERAL, STATE AND LOCAL LAWS.

3135.8 ALL FINANCIAL TRANSACTIONS AND PURCHASES WILL BE PRESENTED FOR REVIEW AND APPROVAL BY THE IDYLLWILD BOARD OF FIRE COMMISSIONERS AT REGULAR OR SPECIAL MEETINGS OF THE BOARD.

Original Approval Date: 04/10/12

Last revision date: 11/28/2017

Revised Approval Date: 4/27/2021

Revised Approval Date:

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Purchasing Policy

POLICY NUMBER: 3135

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- A minimum of three (3) qualified Bids from licensed Vendors.
- A report identifying means of payment including full cost (interest/other) of purchase.
- Viable options if any to lessen the impact of purchase.

3135.5 Receipts and shipping and packing statements for ALL purchases will be delivered to the IFPD Accountant and shall be matched up with internal accounts and controls.

3135.6 District Vendor List

Vendors wishing to provide goods and services to the IFPD will be authorized for placement onto the approved vendor list after full and acceptable reference checks proof of legal business practice i.e. business licenses or other acceptable form of legal documentation, cost benefit analysis (providing for best value practice) preferential consideration will be given to local vendors for reoccurring/ revolving and ongoing goods and services.

3135.7 ALL PURCHASES WILL COMPLY WITH APPLICABLE FEDERAL, STATE AND LOCAL LAWS.

3135.8 ALL FINANCIAL TRANSACTIONS AND PURCHASES WILL BE PRESENTED FOR REVIEW AND APPROVAL BY THE IDYLLWILD BOARD OF FIRE COMMISSIONERS AT REGULAR OR SPECIAL MEETINGS OF THE BOARD.

Original Approval Date: 04/10/12

Last revision date: 11/28/2017

Revised Approval Date: 4/27/2021

Revised Approval Date:

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Expenditure Reimbursement
POLICY NUMBER: 4025

4025.1 Purpose. Per California Labor Code section 2802. The purpose of this policy is to prescribe the manner in which District employees and commissioners may be reimbursed for expenditures related to travel, conferences, and similar District business. All other purchases shall comply with Board Purchasing Policy #3135.

4025.2 Scope. This policy applies to all employees and members of the Board of Commissioners and is intended to result in no personal gain or loss to an employee or commissioner.

4025.3 Implementation. Whenever District employees or commissioners desire to be reimbursed for out-of-pocket expenses for item(s) or service(s) appropriately relating to District business, they shall submit their requests on a reimbursement form approved by the Fire Chief. Included on the reimbursement form will be an explanation of the District-related purpose for the expenditure(s), and receipts evidencing each expense shall be attached.

4025.3.1 The Fire Chief shall review and approve all reimbursement requests other than reimbursements for the Fire Chief. Reimbursement requests by the Fire Chief will be reviewed and approved by the Board President or the President's designee.

4025.3.2 All expenses must be reasonable and necessary, and employees and commissioners shall exercise prudence in all expenditures.

4025.3.3 The most economical mode and class of transportation reasonably consistent with scheduling requirements shall be used. In the event a more expensive class of transportation is used, the reimbursable amount will be limited to the cost of the most economical class of transportation available. Reimbursement for use of personal vehicles will be at the applicable IRS-approved rate.

4025.3.4 Expenditures for food and lodging will be moderate and reasonable. Reimbursement for food shall not exceed \$20.00 for Breakfast, \$15.00 for Lunch, or \$25.00 for Dinner. Reimbursement against receipts will not exceed \$65.00 per day plus tax and reasonable tip. There will be no reimbursement for alcohol.

4025.3.5 The use of a rental vehicle must be pre-approved by the Fire Chief.

4025.3.6 The attached expense form is to be completed with attached receipts.

Original Approval Date: 12/10/2013

Last reviewed Date : 7/24/2018

Board Approval Date: 04/27/2021

Board Revised Date

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

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Original Approval Date: 12/10/2013

Board Approval Date: 04/27/2021

Board Revised Date

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Minutes of Board Meetings
POLICY NUMBER; 5060

5060.1 The Clerk of the Board or his/her designee shall keep minutes of all regular and special meetings of the Board.

5060.1.1 Copies of a meeting's minutes shall be distributed to Commissioners as part of the information packet for the next regular meeting of the Board, at which time the Board will consider approving the minutes as presented or with modifications. Once approved by the Board, the official signed minutes shall be kept in a fire-resistant, locked cabinet. The signed minutes shall be scanned and electronically kept locked in the administration safe and posted on the District website.

5060.1.2 Unless directed otherwise, an audio tape recording of regular and special meetings of the Board of Commissioners will be made. The device upon which the recording is stored shall be kept in a fireproof vault or in fire-resistant, locked cabinet until the minutes have been approved by the Commission or 30 days, whichever is greater, at that time they shall be recorded over or deleted. Members of the public may inspect recordings of Board meetings without charge at the fire station by appointment on a playback machine that will be made available by the District.

5060.1.3 Motions, resolutions, or ordinances shall be recorded in the minutes as having passed or failed and individual votes will be recorded unless the action was unanimous. All resolutions and ordinances adopted by the Board shall be numbered consecutively, starting new at the beginning of each year. In addition to other information that the Board may deem to be of importance, the following information (if relevant) shall be included in each meeting's minutes:

Date, place and type of each meeting;
Commissioners and Administrative staff present and absent by name;
Call to order;
Time and name of late arriving and early departing Commissioners;
Names of Commissioners absent during any agenda item upon which action was taken.
Summary record of staff reports and public comments regarding matters not on the agenda, including names of commentators if given;
Approval of the minutes or modified minutes of proceeding meetings;
Approval of financial reports;
Approval of all vender payments
Complete information as to each subject of the Board's deliberation.
Record of the vote of each Director on every action item for which the vote was not unanimous;
Resolutions and ordinances described as to their substantive content and sequential numbering;
Record of all contracts and agreements, and their amendment, approved by the Board;

Approval of the annual preliminary and final budgets;
Approval of all polices, rules and/or regulations;
Approval of all dispositions of District assets;
Approval of all purchases of District assets; and,
Time of meeting's adjournment.

5060.2 No minutes or recordings shall be taken in closed session.

Original Approval Date: 06/12/2012

Board Revised Date: 01/24/2014

Last Review Date: 12/18/2018

Board Approval Date: 04/27/2021

Board Revised Date

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Minutes of Board Meetings
POLICY NUMBER; 5060

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Date, place and type of each meeting;
Commissioners and Administrative staff present and absent by name;
Call to order;
Time and name of late arriving and early departing Commissioners;
Names of Commissioners absent during any agenda item upon which action was taken.
Summary record of staff reports and public comments regarding matters not on the agenda, including names of commentators if given;
Approval of the minutes or modified minutes of proceeding meetings;
Approval of financial reports;
Approval of all vender payments
Complete information as to each subject of the Board's deliberation.
Record of the vote of each Director on every action item for which the vote was not unanimous;
Resolutions and ordinances described as to their substantive content and sequential numbering;
Record of all contracts and agreements, and their amendment, approved by the Board;

Approval of the annual preliminary and final budgets;
Approval of all policies, rules and/or regulations;
Approval of all dispositions of District assets;
Approval of all purchases of District assets; and,
Time of meeting's adjournment.

5060.2 No minutes or recordings shall be taken in closed session.

Original Approval Date: 06/12/2012

Board Approval Date: 04/27/2021

Board Revised Date

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Reserve Fund Policy
POLICY NUMBER: 3121

3121.1 This Policy is intended to provide direction concerning the District's reserves ~~funds.~~

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3121.2 The Idyllwild Fire Protection District reserve policy is a financial policy guided by accounting principles of public fund management. The policy establishes reserve funds to insure the orderly replacement of District Vehicles and Capital Equipment.

3121.3 The adequacy of the target reserve year-end balance ranges and/or annual contributions will be reviewed annually during the budgeting ~~and rate setting process~~ and may be revised accordingly as necessary. ~~The following District reserve fund categories is are established:~~

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Purpose: To provide funds for the orderly and timely replacement and expansion of District Vehicles and Capital Equipment to meet future demand and to ~~provide for ongoing repair and maintenance of District property and to~~ maintain and/or improve ~~on~~ the District's existing levels of service.

Target Balance: This Policy does not designate a target reserve balance.

Methodology/Rational: ~~Virtually all Fire and Medical Aid services that occur within which are responded to by~~ the District require the use of District vehicles and equipment. ~~As the equipment reaches the end of its projected life cycle or maintenance becomes too costly new vehicles and equipment will need to be purchased. Aging facilities will require ongoing maintenance and repairs as required.~~

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Original Approval Date: 04/10/12
~~Board Revised Date: 04/25/17~~

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Last Reviewed : 03/27/2018

Board Revised Date:

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Reserve Fund Policy

POLICY NUMBER: 3121

- 3121.1** This Policy is intended to provide direction concerning the District's reserves funds.
- 3121.2** The Idyllwild Fire Protection District reserve policy is a financial policy guided by accounting principles of public fund management. The policy establishes reserve funds to insure the orderly replacement of District Vehicles and Capital Equipment.
- 3121.3** The adequacy of the target reserve year-end balance ranges and/or annual contributions will be reviewed annually during the budgeting process and may be revised accordingly as necessary.

Purpose: To provide funds for the orderly and timely replacement and expansion of District Vehicles and Capital Equipment to meet future demand and to provide for ongoing repair and maintenance of District property and to maintain and/or improve on the District's existing levels of service.

Target Balance: This Policy does not designate a target reserve balance.

Methodology/Rational: Fire and Medical Aid services which are responded to by the District require the use of District vehicles and equipment. As the equipment reaches the end of its projected life cycle or maintenance becomes too costly new vehicles and equipment will need to be purchased. Aging facilities will require ongoing maintenance and repairs as required.

Original Approval Date: 04/10/12

Last Reviewed : 03/27/2018

Board Revised Date:

Clerk of the Board



ANNUAL FINANCIAL REPORT

JUNE 30, 2020

IDYLLWILD FIRE PROTECTION DISTRICT

IDYLLWILD, CALIFORNIA

JUNE 30, 2020

| COMMISSIONER | OFFICE | TERM EXPIRES |
|--|----------------|---------------------|
| Jerry Buchanan (resigned July 2020) | President | December 2020 |
| Larry Donahoo (replaced by Dan Messina on June 30) | Vice President | December 2020 |
| Ralph Hoeteger | Secretary | December 2022 |
| Rhonda Andrewson | Commissioner | December 2022 |
| Henry Sawicki | Commissioner | December 2022 |

ADMINISTRATION

Chief Mark LaMont

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FINANCIAL SECTION



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(951) 783-9149

Independent Auditor's Report

Board of Directors
Idyllwild Fire Protection District
Idyllwild, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities of the Idyllwild Fire Protection District (District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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; and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Idyllwild Fire Protection District as of June 30, 2020, and the respective changes in financial position and the respective budgetary comparison for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Independent Auditor's Report, continued

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated April 15, 2021, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Fedak & Brown LLP

Fedak & Brown LLP
Cypress, California
April 15, 2021



MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

Our discussion and analysis of Idyllwild Fire Protection District's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2020. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- ▶ The District's net position decreased over the course of this year's operations. This is mostly attributed to liability increases.
- ▶ During the year, the District's expenses of almost \$2.7 million was more than the \$2.6 million generated in taxes and other revenues for governmental programs (mutual aid and ambulance).
- ▶ The general fund reported an increase in fund balance this year of over \$281,000.
- ▶ The resources available for appropriation were over \$209,000 more than budgeted. Expenditures were also over appropriations by over \$178,000.



OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financials Section

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the District:

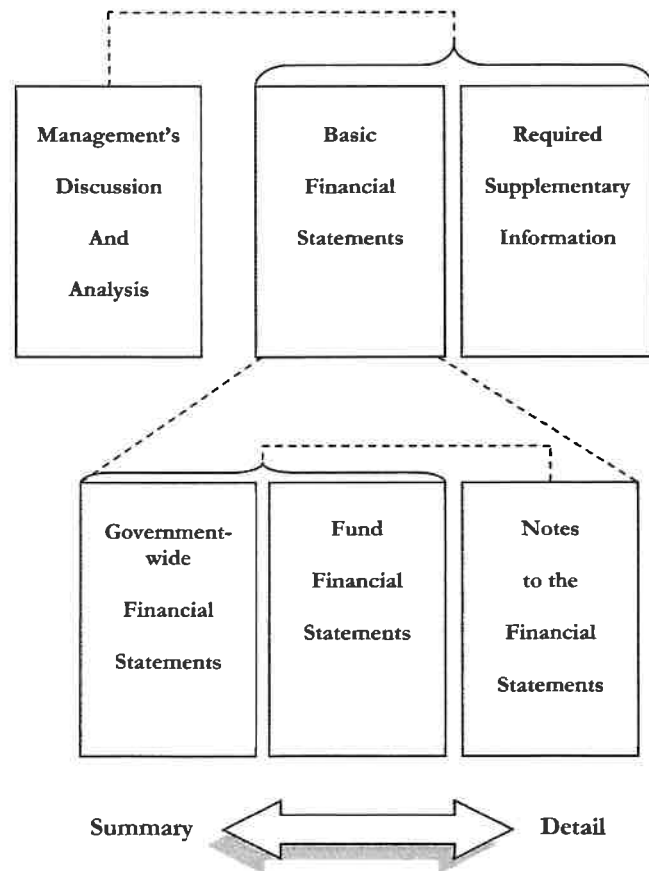
**Figure A-1
Required Components of Idyllwild Fire Protection District's Annual Financial Report**

Special-purpose governments engaged in a single governmental program, such as fire protection, cemetery, airport, and other special districts. For such governments, it is still valuable to have both the comprehensive financial information of the governmental activities in the government-wide statements and the predominantly short-term data in the governmental funds statements. However, because there is only a single program, the format of some of the financial statements may seem awkward.

With this in mind, the accounting standards allow these kinds of governments to employ alternative forms of presentation that involve combining the government-wide and fund financial statements using a columnar format that reconciles the two kinds of financial data in a separate column on each statement.

The District has prepared a balance sheet/ statement of net position and a combined statement of revenues, expenditures, and changes in fund balances/ statement of activities like a fund statement format.

– The *governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.





The basic financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The basic financial statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. The figure above shows how the required parts of this annual report are arranged and relate to one another.

This annual report consists of three parts – Management’s Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

Major Features of Idyllwild Fire Protection District’s Government-wide and Fund Financial Statements

Figure A-2

Major Features of Idyllwild Fire Protection District’s Government-wide and Fund Financial Statements

| | Government-wide Statements | Fund Statements Governmental Funds |
|--|--|--|
| Scope | Entire District government | The activities of the District |
| Required financial statements | ❖ Statement of net position ❖ Statement of activities | ❖ Balance sheet ❖ Statement of revenues, expenditures, and changes in fund balances |
| Accounting basis and measurement focus | Accrual accounting and economic resources focus | Modified accrual accounting and current financial resources focus |
| Type of asset/liability information | All assets and liabilities, both financial and capital, and short-term and long-term | Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included |
| Type of inflow/outflow information | All revenues and expenses during year, regardless of when cash is received or paid | Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter |

Government-wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the government’s assets and liabilities. All of the current year’s revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District’s *net position* and how it has changed. Net position—the difference between the District’s assets and deferred outflows of resources and liabilities and deferred inflows of resources—is one way to measure the District’s financial health, or *position*.



Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant *funds*—not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes.

The District has one kind of fund – *Governmental funds*—The District's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

Financial Analysis of the District As a Whole

Net position. The District's net position decreased slightly between fiscal years 2019 and 2020—to a \$1.7 million deficit. (See Table 1.)

Table 1 - Net Position

| (\$ Amounts in thousands) | 2020 | 2019 | \$ Change | % Change |
|---------------------------------------|------------|------------|-----------|----------|
| Current and other assets | \$ 1,299 | \$ 1,026 | \$ 273 | 27% |
| Capital assets | 475 | 323 | 152 | 47% |
| Total Assets | 1,774 | 1,349 | 425 | 32% |
| Deferred outflows of resources | 665 | 630 | 35 | 6% |
| Current liabilities | 175 | 165 | 10 | 6% |
| Non-current liabilities | 3,869 | 3,425 | 444 | 13% |
| Total Liabilities | 4,044 | 3,590 | 454 | 13% |
| Deferred inflows of resources | 145 | 82 | 63 | 77% |
| Net position | | | | |
| Net investment in capital assets | 275 | 275 | - | 0% |
| Restricted | 10 | 10 | - | 0% |
| Unrestricted - (Deficit) | (2,035) | (1,978) | (57) | -3% |
| Total Net Position - (Deficit) | \$ (1,750) | \$ (1,693) | \$ (57) | -3% |

The net deficit of the District increased three percent to over \$1.7 million. This deficit does not mean that the District does not have resources available to pay its bills next year. Rather, it is the result of having *long-term* commitments, mostly the pension liabilities (net pension liability and other postemployment benefits "OPEB") of \$3.5 million that are greater than currently available resources. Specifically, the District did not include in past annual budgets the full amounts needed to finance future liabilities arising pensions and other long-term commitments. The District will include these amounts in future years' budgets as they come due.



JUNE 30, 2020

Changes in net position. The District's total revenues decreased by about one percent to just over \$2.6 million. (See Table 2.) A little over half of the District's revenue comes from property taxes, the rest is mostly a combination of mutual aid and ambulance fees. More specifically:

- ❖ Revenue changes:
 - Net ambulance revenue went down from almost \$659k in 2018-19 to \$550k in 2019-20
 - Mutual aid went from almost \$618k in 2018-19 down to \$439k in 2019-20.
 - Property taxes, however, were up over 16%, but the rest of the revenue was down over \$28k.
- ❖ Expense change:
 - Salaries actually went down from \$1.3 million 2018-19 to \$1.2 million in 2019-20.
 - Benefits, however, went from \$576k in 2018-19 to \$924k in 2019-20. This is largely due to pension increases.
 - All other expense categories went down as well.

Table 2 - Changes in Net Position

| <i>(\$ Amounts in thousands)</i> | 2020 | 2019 | \$ Change | % Change |
|--|-------------|-------------|------------------|-----------------|
| Program revenue | \$ 1,195 | \$ 1,361 | \$ (166) | -12% |
| General revenue | 1,445 | 1,281 | 164 | 13% |
| Total Revenue | 2,640 | 2,642 | (2) | 0% |
| Salaries and benefits | 2,129 | 1,940 | 189 | 10% |
| Supplies and services | 508 | 544 | (36) | -7% |
| Other charges | 60 | 65 | (5) | -8% |
| Total Expenses | 2,697 | 2,549 | 148 | 6% |
| Increase (Decrease) in net position | \$ (57) | \$ 93 | \$ (150) | -161% |

Financial Analysis of the District's Funds

As the District completed the year, its governmental funds reported a fund balance of over \$1,124,000. Included in this year's total change in fund balance is basically the same as the entity-wide, the difference being the pension calculations, which, as previously stated, went up; but had a greater increase in the entity wide statements.

General Fund Budgetary Highlights

Revenue was more than expected as a result of

- ❖ Covid related federal grant
- ❖ Net ambulance revenue
- ❖ Higher property tax collections than anticipated

In total, expenditures were more than expected due almost entirely to new vehicle purchases.

**Capital Asset and Debt Administration****Capital Assets**

At the end of fiscal 2020, the District had invested a net \$475,000 in a broad range of capital assets, including land, fire equipment, and buildings. (See Table 3.) This amount represents a net increase (including additions and depreciation) of \$152,000 this year.

Table 3 - Capital Assets, Net of Depreciation

| <i>(\$ Amounts in thousands)</i> | 2020 | 2019 | \$ Change | % Change |
|----------------------------------|---------------|---------------|---------------|------------|
| Land | \$ 101 | \$ 101 | \$ - | 0% |
| Buildings and improvements | 59 | 61 | (2) | -3% |
| Equipment | 315 | 161 | 154 | 96% |
| Total | \$ 475 | \$ 323 | \$ 152 | 47% |

This year's additions included radio equipment, a suburban and, ambulance.

According to the District's Capital Improvement Plan, ("CIP"), fiscal years 2021 through 2025 capital budget projects a total outlay of \$1.3 million (however, the specific timing will be a function of funding), for the following replacements and improvements:

- ❖ Brush rig
- ❖ Water tender
- ❖ Medic units
- ❖ Utility truck
- ❖ Various tools and equipment

Long-Term Liabilities

At year-end the District had over \$3.5 million in combined pension liabilities (NPL and OPEB), \$212,000 note payable to Kansas State Bank, copier lease of \$5,000, and \$142,000 in long-term compensated absence balances as shown in Table 4. More detailed information about the District's long-term liabilities is presented in Notes 7 through 9 of the financial statements.

Table 4 - Long-Term Liabilities

| <i>(\$ Amounts in thousands)</i> | 2020 | 2019 | \$ Change | % Change |
|----------------------------------|-----------------|-----------------|---------------|------------|
| Note payable | \$ 212 | \$ 41 | \$ 171 | 417% |
| Lease payable | 5 | 7 | (2) | -29% |
| Vacation accrual | 142 | 119 | 23 | 19% |
| OPEB | 461 | 374 | 87 | 23% |
| NPL | 3,081 | 2,893 | 188 | 6% |
| Less current portion | (32) | (9) | (23) | 256% |
| Total | \$ 3,869 | \$ 3,425 | \$ 444 | 13% |



Economic Factors and Next Year's Budgets and Rates

Overall we assumed a three percent increase in both revenue and expenditures. However, more specifically we assumed the following:

- ❖ Property taxes were estimated by the County of Riverside to increase between 3.0% and 3.3 %, but we used a 2.8% increase in property taxes.
- ❖ For ambulance services the District averages (for the last three years) about a 4.0% increase per year, with a collection rate of about 38.5%. Therefore, we use a 3 % increase with the same collection rate.
- ❖ For salaries we budgeted for 10 career positions, 1 part time administrative assistant position and 18 Intern reserve positions.
- ❖ Cal PERS was projected based on their actuary report, which comes out in October, with the following risk pool rates:
 - Safety PEPRA – 13.044% + unfunded liability of \$4,303
 - Safety Classic – 20.585% + unfunded liability of \$260,631
- ❖ The rest of the benefits were related to the IFPD - ICFA Memorandum of Understanding step increases for coverage.
- ❖ Supplies and services we budgeted around a three percent increase.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Idyllwild Fire Protection District's Chief at 54160 Maranatha Dr., Idyllwild, CA 92549-065.



GOVERNMENTAL FUNDS BALANCE SHEET
AND
STATEMENT OF NET POSITION

JUNE 30, 2020

| | General Fund | Adjustments (Note 2-A.) | Statement of Net Position |
|---|---------------------|----------------------------|------------------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ 863,958 | \$ - | \$ 863,958 |
| Accrued receivables | 401,205 | 33,910 | 435,115 |
| Nondepreciable capital assets | - | 101,336 | 101,336 |
| Depreciable capital assets, net | - | 373,834 | 373,834 |
| Total Assets | 1,265,163 | 509,080 | 1,774,243 |
| DEFERRED OUTFLOWS OF RESOURCES | - | 665,000 | 665,000 |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | \$ 1,265,163 | \$ 1,174,080 | \$ 2,439,243 |
| LIABILITIES | | | |
| Accrued payables | \$ 140,616 | \$ 3,000 | \$ 143,616 |
| Long-term liabilities, current | - | 32,297 | 32,297 |
| Long-term liabilities, non-current | - | 3,868,671 | 3,868,671 |
| Total Liabilities | 140,616 | 3,903,968 | 4,044,584 |
| DEFERRED INFLOWS OF RESOURCES | - | 145,000 | 145,000 |
| FUND BALANCE / NET POSITION | | | |
| Fund Balance | | | |
| Non-spendable | 200 | (200) | - |
| Restricted | 9,600 | (9,600) | - |
| Committed | 190,670 | (190,670) | - |
| Unassigned | 924,077 | (924,077) | - |
| Net Position | | | |
| Net investment in capital assets | - | 275,389 | 275,389 |
| Restricted | - | 9,600 | 9,600 |
| Unrestricted - Deficit | - | (2,035,330) | (2,035,330) |
| Total Fund Balance / Net Position | 1,124,547 | (2,874,888) | (1,750,341) |
| TOTAL LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND FUND BALANCE / NET POSITION | \$ 1,265,163 | \$ 1,174,080 | \$ 2,439,243 |

The accompanying notes are an integral part of these financial statements



**GOVERNMENTAL FUNDS STATEMENTS OF
REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE AND
STATEMENT OF ACTIVITIES**

JUNE 30, 2020

| | <u>General Fund</u> | <u>Adjustments (Note 2-B.)</u> | <u>Statement of Activities</u> |
|--|---------------------|------------------------------------|------------------------------------|
| REVENUE | | | |
| Program Revenue: | | | |
| Charges for services | \$ 1,083,373 | \$ - | \$ 1,083,373 |
| Operating grants and contributions | 111,848 | - | 111,848 |
| Property taxes, general purpose | 1,357,745 | 5,963 | 1,363,708 |
| Licenses, permits, and franchises | 9,002 | - | 9,002 |
| Fines, forfeits, and penalties | 1,000 | - | 1,000 |
| Grants and contributions not restricted to specific programs | 43,129 | - | 43,129 |
| Revenue from use of money | 4,314 | - | 4,314 |
| Other revenues | 24,179 | - | 24,179 |
| Total Revenue | 2,634,590 | 5,963 | 2,640,553 |
| EXPENDITURES / EXPENSES | | | |
| Current: | | | |
| Salaries and wages | 1,181,999 | 23,000 | 1,204,999 |
| Benefits | 620,995 | 303,000 | 923,995 |
| Supplies | 94,172 | - | 94,172 |
| Services | 415,186 | - | 415,186 |
| Depreciation | - | 56,844 | 56,844 |
| Capital Outlay | 208,646 | (208,646) | - |
| Debt Service - Principal | 8,978 | (8,978) | - |
| Debt Service - Interest | 1,784 | 900 | 2,684 |
| Total Expenditures / Expenses | 2,531,760 | 166,120 | 2,697,880 |
| Excess (Deficiency) of Revenue over Expenditures/Expenses | 102,830 | (160,157) | (57,327) |
| OTHER FINANCING SOURCES/USES | | | |
| Proceeds | 177,966 | (177,966) | - |
| NET CHANGE IN FUND BALANCE / NET POSITION | 280,796 | (338,123) | (57,327) |
| Fund Balance / Net Position - Beginning | 843,751 | (2,536,765) | (1,693,014) |
| Fund Balance / Net Position - Ending | \$ 1,124,547 | \$ (2,874,888) | \$ (1,750,341) |

The accompanying notes are an integral part of these financial statements

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****1 - A. Financial Reporting Entity**

The Idyllwild Fire Protection District (“the District”) was formed in 1946 and is governed by an elected five-member board of commissioners with authority for organization and powers derived from Health and Safety Code §13800. The District provides fire protection services for the businesses and residents of Idyllwild, California. Additionally, in 1951 the District expanded to provide ambulance service/transportation for the residents of Idyllwild, then in 1978 the District added advanced life support and paramedic services. As required by accounting principles generally accepted in the United States of America, these financial statements include all of the funds of the District.

1 - B. Other Related Entities

Joint Powers Authority (“JPA”). The District is associated with one JPA, Special District Risk Management Authority (“SDRMA”). This organizations do not meet the criteria for inclusion as a component unit of the District. Additional information is presented in Note 11 to the financial statements.

1 - C. Basis of Presentation

Government-wide Statements. The statement of net position and the statement of activities display information about the District. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

Program revenues include (a) charges paid by the recipients of ambulance services and mutual aid offered by the District and (b) parcel fee assessments, grants, and contributions restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements. The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental, each displayed in a separate column.

Combined Fund and Government-Wide Statements. Governments engaged in a single governmental program may combine their fund financial statements with their government-wide statements by using a columnar format that reconciles individual line items of fund financial data to government-wide data in a separate column.

The District presents the combined governmental fund balance sheet/statement of net position, and combined statement of governmental fund revenues, expenditures, and changes in fund balances/statement of activities. The explanations for the reconciliation items in the “Adjustments” column are not provided on the face of the statement, but instead are disclosed in the notes. The District realigns the statement of activities to be compatible with the fund financial statement format.

Major Governmental Funds

General Fund. This is the District’s primary operating fund. It accounts for all financial resources of the general government, except those accounted for in other funds.



JUNE 30, 2020

1 - D. Basis of Accounting – Measurement Focus

Government-wide Financial Statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

1 - E. Assets, Liabilities, and Net Position

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

The District has no recurring fair value measurements as of June 30, 2020:

Acquisition Value. The price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty at the acquisition date.

Prepaid Items. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Accrued Receivables. The District considers receivables collected within sixty days after year-end to be available and recognizes them as revenues of the current year.



Capital Assets. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at acquisition value. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets utilized by the enterprise fund is also capitalized. Depreciation of capital assets is computed and recorded by the straight-line method over the following estimated useful life:

| <u>Asset Class</u> | <u>Estimated Useful Life</u> |
|--------------------------|------------------------------|
| General Plant/Structures | 50 |
| Cars and Pickups | 5-7 |
| Fire Engines | 15-20 |
| Ambulances | 5 – 10 |
| Office Equipment | 5-10 |
| Office Furniture | 10-15 |
| Computer Equipment | 5-7 |

Interfund Balances. On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

Accrued Liabilities and Long-Term Obligations. All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

However, claims and judgments and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term loans are recognized as liabilities in the governmental fund financial statements when due.

Other Postemployment Benefits ("OPEB"). The financial statements are prepared using the accrual basis of accounting. Employer contributions to the plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Pension. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California Public Employee Retirement System ("Cal PERS") and additions to/deductions from Cal PERS' fiduciary net position have been determined on the same basis as they are reported by Cal PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.



Fund Balances. The fund balance for governmental funds is reported in classifications based on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable. The resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include Endowment Care corpus, inventories, and prepaid assets.

Restricted. The constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Committed. The District's highest decision-making level of authority rests with the Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

Assigned. Resources that are constrained by the government's intent to use them for a specific purpose but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the County for any purpose. When expenditures are incurred and both restricted and unrestricted resources are available, it is the County's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

1 - F. Revenue and Expenditures/Expenses

Revenues – Exchange Transactions (Program Revenue). Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within 60 days of fiscal year-end.



JUNE 30, 2020

Property Tax Calendar

| | |
|-----------|--|
| Jul. 1 | Beginning of the fiscal year and delinquent Secured property taxes DEFAULT and begin accruing additional penalties of 1 ½% per month and a redemption fee. |
| Jul. 1 | Treasurer-Tax Collector mails out Unsecured property tax bills. |
| Aug./Sep. | Treasurer-Tax Collector mails out Prior Year Secured property tax bills. |
| Aug. 31 | Unsecured property tax delinquent date. A 10% penalty is added after 5:00 p.m. |
| Oct | Treasurer-Tax Collector mails out Current Year Secured property tax bills. |
| Nov. 1 | First installment is due (Current Secured property tax) and delinquent Current Year Unsecured taxes begin accruing additional penalties of 1½% per month. |
| Dec.10 | First installment payment delinquent date (Current Secured property tax). A 10% penalty is added after 5:00 p.m. |
| Jan. 1 | Lien date for the establishment of ownership, value and unsecured taxes for the ensuing fiscal year. |
| Feb. 1 | Second installment is due (Current Secured property tax). |
| Apr. 10 | Second installment payment delinquent date (Current Secured property tax). A 10% penalty and cost is added after 5:00 p.m. |
| May | Treasurer-Tax Collector mails delinquent notices for any unpaid, Current Year Secured property taxes. |
| Jun. 30 | End of fiscal year. |

Expenses/Expenditures. On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

Compensated Absences. Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is the amount that is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of twelve hours for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees gain a vested right to accumulated sick leave. Employees are paid for any sick leave balance at termination of employment. Therefore, the value of accumulated sick leave is recognized as a liability in the District's financial statements. Credit for unused sick leave is applicable to all employees who retire through Cal PERS. At retirement, each member will receive .004 year of service credit for each eight hours of unused sick leave.

Estimates. The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.



NOTE 2 – EXPLANATION OF DIFFERENCES BETWEEN THE FUND FINANCIAL STATEMENTS AND DISTRICT-WIDE FINANCIAL STATEMENTS

2 - A. Governmental Funds Balance Sheet and Statement of Net Position

Total Fund Balance - Governmental Funds \$ 1,124,547

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

| | | |
|---|--------------|---------|
| Capital assets relating to governmental activities, at historical cost: | \$ 3,779,170 | |
| Accumulated depreciation: | (3,304,000) | 475,170 |

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturred interest owing at the end of the period was:

(3,000)



Governmental Funds Balance Sheet and Statement of Net Position, Continued

Deferred recognition of earned but unavailable revenues:

In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available.

In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is:

33,910

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

| | | |
|-------------------------------|-----------|-------------|
| Net Pension Liability (Asset) | 3,081,000 | |
| Net OPEB Obligation | 461,000 | |
| Compensated absences payable | 142,000 | |
| Note payable | 179,250 | |
| Capital lease payable | 37,718 | (3,900,968) |

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

| | |
|---|-----------|
| Deferred outflows of resources relating to pensions | 665,000 |
| Deferred inflows of resources relating to pensions | (145,000) |

Total Net Position - Governmental Activities: \$ (1,750,341)



2 - B. Governmental Funds Operating Statements and the Statement of Activities

Net Changes in Fund Balances - Total Governmental Funds \$ 280,796

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

| | | | |
|--|-------------------------------------|----------|---------|
| | Expenditures for capital outlay: \$ | 208,646 | |
| | Depreciation expense: | (56,844) | 151,802 |

Debt service:

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

8,978

Debt proceeds:

In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:

(177,966)

Earned but unavailable revenues:

In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:

5,963



JUNE 30, 2020

Governmental Funds Operating Statements and the Statement of Activities, Continued

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:

(900)

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:

(23,000)

Pensions:

In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:

(216,000)

Postemployment benefits other than pensions ("OPEB"):

In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

(87,000)

Change in Net Position of Governmental Activities: \$ (57,327)

NOTE 3 – DEPOSITS

Custodial Credit Risk. There is a risk that, in the event of a bank failure, the District's deposits may not be returned. The District's deposit policy requires that all deposits are covered by the Federal Depository Insurance Corporation ("FDIC") or are collateralized as required by Statutes of the State. As of June 30, 2020, the carrying amount of the District's bank deposits was \$139,068, and the respective bank balances totaled \$168,564. The total bank balance was insured through the FDIC.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Of the District's \$724,690 investments in a money market account, all of the underlying securities are held by the investment's counterparty.



There is a risk that, in the event of a counterparty failure, the District's investments may not be returned. As of June 30, 2020, the carrying amount of the District's investments was. Of the total investment balance, \$500,000 was insured through the Securities Investor Protection Corporation ("SIPC"). The remaining \$224,690 was collateralized with pooled securities held by the financial institutions' trust departments. These securities are held in the name of the financial institution and not that of the District.

NOTE 4 – ACCRUED RECEIVABLES

Receivables at June 30, 2020, were as follows:

| | <u>General Fund</u> | <u>District-Wide</u> | <u>Total Governmental Activities</u> |
|----------------------------------|---------------------|----------------------|--|
| Ambulance income | \$ 323,310 | \$ - | \$ 323,310 |
| Taxes | 37,875 | 33,910 | 71,785 |
| Mutual aid | 44,144 | - | 44,144 |
| COVID-19 Grant | 105,376 | - | 105,376 |
| Other | 500 | - | 500 |
| Allowance for doubtful accounts | (110,000) | - | (110,000) |
| Total Accrued Receivables | \$ 401,205 | \$ 33,910 | \$ 435,115 |



JUNE 30, 2020

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020

| | Balance Jul. 01, 2019 | Additions | Balance Jun. 30, 2020 |
|--|--------------------------|-------------------|--------------------------|
| Capital Assets Not Being Depreciated | | | |
| Land | \$ 101,336 | \$ - | \$ 101,336 |
| Capital Assets Being Depreciated | | | |
| Structures and improvements | \$ 588,275 | \$ - | \$ 588,275 |
| Vehicles | 2,255,717 | 208,646 | 2,464,363 |
| Furniture and equipment | 625,196 | - | 625,196 |
| Total assets being depreciated | 3,469,188 | 208,646 | 3,677,834 |
| Less Accumulated Depreciation | | | |
| Structures and improvements | 527,223 | 1,777 | 529,000 |
| Vehicles | 2,181,949 | 38,051 | 2,220,000 |
| Furniture and equipment | 537,984 | 17,016 | 555,000 |
| Total accumulated depreciation | 3,247,156 | 56,844 | 3,304,000 |
| Total Capital Assets Being Depreciated, Net | \$ 222,032 | \$ 151,802 | \$ 373,834 |

NOTE 6 – ACCRUED PAYABLES

Payables at June 30, 2020, were as follows:

| | General Fund | District-Wide | Total Governmental Activities |
|-------------------------------|-------------------|-----------------|-------------------------------------|
| Vendors | \$ 46,515 | \$ - | \$ 46,515 |
| Payroll related | 23,323 | - | 23,323 |
| Compensated absence | 70,778 | - | 70,778 |
| Interest payable | - | 3,000 | 3,000 |
| Total Accrued Payables | \$ 140,616 | \$ 3,000 | \$ 143,616 |



JUNE 30, 2020

NOTE 7 – LONG-TERM LIABILITIES

7 - A. Long-Term Liabilities Summary

Long-term liability activity for the year ended June 30, 2020 was as follows:

| | Balance | | | Balance | | | Due In |
|--|---------------------|-------------------|-----------------|---------------------|------------------|--|--------|
| | Jul. 01, 2019 | Additions | Deletions | Jun. 30, 2020 | One Year | | |
| Note payable | | | | | | | |
| Truck | \$ 38,731 | \$ - | \$ 7,124 | \$ 31,607 | \$ 7,422 | | |
| Ambulance/Suburban | - | 177,966 | - | 177,966 | 22,960 | | |
| Lease payable | 9,249 | - | 1,854 | 7,395 | 1,915 | | |
| Net pension (asset)/liability ("NPL"): | | | | | | | |
| Safety | 2,963,000 | 193,000 | - | 3,156,000 | - | | |
| Miscellaneous | (70,000) | (5,000) | - | (75,000) | - | | |
| | 2,893,000 | 188,000 | - | 3,081,000 | - | | |
| Other postemployment benefits ("OPEB") | 374,000 | 87,000 | - | 461,000 | - | | |
| Compensated absences | 119,000 | 23,000 | - | 142,000 | - | | |
| Total Long-Term Liabilities | \$ 3,433,980 | \$ 475,966 | \$ 8,978 | \$ 3,900,968 | \$ 32,297 | | |

7 - B. Note Payable

The District has notes payable, which was used to finance new vehicles. The annual payments are due in November, and as of June 30, 2020, the amortization of the note is as follows:

| Year Ending June 30, | Principal | Interest | Principal | Interest | Total |
|----------------------|------------------|-----------------|-------------------|------------------|-------------------|
| 2021 | \$ 7,422 | \$ 1,215 | \$ 22,960 | \$ 6,015 | \$ 37,612 |
| 2022 | 7,733 | 904 | 23,736 | 5,239 | 37,612 |
| 2023 | 8,057 | 580 | 24,538 | 4,437 | 37,612 |
| 2024 | 8,395 | 243 | 25,368 | 3,608 | 37,614 |
| 2025 | - | - | 26,225 | 2,750 | 28,975 |
| 2026 - 2027 | - | - | 55,139 | 2,811 | 57,950 |
| Total | \$ 31,607 | \$ 2,942 | \$ 177,966 | \$ 24,860 | \$ 237,375 |



7 - C. Lease Payable

The District has a capital lease, which was used to finance a new copier. The annual payments are due each month as of June 30, 2020, the present value of the lease is as follows:

| <u>Year Ending June 30,</u> | <u>Lease Payment</u> |
|---|--------------------------|
| 2021 | \$ 2,124 |
| 2022 | 2,124 |
| 2023 | 2,124 |
| 2024 | 1,418 |
| | |
| Total Payments | \$ 7,790 |
| Less: Amount representing interest | 395 |
| Present value of minimum lease payments | \$ 7,395 |

7 - D. Compensated Absences

The long-term portion of unpaid employee vacation for the year ended June 30, 2020 was \$142,000. This liability would be paid out of the General Fund.

NOTE 8 – DEFINED BENEFIT PENSION

General Information about the Pension Plan

Plan Description. The Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan or PERF C) is administered by the CalPERS. The Plan consists of a miscellaneous risk pool and a safety risk pool, which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. Each individual employer rate plan generally has less than 100 active members.

The Plan was established to provide retirement, death and disability benefits to public agency rate plans with generally less than 100 active members. The benefit provisions for PERF C employees are established by statute. A full description regarding the number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information for the respective rate plan is listed in the respective rate plan's June 30, 2018 Annual Valuation Report ("funding valuation"). Details of the benefits provided can be obtained in Appendix B of the funding valuation report. This report and CalPERS' audited financial statements are publicly available reports that can be found on CalPERS' website at <https://www.calpers.ca.gov/page/forms-publications>.



JUNE 30, 2020

Benefit Provided and Contributions. Per the Idyllwild Fire Protection District June 30, 2017 actuarial valuation report for the pension plan, the following are the benefits and employee and employer contribution requirements

| Member Category | Benefit Group | | |
|---------------------------------|----------------------------|-----------------|----------------|
| | Safety - Classic | Safety – PEPPRA | Misc. – PEPPRA |
| Benefit Formula | 3% @ 55 | 2.7% @ 57 | 2.0% @ 62 |
| Social Security (Full/Modified) | No | No | No |
| | Full | Full | Full |
| Employee Contribution Rate | 9.00% (District covers 7%) | 12.00% | |
| Final Avg. Comp Period | 3 Yr. | 3 Yr. | 3 Yr. |
| Sick Leave Credit | Yes | Yes | Yes |
| Non-Industrial Disability | Standard | Standard | Standard |
| Industrial Disability | Yes | Yes | No |
| Pre-Retirement Death Benefits | | | |
| Optional Settlement 2 | Yes | Yes | Yes |
| 1959 Survivor Benefit Level | Level 4 | Level 4 | No |
| Special | Yes | Yes | No |
| Alternate (firefighters) | No | No | No |
| Post-Retirement Death Benefits | | | |
| Lump Sum | \$500 | \$500 | \$500 |
| Survivor Allowance (PRSA) | No | No | No |
| COLA | 2% | 2% | 2% |
| Employer Contribution Rate | 18.928% | 13.034% | 6.985% |
| Employer Unfunded Liability | \$232,843 | \$2,569 | \$ - |
| Total Employer Contributions: | \$285,850 | \$59,337 | \$2,595 |

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

At June 30, 2020, the District reported a liability of \$3,081,000 for its proportionate shares of the net pension liabilities. The schedule of employer allocations for components of net pension liability provides allocation factors by employer for rate plans within the miscellaneous and safety risk pools based on the following allocation methodology:

The schedule of employer allocations for components of net pension liability includes two ratios:

- 1) Actuarial Accrued Liability – Determined based on the actuarial accrued liability from the most recent actuarial valuation report as of June 30, 2018 used for funding purposes.
- 2) Market Value of Assets – Determined based on the sum of the market value of assets from the most recent actuarial valuation report as of June 30, 2018 used for funding purposes plus supplemental payments made by employers during the current measurement period to reduce their unfunded actuarial accrued liabilities.

The schedule of employer allocations for components of net pension liability is based on actuarial valuation reports that are one year in arrears. As such, there will be a one-year lag between the time an employer enters the Plan and the fiscal year the employer is first included on the schedule of employer allocations for components of net pension liability. Employers joining the Plan during the fiscal year ended June 30, 2019, will be included in the schedule of employer allocations for components of net pension liability as of and for the fiscal year ended June 30, 2020.



The employers' proportionate share percentages of the miscellaneous and safety risk pools were first determined at the rate plan level. The employers' total proportion of the respective miscellaneous and safety risk pools reflects the sum of the proportions of the respective miscellaneous and safety rate plans.

When applying the allocation methodology to the collective miscellaneous or safety risk pool pension amounts, employers should determine proportionate shares using the employer allocation factors as follows:

- 1) Total Pension Liability (TPL) – Allocate based on the employer's share of the actuarial accrued liability.
- 2) Fiduciary Net Position (FNP) – Allocate based on the employer's share of the market value of assets plus additional payments.
- 3) Net Pension Liability (NPL) – After completing the above calculations, subtract FNP from TPL to calculate the employer's NPL.
- 4) Deferred Outflows of Resources, Deferred Inflows of Resources – Allocate based on the employer's share of the net pension liability as noted in 3) above.
- 5) Pension Expense – After completing the above calculations, calculate the employer's share of collective pension expense based on the employer's share of changes in net pension liability, changes in deferred outflows and deferred inflows of resources, and the employer's contributions for the fiscal year ended June 30, 2019. The schedule of collective pension amounts does not reflect employer-specific amounts such as changes in proportion and employer contributions to PERF C subsequent to the measurement date. Appropriate treatment of such amounts is the responsibility of the employers.

An employer's proportionate share of pension amounts for PERF C equals the sum of the employer's proportionate shares of pension amounts for the respective miscellaneous and safety risk pools. The District's proportion was calculated as follows:

| | <u>Jun. 30, 2019</u> | <u>Jun. 30, 2018</u> | <u>Difference</u> |
|--|----------------------|----------------------|-------------------|
| Safety: | | | |
| Total Pension Liability Allocation Basis | 0.0004783 | 0.0004873 | -0.0000090 |
| Fiduciary Net Position Allocation Basis | 0.0004684 | 0.0004809 | -0.0000125 |
| Miscellaneous: | | | |
| Total Pension Liability Allocation Basis | 0.0000012 | 0.0000013 | -0.0000001 |
| Fiduciary Net Position Allocation Basis | 0.0000069 | 0.0000070 | -0.0000001 |



JUNE 30, 2020

For the year ended June 30, 2020, the District recognized pension expense of \$588,000. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources | Total |
|---|---|--|-------------------|
| Differences between expected and actual experience | \$ 201,000 | \$ - | \$ 201,000 |
| Changes of assumptions | 102,000 | - | 102,000 |
| Net difference between projected and actual earnings on pension plan | - | 42,000 | (42,000) |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 14,000 | - | 14,000 |
| Differences between Employer's Contributions and Proportionate Share of Contributions | - | 103,000 | (103,000) |
| District contributions subsequent to the measurement date | 348,000 | - | 348,000 |
| Total | \$ 665,000 | \$ 145,000 | \$ 520,000 |

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

Year ended June 30,

| | |
|--------------|-------------------|
| 2021 | \$ 526,000 |
| 2022 | (34,000) |
| 2023 | 20,000 |
| 2024 | 8,000 |
| Total | \$ 520,000 |

Actuarial Assumptions and Discount Rate Information

Actuarial Methods and Assumptions. The collective total pension liability for the June 30, 2019 measurement period was determined by an actuarial valuation as of June 30, 2018, with update procedures used to roll forward the total pension liability to June 30, 2019. The collective total pension liability was based on the following assumptions:

| | |
|-----------------------------------|--|
| Investment rate of return | 7.15% |
| Inflation | 2.50% |
| Salary increases | Varies by Entry Age and Service |
| Mortality rate table ¹ | Derived using CalPERS' Membership Data for all Funds Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies |
| Post-retirement benefit increase | Protection Allowance Floor on Purchasing Power applies |

¹ The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.



Long-Term Expected Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as followed:

| Asset class ¹ | Assumed Asset Allocation | Real Return Years 1 - 10 ² | Real Return Years 11 + ³ |
|--------------------------|--------------------------|---------------------------------------|-------------------------------------|
| Global equity | 50.00 % | 4.80 % | 5.98 % |
| Fixed income | 28.00 | 1.00 | 2.62 |
| Inflation assets | - | 0.77 | 1.81 |
| Private equity | 8.00 | 6.30 | 7.23 |
| Real assets | 13.00 | 3.75 | 4.93 |
| Liquidity | 1.00 | - | (0.92) |

¹ In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

² An expected inflation of 2.00% used for this period.

³ An expected inflation of 2.92% used for this period.

Discount Rate. The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (-100 basis points) or one percentage point higher (+100 basis points) than the current rate:

| | 1% Decrease | Current | 1% Increase |
|---|--------------|--------------------------|--------------|
| | (6.15%) | Discount Rate (7.15%) | (8.15%) |
| District's proportionate share of the net pension liability | \$ 4,377,000 | \$ 3,081,000 | \$ 1,677,000 |



Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report at <https://www.calpers.ca.gov/docs/forms-publications/cafr-2019.pdf>.

NOTE 9 – POSTEMPLOYMENT HEALTHCARE PLAN

Plan Description. The District provides employees and retirees and their surviving family members the health benefits plan provided pursuant to the Public Employees' Medical and Hospital Care Act ("PEMHCA"), as set forth in Government Code §22750 – 22948. The plan is a single-employer, defined benefit OPEB plan administered by the District. Government Code §22777 provides that "health benefit plan" means any program or entity that provides, arranges, pays for, or reimburses the cost of health benefits for employees and retirees and their surviving family members with health benefits provided through the California Public Employee's Pension System ("CalPERS"). **No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.**

Benefits Provided. The plan provides healthcare benefits for retirees and their dependents. The benefit terms provide for payment of \$300 per month as of June 30, 2020, of health insurance premiums for retirees.

Employees covered by benefit terms. At June 30, 2020, the following employees were covered by the benefit terms:

| | |
|--|-----------|
| Inactive employees or beneficiaries currently receiving benefit payments | 13 |
| Inactive employees entitled to but not yet receiving benefit payments | 1 |
| Active employees | 11 |
| Total | 25 |

Total OPEB Liability

The District's total OPEB liability of \$461,000 was measured as of June 30, 2020, and was determined in place of an actuarial valuation, the total OPEB liability was measured using the alternative measurement method discussed in GASB, Statement, 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, paragraphs 225 and 226.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

| | |
|--|-------|
| Discount Rate ¹ | 2.66% |
| Benefit Increase Rate ² | 2.20% |
| Inflation (prior 5-year average of CalPERS minimum contribution increases) | 1.20% |

¹ <https://www.spglobal.com/spdji/en/indices/fixed-income/sp-municipal-bond-20-year-high-grade-rate-index/#data>

² https://data.bls.gov/timeseries/CUUR0000SA0L1E?output_view=pct_12mths

Mortality rates and probability rates were based on the CalPERS tables (as appropriate to respective risk pools) located at <https://www.calpers.ca.gov/docs/public-agencies-schools-assumption-methods.xlsx>



JUNE 30, 2020

Changes in the Total OPEB Liability

| | |
|----------------------------------|-------------------|
| Balance at July 01, 2019 | \$ 374,000 |
| Changes for the year: | |
| Service cost | 121,000 |
| Interest | 13,000 |
| Benefit payments | (47,000) |
| Net changes | 87,000 |
| Balances at June 30, 2020 | \$ 461,000 |

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

| | <u>1% Decrease</u> <u>(1.66%)</u> | <u>Current Discount</u> <u>Rate (2.66%)</u> | <u>1% Increase</u> <u>(3.66%)</u> |
|--|--------------------------------------|--|--------------------------------------|
| District's proportionate share of the OPEB liability | \$ 499,000 | \$ 461,000 | \$ 428,000 |

NOTE 10 – FUND BALANCE

Fund balance components at June 30, 2020, were as follows:

| | <u>General Fund</u> |
|----------------------------|---------------------|
| Nonspendable | |
| Revolving account | \$ 200 |
| Restricted | |
| SCBA Equipment | 9,600 |
| Committed | |
| Equipment replacement | 116,298 |
| Donations | 74,372 |
| Total Committed | 190,670 |
| Unassigned | 924,077 |
| Total Fund Balances | \$ 1,124,547 |



JUNE 30, 2020

NOTE 11 – PARTICIPATION IN A JOINT POWERS AUTHORITY

The District is a member of SDRMA. The JPA is to provide worker compensation and general liability and property insurance. The relationship is such that the JPA is not a component unit of the District for financial reporting purposes.

SDRMA has budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these financial statements. Audited financial statements are available from them.

During the year ended June 30, 2020, the District made payments of \$38,468 for property and liability and \$27,231 for workers compensation.

REQUIRED SUPPLEMENTARY INFORMATION



IDYLLWILD FIRE

GENERAL FUND – BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2020

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive / (Negative) |
|---|-------------------|-------------------|---------------------|---|
| | Original | Final | | |
| REVENUE | | | | |
| Program Revenue: | | | | |
| Charges for services | \$ 983,600 | \$ 983,600 | \$ 1,083,373 | \$ 99,773 |
| Operating grants and contributions | 10,300 | 10,300 | 111,848 | 101,548 |
| Property taxes, general purpose | 1,340,616 | 1,340,616 | 1,357,745 | 17,129 |
| Licenses, permits, and franchises | 2,930 | 2,930 | 9,002 | 6,072 |
| Fines, forfeits, and penalties | 415 | 415 | 1,000 | 585 |
| Grants and contributions not restricted to specific programs | 71,796 | 71,796 | 43,129 | (28,667) |
| Revenue from use of money | - | - | 4,314 | 4,314 |
| Other revenues | 15,500 | 15,500 | 24,179 | 8,679 |
| Total Revenue | 2,425,157 | 2,425,157 | 2,634,590 | 209,433 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Salaries and wages | 1,267,022 | 1,267,022 | 1,181,999 | 85,023 |
| Benefits | 590,424 | 590,424 | 620,995 | (30,571) |
| Supplies | 76,325 | 76,325 | 94,172 | (17,847) |
| Services | 355,250 | 355,250 | 415,186 | (59,936) |
| Capital Outlay | 55,000 | 55,000 | 208,646 | (153,646) |
| Debt Service - Principal | 8,600 | 8,600 | 8,978 | (378) |
| Debt Service - Interest | 1,000 | 1,000 | 1,784 | (784) |
| Total Expenditures | 2,353,621 | 2,353,621 | 2,531,760 | (178,139) |
| Excess (Deficiency) of Revenue over Expenditures | 71,536 | 71,536 | 102,830 | 31,294 |
| OTHER FINANCING SOURCES/USES | | | | |
| Proceeds | - | - | 177,966 | 177,966 |
| NET CHANGE IN FUND BALANCE | 71,536 | 71,536 | 280,796 | 209,260 |
| Fund Balance - Beginning | 843,751 | 843,751 | 843,751 | |
| Fund Balance - Ending | \$ 915,287 | \$ 915,287 | \$ 1,124,547 | \$ 209,260 |



SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Proportion of the net pension liability - Safety | 0.05% | 0.05% | 0.05% | 0.05% | 0.05% | 0.05% |
| Proportion of the net pension (asset) - Misc. | -0.002% | -0.002% | -0.002% | -0.002% | -0.002% | -0.002% |
| Proportionate share of the net pension liability - Safety | \$ 3,156,000 | \$ 2,963,000 | \$ 2,957,000 | \$ 2,612,000 | \$ 2,072,000 | \$ 2,061,000 |
| Proportionate share of the net pension (asset) - Misc. | (75,000) | (70,000) | (65,000) | (57,000) | (59,000) | (59,000) |
| Total | \$ 3,081,000 | \$ 2,893,000 | \$ 2,892,000 | \$ 2,555,000 | \$ 2,013,000 | \$ 2,002,000 |
| District's covered payroll | 671,000 | 943,000 | 848,000 | 771,000 | 606,000 | 591,000 |
| District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll | 470% | 314% | 349% | 339% | 342% | 349% |
| Plan fiduciary net position as a percentage of the total pension liability - Safety | 73% | 73% | 72% | 73% | 77% | 79% |
| Plan fiduciary net position as a percentage of the total pension liability - Misc. | 78% | 78% | 75% | 76% | 80% | 81% |

The amounts presented for each fiscal year were determined as of June 30 of the prior fiscal year



SCHEDULE OF CONTRIBUTIONS

Safety Plan:

| | June 30, 2020 | June 30, 2019 | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Contractually required contribution | \$ 345,000 | \$ 281,000 | \$ 279,000 | \$ 218,000 | \$ 211,000 | \$ 167,000 |
| Contributions in relation to the contractually required contribution | (345,000) | (281,000) | (253,000) | (218,000) | (211,000) | (167,000) |
| Contribution deficiency (excess) | \$ - | \$ - | \$ 26,000 | \$ - | \$ - | \$ - |
| District's covered payroll | 714,000 | 671,000 | 943,000 | 848,000 | 771,000 | 606,000 |
| Contributions as a percentage of covered payroll | 48% | 42% | 30% | 26% | 27% | 28% |

Miscellaneous Plan:

| | June 30, 2020 | June 30, 2019 | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Contractually required contribution | \$ 2,600 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contributions in relation to the contractually required contribution | (2,600) | - | - | - | - | - |
| Contribution deficiency (excess) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| District's covered payroll | 37,000 | - | - | - | - | - |
| Contributions as a percentage of covered payroll | 7% | n/a | n/a | n/a | n/a | n/a |



SCHEDULE OF CHANGES IN THE TOTAL
OPEB LIABILITY AND RELATED RATIOS

| | <u>June 30, 2020</u> | <u>June 30, 2019</u> | <u>June 30, 2018</u> |
|--|----------------------|----------------------|----------------------|
| Changes for the year: | | | |
| Service cost | 121,000 | \$ (47,000) | \$ 66,000 |
| Interest | 13,000 | 13,000 | 2,000 |
| Benefit payments | (47,000) | (47,000) | (46,800) |
| Net Changes in Total OPEB Liability | 87,000 | (81,000) | 21,200 |
| Total OPEB Liability - Beginning | 374,000 | 455,000 | 433,800 |
| Total OPEB Liability - Ending | \$ 461,000 | \$ 374,000 | \$ 455,000 |
| | | | |
| Covered Payroll | 1,182,000 | 1,325,000 | 1,147,000 |
| | | | |
| Total OPEB liability as a percentage of covered payroll | 39% | 28% | 40% |

SUPPLEMENTARY INFORMATION



IDYLLWILD FIRE

SCHEDULE OF ACTIVITY BY DEPARTMENT

JUNE 30, 2020

| | Fire Suppression | Ambulance Service | Mutual Aid | Total |
|---|---------------------|----------------------|-------------------|-------------------|
| REVENUE | | | | |
| Program Revenue: | | | | |
| Charges for services | \$ 1,995 | \$ 642,092 | \$ 439,286 | \$ 1,083,373 |
| Operating grants and contributions | 31,318 | 80,530 | - | 111,848 |
| Property taxes, general purpose | 1,231,314 | 126,431 | - | 1,357,745 |
| Licenses, permits, and franchises | 8,656 | 346 | - | 9,002 |
| Fines, forfeits, and penalties | 1,000 | - | - | 1,000 |
| Grants and contributions not restricted to specific programs | 42,467 | 662 | - | 43,129 |
| Revenue from use of money | 1,208 | 3,106 | - | 4,314 |
| Other revenues | 21,178 | 2,981 | 20 | 24,179 |
| Total Revenue | 1,339,136 | 856,148 | 439,306 | 2,634,590 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Salaries and wages | 269,189 | 719,680 | 193,130 | 1,181,999 |
| Benefits | 173,966 | 446,726 | 303 | 620,995 |
| Supplies | 21,769 | 61,873 | 10,530 | 94,172 |
| Services | 96,327 | 310,320 | 8,539 | 415,186 |
| Capital Outlay | 15,207 | 182,759 | 10,680 | 208,646 |
| Debt Service - Principal | 2,514 | 6,464 | - | 8,978 |
| Debt Service - Interest | 500 | 1,284 | - | 1,784 |
| Total Expenditures | 579,472 | 1,729,106 | 223,182 | 2,531,760 |
| Excess (Deficiency) of Revenue over Expenditures | 759,664 | (872,958) | 216,124 | 102,830 |
| OTHER FINANCING SOURCES/USES | | | | |
| Proceeds | 14,683 | 163,283 | - | 177,966 |
| NET CHANGE IN FUND BALANCE | \$ 774,347 | \$ (709,675) | \$ 216,124 | \$ 280,796 |

OTHER INDEPENDENT AUDITOR'S REPORT



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Christopher J. Brown, CPA, CGMA
Andy Beck, CPA

Fedak & Brown LLP

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors
Idyllwild Fire Protection District
Idyllwild, California

We have audited, 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, the financial statements of the Idyllwild Fire Protection District (District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprises the District's basic financial statements, and have issued our report thereon dated April 15, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

**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*, continued**

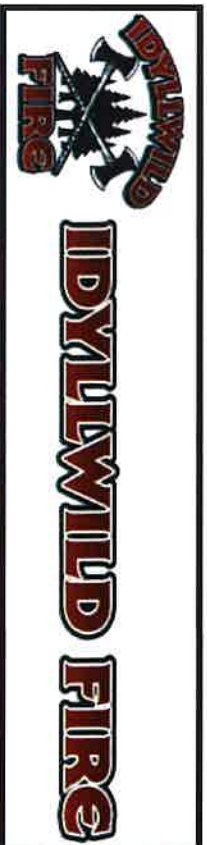
Purpose of this Report

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.

Fedak & Brown LLP

Fedak & Brown LLP
Cypress, California
April 15, 2021

Idyllwild Fire Protection District 2021-22 FY FINAL Budget :



| Account | Description: REVENUES | 2021-22 FINAL Budget | | | | Total |
|--------------------|--|----------------------|---------------------|-------------------|-------------------|---------------------|
| | | 103 | 111 | 121 | 131 | |
| 01-000-8111 | Current Secured (SA1, SSI, SA2, SS2, & SS3) | 1,085,127.50 | 1,085,127.50 | | | 1,085,127.50 |
| 01-000-8121 | Current Unsecured (UC1, UC2, & UC3) | 47,722.14 | 47,722.14 | | | 47,722.14 |
| 01-000-8131 | Prior Secured (SS4) | 34,320.72 | 34,320.72 | | | 34,320.72 |
| 01-000-8141 | Prior Unsecured (PYU) | 17,072.67 | 17,072.67 | | | 17,072.67 |
| 01-000-8151 | Supplemental Property Taxes-Current (\$07 - \$06) | 6,732.97 | 6,732.97 | | | 6,732.97 |
| 01-000-8161 | Supplemental Property Taxes-Prior (Y07 - Y06) | 5,416.00 | 5,416.00 | | | 5,416.00 |
| 01-000-8211 | Building Permits | 3,500.00 | 3,500.00 | | | 3,500.00 |
| 01-000-8221 | Event Permits | 1,750.00 | 1,750.00 | | | 1,750.00 |
| 01-000-8312 | Penalties on Delinquent Taxes Secured (SPA & SPB) | 438.99 | 438.99 | | | 438.99 |
| 01-000-8521 | Other State - In-Lieu Taxes (Unitary) (CS 1 - 3) | 35,415.55 | 35,415.55 | | | 35,415.55 |
| 01-000-8531 | Homeowners' Property Tax Relief (SH 1 - 3 & HO6) | 24,185.56 | 24,185.56 | | | 24,185.56 |
| 01-000-8541 | General Special Supplemental Subvention (GEMT) | - | - | | | - |
| 01-000-8549 | State-Other | 500.00 | 500.00 | | | 500.00 |
| 01-000-8567 | Volunteer Fire Assistance (VFA), Federal | 9,500.00 | 9,500.00 | | | 9,500.00 |
| 01-000-8611 | Assessment/Parcel Fee - Curr(SA1,SSI,SA2,SS2,&SS3) | 212,000.00 | 212,000.00 | | | 212,000.00 |
| 01-000-8621 | Ambulance Service | 1,365,000.00 | 1,365,000.00 | | | 1,365,000.00 |
| 01-000-8629 | Ambulance Service Write-off | (855,000.00) | (855,000.00) | | | (855,000.00) |
| 01-000-8631 | Escrow Fire Inspections | 2,700.00 | 2,700.00 | | | 2,700.00 |
| 01-000-8651 | Mutual Aid | 590,000.00 | | | 590,000.00 | 590,000.00 |
| 01-000-8661 | Record Requests | 100.00 | 100.00 | | | 100.00 |
| 01-000-8721 | Donations | 10,020.00 | 5,010.00 | 5,010.00 | | 10,020.00 |
| 01-000-8781 | Other Revenue | 1,500.00 | 1,500.00 | | | 1,500.00 |
| Pg 1/5 | Total Revenue's | 2,598,000.00 | 1,280,992.11 | 727,010.00 | 590,000.00 | 2,598,002.11 |



Idyllwild Fire Protection District 2021-22 FY

FINAL Budget : Expenditures

2021-22 FINAL Budget

General Fire Protection
Emergency Medical Services ("EMS")
Mutual Aid

Total

| Account | Description: Salaries | 111 | 121 | 131 | Total |
|--------------------|---|-------------------|------------|------------|-------------------|
| 01-101-1001 | FSLA | 18,694.86 | 5,608.46 | 13,086.40 | 18,694.86 |
| 01-101-1011 | Public Safety Employees Salaries | 729,274.14 | 218,792.24 | 510,491.90 | 729,274.14 |
| 01-101-1012 | Overtime Pay (Regular) | 116,683.86 | 35,005.16 | 81,678.70 | 116,683.86 |
| 01-101-1013 | Overtime Pay (Mutual Aid) | 250,750.00 | | | 250,750.00 |
| 01-101-1014 | Holiday/Longevity Pay (suppression employees) | 55,306.66 | 16,592.00 | 38,714.66 | 55,306.66 |
| 01-101-1015 | Out of Rank | 15,000.00 | 4,500.00 | 10,500.00 | 15,000.00 |
| 01-101-1101 | Reserve | 42,375.00 | 12,712.50 | 29,662.50 | 42,375.00 |
| 01-101-1102 | Reserve (Mutual Aid) | 40,560.00 | | | 40,560.00 |
| 01-101-1103 | Reserve (Limited Term) | 12,500.00 | 3,750.00 | 8,750.00 | 12,500.00 |
| 01-101-1111 | Ambulance Attendants | | | | |
| 01-101-1201 | Admin/Misc. Salaries | 41,080.80 | 12,324.24 | 28,756.56 | 41,080.80 |
| 01-101-1501 | Recertification Bonus | 8,400.00 | 2,520.00 | 5,880.00 | 8,400.00 |
| 01-101-1511 | Other(Vacation Payout) | 22,165.00 | 6,649.50 | 15,515.50 | 22,165.00 |

Pg 2/5 **Salaries** \$1,352,790.32 \$318,444.10 \$743,036.22 \$291,310.00 \$1,352,790.32



Description: Benefits

2021-22 FINAL Budget

111

121

131

| | | | | | | |
|-----------------|---|---------------------|---------------------|---------------------|---------------|---------------------|
| 01-101-2001 | Social Security (6.2%) | 12,170.91 | 3,651.27 | 8,519.64 | 12,170.91 | |
| 01-101-2002 | Medicare (1.45%) | 18,522.77 | 5,556.83 | 12,965.94 | 18,522.77 | |
| 01-101-2101 | CalPERS Retirement | - | - | - | - | |
| 01-101-2111 | CalPERS Retirement (UL) | 260,635.00 | 78,190.50 | 182,444.50 | 260,635.00 | |
| 01-101-2121 | CalPERS Retirement (Classic District, 20.585%) | 65,000.00 | 19,500.00 | 45,500.00 | 65,000.00 | |
| 01-101-2131 | CalPERS Retirement (PEPRA District, 13.141%) | 60,000.00 | 18,000.00 | 42,000.00 | 60,000.00 | |
| 01-101-2141 | CalPERS Retirement (Classic Pick-up, 7%) | 30,000.00 | 9,000.00 | 21,000.00 | 30,000.00 | |
| 01-101-2151 | CalPERS Retirement (PEPRA Pick-up (cannot pick-up)) | - | - | - | - | |
| 01-101-2201 | Workers Compensation | 34,250.00 | 10,275.00 | 23,975.00 | 34,250.00 | |
| 01-101-2301 | Health & Welfare Benefits | 136,800.00 | 41,040.00 | 95,760.00 | 136,800.00 | |
| 01-101-2311 | Life Insurance | 8,550.00 | 2,565.00 | 5,985.00 | 8,550.00 | |
| 01-101-2401 | State Unemployment Insurance | 6,685.00 | 2,005.50 | 4,679.50 | 6,685.00 | |
| 01-101-2402 | State Disability Insurance | 431.00 | 129.30 | 301.70 | 431.00 | |
| 01-101-2501 | Other Postemployment Benefits (OPEB) | 45,360.00 | 13,608.00 | 31,752.00 | 45,360.00 | |
| Benefits | | \$678,404.69 | \$203,521.41 | \$474,883.28 | \$0.00 | \$678,404.69 |

| | | | | | |
|-------------|-----------------------------|-----------|----------|-----------|-----------|
| 01-101-3111 | Uniforms | 8,000.00 | 2,400.00 | 5,600.00 | 8,000.00 |
| 01-101-3411 | Oxygen | 1,700.00 | 510.00 | 1,190.00 | 1,700.00 |
| 01-101-3421 | Other Medical Supplies | 19,000.00 | 5,700.00 | 13,300.00 | 19,000.00 |
| 01-101-3491 | Office Supplies | 5,550.00 | 1,665.00 | 3,885.00 | 5,550.00 |
| 01-101-3511 | Minor Equipment (< \$1,000) | 3,500.00 | 1,050.00 | 2,450.00 | 3,500.00 |
| 01-101-3711 | Postage & Freight | 2,100.00 | 630.00 | 1,470.00 | 2,100.00 |
| 01-101-3811 | Station Supplies | 10,250.00 | 3,075.00 | 7,175.00 | 10,250.00 |
| 01-101-3911 | Vehicle Fuel | 29,000.00 | 8,700.00 | 20,300.00 | 29,000.00 |

| | | | | | |
|-----------------|--------------------|--------------------|--------------------|---------------|--------------------|
| Supplies | \$79,100.00 | \$23,730.00 | \$55,370.00 | \$0.00 | \$79,100.00 |
|-----------------|--------------------|--------------------|--------------------|---------------|--------------------|



Description: Services/Operating

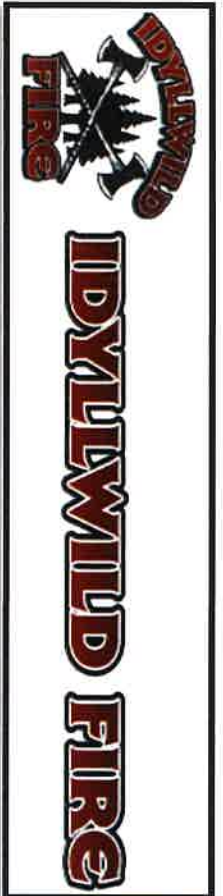
2021-22 FINAL Budget

111

121

131

| | | | | | | |
|--------------------|---|-----------|-----------|-----------|-----------|-----------|
| 01-101-411 | Telephone | 2,275.00 | 682.50 | 1,592.50 | | 2,275.00 |
| 01-101-412 | Internet | 2,050.00 | 615.00 | 1,435.00 | | 2,050.00 |
| 01-101-4201 | Insurance (Property and Liability) | | | | | |
| 01-101-4301 | Equipment Repair & Maintenance | 60,000.00 | 15,000.00 | 30,000.00 | 15,000.00 | 60,000.00 |
| 01-101-4303 | Vehicle Repair & Maintenance | 7,250.00 | 1,812.50 | 3,625.00 | 1,812.50 | 7,250.00 |
| 01-101-4304 | Station Repairs & Maintenance | 20,500.00 | 5,125.00 | 10,250.00 | 5,125.00 | 20,500.00 |
| 01-101-4411 | Dues, Memberships, and Subscriptions | 12,500.00 | 3,750.00 | 8,750.00 | | 12,500.00 |
| 01-101-4421 | Publications and Legal Notices | 5,200.00 | 1,560.00 | 3,640.00 | | 5,200.00 |
| 01-101-4511 | Accounting Service | 3,000.00 | 900.00 | 2,100.00 | | 3,000.00 |
| 01-101-4512 | Audit Service | 26,250.00 | 7,875.00 | 18,375.00 | | 26,250.00 |
| 01-101-4522 | General Legal Service | 8,700.00 | 2,610.00 | 6,090.00 | | 8,700.00 |
| 01-101-4531 | Payroll Processing | 12,500.00 | 3,750.00 | 8,750.00 | | 12,500.00 |
| 01-101-4541 | Ambulance Collection Service | 2,500.00 | 750.00 | 1,750.00 | | 2,500.00 |
| 01-101-4551 | Physician Services | 50,000.00 | - | - | 50,000.00 | 50,000.00 |
| 01-101-4611 | Copier Lease | 2,000.00 | - | - | 2,000.00 | 2,000.00 |
| 01-101-4612 | Rents & Leases-Structures, Improvements & Grounds | 3,200.00 | 960.00 | 2,240.00 | | 3,200.00 |
| 01-101-4631 | Radio Antenna Rental | 2,000.00 | 600.00 | 1,400.00 | | 2,000.00 |
| 01-101-4691 | Other Rentals | 3,600.00 | 1,080.00 | 2,520.00 | | 3,600.00 |
| 01-101-4701 | Assessment services | 1,050.00 | 315.00 | 735.00 | | 1,050.00 |
| 01-101-4702 | Riverside County Tax Admin Fee | 2,550.00 | 765.00 | 1,785.00 | | 2,550.00 |
| 01-101-4711 | Board of Commissioners Expenditures | 4,940.00 | 1,482.00 | 3,458.00 | | 4,940.00 |
| 01-101-4712 | Election Expense - Biannual | 2,500.00 | 750.00 | 1,750.00 | | 2,500.00 |
| 01-101-4721 | EMS Coordinator | 8,000.00 | 2,400.00 | 5,600.00 | | 8,000.00 |
| 01-101-4722 | EMS Education | 15,000.00 | - | 15,000.00 | | 15,000.00 |
| 01-101-4723 | EMS Licenses | 2,550.00 | - | 2,550.00 | | 2,550.00 |
| 01-101-4724 | EMS Medical Director | 6,000.00 | - | 6,000.00 | | 6,000.00 |
| 01-101-4731 | Fingerprinting, Other Hiring Expenditure | 10,250.00 | - | 10,250.00 | | 10,250.00 |
| 01-101-4741 | Fire Training | 500.00 | 150.00 | 350.00 | | 500.00 |
| 01-101-4761 | Dispatch Services | 4,500.00 | 2,250.00 | 2,250.00 | 2,250.00 | 4,500.00 |
| 01-101-4771 | School & Seminar | 82,500.00 | 24,750.00 | 57,750.00 | | 82,500.00 |
| 01-101-4772 | Miscellaneous District Expenditure | 5,500.00 | 1,650.00 | 3,850.00 | | 5,500.00 |
| 01-101-4782 | Administrative Fee | 7,500.00 | 2,250.00 | 5,250.00 | | 7,500.00 |
| 01-101-4791 | Bank Fee | 1,550.00 | 465.00 | 1,085.00 | | 1,550.00 |
| 01-101-4801 | Transportation & Travel | 1,500.00 | 450.00 | 1,050.00 | | 1,500.00 |
| 01-101-4911 | Electricity | 5,000.00 | 1,500.00 | 3,500.00 | | 5,000.00 |
| 01-101-4921 | Water | 7,400.00 | 2,220.00 | 5,180.00 | | 7,400.00 |
| 01-101-4931 | Propane | 3,250.00 | 975.00 | 2,275.00 | | 3,250.00 |
| 01-101-4941 | Trash Service | 3,200.00 | 960.00 | 2,240.00 | | 3,200.00 |
| 01-101-4952 | Cable TV | 2,800.00 | 840.00 | 1,960.00 | | 2,800.00 |
| | | 1,200.00 | 360.00 | 840.00 | | 1,200.00 |



| Account | Description: Capital Outlay (CIP) | 2021-22 FINAL Budget | 111 | 121 | 131 | Total |
|-------------|-----------------------------------|----------------------|-------------------|--------------------|---------------|--------------------|
| 01-101-5201 | Structures and Improvements | 5,000.00 | 1,500.00 | 3,500.00 | | 5,000.00 |
| 01-101-5301 | Vehicles | | 8,475.00 | 19,775.00 | | 28,250.00 |
| 01-101-5321 | Other Equipment | 28,250.00 | | | | 28,250.00 |
| | Capital Outlay (CIP) | \$33,250.00 | \$9,975.00 | \$23,275.00 | \$0.00 | \$33,250.00 |

| Account | Description: Debt Service | 2021-22 FINAL Budget | 111 | 121 | 131 | Total |
|-------------|---------------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|
| 01-101-6101 | Principal | 38,350.00 | 11,505.00 | 26,845.00 | | 38,350.00 |
| 01-101-6201 | Other Debt Service | 4,740.00 | 1,422.00 | 3,318.00 | | 4,740.00 |
| 01-101-6301 | Interest Expenditure | 1,100.00 | 330.00 | 770.00 | | 1,100.00 |
| | Debt Service | \$44,190.00 | \$13,257.00 | \$30,933.00 | \$0.00 | \$44,190.00 |
| | Total Expenditures | \$2,590,500.00 | \$660,529.50 | \$1,562,473.00 | \$367,497.50 | \$2,590,500.00 |
| | Total Revenue's | \$2,598,000.00 | \$1,280,992.11 | \$727,010.00 | \$590,000.00 | \$2,598,002.11 |
| | ESTIMATED BALANCE | 7,500.00 | 620,462.61 | (835,463.00) | 222,502.50 | \$7,500.00 |
| | | FY (21-22) | | | | |





**RESOLUTION
520**

FY 2021 / 2022 Ambulance Service Rates

IT IS HEREBY RESOLVED:

WHEREAS; the Health and Safety Code of California, Section 13916, Subdivision A, provides that a district board may change a fee to cover the cost of any service which the district provides or the cost of enforcing any regulation for which the fee is charged,

THEREFORE; we, the Board of Fire Commissioners, of the Idyllwild Fire Protection District adopt Resolution 021-03, setting the Ambulance Fee as follows;

| | |
|---------------------------------|------------|
| ALS Base Rate: | \$1,962.00 |
| BLS Rate | \$1,345.00 |
| Inter-facility Transport Rate | \$1,645.00 |
| Mileage (per mile) | \$ 46.50 |
| Oxygen | \$ 215.00 |
| Night | \$ 202.00 |
| Non-resident | \$ 380.00 |
| Dry Run with care rendered | \$ 235.00 |
| CA Dept. Health Services Charge | \$ 36.00 |

RESOLUTION 520 WILL REPLACE RESOLUTION 020-03

PASSED AND ADOPTED at the regular meeting of the Idyllwild Fire Protection District Board of Commissioners held April 27th 2021.

DATED: April 27th 2021

EFFECTIVE DATE: July 1, 2021

Ralph Hoetger, President

I hereby certify that the foregoing Resolution was duly adopted and in Witness hereof, I have hereunto set my hand and affixed the official seal of the Idyllwild Fire Protection District.

Rachel Teeguarden, Clerk of the Board



"Specializing in Emergency Vehicles"

March 30, 2021

**Mark Lamont, Fire Chief
Idyllwild Fire Protection District
54160 Maranatha Dr
Idyllwild, CA 92549
PO Box 656**

Arrow Manufacturing Inc. hereby proposes to furnish to you, subject to your acceptance of this proposal the following vehicle and equipment in accordance with the attachments hereto:

\$177,400 New 2021 Ram 4500 4x2 Type 1 Heavy Duty Ambulance with a 68" headroom remounted/reconditioned module and a 6.7L Cummins Turbo Diesel engine. Standard options including LED warning lights, aluminum diamond plate trim package, CPR side seat and pass through to cab opening. Includes all applicable warranties. (attached)

FOB: Rock Rapids, IA

Approximate Completion: **120-150 days after receipt of signed proposal, down payment and ordered chassis has been delivered.** Completion is dependent on chassis availability, parts availability and changes made by customer after receipt of order.

Terms: (40%) deposit with receipt of signed proposal. Balance due upon pick up. Payment required upon completion and before delivery.

NOTE: Prices do not include any taxes, title, license, registration and inspection fees unless specifically stated in the attachments hereto.

Arrow Manufacturing Inc. reserves the right to withdraw or amend this proposal if not accepted by **May 30, 2021. Please sign and fax/email back as your acceptance of this proposal.**

Respectfully Submitted by:
ARROW MFG. INC.

Agreed and Accepted by:
IDYLLWILD FIRE

(signature)

(signature)

(proposal date)

(acceptance date)

801 South East Street ~ P.O. Box 349
Rock Rapids, IA 51246
1-800-743-3157
FAX 712-472-3156

www.arrowmfginc.com ~ info@arrowmfginc.com



"Specializing in Emergency Vehicles"

March 30, 2021

**Mark Lamont, Fire Chief
Idyllwild Fire Protection District
54160 Maranatha Dr
Idyllwild, CA 92549
PO Box 656**

Arrow Manufacturing Inc. hereby proposes to furnish to you, subject to your acceptance of this proposal the following vehicle and equipment in accordance with the attachments hereto:

\$179,900 New 2020 Ram 4500 4x4 Type 1 Heavy Duty Ambulance with a 68" headroom remounted/reconditioned module and a 6.7L Cummins Turbo Diesel engine. Standard options including LED warning lights, aluminum diamond plate trim package, CPR side seat and pass through to cab opening. Includes all applicable warranties. (attached)

FOB: Rock Rapids, IA

Approximate Completion: 120-150 days after receipt of signed proposal, down payment and ordered chassis has been delivered. Completion is dependent on chassis availability, parts availability and changes made by customer after receipt of order.

Terms: (40%) deposit with receipt of signed proposal. Balance due upon pick up. Payment required upon completion and before delivery.

NOTE: Prices do not include any taxes, title, license, registration and inspection fees unless specifically stated in the attachments hereto.

Arrow Manufacturing Inc. reserves the right to withdraw or amend this proposal if not accepted by **May 30, 2021. Please sign and fax/email back as your acceptance of this proposal.**

Respectfully Submitted by:
ARROW MFG. INC.

Agreed and Accepted by:
IDYLLWILD FIRE

(signature)

(signature)

(proposal date)

(acceptance date)

801 South East Street ~ P.O. Box 349
Rock Rapids, IA 51246
1-800-743-3157
FAX 712-472-3156
www.arrowmfginc.com ~ info@arrowmfginc.com



WARRANTY CERTIFICATE

The following are the Warranties offered by Arrow Manufacturing, Inc.

Lifetime emergency vehicle Structural and Conversion Warranty. Ambulance shall be free of substantial defects and shall include material and workmanship.

Lifetime Electrical System Conversion Warranty on Emergency Vehicle. Items not manufactured or installed by Arrow Manufacturing, Inc. shall be excluded and or otherwise covered under the warranty of the specific component Manufacturer.

PPG Ambulance Paint Conversion Warranty shall be five (5) years from the date of delivery. Paint warranty shall cover any painting done by Arrow Manufacturing on the modular body and on the chassis. Corrosion is not included.

One (1) Year General Warranty from Date of Pick Up/Delivery to the original retail purchaser to be free from defects in material and workmanship supplied or performed by Arrow Manufacturing under normal use and service. The following items are excluded by Arrow Manufacturing warranty:

- Chassis or items supplied by chassis manufacturer
- Tires, tire balancing, or wheel alignments
- General tightening, light bulbs or headlamp adjustments
- Separately manufactured items installed by Arrow including, but not limited to: batteries, sirens, battery chargers, inverters, lightbars and similar equipment. These are covered by warranties supplied by the manufacturer of the components. Arrow will facilitate the warranty and replacement of the defective component.
- Normal wear, abuse, accident, negligence or unapproved alteration of original parts.

Should repairs become necessary under the terms of this warranty, the extent of that repair shall be determined solely by Arrow Manufacturing and shall be authorized prior to any work performed.

Chassis Warranty shall be covered by the Chassis Manufacturer.

"Specializing in Emergency Vehicles"

801 South East Street ~ P.O. Box 349

Rock Rapids, IA 51246

1-800-743-3157

FAX 712-472-3156

www.arrowmfginc.com ~ info@arrowmfginc.com



[View Photos](#)



[← All Inventory](#)

NEW

2020 Ram 4500 4x4 Heavy Duty Arrow Ambulance (Truck #68881)

\$219,900

[View All Specs](#)

[Print spec sheet](#)

| | | | | | |
|----------|-------------|------------------------|--------------------------------------|-------------|--------------|
| Mileage: | Drivetrain: | Fuel | Engine: | OAH: | OAL: |
| N/A | 4x4 | Type: Diesel | 6.7L Cummins Turbo Diesel | 9'5" | 24'6" |

 **Backed by the
Arrow Guarantee**



 **100 Point
Inspection**



Mark Radtke

605-929-0330

mark@arrowmfginc.com

Contact Sales

Name

Phone

Email

Department

Best days or times to be reached

Message

[Send](#)

Key features



The photos below represent each feature on this truck, but may not show the truck's actual equipment





Chassis & Module

X

Measurements

| | | | | |
|-----------------|-----------------|-----------------|----------------|------------------|
| Overall Length: | Overall Height: | Modular Length: | Modular Width: | Interior Height: |
| 24'6" | 9'5" | 156" | 96" | 72" |

Chassis Features

- Black & Gray Interior Colors
- Chrome Tubular Side Steps
- Sentry Key Theft Deterrent System
- 6-Speed Automatic Transmission
- Liquid Ride Suspension System
- 52 Gallon Fuel Tank
- Push-Button Start
- 6.7L Cummins Turbo Diesel Engine
- Black Vinyl Floor
- Cruise Control
- Manual Shift-On-The-Fly 4x4

Module Features

- Gen2 Remounted and Reconditioned T1 Walk-Through Ambulance with Extruded Aluminum Compartment Doors
- Step-Up Side Entry
- Electric Module Entry Door Locks
- Side Attendant/CPR Seat
- Inside/Outside ALS Cabinet Access from Curbside for Quick Access to Jump Kits
- Modular Gen2 Extruded Aluminum Body
- Curbside Backboard Compartment
- Rear Action Area Countertop



RESOLUTION 519
REQUEST OF CONSTITUTIONAL ADVANCEMENT OF FUNDS FROM
RIVERSIDE COUNTY

WHEREAS, the Idyllwild Fire Protection District has limited funds and revenues available for the payment of expenditures during July 01 — December 31 , 2021; and

WHEREAS, the District is permitted to request from the County an advancement on the funds collected during the fiscal year on behalf of the District;

NOW, THEREFORE, BE IT RESOLVED that we, the Board of Fire Commissioners do and hereby, request, an advancement of District funds in the amount of \$ 400,000.00 from Riverside County.

PASSED AND ADOPTED at the regular meeting of the Idyllwild Fire Protection District Board of Commissioners held Tuesday, April 27th, 2021.

Rhonda Andrewson, Board Secretary

Dated

I hereby certify that the foregoing Resolution was duly adopted and in Witness hereof, I have hereunto set my hand and affixed the official seal of the Idyllwild Fire Protection District.

Rachel Teeguarden, Clerk of the Board

Dated

APRIL 2021 | VOLUME 1

COMING HOT

Sturgeon Electric California Employee Newsletter

LAST WEEK'S RECAP

6794 TOTAL CREW HOURS

2146 TOTAL OFFICE HOURS

388 NOTIFICATIONS CLOSED OUT

104 DAYS NO INJURY

A NOTE FROM OUR SUPERINTENDENTS

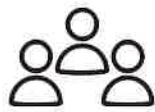
Safety is about more than protecting yourself. It is about protecting your brothers and sisters, friends, and family from a life without you. We're lucky enough to forget our day-to-day, but when somebody is seriously injured, that's the day we will remember for the rest of our lives. I would like to welcome **Art Sanchez** to the Family. I'm looking forward to his leadership, safety values and commitment to supporting change.

**SUPERINTENDENT,
MIKE GARCIA**



Journeyman Lineman, **John Roldan**

EMPLOYEE SPOTLIGHT



"**Brenda Hernandez** is the perfect example of what a TRUE team player looks like. She is willing to do whatever it takes to help others. She does everything with a positive attitude and a smile on her face. She should be very proud of the role she plays and the success it has brought to our organization. The skies the limit for you Brenda!"

**ADMINISTRATIVE ASSISTANT,
JEANENE BOWERS**



CREW LEADER, **CRAIG SHERMAN**

[CLICK HERE TO CHECK OUT
OUR EMPLOYEE SPOTLIGHT:
BRENDA HERNANDEZ](#)



TEAM OF THE MONTH

Craig Sherman's crew has worked diligently while promoting a respectful and positive work environment. They are attentive and responsive to Craig while maintaining a questioning attitude at all times. They get the job done while avoiding traps and using the tools necessary to complete the job safely.

Crew Leader, **Craig Sherman**
Journeyman Lineman, **John Roldan**
Journeyman Lineman, **Terry McKissick**
Journeyman Lineman, **Cole Rae-Plouffe**
Journeyman Lineman, **Fred Barker**
3rd Step Apprentice, **Daniel Montes**

Sturgeon
ELECTRIC
CALIFORNIA

WHY IT MATTERS

This past week, Sturgeon Electric California had the opportunity to visit with the Idyllwild Fire Protection District. It was a good reminder that we are all a working family; we're all pulling on one rope.

"Seeing Ross back with his crew, doing what he loves, is an example of what makes First Responders love doing their jobs. It solidifies that our training and teamwork pays off when a loved-one goes home to family and friends." Captain/Paramedic/Deputy Fire Marshal, Idyllwild Fire Protection District, **Jim LaMont**



Our professional relationship is personal now. This situation created a closer working relationship and a better understanding of what each of us does and how we truly act as our brother's keeper.

BB

THANK YOU STURGEON ELECTRIC CALIFORNIA. YOUR HARD WORK AND EFFORT DO NOT GO UNNOTICED. WE CAN'T THANK YOU ENOUGH FOR YOUR EFFORTS, GENEROSITY, AND PARTNERSHIP. REMEMBER THAT EACH DAY IS A GIFT, THAT SERVICE TO YOUR FELLOW MAN IS THE HIGHEST FORM OF SERVICE, AND THAT HOPE, ALTHOUGH A WONDERFUL THING, IT SHOULD NEVER BE A PART OF YOUR STRATEGY. FOR THERE ARE MANY WONDERFUL THINGS THAT WILL NEVER BE REALIZED IF YOU WAIT AROUND FOR SOMEONE ELSE TO ACCOMPLISH THEM. **KEEP UP THE GREAT WORK!**

FIRE CHIEF, IDYLLWILD FIRE PROTECTION DISTRICT, MARK LAMONT



CLICK BELOW TO STAY CONNECTED + MORE GIVEAWAYS!



Sturgeon
ELECTRIC
CALIFORNIA

marklamont@idyllwildfire.com

From: Klarissa Garcia <KGarcia@myrgroup.com>
Sent: Monday, April 26, 2021 7:41 AM
To: Marklamont@idyllwildfire.com; Jim LaMont
Subject: COMING HOT! Newsletter Feature
Attachments: 4_23.pdf

Happy Monday Mark & Jim!

I wanted to show my appreciation and gratitude towards you both for participating in our bi-weekly newsletter. Your feature has made an impact and we are looking forward to continuing our both working and personal relationships!

Attached is our latest newsletter for Sturgeon Electric California. We hope you like it! Thank you again. Please let me know if I can do anything for you both or if you have any questions.

Klarissa Garcia

Client Communications Advisor
Sturgeon Electric Company, Inc.
25110 Trumble Rd.
Sun City, CA 92585
909.270.0424 (main)
909.270.0424 (cell)
Kgarcia@myrgroup.com
www.sturgeonelectric.com



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From: marklamont@idyllwildfire.com
Sent: Thursday, April 22, 2021 2:54 PM
To: 'Klarissa Garcia'
Subject: RE: Sturgeon Visit 4/15

Hello Klarissa,

Thank you for your correspondence, and yes we would love to participate in your newsletter. As you probably already know, my brother Jim (who is a Captain Paramedic with us here at IFPD) and I met Ross at the site of his accident on July 6th 2020. Jim and I along with one of our Firefighter EMTs Nelson Escovar attended to Ross and rendered care on scene and also in route to the LZ where we met up with Mercy Air which we had ordered in route to the accident scene. Words do not appropriately express our amazement at the recovery Ross has had, as you can imagine, most of our critical trauma patients do not walk into my office and say "hello, my name is Ross, and although you've already met me, I have never met you, and I just wanted to stop by and say thanks for saving my life". And then to be back at work less than 1 year post accident is a true testament to Ross and the incredible "fighting spirit of the linemen". In addition, what an incredible group of folks you have, meeting with Trevor, and the crew was an awesome opportunity, working with them to install the pole and siren was great! Please thank everyone over at Sturgeon that was involved in making that all happen!

1. What did the Sturgeon Electric California visit mean to you?

As if the Donation of the siren pole, and setting of the same wasn't enough, the crew was incredible. Chatting with them, hearing their story(s) and backgrounds was a unique reminder that we are all doing our part to make the lives of others better.

2. How did the incident impact your life/change your perspective?

Wow, well, I have an incredible new friend in Ross Bowlin. Ross sharing his story about his son reading to him in the recovery center, really puts things into perspective. Treat every day like it may be your last, because it just may be.

3. Do you have anything you would like to say to the masses at Sturgeon Electric California?

Thank you, your hard work and effort is not going unnoticed. We cant thank you enough for your efforts, generosity and partnership.

Remember that each day is a gift, that service to your fellow man is the highest form of service, and that Hope, although a wonderful thing, it should never be a part of your strategy. For there are many wonderful things that will never be realized, if you wait around for someone else to accomplish them. Keep up the great work!

Sincerely,

*Mark LaMont
Fire Chief
Idyllwild Fire Protection District*

marklamont@idyllwildfire.com

(951) 659-2153 Office

(951) 659-5571 Fax

(805) 377-3754 Mobile



From: Klarissa Garcia <KGarcia@myrgroup.com>

Sent: Wednesday, April 21, 2021 3:13 PM

To: Marklamont@idyllwildfire.com

Subject: Sturgeon Visit 4/15

Good morning Mark,

I wanted to introduce myself as well as follow up with Sturgeon's recent visit to Idyllwild. My name is Klarissa, and I am currently running communications and social media alongside my partner Paul Salgado.

Following up with our media team visit, I wanted to ask if you were comfortable with being featured in our upcoming bi-weekly newsletter, "COMING HOT". This will entail 2 photos from the visit, as well as a quote from you. The questions I have for you are:

1. What did the Sturgeon Electric California visit mean to you?
2. How did the incident impact your life/change your perspective?
3. Do you have anything you would like to say to the masses at Sturgeon Electric California?

If this is something you are comfortable with, please let me know! Excited to hear back from you, thank you in advance.

Klarissa Garcia

Client Communications Advisor

Sturgeon Electric Company, Inc.

25110 Trumble Rd.

Sun City, CA 92585

909.270.0424 (main)

909.270.0424 (cell)

Kgarcia@myrgroup.com

www.sturgeonelectric.com



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