



IDYLLWILD FIRE

**Idyllwild Fire Protection District
54160 Maranatha Drive
Idyllwild, CA 92549**

**Board Meeting
AGENDA
Tuesday May 28th, 2024
Regular Session 3:00 (15:00)**

Meeting to be held physically at the Idyllwild Fire Protection District conference/training room at 54160 Maranatha Drive, Idyllwild, CA.

Public access to this meeting can be made physically at the above address.

Call to Order: 15:00 Please silence cell phones and/or pagers.

Roll call: Commissioners; President Messina; Vice President Sawicki; Secretary Andrewson; Yost; Fogle.
Staff; Fire Chief Mark LaMont, Legal Counsel Steven Graham, and Executive Assistant Rachel Teeguarden.

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

Invocation: IFPD Chaplin

Citizens' Comments:

Citizens may comment on district related matters at this time or may wait to comment on an item that is on the agenda at the time an action item is being discussed. Each person is asked to keep their comment to a three (3) minute time maximum. The Board reserves the right to 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)
 - D. Messina – President
 - H. Sawicki – Vice President
 - R. Andrewson – Secretary
 - D. Fogle
 - S. Yost
 - IFPD Fire Chief M. LaMont
 - Other. (Special Reports)

Action Items:

The Board may approve or act on any item(s) contained under "Action Items". Action Items may be taken out of order at the discretion of the Board.

ITEM:

Staff Recommendation(s):

1. **Approve Meeting Minutes from 3/26/24 Regular Board Meeting:** *Approve as presented.*
2. **Accept March & April Incident Statistic / Ambulance Reports:** *Accept as presented.*
3. **Review / Discuss / Approve: March / April 2024 Financials:** *Approve as submitted.*
4. **Review / Discuss / Approve: March / April 2024: Bill Payments:** *Approve as submitted.*
5. **Review / Discuss / Approve: FY 2025 Final Budget** *Approve as submitted.*
6. **Review / Discuss / Approve: Authorization of Line of Credit (540)** *Approve as submitted.*
7. **Review / Discuss / Approve: FY 2023 Audit** *Approve as submitted.*
8. **Review / Discuss: General Discussion / Misc items / Items for next Board meeting.**
9. **Review / Discuss: Correspondence: See attached.**

Adjournment:

Next regularly scheduled meeting: July 23, 2024, at 3:00 pm.

*IFPD Regular Board Meeting Schedule for 2024 @3:00pm:
January 30th / March 26th / May 28th / July 23rd / September 24th / November 12th*

*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.*





Chiefs Report

M. LaMont

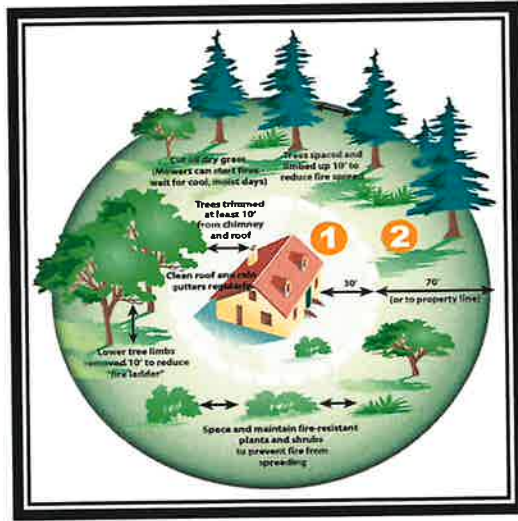
May 28, 2024

Highlights for MARCH and APRIL 2024:

- March 5th (IFPD Special Meeting):
- Meeting with Congressman Ken Calvert. (Discussion items included opportunities for grant funding, importance of community paramedicine alternative for rural communities, USFS PayScale disparity and loss of personnel)
- IFPD Medical Director (David Romness) Dr. Romness and two resident medical students from EMC gave presentations on cardiac and stroke emergencies. Continuing education units (2hours) were given to our personnel that were in attendance. (Thank you Dr. Romness for your consistent support of our EMS program!)
- Incident Management Teams Meeting: I attended the annual IIMT (Interagency Incident management team) meeting in Sacramento. Several new topics were addressed including CIM (complex incident management) CICCIS (California incident command certification system). Team Rosters were approved, and team rotations were established.
- Water Districts: The IFPD has been assisting in hydrant maintenance with our local water district partners of the Fern Valley Water District and Idyllwild Water District. Lots of progress has taken place in the last several months on hydrant repair and maintenance. Thank you to our water district GMs and personnel for all your effort to help keep Idyllwild's water system safe, efficient, and reliable.
- CPR classes: We have already put on three (3) CPR classes for our USFS partners, One (1) community CPR class and one (1) CPR class for our local tree companies. We are scheduling more CPR classes for the near future. See Rachel for more information.
- We met with OES representative Chris Cox on our annual scheduled Type 6 engine inspection. All items were inspected and our OES T6 (6608) is cleared for service through the upcoming season. (Next inspection will be scheduled for spring of 2025)
- Met with our USFS partners to discuss our new partnership agreement, we are nearing completion of the agreement and anticipate signing said agreement before June 1, 2024.

2023 Property Abatement Results:

The Idyllwild Fire Protection District inspects 3829 properties each year.



➤ As Per IFPD Ord. 19-01 we have begun performing our annual abatement inspections on ALL properties within IFPD jurisdiction. IFPD crews completed the first round of inspections on **April 30th** and failed inspection notices were mailed out to 623 property owners (Last year we mailed out over 705 fails on the first round of inspections.

➤ Second inspections will begin May 15th, After the second inspection notices are mailed out, then a three week interval is given to complete the work prior to the final inspections being performed.

➤ We anticipate final inspections in June. Last year **81** citations were mailed out on those properties which remained out of compliance.

➤ *Overall 2023 abatement results: **97% compliance and 3% noncompliance**. We continue to work with those who have not come into compliance to ensure all have met / will meet the minimum abatement requirements.*

Looking Ahead – Ongoing Property Abatement 2024:

As with previous years the Idyllwild Fire Protection District will continue inspecting ALL (3829) properties for compliance with ORD 19-01. This local ordinance is in addition to the CA State abatement regulations: (IFPD abatement Inspections begin late spring generally Mid to Late April – Early May each year).

This year's 1st inspections have been conducted with 623 1st inspection fail notices being mailed out.

IFPD is currently working to re-inspect the 623 parcels with 2nd inspection fail notices being mailed

out by June 1st. Final inspections will take place in June with final citation notices to be mailed out to any property owner not in compliance.



Items which top the “Failed” inspection list each year are:

- Address Numbers – These must be 4” or greater in size and must be visible from the street in a contrasting color.
- Clearance around Propane Tanks – Must have a minimum of 10’ clearance around LP tanks.
- Roof clear of flammable debris – Your roof must be free from pine needles, leaves, and other flammable debris.
- Thirty (30’) ft. clearance of all vegetation around your home.

Please check our website or contact our office with any questions you may have regarding Property Abatement, the IFPD will be happy to assist you!

Ongoing Fuels Projects: The Idyllwild Fire Protection District continues to work with our Cooperative Partners on fuels reduction and community resiliency projects: Thomas Mountain, Westridge, South Ridge, Strawberry, and other local fuels projects. The IFPD has also had the opportunity to assist with fuels projects in the Cleveland National Forest.



Bear Trap Fuel Reductions:

IFPD continues working on this critical fuel reduction project with the private property owners to reduce fuels on a ridgeline west of Idyllwild and east of Bear Trap Canyon. These fuels reductions will greatly strengthen our fire prevention efforts along with the other ongoing fuels reductions projects on west ridge, south ridge, and strawberry fuel reductions. We anticipate an RX treatment in early 2024 on this project.

Communications Site:

The IFPD completed improvements to our communications site. The IFPD plans to relocate WNKI (1610 am emergency radio) to the site which will greatly enhance our overall emergency communications network and provide a larger coverage area for the community. This relocation is anticipated to take place early 2024. Thank you to all those who participated in making this project a huge success!

Community CPR Classes:

IFPD delivers several CPR classes each year. In 2023 we provided five (5) CPR classes for the USFS, two (2) local tree company classes, two (2) local camp employees courses and two (2) community CPR classes. We are currently planning CPR class for the local water districts and are planning to deliver additional citizen CPR courses throughout 2024. (Persons interested in attending a CPR class should contact our office for details and schedule)



CERT (Community Emergency Response Team)

IFPD held a full CERT Course in October of 2023. We also conducted 1 refresher course in June of 2023. IFPD sponsors MDP (Mountain Disaster Preparedness) and partners with them in the training of new CERT members. Twenty-two new CERT members took the October 2023 training course. The IFPD anticipates putting on one (1) new CERT course and one (1) refresher course in 2024. Check our website or call our office for details regarding upcoming classes. Thanks to all who assisted and participated in these training classes.



2023/24 FY Mutual Aid Fires:

IFPD is a proud contributor to the greater Mutual Aid effort. IFPD has served on numerous fires to date during the 2023/24 FY including but not limited to:

2023/24FY Mutual Aid Fire assignments:

1. Thomas RX. (Garner Valley CA)
2. Mecca (wildland Thermal CA)
3. Johnson (wildland Thermal CA)
4. Rabbit (Moreno Valley CA)
5. Heat Wave Support (Idyllwild CA)
6. Wild Incident (Idyllwild CA)
7. Bonny Incident (Anza CA)
8. York Incident (Hole in the Wall)
9. No Name Fire (395 wilderness)
10. EMAC (Eugene OR)
11. Smith River Complex (Six Rivers CA)
12. South Fork Complex (Shasta/Six Rivers CA)
13. Little Bear Fire (Idaho wildfire)
14. Happy Camp Complex (Klamath CA)
15. Highland Fire. (Anza CA)



(Happy B-Day Bill Sandborg 2023)



2023 Fires Invoiced to Date: \$

2,262,000.00

(Received YTD= \$ 2,192,236.00)

In **2022** IFPD invoiced: \$ 1,353,000.00
in mutual aid reimbursement.

In **2021** IFPD invoiced: \$ 2,010,000.00
in mutual aid reimbursement.

In **2020** IFPD invoiced: \$ 1,205,000.00
in mutual aid reimbursement.

In **2019** IFPD invoiced: \$ 500,000.00 in
mutual aid reimbursement.

Grants:



Awarded: AFG Grant 2023 – 25,000.00 PPE Gear.
Awarded: VFA Grant 2023 – 15,000.00 Radio and Communications Equipment.
Awarded: FEMA 2023: \$ 50,000.00 Medical Equipment, gurneys, stair-chairs, laryngoscopes, and more.

- Previously Awarded items:
 - Firehouse Subs SCBA Grant(s)
 - Previously Awarded items: Striker Life Pac Cardiac Monitors and Gurneys.

- Pending Grants:
 - \$ 25,000.00 Rope rescue gear, misc. rescue equipment.
(Submitted)
 - \$ 1m California Investments in Wildfire Prevention.



Statistics:

<i>Incident Volume:</i>	<i>March 2024</i>	<i>April 2024</i>
Medical:	54	41
Fires:	7	5
Hazardous Cond:	19	4
Public Service:	20	16
False Alarm:	6	6
Other:	4	5
Total number of Incidents:	110	77



Medical:	519
Fires:	68
Hazardous Cond:	63
Public Service:	130
False Alarm:	48
Other:	55

Running total: FY23/24 883 (as of April 30, 2024)

Ambulance Transactions:



	MAR. 24	APR.	YTD
24			
Transports:	35	26	299
Charges:	\$ 137,244.40	\$ 107,237.40	\$ 1,263,577.13
Payments:	\$ 19,404.49	\$ 20,333.75	\$ 227,969.98
Current A/R:	\$ 482,615.96	\$ 472,120.49	\$ 476,812.89

Equipment:

Suppression Equipment:

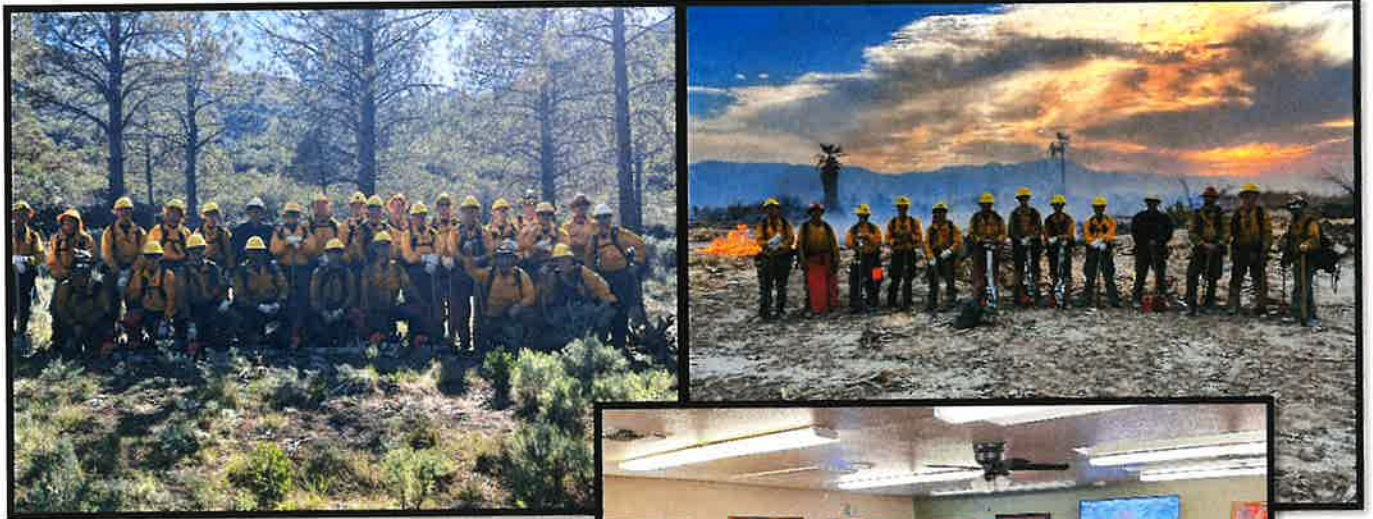
Unit	Mileage	Condition	Notes
T-621	29691	Good	2023 Ladder test completed.
E-621	36848	Good	Repairs completed.
RE-622	62085	Good	Front line
BR-621	58975	Fair	PM Completed
BR-622	131795	Good	PM Complete
BR-625	29098	Excellent	NA
OES-6608	21830	Excellent	NA
WT-621	30048	Fair	Winterized.

Ambulances:

Medic Unit One 1	60585	Excellent	NA
Medic Unit Two 2	42337	Excellent	NA
Medic Unit Five 5	32062	Excellent	NA
Medic Unit 626	62454	Good	NA

Administrative/Other Units

		Condition	Notes
C-6200	69898	Excellent	NA
B-6201	25516	Excellent	NA
B-6202	10656	Excellent	NA
S-621	48,665	Good	NA
U-621	121545	Good	NA



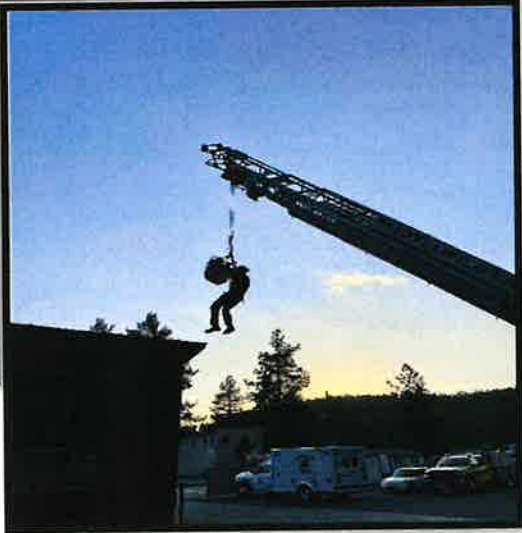
IFPD CREW621:

Members of Crew 621 received an “in Service” training on May 19th. Crew 621 has a greater than 80% return of last years members which will allow crew 621 to reclassify as a type II IA crew (upgrading from last years classification of Type II) All members will receive full in service “red card” training and the crew is expected to be fully in service no later than June 15th 2024. IFPD Crew 621 will be assisting the USFS (BDF) San Jacinto Ranger District with the continued prescribed burn project at Thomas Mountain.

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. Annual EMS education (continuing education was completed in January and February of 2024 for all IFPD employees/admin staff and intern reserves). All IFPD suppression personnel will complete annual “red card” training no later than June 15th 2024.

IFPD has been extremely busy throughout the 2023/24FY . In addition to our regular call volume and automatic - mutual aid services that we provide, the IFPD also: Has hosted several school visits and fieldtrip to the Fire Station, Participated in Fire Prevention Month by visiting the Idyllwild School and educating our Kids on Fire Safety, visiting the Idyllwild Library for “Storytime” reading with the Kids, Visiting Awana at the Idyllwild Bible Church for fire prevention week, we had a Great visit with Senator Kelly Seyarto to discuss fire safe communities. We Participated in the annual Fourth of July Parade, the Idyllwild Halloween Parade and Carnival and the Annual Idyllwild Christmas Tree Lighting. We met with Congressman Ken Calvert and his staff, We have had the opportunity to speak with numerous local membership groups (Rotary, Idy Elders, Water Districts) IFPD assisted the USFS with their “C” FAL1 certification program, and also put on our own “C” Faller1 certification class this year.



Please remind your family, friends, and neighbors that Fire Prevention and Abatement efforts are a year-round commitment.

Emergency Siren Testing
3rd Saturday of each month @ 1:00pm.

Thank you for your efforts in helping to keep Idyllwild Fire Safe!

IFPD Response Time Averages: (time of dispatch to time of arrival)

Medical Aid Incidents. 3.02 minutes

Fire Related Incidents. 4.11 Minutes

Overlapping Incidents 28.21%



From our Family to Yours,

“You are our Mission.”



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IDYLLWILD FIRE

54160 Maranatha Drive
Idyllwild, CA 92549
Regular Board Meeting
Minutes – March 26, 2024

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

Call to Order: 15:00

Roll call: Commissioners: President Messina; Vice President Sawicki; Secretary Andrewson; Commissioner Yost, Commissioner Fogle; Chief Mark LaMont, Detailed Battalion Chief Adam Rodriguez, and Executive Assistant Rachel Teegarden, District Council Steven Graham

Excused: Secretary Andrewson

Pledge of Allegiance: President Messina

Invocation: Vice President Fogle

Citizens' Comments: - None at this time

Reports

- President Messina – *A special thanks to Chief LaMont, Adam, Greg, Chad, and Trey. Recently needed to use our services and so thankful for the dedication and attention to the needs of the community and the person that needed medical attention. They went above and beyond their job. Greg was going off duty and offered to take the husband of the patient to his Chemo appointment and brought them both back up the hill once they were finished at the Dr.'s and hospital. Thank you!*
- Vice President Fogle – *Was out of town when the special meeting was called. Wanted to express his happiness regarding the purchase of the new ambulance.*
- Secretary Andrewson – *Excused*
- Commissioner Yost – *Nothing to report at this time.*
- Commissioner Sawicki – *Wanted to take the time to thank Chief LaMont for his quick action on the purchase of the new ambulance that we approved at the recent special meeting. He is always trying to search the for the best deal, offer, and anything else that he can find to better the District.*
- Chief Mark LaMont. – *(Please also see Chief LaMont's written report).*
- Chief LaMont and two of our detailed BCs went to the CTEX meeting in Riverside. It was a great learning opportunity for him and the other officers that attended. Thank you for the opportunity to attend that meeting. Danny Rhynes Training center is back up and running. It had been closed for a few years. Had the opportunity to teach a STEN class this last month and enjoyed teaching others as they move up in their ranks. MAST meetings are back and in person now. the first one was this last month. thank you to BC LaMont for representing us there as I was in other scheduled meetings that day. Was blessed to attend Career day at Hamilton High. What a special treat it was to give the kids an opportunity to learn the interview process. Wanted to take a minute to thank Ken Calvert's office for his assistance with an IRS issue that the district had (Special Thanks to Max and Danielle of Calverts Office) . Calvert's office is also going to help us with a Community Wildland Fire Grant. Chief LaMont expressed his concern with the pay discrepancy in employee pay for the USFS. The Comm site is up and running and a wonderful addition to our communication capabilities (We plan to move WNKI emergency radio to this site soon). Community CPR classes. we have been busy providing both community and local corporators and contractors cpr classes. Thank you to the IVFC for their support to the District. Abatement inspections will be started in April (likely around April 15th. weather dependant).

Action Items

1. Approve meeting minutes from 1/30/24 Regular Board Meeting:
Commissioner Fogle made a motion to approve the 1/30/24 Regular Board Meeting Minutes, Commissioner Yost 2nd. Motion passed 4-0
2. Approve meeting minutes from 3/5/24 Special Board Meeting:
Commissioner Yost made a motion to approve the 3/5/24 Special Meeting Minutes, Vice President Sawicki 2nd. Motion passed 4-0
3. Accept Jan. & Feb. 2024: Incident Statistic / Ambulance Reports:
Vice President Sawicki made a motion to accept the Jan. & Feb. 2024 Incident statistic/Ambulance Report: Commissioner Fogle 2nd. Motion passed 4-0
4. Review / Discuss / Approve Jan. & Feb. 2024 Financials:
Commissioner Yost made a motion to approve the Jan. & Feb. 2024 Financials: Commissioner Fogle 2nd. Motion passed 4-0
5. Review / Discuss / Approve Jan. & Feb. 2023 Bill Payments:
Commissioner Yost made a motion to approve the Jan & Feb 2024 Bill Payments: Vice President Sawicki 2nd. Motion passed 4-0
6. Review / Discuss / Approve Draft Budget FY 2025
Vice President Sawicki made a motion to approve the FY 2025 Draft Budget: Commissioner Yost 2nd. Motion passed 4-0
7. Review / Discuss / Approve Resolution 538 – 2024/25 Ambulance Rates
Commissioner Fogle made a motion to approve Resolution 538: Vice President Sawicki 2nd. Motion passed 4-0
8. Review / Discuss / Approve Board Policies – 1020/1040/2003/2009/2010/2016/2019/2032/2040/2046/3115/3117/3120/3135/3137/3300/3310/4060/5080
Commissioner Yost made a motion to approve the Board Policies: Commissioner Fogle 2nd. Motion passed 4-0
9. Review / Discuss / Approve Resolution 537 Annual Unit Fee
Vice President Sawicki made a motion to approve Resolution 537: Commissioner Fogle 2nd. Motion passed 4-0
10. Review / Discuss / Approve Resolution 539 Request for Advancement from Riverside County
Commissioner Fogle made a motion to Resolution 539: Vice President Sawicki 2nd. Motion passed 4-0
11. Review / Discuss / Approve Prop 218 Letter
Vice President Sawicki made a motion to approve Prop 218 Letter: Commissioner Fogle 2nd. Motion passed 4-0
12. Review / Discuss / Approve Annual Assessment Fee Letter
Vice President Sawicki made a motion to approve the Annual Assessment Fee Letter: Commissioner Yost 2nd. Motion passed 4-0
13. Review / Discuss / Approve Admin Vehicle
Vice President Sawicki made a motion to approve the spending of the monies set aside in the budget for an Admin vehicle: Commissioner Fogle 2nd. Motion passed 4-0

14. Review / Discuss / Approve General Discussion / Misc Items for next Board Meeting
- Chief LaMont brought the ISO Audit, Strategic Plan, Capital Improvement Plan (CIP), and the Vehicle Catalog for the Board to read.

15. Review / Discuss **Correspondence – Included in Board Packet**

Announcement of Closed Session Agenda

- o Pursuant to Government code 54957:

Regular Meeting Recessed 16:25 non-board members excused.

Closed Session Called to Order: 16:26

Closed Session Item(s):

- o Government code 54957:

Closed Session Adjourned: :

Reconvened to Regular Meeting: 17:04

- o Nothing to report out.

Commissioner Fogle made a motion to adjourn; Commissioner Yost 2nd Motion passed 4-0

Adjournment: 17:05

Respectfully submitted,
Rachel Teegarden, Executive Assistant
Clerk of the Board

Approved:

Dan Messina, President

Date

Attest.

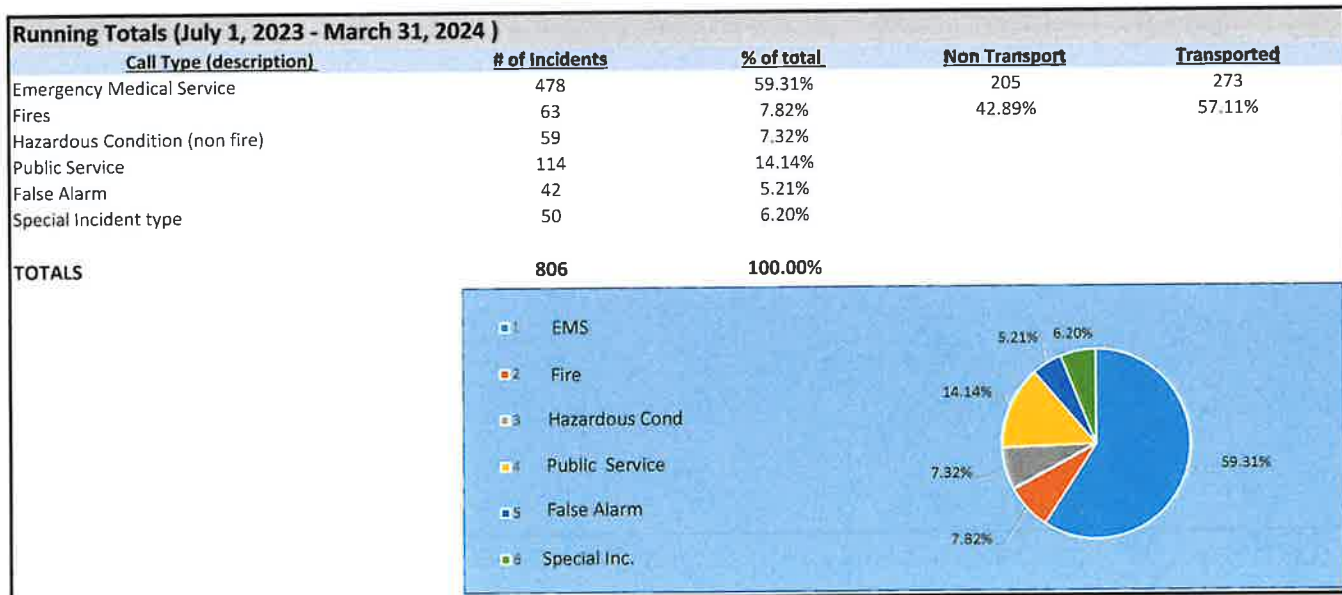
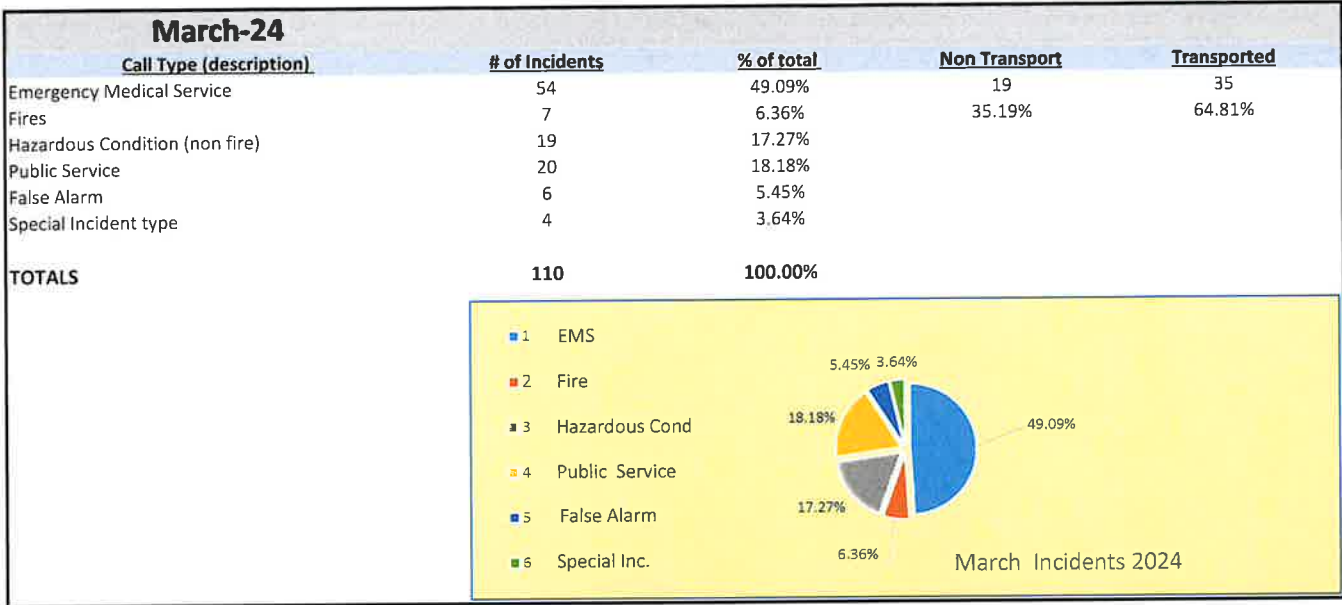
Clerk of the Board

Date



2023/2024	2023		2024		2023		2024		2023		2024		Total	Percentage
	Actual	Adopted	Actual	Adopted	Actual	Adopted	Actual	Adopted	Actual	Adopted				
Current														
Charges	\$161,000.00	\$91,820.00	\$118,812.00	\$127,820.00	\$139,855.40	\$126,744.00	\$140,487.83	\$92,978.30	\$137,244.40	\$107,237.40	\$129,577.13	100%		
Payments	\$25,509.16	\$23,352.02	\$17,956.00	\$11,372.16	\$41,647.00	\$20,201.90	\$26,296.97	\$21,513.53	\$19,404.49	\$20,333.75	\$27,969.98	19%		
Difference	(\$15,490.84)	(\$67,884.98)	(\$100,866.00)	(\$116,247.84)	(\$98,208.40)	(\$106,542.10)	(\$114,170.66)	(\$71,467.77)	(\$177,839.91)	(\$89,603.65)	(\$105,607.15)	-82%		
Running Payments (actual rev.)	\$25,509.16	\$49,244.18	\$87,200.18	\$76,572.34	\$120,219.34	\$140,421.24	\$188,718.21	\$188,231.74	\$207,638.23	\$227,969.98	\$227,969.98			
Running Payments (actual rev.)	\$9,798.32	(\$1,189.70)	(\$20,164.89)	(\$41,237.11)	(\$27,723.89)	(\$47,124.63)	(\$59,032.90)	(\$70,154.67)	(\$63,690.97)	(\$82,307.63)	(\$82,307.63)			
Annual Budget Est.														
2023/24 Adjustments	37,288.57	23,466.05	30,248.77	31,084.63	40,115.45	54,189.51	555,651.27	\$44,943.50	\$179,393.38	10,495.47	0.00	0.00		
2023/24	463,639.56	482,198.48	479,978.79	450,110.84	464,034.19	437,111.46	521,827.82	514,409.35	492,615.96	472,120.49	472,120.49			
2022/2023														
Current	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022		
Charges	\$189,281.00	\$82,800.00	\$110,024.00	\$116,870.70	\$118,600.50	\$84,824.50	\$104,228.70	\$89,154.05	\$121,938.50	\$81,248.80	\$109,410.00	\$51,351.70	1,238,811.48	100%
Payments	\$15,228.84	\$8,712.44	\$23,931.59	\$32,444.58	\$28,333.54	\$39,602.88	\$38,205.24	\$32,655.30	\$12,940.79	\$18,950.41	\$29,186.10	18,973.28	338,338.87	27%
Difference	(\$173,540.16)	(\$74,087.56)	(\$86,922.41)	(\$84,526.12)	(\$90,466.96)	(\$45,321.82)	(\$66,021.40)	(\$56,518.75)	(\$108,997.71)	(\$62,289.39)	(\$80,223.90)	(\$34,478.44)	(\$90,274.48)	-73%
Running Payments (actual rev.)	\$15,228.84	\$54,433.28	\$87,394.87	\$119,809.45	\$147,942.89	\$187,546.87	\$225,751.11	\$238,988.41	\$271,327.20	\$280,277.61	\$319,483.71	\$338,338.87	\$338,338.87	
Running Payments (actual rev.)	(\$31,682.78)	(\$18,073.30)	(\$22,298.56)	(\$34,704.12)	(\$41,528.09)	(\$62,388.16)	(\$85,303.59)	(\$32,272.37)	(\$48,167.26)	(\$74,171.44)	(\$78,924.87)	(\$78,924.87)	(\$15,578.32)	
Annual Budget Est.														
2023/24 Adjustments	(\$4,850.00)	(\$4,200.00)	(\$1,260.00)	(\$7,450.00)	(\$6,532.61)	(\$70,141.02)	(\$43,618.13)	(\$91,395.60)	(\$108,886.78)	(\$74,249.31)	(\$29,910.94)	(\$30,950.88)	(\$287,913.03)	287,791.30
2023/24	485,422.54	501,022.54	529,691.90	511,980.42	435,847.81	459,048.21	420,842.97	394,589.83	366,234.12	367,219.54	417,443.44	481,921.88	2,710,305.00	2%
2021/2022														
Current	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021		
Charges	\$134,646.50	\$107,962.50	\$113,525.00	\$160,884.50	\$150,573.00	\$133,418.00	\$132,895.00	\$80,354.00	\$121,398.00	\$94,152.50	\$116,325.50	\$78,812.00	1,514,421.50	100%
Payments	\$47,573.62	\$32,938.95	\$29,151.84	\$48,850.15	\$30,954.47	\$50,446.99	\$41,039.43	\$28,488.82	\$26,786.67	\$35,607.28	\$18,944.64	\$18,944.64	418,983.55	27%
Difference	(\$87,072.88)	(\$75,023.54)	(\$84,373.16)	(\$112,034.35)	(\$119,618.53)	(\$82,917.01)	(\$91,855.19)	(\$51,865.18)	(\$94,609.33)	(\$58,546.22)	(\$97,373.42)	(\$63,817.58)	(\$1,095,437.95)	-73%
Running Payments (actual rev.)	\$47,573.62	\$80,513.87	\$108,693.42	\$158,613.87	\$119,488.04	\$248,913.03	\$200,954.48	\$119,443.28	\$346,228.95	\$381,837.23	\$400,789.31	\$415,883.89	\$415,883.89	
Running Payments (actual rev.)	(\$108,143.87)	(\$187,595.66)	(\$144,386.65)	(\$242,320.87)	(\$235,198.80)	(\$331,678.36)	(\$345,068.73)	(\$397,048.87)	(\$402,143.17)	(\$447,333.64)	(\$501,144.78)	(\$575,028.24)	(\$575,028.24)	
Annual Budget Est.														
2021/22 Adjustments	(\$77,118.00)	(\$4,314.20)	(\$1,527.09)	(\$6,338.91)	(\$4,487.34)	(\$4,439.00)	(\$1,193.00)	(\$42,039.52)	(\$67,689.68)	(\$56,606.00)	(\$8,616.78)	(\$4,181.58)	(\$57,472.45)	594,016.05
2021/22	482,107.14	533,876.76	549,391.49	550,320.33	641,639.10	568,119.04	669,808.11	547,176.14	574,072.45	659,850.00	694,428.59	660,886.56	513,727.77	2%
2020/21														
Current	2020	2020	2020	2020	2020	2020	2021	2021	2021	2021	2021	2021		
Charges	\$108,084.00	\$120,047.39	\$81,776.50	\$123,583.00	\$103,828.00	\$121,483.00	\$80,188.00	\$103,210.00	\$85,748.00	\$109,461.00	\$136,285.00	\$212,279.00	1,405,810.99	100%
Payments	\$46,984.05	\$21,062.41	\$47,062.37	\$39,708.37	\$38,886.24	\$39,800.67	\$36,070.73	\$25,813.31	\$29,585.78	\$45,954.59	\$31,893.53	\$31,924.71	461,913.28	32%
Difference	(\$61,099.95)	(\$107,082.98)	(\$34,733.23)	(\$83,803.10)	(\$65,041.76)	(\$81,683.33)	(\$44,144.27)	(\$77,405.89)	(\$56,162.22)	(\$63,486.41)	(\$104,391.47)	(\$102,354.29)	(\$85,097.70)	-60%
Running Payments (actual rev.)	\$46,984.05	\$88,438.48	\$116,500.83	\$155,226.73	\$189,172.97	\$285,045.57	\$290,888.08	\$320,484.88	\$320,484.88	\$350,448.08	\$358,388.88	\$451,913.28	\$451,913.28	
Running Payments (actual rev.)	(\$1,161.84)	(\$27,006.50)	(\$19,306.24)	(\$47,000.93)	(\$49,886.84)	(\$64,488.70)	(\$82,297.52)	(\$107,687.66)	(\$111,065.79)	(\$94,586.22)	(\$88,907.47)	(\$88,907.47)	(\$88,907.47)	
Annual Budget Est.														
2020/21 Adjustments	(\$8,410.11)	(\$77,946.63)	(\$2,544.61)	(\$1,713.66)	(\$4,088.38)	(\$5,611.81)	(\$10,618.22)	(\$3,286.74)	(\$6,573.05)	(\$0,388.32)	(\$5,061.07)	(\$1,528.47)	(\$1,720.59)	394,249.47
2020/21	344,695.48	379,215.27	352,188.98	365,088.13	388,240.12	392,136.90	304,212.78	414,658.35	389,913.43	412,546.03	446,899.64	697,818.28	394,249.47	

**Idyllwild Fire Protection District
Incident Recap 2023/24**

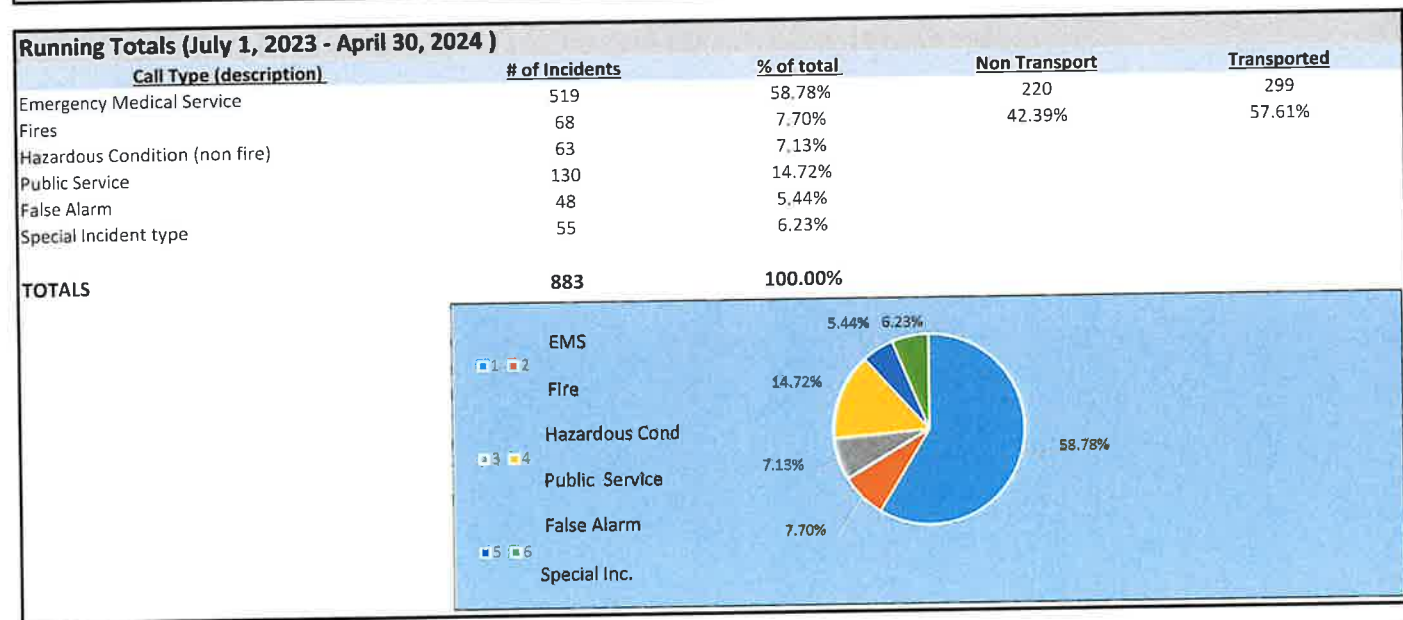
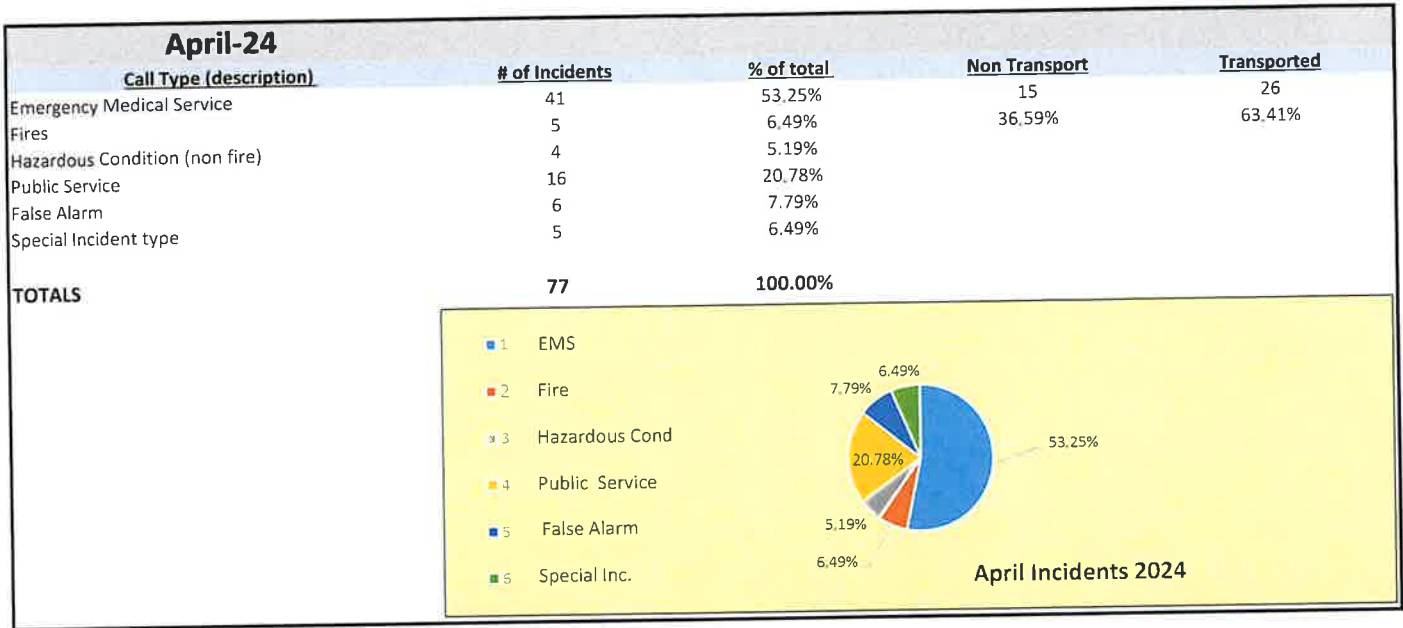


Idyllwild Fire Protection District (Incident Average Statistics)

Daily Incident Avg. :	3.0
Daily Transport Average :	1.0
Percentage of Overlapping Calls:	34.81%
Mutual Aid Given	99
Mutual Aid Received	1

Transport Destinations				
EMC	HVMC	San G	DRMC	Other
17	13	1	1	3
48.57%	37.14%	2.86%	2.86%	8.57%
141	69	5	19	39
51.65%	25.27%	1.83%	6.96%	14.29%

Average Response times:			
Dispatch to Arrival :	EMS	3.06	Fire / Other 4.11



Idyllwild Fire Protection District (Incident Average Statistics)

Daily Incident Avrg. :	2.94
Daily Transport Average :	1.00
Percentage of Overlapping Calls:	28.21%
Mutual Aid Given (this month)	11
Mutual Aid Received	0

Transport Destinations				
EMC	HVMC	San G	DRMC	Other
18	4	1	2	1
69.23%	15.38%	3.85%	7.69%	3.85%
159	73	6	21	40
53.18%	24.41%	2.01%	7.02%	13.38%

Average Response times:				
Dispatch to Arrival :	EMS	3.02	Fire / Other	4.11



2023/2024 Financial Summary as of 4/30/2024

	Revenue	Taxes	Ambulance	Mutual Aid	Other Misc.	Expenditures	Payroll	Cal Pers	Equipment /supplies/Vendors	Utilities	Insurance / Misc./ Other
Budget 2023/2024	\$3,370,000.00	\$1,576,750.00	\$567,750.00	\$1,189,500.00	\$36,000.00	\$3,345,000.00	\$1,954,390.00	\$531,110.00	\$505,200.00	\$44,100.00	\$310,200.00
YTD Actuals as of 2/29/24	\$4,235,769.45	\$1,826,155.78	\$181,297.86	\$2,222,950.03	\$5,365.78	\$3,075,019.30	\$1,912,738.00	\$543,147.15	\$127,009.64	\$20,893.92	\$471,230.59
	125.69%	115.82%	31.93%	186.88%	14.90%	91.93%	97.87%	102.27%	25.14%	47.38%	151.91%
Balance Est. on Budget	-\$865,769.45	-\$249,405.78	\$386,452.14	-\$1,033,450.03	\$30,634.22	\$269,980.70	\$41,652.00	-\$12,037.15	\$378,190.36	\$23,206.08	-\$161,030.59
Estimated (FY/24) Year End Actuals / Est. Remainine	\$4,347,400.00	\$1,984,550.00	\$282,500.00	\$2,062,500.00	\$17,850.00	\$3,969,650.00	\$2,225,800.00	\$598,600.00	\$654,000.00	\$62,500.00	\$428,750.00
	129.00%	125.86%	49.76%	173.39%	49.58%	118.67%	113.89%	112.71%	129.45%	141.72%	138.22%
Anticipated Difference: (EST +/-)	\$977,400.00	\$407,800.00	(\$285,250.00)	\$873,000.00	(\$18,150.00)	\$624,650.00	\$271,410.00	\$67,490.00	\$148,800.00	\$18,400.00	\$118,550.00

IFPD March 2024 Bill Payments



Line Item #	Payment to:	Description		
(121)	EMS (131) MA			
(111)(121)	Southern California Edison	Electricity	\$	710.54
(111)(121)	Idyllwild Water	Water	\$	587.58
(111)(121)	CR&R	Trash Service	\$	271.78
(111)(121)	So Cal Propane	Propane - Tank Rental	\$	2.00
(111)(121)	Wex Bank - Chevron	Vehicle Fuel	\$	97.08
(111)(121)	Napa Auto Parts	Vehicle Maint and Repair	\$	345.26
(111)(121)	County Transportation - Fuel	Fuel - Jan	\$	1,992.79
(111)(121)	US Bank - Cal Card	Cal Card - Fuel Equipment - Supplies - Grants - MA	\$	7,012.55
(111)(121)	Canon	Copier Lease	\$	350.91
(111)(121)	Fruth Group	Copies Dec - Feb	\$	605.95
(111)(121)	Spectrum	Internet - Phone	\$	457.38
(111)(121)	Aflac	Med -125 Ins	\$	153.40
(111)(121)	Forest Lumber	Station repairs	\$	236.20
(121) - 412	Verizon	iPads Service (EPCR)	\$	348.09
(111)(121)	Nationwide Medical	Medical Supplies	\$	382.16
(111)(121)	McKesson	Medical Supplies	\$	51.02
(111)(121)	SDRMA	Property - Liability - Workers Comp	\$	943.86

IFPD April 2024 Bill Payments



Line Item #	Payment to:	Description	
(121) EMS (131) MA			
(111)(121)	Southern California Edison	Electricity	\$ 633.18
(111)(121)	Idyllwild Water	Water	\$ 256.27
(111)(121)	CR&R	Trash Service	\$ 271.78
(111)(121)	So Cal Propane	Propane	\$ 613.08
(111)(121)	Wex Bank - Chevron	Vehicle Fuel	\$ 151.59
(111)(121)	Napa Auto Parts	Vehicle Maint and Repair	\$ 345.26
(111)(121)	County Transportation - Fuel	Fuel - Feb	\$ 2,812.64
(111)(121)	US Bank - Cal Card	Cal Card - Fuel Equipment - Supplies - Grants - MA	\$ 9,899.65
(111)(121)	Spectrum	Internet - Phone	\$ 457.38
(111)(121)	Aflac	Med -125 Ins	\$ 153.40
(111)(121)	Forest Lumber	Station repairs	\$ 395.14
(121) - 412	Verizon	iPads Service (EPCR)	\$ 348.09
(121) - 430	Idyllwild Garage	Vehicle Maint and Repair	\$ 1,781.88
(111)(121)	Napa Auto Parts	Auto Parts	\$ 434.64
(111)(121)	Gilmore Liquid Air	Oxygen	\$ 411.72
(111)(121)	Nationwide Medical	Medical Supplies	\$ 703.37
(111)(121)	Mckesson	Medical Supplies	\$ 1,127.18
(111)(121)	Fedak & Brown	Audit Services - Annual Audit	\$ 1,535.00
(111)(121)	Cole Huber	Legal Services	\$ 1,475.00
(111)(121)	Westrux	(Annual Preventative Maintenance)	\$ 447.77
(111)(121)	Riverside County - Dispatch	Dispatch - FY23/24 Q2	\$ 21,411.05
(111)(121)	SDRMA	Property - Liability - Workers Comp	\$ 48,012.65
(111)(121)	Danny Berns	Compressed Air System	\$ 1,586.00

Idyllwild Fire Protection District 2024-2025 FY FINAL BUDGET :



2024/25FY Final Budget

Account	Description:	REVENUES	2024 - 2025 FY Budget	Difference/ Over-Under Prev. Year	General Fire Protection	Emergency Medical Services ("EMS")	Mutual Aid	Total
					111	121	131	
01-000-8111	Current Secured (SA1, SS1, SA2, SS2, & SS3)		\$1,320,700.00	\$141,440.00	\$1,320,700.00			1,320,700.00
01-000-8121	Current Unsecured (UC1, UC2, & UC3)		\$58,550.00	\$6,940.00	\$58,550.00			58,550.00
01-000-8131	Prior Secured (S54)		\$41,700.00	\$4,650.00	\$41,700.00			41,700.00
01-000-8141	Prior Unsecured (PYU)		\$22,850.00	\$4,450.00	\$22,850.00			22,850.00
01-000-8151	Supplemental Property Taxes- Current (S23-24)		\$9,700.00	\$2,450.00	\$9,700.00			9,700.00
01-000-8161	Supplemental Property Taxes-PRIOR (S22 - S23)		\$6,500.00	\$770.00	\$6,500.00			6,500.00
01-000-8211	Building Permits		\$4,750.00	\$50.00	\$4,750.00			4,750.00
01-000-8221	Event Permits		\$2,500.00	\$0.00	\$2,500.00			2,500.00
01-000-8311	Penalties on Delinquent Taxes Secured (SPA & SPB)		\$575.00	\$25.00	\$575.00			575.00
01-000-8521	Other State - In-Lieu Taxes (Unitary) (CS 1 - 3)		\$42,100.00	\$3,950.00	\$42,100.00			42,100.00
01-000-8531	Homeowners' Property Tax Relief (SH 1 - 3 & H23)		\$28,250.00	\$2,050.00	\$28,250.00			28,250.00
01-000-8541	General Special Supplemental Subvention (GEMT)		\$0.00	\$0.00	\$0.00			
01-000-8549	State-Other		\$575.00	\$25.00	\$575.00			575.00
01-000-8567	Volunteer Fire Assistance (VFA), Federal		\$10,500.00	\$0.00	\$10,500.00			10,500.00
01-000-8611	Assessment/Parcel Fee		\$212,000.00	\$0.00	\$212,000.00			212,000.00
01-000-8621	Ambulance Service		\$1,598,000.00	\$63,000.00	\$1,598,000.00			1,598,000.00
01-000-8629	Ambulance Service Write-off		-\$1,010,000.00	-\$42,750.00		-\$1,010,000.00		(1,010,000.00)
01-000-8631	Escrow Fire Inspections		\$3,750.00	\$250.00	\$3,750.00			3,750.00
01-000-8651	Mutual Aid		\$1,225,000.00	\$35,500.00			\$1,225,000.00	1,225,000.00
01-000-8661	Record Requests		\$300.00	\$0.00	\$300.00			300.00
01-000-8721	Donations		\$12,500.00	\$0.00	3,750.00	8,750.00		12,500.00
01-000-8781	Other Revenue		\$2,500.00	\$500.00	\$2,500.00			2,500.00
Total Revenue's			\$3,593,300.00	\$223,300.00	1,559,550.00	808,750.00	1,225,000.00	3,593,300.00



Account	Description: Salaries	2024 - 2025 FY Budget	Difference	General Fire Protection	Emergency Medical Services ("EMS")	Mutual Aid	Total
01-101-1001	FSLA	\$20,155.00	\$1,624.62	6,046.50	14,108.50		20,155.00
01-101-1002	Public Safety Employees Salaries	\$862,000.00	\$47,481.68	258,600.00	603,400.00		862,000.00
01-101-1301	Overtime Pay (Regular)	\$215,000.00	\$26,250.00	64,500.00	150,500.00		215,000.00
01-101-1013	Overtime Pay (Mutual Aid)	\$525,000.00	\$19,500.00			\$525,000.00	\$525,000.00
01-1004-1006	Holiday/Longevity Pay (suppression employees)	\$65,600.00	\$3,108.82	19,680.00	45,920.00		65,600.00
01-101-1005	Out of Rank	\$10,000.00	(\$2,500.00)	3,000.00	7,000.00		10,000.00
01-101-1101	Reserve	\$61,500.00	\$6,750.00	18,450.00	43,050.00		61,500.00
01-101-1102	Reserve (Mutual Aid)	\$70,000.00	(\$1,000.00)			\$70,000.00	\$70,000.00
01-101-1103	Reserve (limited Term)	\$15,250.00	(\$250.00)	4,575.00	10,675.00		15,250.00
01-101-1111	Ambulance Attendants	\$0.00	\$0.00				
01-101-1201	Admin/Misc. Salaries	\$65,000.00	\$5,402.00	19,500.00	45,500.00		65,000.00
01-101-1501	Recertification Bonus	\$21,000.00	\$0.00	6,300.00	14,700.00		21,000.00
01-101-1511	Other (Vacation Payout)	\$41,250.00	\$11,000.00	12,375.00	28,875.00		41,250.00
	Salaries	\$1,971,755.00	\$117,367.13	\$413,026.50	\$963,728.50	\$595,000.00	\$1,971,755.00
	Description: Benefits			111	121	131	
01-101-2001	Social Security (6.2%)	\$13,108.00	\$443.00	3,932.40	9,175.60		13,108.00
01-101-2002	Medicare (1.45%)	\$19,925.00	\$675.00	5,977.50	13,947.50		19,925.00
01-101-2101	CalPERS Retirement	\$0.00	\$0.00				
01-101-2111	CalPERS Retirement (UL)	\$315,000.00	\$7,763.47	94,500.00	220,500.00		315,000.00
01-101-2121	CalPERS Retirement (Classic District, 20.585%)	\$81,220.00	\$3,124.50	24,366.00	56,854.00		81,220.00
01-101-2131	CalPERS Retirement (PEPRA District, 13.141%)	\$69,450.00	\$2,670.00	20,835.00	48,615.00		69,450.00
01-101-2141	CalPERS Retirement (Classic Pick-up, 7%)	\$50,150.00	\$2,847.50	15,045.00	35,105.00		50,150.00
01-101-2151	CalPERS Retirement (PEPRA Pick-up (cannot pick-up))	\$0.00	\$0.00				
01-101-2201	Workers Compensation	\$48,000.00	\$5,999.50	14,400.00	19,200.00		48,000.00
01-101-2301	Health & Welfare Benefits	\$186,500.00	\$19,700.00	55,950.00	130,550.00		186,500.00
01-101-2311	Life Insurance	\$9,500.00	\$500.00	2,850.00	6,650.00		9,500.00
01-101-2401	State Unemployment Insurance	\$9,550.00	\$350.00	2,865.00	6,685.00		9,550.00
01-101-2402	State Disability Insurance	\$1,100.00	\$50.00	330.00	770.00		1,100.00
01-101-2501	Other Postemployment Benefits (OPEB)	\$50,400.00	\$1,875.00	15,120.00	35,280.00		50,400.00
	Benefits	\$853,903.00	\$45,997.97	\$256,170.90	\$583,332.10	\$14,400.00	\$853,903.00

01-101-3111	Uniforms	\$10,250.00	\$749.90	3,075.00	7,175.00	10,250.00
01-101-3411		\$0.00	\$0.00	-	-	-
01-101-3421	Oxygen	\$3,150.00	\$100.00	945.00	2,205.00	3,150.00
01-101-3491	Other Medical Supplies	\$24,000.00	\$500.00	7,200.00	16,800.00	24,000.00
01-101-3511	Office Supplies	\$10,250.00	\$200.00	3,075.00	7,175.00	10,250.00
01-101-3611	Minor Equipment (< \$1,000)	\$12,500.00	\$500.00	3,750.00	8,750.00	12,500.00
01-101-3711	Postage & Freight	\$3,900.00	\$150.00	1,170.00	2,730.00	3,900.00
01-101-3811	Station Supplies	\$15,500.00	\$500.00	4,650.00	10,850.00	15,500.00
01-101-3911	Vehicle Fuel	\$40,000.00	\$2,000.00	12,000.00	28,000.00	40,000.00
Supplies		\$119,550.00	\$4,699.90	\$35,865.00	\$83,685.00	\$119,550.00

Description: Services/Operating		2024/2025	111	121	131		
01-101-4111	Telephone	\$4,350.00	\$150.00	1,305.00	3,045.00	4,350.00	
01-101-4121	Internet	\$5,350.00	\$150.00	1,605.00	3,745.00	5,350.00	
01-101-4201	Insurance (Property and Liability)	\$79,500.00	\$2,950.00	19,875.00	39,750.00	79,500.00	
01-101-4301	Equipment Repair & Maintenance	\$10,250.00	\$750.00	2,562.50	5,125.00	10,250.00	
01-101-4303	Vehicle Repair & Maintenance	\$24,000.00	\$0.00	6,000.00	12,000.00	24,000.00	
01-101-4304	Station Repairs & Maintenance	\$16,000.00	\$500.00	4,800.00	11,200.00	16,000.00	
01-101-4411	Dues, Memberships, and Subscriptions	\$6,500.00	\$250.00	1,950.00	4,550.00	6,500.00	
01-101-4421	Publications and Legal Notices	\$3,800.00	\$100.00	1,140.00	2,660.00	3,800.00	
01-101-4511	Accounting Service	\$33,500.00	\$500.00	10,050.00	23,450.00	33,500.00	
01-101-4512	Audit Service	\$9,550.00	\$300.00	2,865.00	6,685.00	9,550.00	
01-101-4522	General Legal Service	\$15,500.00	\$500.00	4,650.00	10,850.00	15,500.00	
01-101-4531	Payroll Processing	\$2,600.00	\$100.00	780.00	1,820.00	2,600.00	
01-101-4541	Ambulance Collection Service	\$8,200.00	\$100.00	2,460.00	5,740.00	8,200.00	
01-101-4551	Physician Services	\$2,250.00	\$0.00	675.00	1,575.00	2,250.00	
01-101-4611	Copier Lease	\$6,250.00	\$225.00	1,875.00	4,375.00	6,250.00	
01-101-4612	Rents & Leases-Structures, Improvements & Grounds	\$3,750.00	\$0.00	1,125.00	2,625.00	3,750.00	
01-101-4631	Radio Antenna Rental	\$0.00	\$0.00	-	-	-	
01-101-4691	Other Rentals	\$1,000.00	\$0.00	300.00	700.00	1,000.00	
01-101-4701	Assessment services	\$3,150.00	\$100.00	945.00	2,205.00	3,150.00	
01-101-4702	Riverside County Tax Admin Fee	\$5,850.00	\$150.00	1,755.00	4,095.00	5,850.00	
01-101-4711	Board of Commissioners Expenditures	\$3,500.00	\$0.00	1,050.00	2,450.00	3,500.00	
01-101-4712	Election Expense	\$0.00	\$0.00	-	-	-	
01-101-4721	EMS Coordinator	\$12,000.00	\$0.00	3,600.00	8,400.00	12,000.00	
01-101-4722	EMS Education	\$4,250.00	\$0.00	1,275.00	2,975.00	4,250.00	
01-101-4723	EMS Licenses	\$6,710.00	\$210.00	2,013.00	4,697.00	6,710.00	
01-101-4724	EMS Medical Director	\$12,000.00	\$0.00	3,600.00	8,400.00	12,000.00	
01-101-4731	Fingerprinting, Other Hiring Expenditure	\$1,200.00	(\$50.00)	360.00	840.00	1,200.00	
01-101-4741	Fire Training	\$10,250.00	\$250.00	2,562.50	2,562.50	10,250.00	
01-101-4761	Dispatch Services	\$87,000.00	\$950.00	26,100.00	60,900.00	87,000.00	
01-101-4771	School & Seminar	\$6,500.00	\$500.00	1,950.00	4,550.00	6,500.00	
01-101-4772	Miscellaneous District Expenditure	\$36,800.00	\$16,050.00	11,040.00	25,760.00	36,800.00	
01-101-4782	Administrative Fee	\$2,550.00	\$50.00	765.00	1,785.00	2,550.00	
01-101-4791	Bank Fee	\$1,850.00	\$100.00	555.00	1,295.00	1,850.00	
01-101-4801	Transportation & Travel	\$10,250.00	\$100.00	3,075.00	7,175.00	10,250.00	
01-101-4911	Electricity	\$11,250.00	\$1,000.00	3,375.00	7,875.00	11,250.00	
01-101-4921	Water	\$4,950.00	\$200.00	1,485.00	3,465.00	4,950.00	
01-101-4931	Propane	\$6,000.00	\$300.00	1,800.00	4,200.00	6,000.00	
01-101-4941	Trash Service	\$3,250.00	\$0.00	975.00	2,275.00	3,250.00	
01-101-4952	Cable TV	\$1,800.00	\$100.00	540.00	1,260.00	1,800.00	
Pg 4/5 Services and other operating		\$463,460.00	\$26,585.00	\$132,838.00	\$297,059.50	\$33,562.50	\$463,460.00

Account		General Fire Protection	Emergency Medical Services ("EMS")	Mutual Aid	Total
	Description: Capital Outlay (CIP)	111	121	131	
	2024/2025				
01-101-5201	Structures and Improvements	\$1,300.00	3,750.00	5,000.00	12,500.00
01-101-5301	Vehicles	\$28,500.00	13,050.00	17,400.00	43,500.00
01-101-5321	Other Equipment	(\$6,250.00)	6,675.00	8,900.00	22,250.00
	Capital Outlay (CIP)	\$78,250.00	\$23,475.00	\$31,300.00	\$78,250.00
	Description: Debt Service	111	121	131	
01-101-6101	Principal	\$70,632.00	\$0.00	21,189.60	70,632.00
01-101-6201	Other Debt Service	\$4,250.00	\$100.00	1,275.00	4,250.00
01-101-6301	Interest Expenditure	\$1,500.00	\$0.00	450.00	1,500.00
	Debt Service	\$76,382.00	\$100.00	\$22,914.60	\$76,382.00
	Total Expenditures	\$3,563,300.00	\$218,300.00	\$884,290.00	\$1,989,657.90
	Total Revenue's	\$3,593,300.00	\$223,300.00	\$1,559,550.00	\$808,750.00
			3%		
	ESTIMATED BALANCE	\$30,000.00	675,260.00	(1,180,907.90)	535,647.90
	FINAL 24/25FY Budget (IFPD)	2024 - 2025 FY Budget	111	121	131



COUNTY OF RIVERSIDE
OFFICE OF THE AUDITOR-CONTROLLER

Ben J. Benoit, Auditor-Controller
Tanya S. Harris, DPA, CPA, Assistant Auditor-Controller

4080 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326
951-955-3800



May 16, 2024

Subject: FY 2024/2025 Adopted Budget

Dear Special District/City:

According to California Government Code Section 53901, all Special Districts/Cities must submit a copy of their annual budget to the County Auditor-Controller within 60 days of the start of the fiscal year, unless exempted by the County Auditor-Controller. If a formal budget is not available, a list of expected revenues and expenses must be submitted. This requirement applies to all local agencies with funds in the County Treasury. Therefore, we kindly request an electronic copy of this information by **August 23, 2024**.

Please send your electronic budget file for the fiscal year 2024-2025 to the ACO budgets email address: acobudgets@RIVCO.ORG. Alternatively, you may provide us with the link to your district's website where we can access the budget file.

If you have any inquiries, please contact Heydee Koury at (951) 955-9461 or Evangelina Gregorio at (951) 955-3876, or send an email to acobudgets@RIVCO.ORG. Thank you in advance for your collaboration.

Sincerely,

Esteban Hernandez
General Accounting Division Deputy

Esteban Hernandez



RESOLUTION 539
APPROVAL OF LINE OF CREDIT FROM HCN BANK
FOR \$250,000

WHEREAS, the Idyllwild Fire Protection District has limited funds and revenues available for the payment of expenditures during July 01 — December 31, 2024; and

WHEREAS, the District has requested a Line of Credit from Hemet California National Bank (HCN Bank) in the amount of \$250,000;

NOW, THEREFORE, BE IT RESOLVED that we, the Board of Fire Commissioners do and hereby, approve the line of credit from HCN Bank in the amount of \$250,000.

PASSED AND ADOPTED at the regular meeting of the Idyllwild Fire Protection District Board of Commissioners held Tuesday, May 28th, 2024.

Dan Messina, President

Henry Sawicki, Vice President

Rhonda Andrewson, Secretary

Dennis Fogle, Commissioner

Stephanie Yost, Commissioner

Clerk of the Board

seal

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.



54160 Maranatha Drive
PO Box 656
Idyllwild, CA 92549
(951) 659-2153

To: Bank of Hemet Bank

May 28, 2024

Re: AUTHORIZED SIGNERS for the Line of Credit.

I/We hereby authorize the following persons as signers on the Line of Credit with the Bank of Hemet:

Henry Sawicki
Dan Messina

Rhonda Andrewson
Mark LaMont

Any one of these above authorized signers have the authority to sign checks and transfer funds on behalf of the Idyllwild Fire Protection District as well as perform all other banking tasks.

Amounts of \$ 5000.00 or less may be authorized by one signer.
Amounts of \$ 5001.00 or greater require two signatures.

In addition, the following persons are authorized to perform the following tasks: online banking; deposits; transfers; and phone inquiries.

Dan Messina	IFPD Board President
Henry Sawicki	IFPD Board Vice President
Rhonda Andrewson	IFPD Board Secretary
Mark LaMont	IFPD Fire Chief

Also, as the IFPD Clerk of the Board and Executive Assistant Rachel Teeguarden is authorized to perform the following tasks: online bank viewing, deposits, and phone inquiries.

Henry Sawicki, President Date

Dan Messina, Vice President Date

Mark LaMont, Fire Chief Date

Rhonda Andrewson, Secretary Date



Idyllwild Fire Protection District
P. O. Box 656
Idyllwild, CA 92549

Borrower: Idyllwild Fire Protection District

Dear Mr. LaMont,

HCN Bank (herein referred to as "Bank") is pleased to issue this commitment to originate a commercial loan, subject to your acceptance of the terms contained (herein referred to as "Commitment").

This Commitment shall terminate at Bank's option, if, in Bank's sole opinion, a materially adverse change in properties, business prospects, profits or the financial condition of Borrower, its principals or guarantors (as presented in materials and information heretofore furnished to us) has occurred or shall occur prior to the expiration of the Commitment.

Loan Terms

Loan Type:	Revolving Line of Credit	*Rate:	8.500%
Program:	Interest Only	Index:	BofA Prime
Maximum Loan Amount:	\$250,000	Margin:	0.000%
Loan Term (mos.):	12	Floor Rate:	6.250%
Loan Amortization (mos.):	N/A	Recourse:	No
Interest Only (mos.):	12	Pre-Payment Penalty:	None

*(Rate is calculated on an Actual/360 basis)

Collateral

Collateral Type: Unsecured

Bank Loan Fees

Loan Fee:	Waived	Document Fee:	Waived
Underwriting Fee:	Waived		

Pre-Funding Conditions for Loan Closing

1) Borrower shall execute or cause to be executed, and deliver to Bank all documents deemed necessary by Bank to evidence the loan and all terms and conditions of this letter, all of which shall be in form and substance satisfactory to Bank and all of which shall include such representations, warranties, conditions, covenants and events of default as Bank deems appropriate, which shall be in addition to the terms and conditions stated in this letter (collectively referred to herein as "Loan Documents").

2) Please provide information for additional individuals authorized to advance on the line of credit.

Post-Funding Conditions

1) 30-day Out-of-Debt Provision.

This Commitment letter is not meant to be, nor shall it be construed as, an attempt to define all of the terms and conditions of the transaction contemplated in this financing. Rather, it is intended only to outline certain basic points of business understanding around which further legal documentation is to be structured. Further negotiation by the Bank within the general scope of these major terms shall not be precluded by the issuance of this Commitment letter and its acceptance by Borrower. This Commitment may be executed in two or more counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument. Please indicate your acceptance of this Commitment by signing, dating and returning one original. If a fully executed letter evidencing your acceptance is not received by the Bank by 4/28/24, the Commitment shall, at the Bank's sole option, terminate and be null and void.

If the transaction described herein is not closed by 5/7/24 of the receipt of this fully executed letter evidencing your acceptance, this Commitment shall, at Bank's sole option, be subject to a change in loan terms and conditions, but not limited to termination and be considered null and void.

Sincerely,

Jason Esser
Vice President | Loan Officer
Email: jesser@hcnbank.com
Phone (951)248-2032 | Fax (951)784-5791
3715 Sunnyside Drive | Riverside, CA 92506

Acknowledged and Accepted:

Idyllwild Fire Protection District

By:

Print Name:

Date:

4/2/2024

Michael J. [unclear]

4/2/2024



ANNUAL FINANCIAL REPORT

JUNE 30, 2023

IDYLLWILD FIRE PROTECTION DISTRICT

IDYLLWILD, CALIFORNIA

JUNE 30, 2023

COMMISSIONER	OFFICE	TERM EXPIRES
Dan Messina	President	December 2026
Dennis Fogle	Vice President	December 2024
Rhonda Andrewson	Secretary	December 2026
Stephanie Yost	Commissioner	December 2026
Henry Sawicki	Commissioner	December 2024

ADMINISTRATION

Chief Mark LaMont

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C.J. Brown & Company CPAs

An Accountancy Corporation

Christopher J. Brown, CPA, CGMA
Jonathan Abadesco, CPA
Jeffrey Palmer

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10805 Holder Street, Suite 150
Cypress, California 90630
(657) 214-2307

Riverside Office:
5051 Canyon Crest Drive, Suite 203
Riverside, California 92507
(657) 214-2307

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 and each major funds of the Idyllwild Fire Protection District (District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major funds of the Idyllwild Fire Protection District as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Independent Auditor's Report, continued

Auditor's Responsibilities for the Audit of the Financial Statements, continued

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 9, and the required supplementary information on pages 33 through 36 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Activity by Department on pages 39 and 40 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Activity by Department are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated March 28, 2024, 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.

C.J. Brown & Company, CPAs

C.J. Brown & Company, CPAs
Cypress, California
May 28, 2024



C.J. Brown & Company CPAs

An Accountancy Corporation

Christopher J. Brown, CPA, CGMA
Jonathan Abadesco, CPA
Jeffrey Palmer

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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, 2023, and the related notes to the financial statements, which collectively comprises the District's basic financial statements, and have issued our report thereon dated May 28, 2024.

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***

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.

C.J. Brown & Company, CPAs

C.J. Brown & Company, CPAs

Cypress, California

May 28, 2024



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, 2023. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- ▶ The District's net position increased over the course of this year's operations. This is attributed to several factors better operating performance and a reduction in the pension liability.
- ▶ During the year, the District's expenses of \$3.0 million was less than the almost \$3.9 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 \$0.4 million.
- ▶ The resources available for appropriation were almost \$0.7 million more than budgeted. Expenditures were also over appropriations by over \$0.5 million.

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:

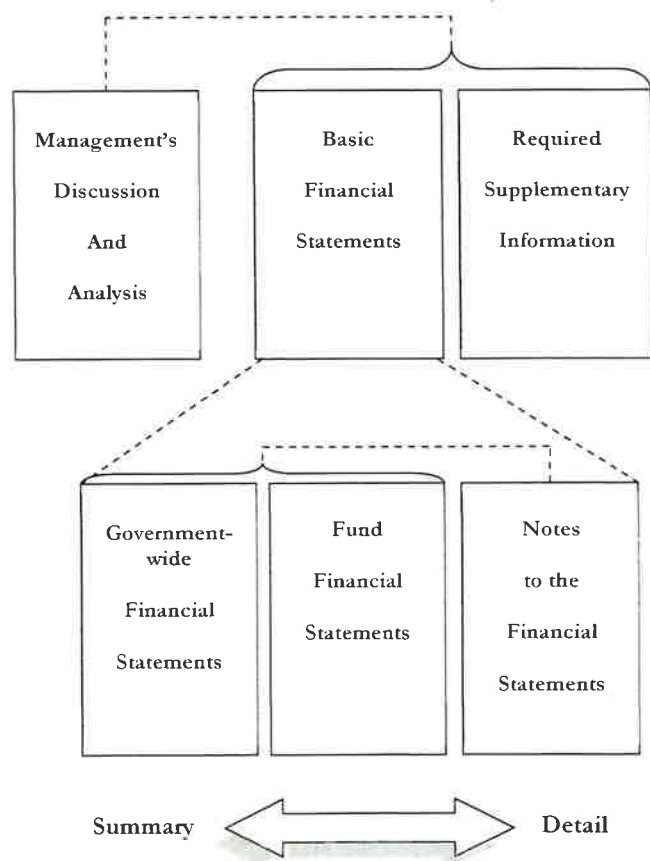
**Figure A-1
 Required Components of Idyllwild Fire Protection District's Annual Financial Report**

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

	Government-wide Statements	Fund Statements Governmental Funds
Scope	Entire District government	The activities of the District
Required financial statements	<ul style="list-style-type: none"> ❖ Statement of net position ❖ Statement of activities 	<ul style="list-style-type: none"> ❖ 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 deficit decreased into a positive net position between fiscal years 2022 and 2023—to a \$0.4 million net position. (See Table 1.) The increase in assets this year is a result of better operating performance (again mostly attributed to mutual aid activity). However, while the liabilities increased (mostly related to the pension liability), the accounting quirks for the pension calculation had the deferred inflows of resources greatly reduced this year as well (and to a degree the increase in deferred outflows of resources), which all had a positive impact on net position.

Table 1 - Net Position

(\$ Amounts in thousands)	Restated 2023	2022	\$ Change	% Change
Current and other assets	\$ 2,791	\$ 2,483	\$ 308	12 ^o %
Capital assets	1,041	848	193	23 ^o %
Total Assets	3,832	3,331	501	15 ^o %
Deferred outflows of resources	1,697	804	893	111 ^o %
Current liabilities	316	333	(17)	-5 ^o %
Non-current liabilities	4,680	2,906	1,774	61 ^o %
Total Liabilities	4,996	3,239	1,757	54 ^o %
Deferred inflows of resources	224	1,387	(1,163)	-84 ^o %
Net position				
Net investment in capital assets	275	275	-	0 ^o %
Unrestricted - (Deficit)	34	(766)	800	104 ^o %
Total Net Position - (Deficit)	\$ 309	\$ (491)	\$ 800	163 ^o %



Changes in net position. The District’s activity can be seen in Table 2. Just about thirty percent 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 from \$764k in 2021-22 to \$528k in 2022-23
 - Mutual aid went from \$2.0 million in 2021-22 to \$1.3 million in 2022-23.
 - Property taxes were up 15⁰%.
- ❖ Expense change:
 - Salaries went down from \$2.1 million 2021-22 to almost \$1.9 million in 2022-23, a result of MOU staffing of open positions and mutual aid decreases.
 - Benefits also went from \$840k in 2021-22 to \$337k in 2022-23. This is largely a result of pension liability changes.
 - All other expense categories went up.

Table 2 - Changes in Net Position

<i>(\$ Amounts in thousands)</i>	2023	2022	\$ Change	% Change
Program revenue	\$ 1,889	\$ 2,618	\$ (729)	-28%
General revenue	1,978	1,740	238	14%
Total Revenue	3,867	4,358	(491)	-11%
Salaries and benefits	2,242	2,867	(625)	-22%
Supplies and services	598	686	(88)	-13%
Other charges	110	86	24	28%
Total Expenses	2,950	3,639	(689)	-19%
Increase in net position	\$ 913	\$ 724	\$ 198	27%

Financial Analysis of the District’s Funds

As the District completed the year, its governmental funds reported a fund balance of over \$2.6 million. 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 down.

General Fund Budgetary Highlights

Revenue was more than expected as a result of

- ❖ Property taxes

In total, expenditures were more than expected due almost entirely to payroll related and capital outlay expenditures.



JUNE 30, 2023

Capital Asset and Debt Administration

Capital Assets

At the end of fiscal 2023, the District added a new Type III Brush Engine.

Table 3 - Capital Assets, Net of Depreciation

<i>(\$ Amounts in thousands)</i>	2023	2022	\$ Change	% Change
Land	\$ 101	\$ 101	-	0%
Buildings and improvements	55	57	(2)	-4%
Equipment	885	690	195	28%
Total	\$ 1,041	\$ 848	\$ 193	23%

According to the District's Capital Improvement Plan, ("CIP"), fiscal years 2021 through 2025 capital budget projects an estimated outlay of approximately \$1.3 million (the specific timing of these purchases will remain a function of financial capacity and funding availability), for the following replacements and improvements:

- ❖ 1 Type 3 Engine (Brush Rig)
- ❖ 1 Water tender
- ❖ 2 Additional Ambulances (Medic Units)
- ❖ 1 Utility Vehicle
- ❖ 1 Additional Battalion Vehicle
- ❖ Various tools and equipment

Long-Term Liabilities

At year-end the District had over \$4.3 million in combined pension liabilities (NPL and OPEB), a total of \$357,000 notes payable to Kansas State Bank, copier lease of \$1,000, and \$139,000 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>	2023	2022	\$ Change	% Change
Note payable	\$ 326	\$ 148	\$ 178	120%
Lease payable	1	4	(3)	-75%
Vacation accrual	139	154	(15)	-10%
OPEB	543	543	-	0%
NPL	3,731	2,092	1,639	78%
Less current portion	(60)	(35)	(25)	71%
Total	\$ 4,680	\$ 2,906	\$ 1,774	61%



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 conservative 2.8% increase in property taxes for budgeting purposes.
- ❖ For Ambulance Services the District averages (for the last three years) about a 3.0% increase per year, with an average collection rate of about 30%. Therefore, we used a conservative 2 % projected increase with the same collection rate.
- ❖ An increase in Revenue and Expenditure was projected for Mutual Aid contributions.
- ❖ For salaries we budgeted for 10 (Suppression) career (MOU) positions, and 1 Full time Executive Assistant position. We also budgeted for 5 Suppression Support positions and an average of 24 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%
 - Safety Classic – 20.585%
 - Unfunded liability of \$260,631
- ❖ Additional benefits are related to the IFPD – ICFA MOU.
- ❖ Supplies and Services were projected with an average of 3% 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, 2023

	General Fund	Adjustments (Note 2-A.)	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 1,419,278	\$ -	\$ 1,419,278
Accrued receivables	1,344,364	27,744	1,372,108
Nondepreciable capital assets	-	101,336	101,336
Depreciable capital assets, net	-	939,245	939,245
Total Assets	2,763,642	1,068,325	3,831,967
DEFERRED OUTFLOWS OF RESOURCES	-	1,697,000	1,697,000
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 2,763,642	\$ 2,765,325	\$ 5,528,967
LIABILITIES			
Accrued payables	\$ 255,563	\$ 1,000	\$ 256,563
Long-term liabilities, current	-	59,586	59,586
Long-term liabilities, non-current	-	4,679,506	4,679,506
Total Liabilities	255,563	4,740,092	4,995,655
DEFERRED INFLOWS OF RESOURCES	-	224,000	224,000
FUND BALANCE / NET POSITION			
Fund Balance			
Non-spendable	200	(200)	-
Unassigned	2,507,879	(2,507,879)	-
Net Position			
Net investment in capital assets	-	275,389	275,389
Unrestricted	-	33,923	33,923
Total Fund Balance / Net Position	2,508,079	(2,198,767)	309,312
TOTAL LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND FUND BALANCE / NET POSITION	\$ 2,763,642	\$ 2,765,325	\$ 5,528,967

The accompanying notes are an integral part of these financial statements



IDYLLWILD FIRE

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

JUNE 30, 2023

	General Fund	Adjustments (Note 2-B.)	Statement of Activities
REVENUE			
Program Revenue:			
Charges for services	\$ 1,841,666	\$ -	\$ 1,841,666
Operating grants and contributions	47,619	-	47,619
Property taxes, general purpose	1,825,083	7,686	1,832,769
Licenses, permits, and franchises	16,039	-	16,039
Fines, forfeits, and penalties	1,000	-	1,000
Grants and contributions not restricted to specific programs	58,132	-	58,132
Revenue from use of money	12,332	-	12,332
Other revenues	57,938	-	57,938
Total Revenue	3,859,809	7,686	3,867,495
EXPENDITURES / EXPENSES			
Current:			
Salaries and wages	1,920,096	(15,000)	1,905,096
Benefits	754,055	(417,000)	337,055
Supplies	103,299	-	103,299
Services	495,187	-	495,187
Depreciation	-	98,000	98,000
Capital Outlay	311,500	(311,500)	-
Debt Service - Principal	58,121	(58,121)	-
Debt Service - Interest	12,682	(1,000)	11,682
Total Expenditures / Expenses	3,654,940	(704,621)	2,950,319
Excess (Deficiency) of Revenue over Expenditures/Expenses	204,869	712,307	917,176
OTHER FINANCING SOURCES/USES			
Proceeds	249,500	(249,500)	-
Special items	-	(4,462)	(4,462)
Total Financing Sources/Uses	249,500	(253,962)	(4,462)
NET CHANGE IN FUND BALANCE / NET POSITION	454,369	458,345	912,714
Fund Balance / Net Position - Beginning (Restated)	2,053,710	(2,657,112)	(603,402)
Fund Balance / Net Position - Ending	\$ 2,508,079	\$ (2,198,767)	\$ 309,312

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.



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, 2023:

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.

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. 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>
Structures and improvements	10 – 50
Vehicles	5 – 16
Furniture and equipment	5 – 20



JUNE 30, 2023

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.

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.

Property Tax Calendar

- Jul. 1 Beginning of the fiscal year and delinquent Secured property taxes DEFAULT and begin accruing additional penalties of 1 1/2% 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 1 1/2% 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 \$ 2,508,079

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: \$ 4,555,753	
	Accumulated depreciation: (3,515,172)	1,040,581

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 unmatured interest owing at the end of the period was:

(1,000)



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:

27,744

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)	3,731,000	
Net OPEB Obligation	543,000	
Compensated absences payable	139,000	
Notes payable	324,693	
Capital lease payable	1,399	(+739,092)

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	1,697,000
Deferred inflows of resources relating to pensions	(224,000)

Total Net Position - Governmental Activities: \$ 309,312



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

Net Changes in Fund Balances - Total Governmental Funds \$ 454,369

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:	\$ 311,500	
Depreciation expense:	(98,000)	213,500

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:

58,121

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:

(249,500)

Loss from disposal of capital assets:

In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:

(4,462)

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:

7,686



JUNE 30, 2023

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: 1,000

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: 15,000

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: 417,000

Change in Net Position of Governmental Activities: \$ 912,714

NOTE 3 – DEPOSITS

As of June 30, 2023, the District had the following cash and cash equivalents balances:

	Governmental Activities
Cash on hand	\$ 200
Deposits in financial institutions	204,057
Money market	1,215,021
Total Cash and Cash Equivalents	\$ 1,419,278

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, 2023, the carrying amount of the District's bank balances totaled \$253,265. The total bank balances were insured through the FDIC.



JUNE 30, 2023

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 \$1,365,337 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, 2023, 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"). 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, 2023, were as follows:

	General Fund	District-Wide	Total Governmental Activities
Ambulance income	\$ 995,518	\$ -	\$ 995,518
Taxes	106,588	27,744	134,332
Mutual aid	301,024	-	301,024
Employee	13,734	-	13,734
Vendor	500	-	500
Allowance for doubtful accounts	(73,000)	-	(73,000)
Total Accrued Receivables	\$ 1,344,364	\$ 27,744	\$ 1,372,108



JUNE 30, 2023

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023

	Balance				Balance	
	Jul. 01, 2022	Additions	Deletions		Jun. 30, 2023	
Capital Assets Not Being Depreciated						
Land	\$ 101,336	\$ -	\$ -	\$ -	\$ 101,336	
Capital Assets Being Depreciated						
Structures and improvements	\$ 588,275	\$ -		\$ -	\$ 588,275	
Vehicles	2,804,408	311,500		48,743	3,067,165	
Furniture and equipment	798,976	-			798,976	
Total assets being depreciated	4,191,659	311,500		48,743	4,454,416	
Less Accumulated Depreciation						
Structures and improvements	531,000	1,000			532,000	
Vehicles	2,289,000	64,000		26,829	2,326,171	
Furniture and equipment	625,000	32,000			657,000	
Total accumulated depreciation	3,445,000	97,000		26,829	3,515,171	
Total Capital Assets Being Depreciated, Net	\$ 746,659	\$ 214,500	\$ 21,914	\$ -	\$ 939,245	

NOTE 6 – ACCRUED PAYABLES

Payables at June 30, 2023, were as follows:

	General Fund		District-Wide		Total Governmental Activities	
Vendors	\$ 65,207	\$ -	\$ -	\$ -	\$ 65,207	
Payroll related	37,649	-	-	-	37,649	
Withholdings	83,707	-	-	-	83,707	
Compensated absence	69,000	-	-	-	69,000	
Interest payable	-	-	1,000	-	1,000	
Total Accrued Payables	\$ 255,563	\$ -	\$ 1,000	\$ -	\$ 256,563	



JUNE 30, 2023

NOTE 7 – LONG-TERM LIABILITIES

7 - A. Long-Term Liabilities Summary

Long-term liability activity for the year ended June 30, 2023 was as follows:

	Balance			Balance			Due In
	Jul. 01, 2022	Additions	Deletions	Jun. 30, 2023		One Year	
Note payable							
Truck	\$ 16,452	\$ -	\$ 16,452	\$ -	\$ -		
Ambulance/Suburban	131,271	-	24,538	106,733		25,368	
Engine	-	249,500	31,540	217,960		32,819	
Total Notes Payable	147,723	249,500	72,530	324,693		58,187	
Lease payable	3,442	-	2,043	1,399		1,399	
Net pension (asset)/liability ("NPL"):							
Safety	2,192,000	1,626,000	-	3,818,000		-	
Miscellaneous	(100,000)	13,000	-	(87,000)		-	
	2,092,000	1,639,000	-	3,731,000		-	
Other postemployment benefits ("OPEB")	543,000	-	-	543,000		-	
Compensated absences	154,000	-	15,000	139,000		-	
Total Long-Term Liabilities	\$ 2,940,165	\$ 1,888,500	\$ 89,573	\$ 4,739,092		\$ 59,586	

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, 2023, the amortization of the note is as follows:

Year Ending June 30,	Principal	Interest	Principal	Interest	Total
2024	\$ 25,368	\$ 3,608	\$ 32,819	\$ 8,827	\$ 70,622
2025	26,225	2,750	34,148	7,498	70,621
2026	27,111	2,750	35,531	6,116	71,508
2027	28,029	2,811	36,970	4,676	72,486
2028	-	-	38,467	3,179	41,646
2029	-	-	40,025	1,621	41,646
Total	\$ 106,733	\$ 11,919	\$ 217,960	\$ 31,917	\$ 368,529



7 - C. Lease Payable

The District has a lease payable, which was used to finance a new copier. The annual payments are due each month as of June 30, 2023, the present value of the lease is as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 1,399	\$ 17

7 - D. Compensated Absences

The long-term portion of unpaid employee vacation for the year ended June 30, 2023 was \$139,000. 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 California Public Employees’ Retirement System (“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. This report and CalPERS’ audited financial statements are publicly available reports that can be found on CalPERS’ website at:

<https://www.calpers.ca.gov/docs/forms-publications/acfr-2022.pdf>



JUNE 30, 2023

Benefit Provided and Contributions. Per the Idyllwild Fire Protection District's *Annual Valuation Report as of June 30, 2020* (provided in that report is the determination of the minimum required employer contributions for fiscal year 2022-23), 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 Full	No Full	No Full
Employee Contribution Rate	9.00% (District covers 7%)	13.00%	6.75%
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	20.64%	12.78%	7.47%
Employer Unfunded Liability	\$334,941	\$4,722	\$202
Total Employer Contributions:	\$386,294	\$63,424	\$4,435

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

At June 30, 2023, the District reported a net liability of \$3,731,000 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, 2021 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, 2021 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, 2022, 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, 2023.



JUNE 30, 2023

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, 2021. 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. At June 30, 2023, the District's proportion was:

	<u>Jun. 30, 2022</u>	<u>Jun. 30, 2021</u>	<u>Difference</u>
Safety:			
Total Pension Liability Allocation Basis	0.0004337	0.0004468	-0.0000131
Fiduciary Net Position Allocation Basis	0.0003942	0.0004193	-0.0000251
Miscellaneous:			
Total Pension Liability Allocation Basis	0.0000018	0.0000014	0.0000004
Fiduciary Net Position Allocation Basis	0.0000075	0.0000071	0.0000004



JUNE 30, 2023

For the year ended June 30, 2023, the District recognized pension expense of \$37,000. At June 30, 2023, 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	\$ 117,000	\$ 1,000	\$ 116,000
Changes of assumptions	385,000	9,000	376,000
Net difference between projected and actual earnings on pension plan	603,000	16,000	587,000
Changes in proportion and differences between District contributions and proportionate share of contributions	139,000	-	139,000
Differences between Employer's Contributions and Proportionate Share of Contributions		198,000	(198,000)
District contributions subsequent to the measurement date	453,000	-	453,000
Total	\$ 1,697,000	\$ 224,000	\$ 1,473,000

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,	
2024	\$ 742,000
2025	234,000
2026	139,000
2027	358,000
Total	\$ 1,473,000

Actuarial Assumptions and Discount Rate Information

Actuarial Methods and Assumptions. The collective total pension liability for the June 30, 2021 measurement period was determined by an actuarial valuation as of June 30, 2020, with update procedures used to roll forward the total pension liability to June 30, 2021. The collective total pension liability was based on the following assumptions:

Investment rate of return	6.90%
Inflation	2.30%
Salary increases	Varies by Entry Age and Service
Mortality rate table ¹	Derived using CalPERS' Membership Data for all Funds Contract COLA up to 2.30% until Purchasing Power
Post-retirement benefit increase	Protection Allowance Floor on Purchasing Power applies

¹ The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.



Long-Term Expected Rate of Return. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

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

Asset Class ¹	Assumed Asst Allocation	Real Return Year 1 -10 ^{1,2}
Global equity - cap-weighted	30.00%	4.45%
Global equity non-cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	(5.00)	(0.59)

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021-22 Asset Liability Management study.

Discount Rate. The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the 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:

	Current		
	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension asset - Misc.	\$ (82,000)	\$ (87,000)	\$ (92,000)
District's proportionate share of the net pension liability - Safety	\$ 5,499,000	\$ 3,818,000	\$ 2,443,000



JUNE 30, 2023

Pension plan fiduciary net position. The components of the employers' collective net pension liability related to the Plan as of June 30, 2022 are as follows (amounts in thousands):

	Miscellaneous Risk Pool	Safety Risk Pool	Total
Total pension liability	\$ 21,449,898	\$ 28,076,077	\$ 49,525,979
Less:			
Plan fiduciary net position	16,770,671	21,204,499	37,975,170
Net Pension Liability of Employers	\$ 4,679,227	\$ 6,871,578	\$ 11,550,805

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, 2023, of health insurance premiums for retirees.

Employees covered by benefit terms. At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	13
Active employees	11
Total	24

Total OPEB Liability

The District's total OPEB liability of \$409,000 was measured as of June 30, 2021, 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, 2021 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	4.13%
Inflation (prior 5-year average of CalPERS minimum contribution increases)	5.30%
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, 2023

Changes in the Total OPEB Liability

Balance at July 01, 2022	\$	543,000
Changes for the year:		
Service cost		16,000
Interest		22,000
Differences between expected and actual experience		5,000
Benefit payments		(43,000)
<hr/>		
Net changes		-
<hr/>		
Balances at June 30, 2023	\$	543,000

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:

	1% Decrease (3.13%)	Current Discount Rate (4.13%)	1% Increase (5.13%)
District's proportionate share of the OPEB liability	\$ 602,000	\$ 543,000	\$ 494,000

NOTE 10 – FUND BALANCE

Fund balance components at June 30, 2023, were as follows:

	<u>General Fund</u>
Nonspendable	
Revolving account	\$ 200
Unassigned	2,507,879
<hr/>	
Total Fund Balances	\$ 2,508,079



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, 2023, the District made payments of \$46,373.

NOTE 12 – PRIOR PERIOD RESTATEMENT

As a result of reevaluating various balance sheet items, the District restated the following:

	<u>General Fund</u>
Fund Balance, June 30, 2022	\$ 2,166,573
Decrease In:	
Cash	(36,133)
Accrued receivables	(106,730)
Unearned revenue	30,000
Restated Fund Balance	\$ 2,053,710

REQUIRED SUPPLEMENTARY INFORMATION

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IDYLLWILD FIRE

GENERAL FUND – BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive / (Negative)
	Original	Final		
REVENUE				
Program Revenue:				
Charges for services	\$ 1,652,600	\$ 1,652,600	\$ 1,841,666	\$ 189,066
Operating grants and contributions	10,000	10,000	47,619	37,619
Property taxes, general purpose	1,449,356	1,449,356	1,825,083	375,727
Licenses, permits, and franchises	6,500	6,500	16,039	9,539
Fines, forfeits, and penalties	1,050	1,050	1,000	(50)
Grants and contributions not restricted to specific programs	61,459	61,459	58,132	(3,327)
Revenue from use of money	-	-	12,332	12,332
Other revenues	14,000	14,000	57,938	43,938
Total Revenue	3,194,965	3,194,965	3,859,809	664,844
EXPENDITURES				
Current:				
Salaries and wages	1,705,745	1,705,745	1,920,096	(214,351)
Benefits	754,361	754,361	754,055	306
Supplies	97,650	97,650	103,299	(5,649)
Services	437,050	437,050	495,187	(58,137)
Capital Outlay	81,896	81,896	311,500	(229,604)
Debt Service - Principal	30,050	30,050	58,121	(28,071)
Debt Service - Interest	5,350	5,350	12,682	(7,332)
Total Expenditures	3,112,102	3,112,102	3,654,940	(542,838)
Excess (Deficiency) of Revenue over Expenditures	82,863	82,863	204,869	122,006
OTHER FINANCING SOURCES/USES				
Proceeds	-	-	249,500	249,500
NET CHANGE IN FUND BALANCE	82,863	82,863	454,369	371,506
Fund Balance - Beginning	2,053,710	2,053,710	2,053,710	
Fund Balance - Ending	\$ 2,136,573	\$ 2,136,573	\$ 2,508,079	\$ 371,506



IDYLLWILD FIRE

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability - Safety	0.06%	0.06%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
Proportion of the net pension (asset) - Misc.	-0.002%	-0.005%	-0.002%	-0.002%	-0.002%	-0.002%	-0.002%	-0.002%	-0.002%
Proportionate share of the net pension liability - Safety	\$3,818,000	\$2,192,000	\$3,402,000	\$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.	(87,000)	(100,000)	(77,000)	(75,000)	(70,000)	(65,000)	(57,000)	(59,000)	(59,000)
Total	\$3,731,000	\$2,092,000	\$3,325,000	\$3,081,000	\$2,893,000	\$2,892,000	\$2,555,000	\$2,013,000	\$2,002,000
District's covered payroll	673,000	728,000	751,000	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	567%	301%	453%	470%	314%	349%	339%	342%	349%
Plan fiduciary net position as a percentage of the total pension liability - Safety	78%	87%	73%	73%	73%	72%	73%	77%	79%
Plan fiduciary net position as a percentage of the total pension liability - Misc.	76%	90%	78%	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:

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 450,000	\$ 413,000	\$ 377,000	\$ 345,000	\$ 281,000	\$ 279,000	\$ 218,000	\$ 211,000	\$ 167,000
Contributions in relation to the contractually required contribution	(450,000)	(413,000)	(377,000)	(345,000)	(281,000)	(253,000)	(218,000)	(211,000)	(167,000)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -
District's covered payroll	858,000	632,000	691,000	714,000	671,000	943,000	848,000	771,000	606,000
Contributions as a percentage of covered payroll	52%	65%	55%	48%	42%	30%	26%	27%	28%

Miscellaneous Plan:

	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 4,000	\$ 3,100	\$ 2,900	\$ 2,600	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	(4,000)	(3,100)	(2,900)	(2,600)	-	-	-	-	-
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	57,000	41,000	37,000	37,000	-	-	-	-	-
Contributions as a percentage of covered payroll	7%	8%	8%	7%	n/a	n/a	n/a	n/a	n/a



**SCHEDULE OF CHANGES IN THE TOTAL
OPEB LIABILITY AND RELATED RATIOS**

	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Changes for the year:						
Service cost	\$ 16,000	\$ 12,000	\$ 23,000	\$ 121,000	\$ (47,000)	\$ 66,000
Interest	22,000	22,000	9,000	13,000	13,000	2,000
Differences between expected and actual experience	5,000	143,000	(37,000)	-	-	-
Benefit payments	(43,000)	(43,000)	(47,000)	(47,000)	(47,000)	(46,800)
Net Changes in Total OPEB Liability	-	134,000	(52,000)	87,000	(81,000)	21,200
Total OPEB Liability - Beginning	543,000	409,000	461,000	374,000	455,000	433,800
Total OPEB Liability - Ending	\$ 543,000	\$ 543,000	\$ 409,000	\$ 461,000	\$ 374,000	\$ 455,000
Covered Payroll	915,000	673,000	728,000	751,000	671,000	943,000
Total OPEB liability as a percentage of covered payroll	59%	81%	56%	61%	56%	48%

SUPPLEMENTARY INFORMATION

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IDYLLWILD FIRE

SCHEDULE OF ACTIVITY BY DEPARTMENT

JUNE 30, 2023

	Fire Suppression	Ambulance Service	Mutual Aid	Total
REVENUE				
Program Revenue:				
Charges for services	\$ 1,860	\$ 528,470	\$ 1,311,336	\$ 1,841,666
Operating grants and contributions	47,619	-	-	47,619
Property taxes, general purpose	1,628,151	196,932	-	1,825,083
Licenses, permits, and franchises	16,039	-	-	16,039
Fines, forfeits, and penalties	1,000	-	-	1,000
Grants and contributions not restricted to specific programs	58,132	-	-	58,132
Revenue from use of money	4,419	7,913	-	12,332
Other revenues	33,218	24,720	-	57,938
Total Revenue	1,790,438	758,035	1,311,336	3,859,809
EXPENDITURES				
Current:				
Salaries and wages	374,924	891,096	654,076	1,920,096
Benefits	225,642	528,413	-	754,055
Supplies	28,918	74,314	67	103,299
Services	150,645	342,942	1,600	495,187
Capital Outlay	93,450	218,050	-	311,500
Debt Service - Principal	16,823	41,298	-	58,121
Debt Service - Interest	33,570	(20,888)	-	12,682
Total Expenditures	923,972	2,075,225	655,743	3,654,940
Excess (Deficiency) of Revenue over Expenditures	866,466	(1,317,190)	655,593	204,869
OTHER FINANCING SOURCES/USES				
Proceeds	74,850	174,650	-	249,500
NET CHANGE IN FUND BALANCE	\$ 941,316	\$ (1,142,540)	\$ 655,593	\$ 454,369

SCHEDULE OF ACTIVITY
BY DEPARTMENT



	JUNE 30, 2022				JUNE 30, 2021			
	Fire		Ambulance		Fire		Ambulance	
	Suppression	Mutual Aid	Service	Total	Suppression	Service	Mutual Aid	Total
REVENUE								
Program Revenue:								
Charges for services	\$ 3,461	\$	571,577	\$ 2,026,916	\$ 2,725	\$ 661,698	\$ 1,182,664	\$ 1,847,087
Operating grants and contributions	16,388	-	-	-	148,571	-	-	148,571
Property taxes, general purpose	1,405,702	-	196,713	1,602,415	1,293,389	201,423	-	1,494,812
Licenses, permits, and franchises	10,946	-	-	10,946	10,240	-	-	10,240
Fines, forfeits, and penalties	-	-	-	-	-	-	-	-
Grants and contributions not restricted to specific programs	46,560	-	-	46,560	51,352	-	-	51,352
Revenue from use of money	-	209	-	812	1,472	-	-	1,472
(Other revenues	82,417	-	-	82,417	18,862	3,204	-	22,066
Total Revenue	1,565,474		768,499	2,027,519	1,526,611	866,325	1,182,664	3,575,600
EXPENDITURES								
Current:								
Salaries and wages	385,889		917,985	793,084	243,414	718,073	639,748	1,601,235
Benefits	217,060		505,381		185,004	476,491	5	661,500
Supplies	19,914		63,809		26,338	76,693	99	103,130
Services	182,922		418,157	1,040	122,219	314,966		437,185
Capital Outlay	47,942		220,143		55,547	190,193		245,740
Debt Service - Principal	11,460		21,986		9,330	23,027		32,357
Debt Service - Interest	1,156		4,614		1,766	4,957		6,723
Total Expenditures	866,343		2,152,075	794,124	643,618	1,804,400	639,852	3,087,870
NET CHANGE IN FUND BALANCE	\$ 699,131	\$	(1,383,576)	\$ 1,233,395	\$ 882,993	\$ (938,075)	\$ 542,812	\$ 487,730

Idyllwild Fire Protection District

Management Report

June 30, 2023



C.J. Brown & Company CPAs
An Accountancy Corporation

Idyllwild Fire Protection District

Management Report

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Christopher J. Brown, CPA, CGMA
Jonathan Abadesco, CPA
Jeffrey Palmer

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Board of Directors
Idyllwild Fire Protection District
Idyllwild, California

Dear Members of the Board:

In planning and performing our audit of the financial statements of the governmental activities, and each major fund of the Idyllwild Fire Protection District (District) as of and for the year ended June 30, 2023, 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, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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 over financial reporting, 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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

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

Current Year Comments and Recommendations

Disclosure of Audit Adjustments and Reclassifications

As your external auditor, we assume that the books and records of the District are properly adjusted before the audit begins. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the District's financial statements in conformity with accounting principles generally accepted in the United States of America or for comparison purposes with the prior year. For the Board of Directors to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these audit adjustments and reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the adjustments and reclassifications that were made and to provide the Board of Directors with a better understanding of the scope of the audit.

Management’s Response

We have reviewed and approved all of the adjusting entries provided by the auditor on the schedule of audit adjusting journal entries on page 7 and have entered those entries into the District’s accounting system to close-out the District’s year-end trial balance.

Several of the entries were, in fact, done by the contracted accountant on pages 5 and 6, in particular the reconciliation of fund balance, and the reclassifying journal entry table on page 7.

Prior Year Comments and Recommendations

Disclosure of Audit Adjustments and Reclassifications

As your external auditor, we assume that the books and records of the District are properly adjusted before the audit begins. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the District’s financial statements in conformity with accounting principles generally accepted in the United States of America or for comparison purposes with the prior year. For the Board of Directors to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these audit adjustments and reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the adjustments and reclassifications that were made and to provide the Board of Directors with a better understanding of the scope of the audit.

Management’s Response

We have reviewed and approved all of the adjusting and reclassification entries provided by the auditor and have entered those entries into the District’s accounting system to close-out the District’s year-end trial balance.

Several of the entries were, in fact, done by the contracted accountant on page 5 (of the 2022 Management Report).

* * * * *

This communication is intended solely for the information and use of management the Board of Directors, and others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

We appreciate the courtesy and cooperation extended to us during our examination. We would be pleased to discuss the contents of this letter with you at your convenience. Please do not hesitate to contact us.

C.J. Brown & Company, CPAs

C.J. Brown & Company, CPAs
Cypress, California
May 28, 2024

APPENDIX

Idyllwild Fire Protection District

Board of Directors' Letter

June 30, 2023



C.J. Brown & Company CPAs

An Accountancy Corporation

Christopher J. Brown, CPA, CGMA
Jonathan Abadesco, CPA
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Board of Directors
Idyllwild Fire Protection District
Idyllwild, California

We have audited the financial statements of the governmental activities, and each major fund of the Idyllwild Fire Protection District (District) for the year ended June 30, 2023, and have issued our report thereon dated May 28, 2024.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated August 1, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

If any, we have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated May 28, 2024.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

An auditor that is not involved in the engagement performed an independent review of the financial statements that was prepared by us based on the information provided by management. This safeguard reduces the threat of self-review risk to an acceptable level.

Required Risk Assessment Procedures per Auditing Standards

As auditors of the District, we are required per AU-C Section 240, "Consideration of Fraud in a Financial Statement Audit", to "ordinarily" presume and consider the following risks in designing our audit procedures:

- Management override of controls
- Revenue recognition

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no other changes in significant accounting policies or their application during 2023. No other matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The most sensitive accounting estimates affecting the financial statements are as follows:

Management's estimate of the fair value of cash and investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of cash and investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of capital assets depreciation is based on historical estimates of each capitalized item's useful life expectancy or cost recovery period. We evaluated the key factors and assumptions used to develop the capital asset depreciation calculations in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the defined benefit pension plan's deferred outflows of resources, net pension liability, and deferred inflows of resources are based on an actuarial valuation of these amounts which was conducted by a third-party actuary. We evaluated the basis, actuarial methods and assumptions used by the actuary to calculate these amounts for the District to determine that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net other post-employment benefit (OPEB) liability is based on an actuarial valuation that was conducted by a third-party actuary. We evaluated the basis, methods, and assumptions used by the actuary in calculating the net OPEB liability, OPEB expense, and deferred OPEB outflows/inflows for the District to determine that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to:

The disclosure of fair value of cash and cash equivalents in Note 3 to the basic financial statements represents amounts susceptible to market fluctuations.

The disclosure of capital assets, net in Note 5 to the basic financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of the District's defined benefit pension plan in Note 8 to the basic financial statements is based on actuarial assumptions which could differ from actual costs.

The disclosure of the District's net OPEB liability in Note 9 to the basic financial statements is based on actuarial assumptions which could differ from actual costs.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified as a result of our audit procedures that were brought to the attention of management:

Identified or Suspected Fraud

We have not identified or have not obtained information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached table (Schedule of Audit Adjusting Journal Entries) on page 7 presents the material journal entries that we identified as a result of our audit procedures and were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There were no circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated May 28, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Matters

We applied certain limited procedures to the Management Discussion and Analysis, General Fund - Budgetary Comparison Schedule, Schedules of the Proportionate Share of the Net Pension Liability, Schedules of Contributions, and Schedules of Changes in the Total OPEB Liability and Related Ratios, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Conclusion

We appreciate the cooperation extended us by Mark LaMont, Fire Chief, and Robert Dennis, District Accountant, in the performance of our audit testwork.

We will be pleased to respond to any question you have about the foregoing. We appreciate the opportunity to continue to be of service to the District.

C.J. Brown & Company, CPAs

C.J. Brown & Company, CPAs
Cypress, California
May 28, 2024

**Idyllwild Fire Protection District
Schedule of Client Adjusting Journal Entries
June 30, 2023**

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 1			
CJE - To write off accounts payable			
01-000-9501	Accounts/Vendors Payable	\$ 35,313.98	
01-111-8781	Other Revenue		10,593.98
01-121-8781	Other Revenue		24,720.00
Adjusting Journal Entries JE # 2			
CJE - To adjust property tax receivable			
01-000-9211	Taxes Receivable	180,606.00	
01-111-4702	Riverside County Tax Admin Fee	1,278.00	
01-111-8111	Current Secured (SA1, SS1, SA2, SS2, & SS3)		136,713.00
01-111-8121	Current Unsecured (UC1, UC2, & UC3)		4,425.00
01-111-8141	Prior Unsecured (PYU)		3,842.00
01-111-8151	Supplemental Property Taxes-Current (S07 - S06)		20,854.00
01-111-8161	Supplemental Property Taxes-Prior (Y07 - Y06)		722.00
01-111-8531	Homeowners' Property Tax Relief (SH 1 - 3 & HO6)		3,973.00
01-121-8611	Assessment/Parcel Fee - Curr(SA1,SS1,SA2,SS2,&SS3)		11,355.00
Adjusting Journal Entries JE # 3			
CJE - To adjust OPEB			
99-000-9664	Other Postemployment Benefits "OPEB"	176,000.00	
99-000-2501	Other Postemployment Benefits (OPEB)		176,000.00
Adjusting Journal Entries JE # 4			
CJE - To adjust long term debt balance			
99-000-6101	Principal	2,044.00	
99-000-9562	Lease Payable	7,461.00	
99-000-9662	Capital Lease	3,443.00	
99-000-9667	Loan	56,909.00	
99-000-6101	Principal		2,846.00
99-000-6301	Interest Expenditure		2,044.00
99-000-9567	CE Loan, Current Portion		56,909.00
99-000-9667	Loan		8,058.00
Adjusting Journal Entries JE # 5			
CJE - To adjust interest expenditure			
01-121-6101	Principal	2,043.00	
01-121-6301	Interest Expenditure	\$	2,043.00

Idyllwild Fire Protection District
Schedule of Client Adjusting Journal Entries, continued
June 30, 2023

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 6			
CJE - Fund balance component reconciliation			
01-000-9742	SCBA Equipment	\$ 9,600.00	
01-000-9761	Committed for Equipment Replacement	116,298.00	
01-000-9762	Donations Comitted for Education	61,872.00	
01-000-9790	Unassigned Fund Balance		187,770.00
Adjusting Journal Entries JE # 7			
CJE - To adjust insurance proceeds to account for loss of vehicle and debt.			
99-000-8991	CE / Special Item	4,462.00	
99-111-4772	Miscellaneous District Expenditure		4,462.00
Adjusting Journal Entries JE # 8			
CJE - To fix beginning fund balance			
01-000-9791	Beginning Fund Balance	72,538.00	
99-000-1511	Other(Vacation Payout)	69,956.00	
99-000-6301	Interest Expenditure	2,044.00	
01-111-1511	Other(Vacation Payout)		20,987.00
01-111-6301	Interest Expenditure		613.00
01-111-8781	Other Revenue		538.00
01-121-1511	Other(Vacation Payout)		48,969.00
01-121-6301	Interest Expenditure		1,431.00
99-000-9799	Unrestricted Conversion Entry Net Position		72,000.00
Adjusting Journal Entries JE # 9			
CJE - To adjust employer's net pension liability and pension expense			
99-000-9491	Deferred Outflows of Resources: Pension	25,000.00	
99-000-9691	Deferred Inflows of Resources: Pension	\$	25,000.00

**Idyllwild Fire Protection District
Schedule of Audit Adjusting Journal Entries
June 30, 2023**

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Audit Adjusting Journal Entries JE # 1			
To adjust property tax revenue into its proper balance.			
01-000-9651	Unearned Revenue	\$ 30,000.00	
01-000-9793	Audit Adjustments		30,000.00
Audit Adjusting Journal Entries JE # 2			
To agree the GL balance with the bank reconciliation			
01-000-9793	Audit Adjustments	36,133.40	
01-000-9115	Hemet Checking		36,133.40
Audit Adjusting Journal Entries JE # 3			
To adjust long term debt			
99-000-9667	Loan	32,818.00	
99-000-6101	Principal		31,540.00
99-000-9567	CE Loan, Current Portion		1,278.00
Audit Adjusting Journal Entries JE # 4			
To adjust interest expense			
99-101-6301	Interest Expenditure	13,162.59	
99-111-6201	Other Debt Service		13,162.59
Audit Adjusting Journal Entries JE # 5			
To write off other receivable which should have been written off in the prior			
01-000-9793	Audit Adjustments	106,729.56	
01-000-9289	Other Receivables	\$	106,729.56

**Idyllwild Fire Protection District
Schedule of Reclassifying Adjusting Journal Entries
June 30, 2023**

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Reclassifying Adjusting Journal Entries JE # 1			
To reclassify principal and debt service accounts			
01-111-6101	Principal	\$ 9,462.00	
01-121-6101	Principal	22,078.00	
01-111-6201	Other Debt Service		9,462.00
01-121-6201	Other Debt Service		22,078.00



May 28, 2024

C.J. Brown & Company, CPAs
10805 Holder Street, Suite 150
Cypress, California 90630

This representation letter is provided in connection with your audit of the basic financial statements as listed in the table of contents of the Idyllwild Fire Protection District (District), which comprise the respective financial position of the governmental activities, the business-type activities, and each major fund as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of May 28, 2024:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 1, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have a process to track the status of audit findings and recommendations.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Financial Statements, continued

9. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
10. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
11. The effects of all known actual or possible litigation and claims, if any, have been accounted for and disclosed in accordance with U.S. GAAP.
12. All component units, as well as joint ventures with an equity interest, if any, are included and other joint ventures and related organizations are properly disclosed.
13. All funds and activities are properly classified.
14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
15. All components of net position, nonspendable, restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
16. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
17. All revenues within the statement of activities have been properly classified.
18. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
19. All interfund and intra-entity transactions and balances have been properly classified and reported.
20. Special items and extraordinary items, if any, have been properly classified and reported.
21. Deposit and investment risks have been properly and fully disclosed.
22. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
23. All required supplementary information is measured and presented within the prescribed guidelines.
24. With regard to investments and other instruments reported at fair value:
 - a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
25. With respect to the preparation of financial statements, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

26. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - 1) A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;
 - 2) A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
27. The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
 - a. All transactions have been recorded in the accounting records and are reflected in the financial statements.
 - b. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - c. We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
 - d. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - 1) Management;
 - 2) Employees who have significant roles in internal control; or
 - 3) Others where the fraud could have a material effect on the financial statements.
28. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
29. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
30. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
31. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
32. The District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
33. We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.
34. We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
35. For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.

Information Provided, continued

36. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
37. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
38. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
39. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
40. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
41. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
42. We have provided to you our views on reported audit findings, conclusions, and recommendations, as well as planned corrective actions.
43. With respect to the required supplementary information accompanying the financial statements:
 - a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
 - b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. We believe the following significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances:
44. With respect to the schedule of activity by department:
 - a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with U.S. GAAP.
 - b. We believe the supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. We believe significant assumptions or interpretations underlying the measurement or presentation of supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
45. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.

Signature: _____

Mark Lamont, Fire Chief

Idyllwild Fire Protection District
Schedule of Client Adjusting Journal Entries
June 30, 2023

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 1			
CJE - To write off accounts payable			
01-000-9501	Accounts/Vendors Payable	\$ 35,313.98	
01-111-8781	Other Revenue		10,593.98
01-121-8781	Other Revenue		24,720.00
Adjusting Journal Entries JE # 2			
CJE - To adjust property tax receivable			
01-000-9211	Taxes Receivable	180,606.00	
01-111-4702	Riverside County Tax Admin Fee	1,278.00	
01-111-8111	Current Secured (SA1, SS1, SA2, SS2, & SS3)		136,713.00
01-111-8121	Current Unsecured (UC1, UC2, & UC3)		4,425.00
01-111-8141	Prior Unsecured (PYU)		3,842.00
01-111-8151	Supplemental Property Taxes-Current (S07 - S06)		20,854.00
01-111-8161	Supplemental Property Taxes-Prior (Y07 - Y06)		722.00
01-111-8531	Homeowners' Property Tax Relief (SH 1 - 3 & HO6)		3,973.00
01-121-8611	Assessment/Parcel Fee - Curr(SA1,SS1,SA2,SS2,&SS3)		11,355.00
Adjusting Journal Entries JE # 3			
CJE - To adjust OPEB			
99-000-9664	Other Postemployment Benefits "OPEB"	176,000.00	
99-000-2501	Other Postemployment Benefits (OPEB)		176,000.00
Adjusting Journal Entries JE # 4			
CJE - To adjust long term debt balance			
99-000-6101	Principal	2,044.00	
99-000-9562	Lease Payable	7,461.00	
99-000-9662	Capital Lease	3,443.00	
99-000-9667	Loan	56,909.00	
99-000-6101	Principal		2,846.00
99-000-6301	Interest Expenditure		2,044.00
99-000-9567	CE Loan, Current Portion		56,909.00
99-000-9667	Loan		8,058.00
Adjusting Journal Entries JE # 5			
CJE - To adjust interest expenditure			
01-121-6101	Principal	2,043.00	
01-121-6301	Interest Expenditure	\$	2,043.00

Idyllwild Fire Protection District
Schedule of Client Adjusting Journal Entries, continued
June 30, 2023

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 6			
CJE - Fund balance component reconciliation			
01-000-9742	SCBA Equipment	\$ 9,600.00	
01-000-9761	Committed for Equipment Replacement	116,298.00	
01-000-9762	Donations Comitted for Education	61,872.00	
01-000-9790	Unassigned Fund Balance		187,770.00
Adjusting Journal Entries JE # 7			
CJE - To adjust insurance proceeds to account for loss of vehicle and debt.			
99-000-8991	CE / Special Item	4,462.00	
99-111-4772	Miscellaneous District Expenditure		4,462.00
Adjusting Journal Entries JE # 8			
CJE - To fix beginning fund balance			
01-000-9791	Beginning Fund Balance	72,538.00	
99-000-1511	Other(Vacation Payout)	69,956.00	
99-000-6301	Interest Expenditure	2,044.00	
01-111-1511	Other(Vacation Payout)		20,987.00
01-111-6301	Interest Expenditure		613.00
01-111-8781	Other Revenue		538.00
01-121-1511	Other(Vacation Payout)		48,969.00
01-121-6301	Interest Expenditure		1,431.00
99-000-9799	Unrestricted Conversion Entry Net Position		72,000.00
Adjusting Journal Entries JE # 9			
CJE - To adjust employer's net pension liability and pension expense			
99-000-9491	Deferred Outflows of Resources: Pension	25,000.00	
99-000-9691	Deferred Inflows of Resources: Pension	\$	25,000.00

**Idyllwild Fire Protection District
Schedule of Audit Adjusting Journal Entries
June 30, 2023**

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Audit Adjusting Journal Entries JE # 1			
To adjust property tax revenue into its proper balance.			
01-000-9651	Unearned Revenue	\$ 30,000.00	
01-000-9793	Audit Adjustments		30,000.00
Audit Adjusting Journal Entries JE # 2			
To agree the GL balance with the bank reconciliation			
01-000-9793	Audit Adjustments	36,133.40	
01-000-9115	Hemet Checking		36,133.40
Audit Adjusting Journal Entries JE # 3			
To adjust long term debt			
99-000-9667	Loan	32,818.00	
99-000-6101	Principal		31,540.00
99-000-9567	CE Loan, Current Portion		1,278.00
Audit Adjusting Journal Entries JE # 4			
To adjust interest expense			
99-101-6301	Interest Expenditure	13,162.59	
99-111-6201	Other Debt Service		13,162.59
Audit Adjusting Journal Entries JE # 5			
To write off other receivable which should have been written off in the prior			
01-000-9793	Audit Adjustments	106,729.56	
01-000-9289	Other Receivables	\$	106,729.56

**Idyllwild Fire Protection District
Schedule of Reclassifying Adjusting Journal Entries
June 30, 2023**

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Reclassifying Adjusting Journal Entries JE # 1			
To reclassify principal and debt service accounts			
01-111-6101	Principal	\$ 9,462.00	
01-121-6101	Principal	22,078.00	
01-111-6201	Other Debt Service		9,462.00
01-121-6201	Other Debt Service		22,078.00

~~Handwritten signature~~
~~Handwritten signature~~

Miranda G.
Sawc

A. H. Allen

Thank You!

Louise Vega
Counselor
Teacher

Cyber
Teacher

Thank you so much
for your help
Alex M.

Maria Curran AP

Thank you for
everything you
do for the school
Thank you

Kari Sandhya,
Principal

Hamilton High School

We recently had the pleasure of serving you and
Would appreciate your input.

Please rate your;

Arrival Time: Excellent Standard Needs Improvement
Crew Courtesy: Excellent Standard Needs Improvement
Crew Knowledge: Excellent Standard Needs Improvement
Overall experience: Excellent Standard Needs Improvement

Comments: I was in a bad way with a shattered and
dislocated wrist. Their help with my pain
to the ER was so appreciated. Thank you,
Pige & Crew!!

Thank you for your input and the opportunity of serving you. We hope
that your incident was resolved and that this note finds you and yours
well and in good health. If we can help you with anything, or if you have
any questions or comments please contact us: (951) 659-2153.

We look forward to meeting your Emergency Service Needs!

The Idyllwild Fire Protection District

Carlene Busker



We recently had the pleasure of serving you and
Would appreciate your input.

Please rate your;

Arrival Time: Excellent Standard Needs Improvement
Crew Courtesy: Excellent Standard Needs Improvement
Crew Knowledge: Excellent Standard Needs Improvement
Overall experience: Excellent Standard Needs Improvement

Comments: We WANT to express our gratitude to
The Idyllwild Fire Department especially Adam,
Tyler & Troy for Excellence in everything they do for
us! & our community... We are ALL Blessed!!!

Thank you for your input and the opportunity of serving you. We hope
that your incident was resolved and that this note finds you and yours
well and in good health. If we can help you with anything, or if you have
any questions or comments please contact us: (951) 659-2153.

We look forward to meeting your Emergency Service Needs!

The Idyllwild Fire Protection District



Dear Chief LaMont,

I have made two attempts to send a thank you card to two different addresses, but they were both returned as undeliverable. So, I hope I'm reaching the right person with this message.

On April 12, around midnight, I experienced a fainting spell(syncope) at the Cleavage Cabin on Fern Valley Road. Although I don't remember much, I remember the professional and compassionate care I received from the crew that transported me to the helicopter that took me to Desert Regional Hospital. Their reassuring manner helped me to keep calm through the entire episode; I could tell that I was in good hands.

And so, I just wanted to express my heartfelt gratitude for all your crew did for me and all they do for many others. May God bless you all and keep you safe.

Sincerely,

John Whisenhunt

Dear Edylwiel Fire Department

Thank you for your
awesome presentation and
for allowing IAOR to use
your training room!

Best wish
IAOR