



IDYLLWILD FIRE

Idyllwild Fire Protection District

54160 Maranatha Drive
Idyllwild, CA 92549

Regular Board Meeting

AGENDA

Tuesday March 23, 2021

3:00 PM

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

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

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

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

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

Invocation: TBD

Citizens' Comments:

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

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

Reports

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

Action Items:

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

ITEM:

Staff Recommendation(s):

1. **Approve meeting minutes from 2/23/21 Regular Board Meeting:** *Approve as presented.*
2. **Accept February 2021: Incident Statistic / Ambulance Reports:** *Accept as presented.*
3. **Review / Discuss / Approve February 2021 Financials:** *Approve as submitted.*
4. **Review / Discuss / Approve February 2021: Bill Payments:** *Approve as submitted.*
5. **Review / Discuss / Update Alerting System** *Discuss/Update*
6. **Review / Discuss / Approve: Board Policies** *Approve as submitted*
Policy 4097 Filling of Vacancy (BOC)
Policy 3120 Investment Policy
Policy 2003 Employee Status
Policy 2009 Performance Eval. Chief
Policy 2010 Performance Eval.
Policy 2016 Customer Relations
Policy 2019 Use of Employer Property
Policy 2032 Employee Records
7. **Review / Discuss: IFPD FY 21/22 Budget Draft** *Review / Discuss*
8. **Review / Discuss / Approve – IFPD Annual Financial Report Draft 6/30/2020**
Approve as submitted.
9. **Review / Discuss / Approve – Upcoming Educational Events**
 - ✓ 1. EMT / Cert Training for Board Members.
10. **Review / Discuss – Future Agenda Items**

Correspondence: See attached.

Announcement of Closed Session Agenda

CONFERENCE WITH LEGAL COUNSEL

(Paragraph (1) of subdivision (d) of Section 54956.9)

Name of case: Carey / Idyllwild Fire Protection District, Riverside Sup. Ct.

Regular Meeting Recessed _____ Non-Board members excused.

Closed Session Called to Order: _____

Closed Session Item(s):

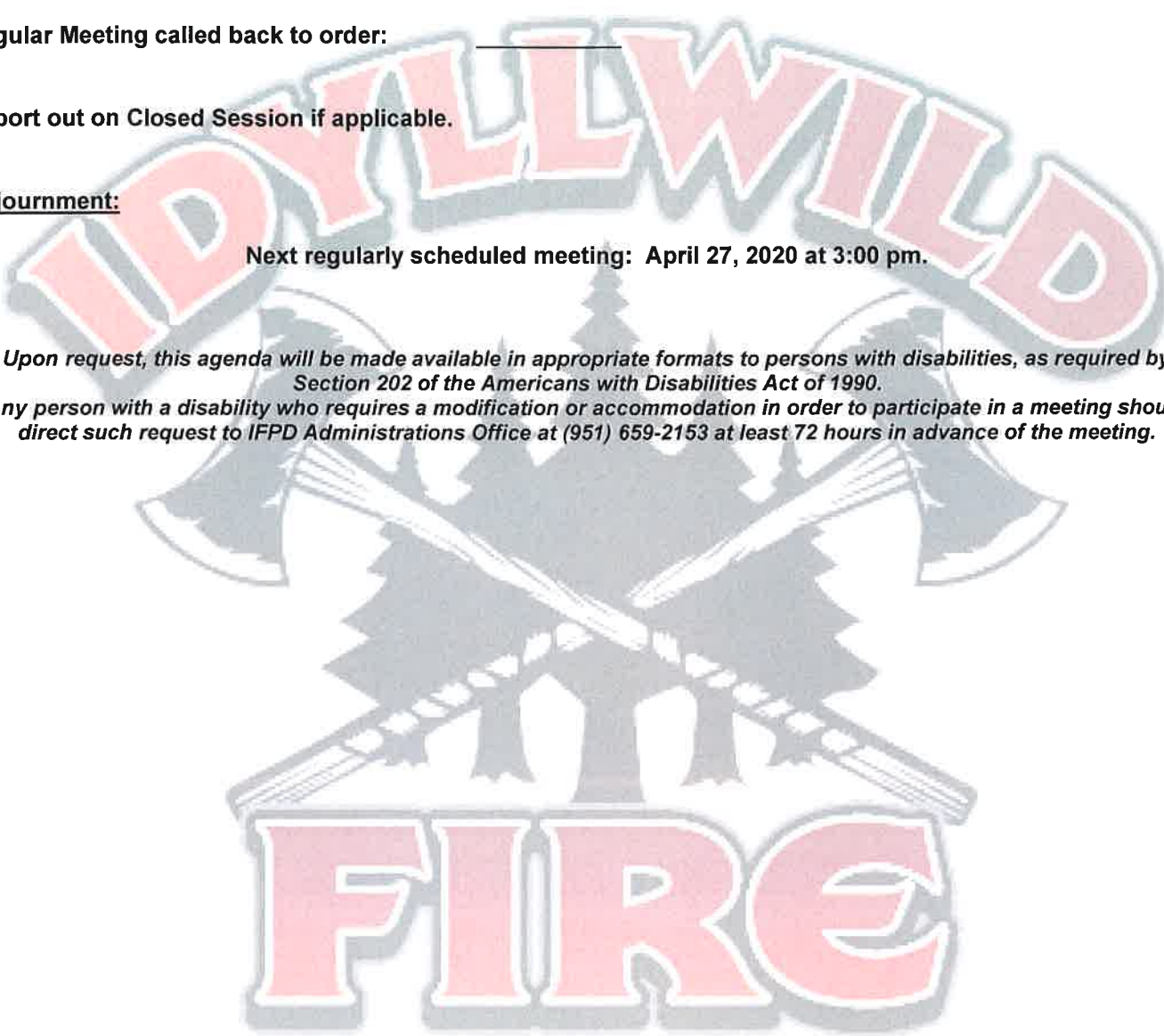
Regular Meeting called back to order: _____

Report out on Closed Session if applicable.

Adjournment:

Next regularly scheduled meeting: April 27, 2020 at 3:00 pm.

Upon request, this agenda will be made available in appropriate formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to IFPD Administrations Office at (951) 659-2153 at least 72 hours in advance of the meeting.





IDYLLWILD FIRE

Chiefs Report

Author: M. LaMont

Updated March 17, 2021

Mtg. Mar. 23, 2021

1. Community Alert/Siren System.

- I have been working with Aaron Wolking of Sentry Siren to expedite the installation of the emergency siren. Sentry has had several delays in this process due to COVID19. On Feb. 15 I received an email from Aaron which states that they have secured a new sub-contractor to install the siren and anticipate having the siren installed and up and running within 4-6 weeks. *(See attached ltr. from Aaron Wolking)*
- We are working with Mtn. Disaster Preparedness on Educational materials for the community education piece of this endeavor. *(See attached draft postcard)*

2. Mutual Aid Fire(s)

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



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

(Current MA Billing is at \$ 1,203,112.00)

3. Abatement Inspections/Citations:

We continue to work on forced abatement parcels/projects over several properties which failed the last IFPD LE100 inspection(s). Please note that the IFPD has the resources to force abate roughly 10-15 parcels per year. We anticipate that we could mitigate the 157 failed properties with over a decades commitment to this endeavor to ensure prevention efforts are effective and hazard fuels are abated.

Abatement regulations, and enforcement measures are critical to our overall success. Thank you to those property owners that passed the last IFPD LE100 abatement!

In 2020 we completed the abatement inspection and citation process and the final result of this process ended with a total of **157** failed properties which each received citations per IFPD ORD 19-01. IFPD Ord. 19-01 details the process for property owners to appeal their citation to the IFPD Board. Of the 157 failed properties we have been working with over **115** property owners to help them come into compliance, a remaining **42** parcels have not contacted us for assistance and remain out of compliance.

4. Equipment:

Suppression Equipment:

Vehicle	Milage	Condition	CIP Info
✓ Truck 621	28,098	Good	2026 - 1,200,000.00
✓ Engine 621	33,288	Excellent	2028 - 850,000.00
✓ Engine 622	59,165	Good	2026 - 850,000.00
✓ Brush 621	48,852	Good	2025 - 425,000.00
✓ Brush 622	121,002	Good	2026 - 425,000.00

Admin Vehicles:

Vehicle	Milage	Condition	CIP Info
✓ Battalion 6201	41,416	Excellent	2030 - 72,500.00
✓ Chief 6200	16,925	Excellent	2032 - 72,000.00
✓ FEPP	(NEW FEPP Utility Vehicle has arrived, 2010 Chev. 4WD 82,149 miles)		

Ambulances:

Vehicle	Milage	Condition	CIP Info
✓ Medic Unit 621	9,286	Excellent	2032- \$ 210,000
✓ Medic 622	95,823	Fair	2024 - \$ 165,000
✓ Medic 623	104,972	Poor	2022 - \$ 165,000
✓ Medic 624	178,312	(Out of Service)	Do Not Replace
✓ Medic 625	174,529	Fair	2025 - \$ 165,000
✓ Medic 626	52,205	Good	2026+ \$ 210,000

5. Grants:

Pending Grants:

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

<u>Awarded Grants:</u>	<u>Cost IFPD</u>	<u>Received / Value</u>
FEPP Brush 622	\$ (\$ 0.00)	FEPP Received (\$ 322,000.00 value)
2020 AFG (monitors)	\$ (\$ 7,428.57)	AFG: Received (\$ 148,571.43 rcvd)
2020 VFA (radios)	\$ (\$ 5,500.00)	VFA: Received (\$ \$ 5,500.00)
2020 Firehouse (3/SCBAs)	\$ (\$ 0.00)	Firehouse Rcvd. (\$ 51,600.00)
2021 IDY Bible Church	\$ 6,500.00	SCBA Purchase. Rcvd (\$ 6,500.00)
2020 Community Church	\$ 2,000.00	EMS / EMT Paramedic Training
FEPP Pick up	\$ 0.00	FEPP Chevrolet 4WD PU. (40k Val.)



We have purchased the New monitors from LifePac. These lifepac 15 monitors are an incredible new addition to our medical equipment resources and will provide us with years of trustworthy service. This grant allowed us to eliminate \$ 150,000.00 from the IFPD CIP



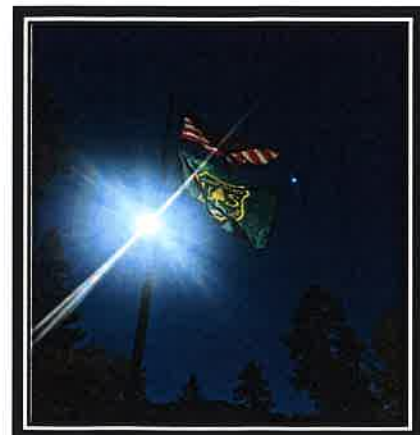
We now have been able to purchase 10 of these G1 MSA SCBA units. This has eliminated approximately \$ 92,000.00 from the IFPD CIP need.

A special THANK YOU!! To Firehouse Subs the Idyllwild Bible Church and IDY Community Church for their assistance in our delivery of critical life safety services.

6. Training:

Wildland training RT 130 program will begin April 1st, 2021.

- 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.
- All EMS training requirements have also been completed and filed.
- We continue with Joint Training USFS / IFPD. These critical courses will help to ensure our personnel have the training they need to be successful in the field. Courses are: S-339 Division Supervisor S-330 Strike Team Leader S-390 Advanced Wildfire calculations S-290 Intermediate Wildfire, S-212 Wildland Fire Chainsaws S-234 Firing operations.



7. Personnel:

- We are working on the testing process for our vacant FPM position. Anticipate hire in FY 21/22.
- Many IFPD Employees have received both COVID-19 vaccination shots.

8. February Statistics:



<i>Incident Volume:</i>	<i>Feb.</i>
Total number of Incidents:	60
Medical:	40
Fires:	3
Hazardous Cond:	7
Public Service:	5
False Alarm:	1
Other:	4

(see spreadsheets for additional detail)

9. February Ambulance Transactions:

Feb.



Transports:	25
Charges:	103,219.00
Payments:	25,613.13
Current A/R:	414,658.35

(see spreadsheets for additional detail)

10. Committees:

Sustainability Committee. (will reconvene at a later date)

Ad Hoc Committee for Labor neg. presented in this month's agenda. (IFPD Ad Hoc Labor committee met with the ICFA on several occasions) Closed session for labor negotiations was on last month's agenda and subsequently the IFPD Board approved the IFPD/ICFA 2021-2026 MOU.

11. Other/ Misc: I continue to participate on the Riverside County Economic Recovery Committee (when available). I also continue to participate with the Cal Fire Chiefs Association, and the Riverside County Fire Chief Association. These meetings continue to be held via zoom/Microsoft teams - no date has been set to resume in person meetings. Many of these meetings will benefit in the future from tech platforms saving many hours of time traveling to and from.
- I. **We continue working to move bank accounts from BBVA/PNC to Bank of Hemet.**
 - II. **Please see the new 2021-2025 Capital Improvement Plan (CIP)**
 - III. **The DRAFT 19/20 IFPD Financial Report is on this month's agenda for review. Fedak/Brown final financial audit to follow in next months April 27th Board Meeting.**
 - IV. **The 21/22 IFPD Draft budget has been provided for review at this month's meeting.**



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

*IFPD Response Time Averages:
Medical Aid Incidents. 3.4 minutes
Fire Related Incidents. 3.51 Minutes
Overlapping Incident % 29.7*

“You are our Mission”

Hello Chief LaMont,

March 9, 2021

Many thanks for the phone call this morning. Per our conversations, I wanted to write and send you an update regarding your warning siren installation. We have all the pieces of the puzzle in place; we're just waiting on the utility pole to be delivered. Sourcing the utility pole was a bit difficult, but we were finally able to find a source that would deliver to Idyllwild.

The pole is currently scheduled for delivery on 03-26-21. I am pushing the pole supplier to see if we can improve that timeline; however, I have not succeeded thus far. I am waiting on a reply from the supplier to confirm that we absolutely will have the pole on-site on 03-26 at the latest. As soon as I receive confirmation on that, we'll get our installer scheduled to come to Idyllwild. I expect to have your system installed and fully operational in early April at the very latest, hopefully sooner. I am expecting to have all these details confirmed this week and will keep you apprised accordingly.

I do apologize for the delay. We understand that this process has been much more drawn out than we would have expected. Availability of everything from labor to materials has been much more limited than we usually experience. When you factor in the additional speedbumps surrounding the pandemic, these processes have been far more complicated for installations all over the country. All that being said, we understand that you've spent a considerable amount of money on this system and, with fire season fast approaching, we need to get this done. I promise we're pushing to make that happen and we will get your system installed and commissioned very soon.

If there is anything further I can do to assist, please let me know.
We'll be in touch soon.

Regards,

Aaron Wolking

National Sales Manager

Sentry Siren, Inc.

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Mobile: 719-371-3838

Fax: 719-372-6621

e-Mail: aaron.wolking@sentrysiren.com

Website: www.sentrysiren.com





IDYLLWILD FIRE

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

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

Call to Order: 15:00

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

Pledge of Allegiance: President Ralph Hoetger

Invocation: Fire Chief Mark LaMont

Citizens' Comments: - No comments at the time

Reports

- President Hoetger – *Purchasing a home in Arkansas and is selling his home in Idyllwild. Plans on continuing here as a Commissioner for a few more months, ultimately dependant upon the close of escrow and a move from Idyllwild.*
- Vice President Sawicki – *Nothing to report at this time.*
- Secretary Andrewson – *SDA sent out their by-laws, asking President Hoetger to have the Fire Chief to review those.*
- Commissioner Fogle – *Nothing to report at this time.*
- Commissioner Reitz – *Nothing to report at this time.*
- Chief Mark LaMont. – *Please see written Chiefs report.*
- Idyllwild Volunteer Fire Company (Engle) – *Purchased Garage door openers, head lamps and blinds for the station.*
- Idyllwild Career Firefighters' Association – *(J. LaMont) – ICFA / IFPD Negotiations have been going well. Appreciate the input and time commitment from the ADHOC Committee.*
- Ad HOC Committee Assessment/Measure (Sawicki/Andrewson) – *IFPD/ICFA Labor negotiations and MOU development is going well.*

Action Items

1. Approve meeting minutes from 01/26/21 Regular Board Meeting:
Secretary Andrewson made a motion to approve the 01/26/21 Regular Board Meeting minutes; Vice President Sawicki 2nd. Motion passed 5-0
2. Accept January 2021: Incident Statistic / Ambulance Reports:
Secretary Andrewson made a motion to accept the January 2021 Incident Statistic and Ambulance Report; Commissioner Fogle 2nd. Motion passed 5-0

3. Review / Discuss / Approve January 2021 Financials:
Secretary Andrewson made a motion to approve the January 2021 Financials; Vice President Sawicki 2nd. Motion passed 5-0
4. Review / Discuss / Approve January 2021 Bill Payments:
Commissioner Fogle made a motion to approve the January 2021 Bill Payments; Secretary Andrewson 2nd Motion passed 5-0
5. Review / Discuss – Alerting System
Chief LaMont reported that he spoke with the subcontractor that the pole will be delivered in the next 2-4 weeks. Within a few days of that date the subcontractor should arrive to install the Siren. Commissioner Reitz asked if IWD would be precluded from use of the siren. Chief LaMont answered; we are committed to the safety of our community and have entered into an agreement with our partner in public safety the Fern Valley Water District, which we would confer with regarding use of the alerting system, (and went on to say) I do not believe that we would ever withhold the use of any public safety tool, including the Idyllwild Alert Siren.
6. Review / Discuss / Approve – Resolution 513 – Amended Fire Codes and Ordinances
Secretary Andrewson made a motion to approve Resolution 513; Vice President Sawicki 2nd Motion passed 5-0
7. Review / Discuss / Approve – Board Policy(s)
 - Board Policy 3110 – Fixed Asset Control
Secretary Andrewson made a motion to approve Board Policy 3110 – Fixed Asset Control as reviewed, Commissioner Fogle 2nd. Motion passed 5-0
 - Board Policy 3120 – Investment of District Funds
Tabled until next meeting.
 - Board Policy 3137 – Petty Cash
Secretary Andrewson made a motion to approve Board Policy 3137 – Petty Cash as amended, Commissioner Fogle 2nd. Motion passed 5-0
 - Board Policy 4097 – Filling of Vacancy (BOC)
Secretary Andrewson made a motion to approved Board Policy 4097 Filling of Vacancy as amended, Commissioner Reitz 2nd. Motion passed 5-0
8. Review / Discuss – IFPD CIP. Metal Vehicle Storage Building
Chief LaMont presented a new CIP for IFPD and 3 bids on Metal Vehicle Storage Buildings.
9. Review / Discuss / Approve – Upcoming Educational Events
 - ✓ 1. EMT Cert Training for Board Members
10. Review / Discuss / Approve – Future Agenda Items
Secretary Andrewson asked for Board policy 2003, 2009, 2010, 2016, 2019, 2032, 3135, and 3120 to be on the next agenda.

Correspondence – Included in Board Packet

Announcement of Closed Session Agenda

- Pursuant to Government code 54957:6 Conference with Labor Negotiator

Regular Meeting Recessed 15:36 Non-Board members excused.

Closed Session Called to Order: 15:43

Closed Session Item(s):

- Conference with Labor Organization: Idyllwild Career Firefighter Association regarding memorandum of understanding 2021-2025

Closed Session Adjourned: 16:34

Reconvened to Regular Meeting: 16:37

- o Announcement of any actions taken during closed session.

Reported action from closed session: Board fully reviewed and discussed the draft of IFPD/ICFA MOU for 7/1/2021 – 6/30/2026. ICFA Representation was present.

Secretary Andrewson made a motion to approve the MOU with the Idyllwild Career Firefighter Association effective 07/01/2021. Vice President Sawicki 2nd. Motion passed 5-0

Secretary Andrewson made a motion to adjourn, Commissioner Reitz 2nd. Motion passed. 5-0

Adjournment: 16:39

Respectfully submitted,

Administrative Assistant
Rachel Teegarden

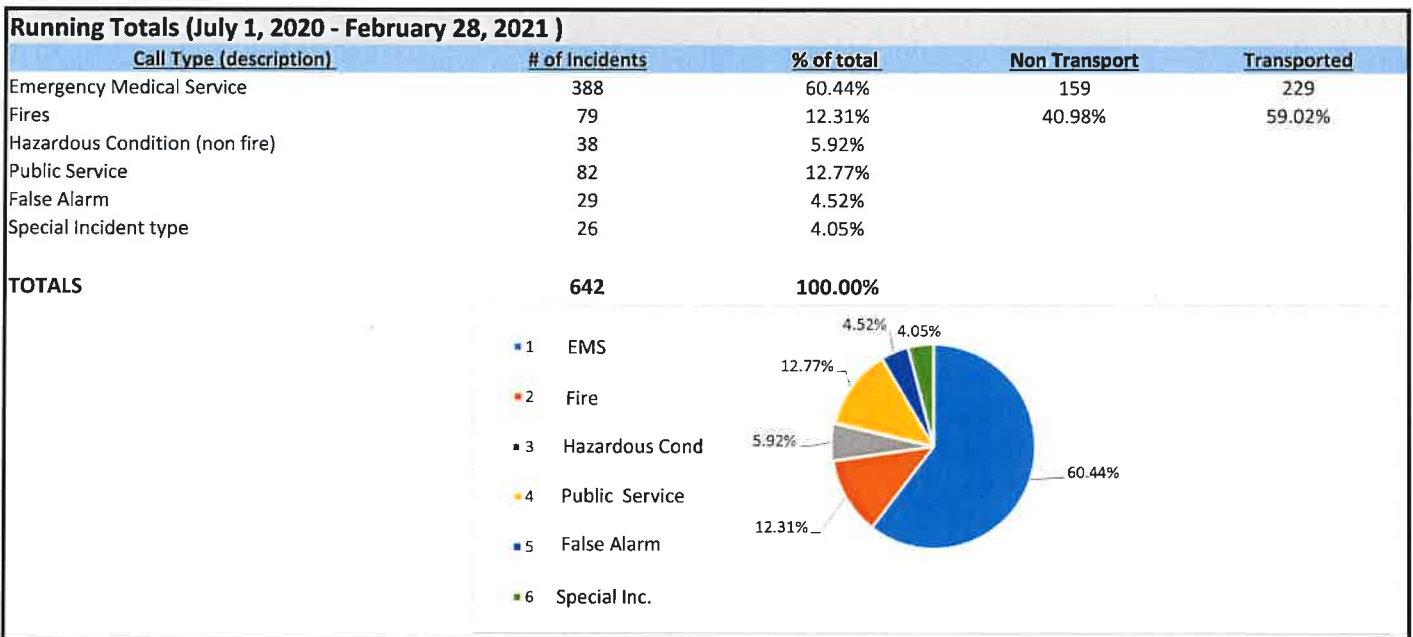
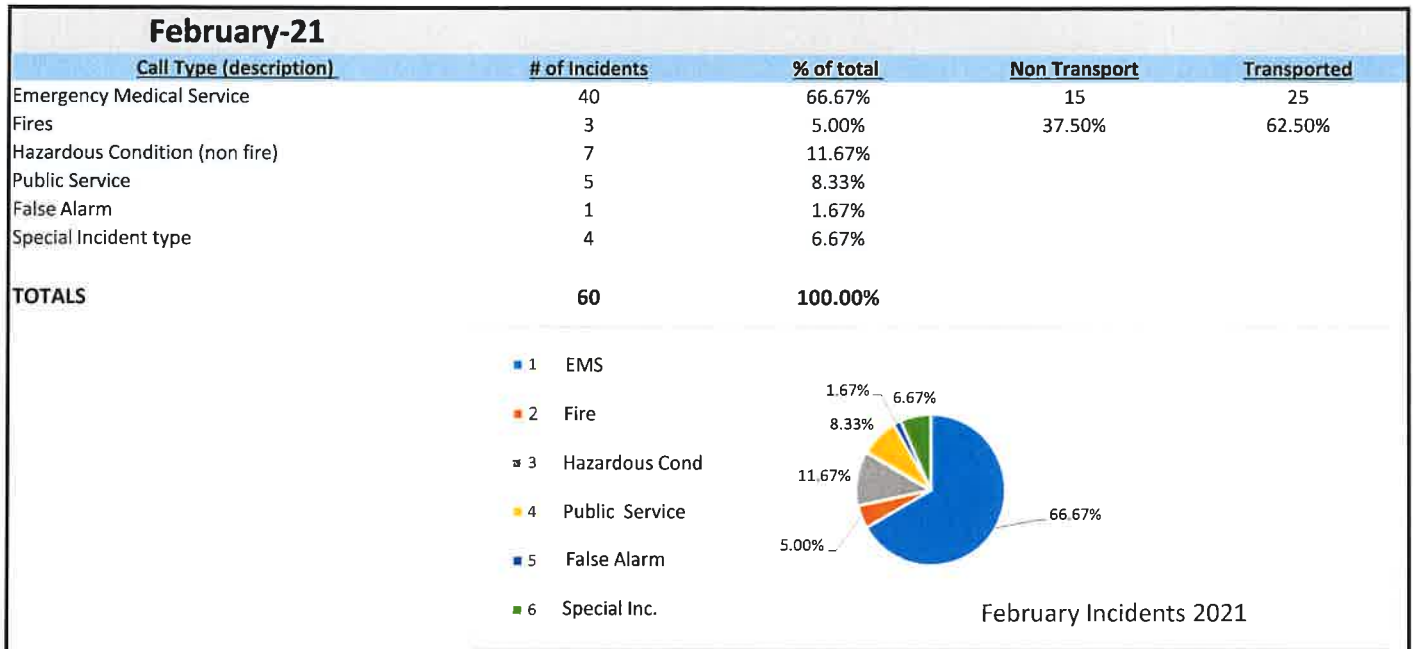
Approved:

Ralph Hoetger, President

Date

Clerk of the Board

Date



Idyllwild Fire Protection District (Incident Average Statistics)

Daily Incident Avg. :	2.68	Monthly Incident Avg.	80.25
Daily Transport Average :	0.95	Est. of FY Incidents:	983
Percentage of Overlapping Calls:	29.77%		
Mutual Aid Given	7		
Mutual Aid Received	0		

Transport Destinations				
EMC	HVMC	San G	DRMC	Other
15	3	1	2	4
60.00%	12.00%	4.00%	8.00%	16.00%
123	43	8	13	42
53.71%	18.78%	3.49%	5.68%	18.34%

Average Response times:				
Dispatch to Enroute:	EMS	0.52	Fire / Other	1.05
Dispatch to Arrival :	EMS	3.4	Fire / Other	3.51

IFPD February 2021 Bill Payments



Line Item #	Payment to:	Description	Amount
(111) Fire (121) EMS (131) MA			
(111)(121) - 4911	Southern California Edison	Electricity	292.87
(111)(121) - 4921	Idyllwild Water	Water	244.86
(111)(121) - 4941	CR&R	Trash Service	629.32
(111)(121) - 4931	So Cal Propane	Propane	1484.97
(111)(121) - 4723	County of Riverside - Fuel	Fuel	215.89
(111)(121) - 4611	Canon	Copier Lease	548.98
(111)(121) - 4611	Fruth Group	Paper - Dec - Feb	424.65
(111)(121) - 4111	Spectrum	Internet - Phone	290.13
(111)(121) - 4304	Forest Lumber	Station repairs	230.18
(121) - 4121	Verizon	iPads Service (EPCR)	267.45
(121) - 4303	Idyllwild Garage	Vehicle Maint and Repair	166.54
(111)(121) - 4303	Napa Auto Parts	M623/622 Parts	319.8
(111)(121) - 3421	Gilmore Liquid Air	Oxygen	2204.05
(111)(121) - 3491	Mckesson	Medical Supplies	660.8
(111)(121) - 3491	Nationwide Medical	Medical Supplies	324.62
(111)(121) - 3491	Nationwide Medical	Medical Supplies	985.42
(111)(121) - 3491	Nationwide Medical	Medical Supplies	1230
(111)(121) - 4522	Cole Huber	Legal -	258.62
(111)(121) - 4303	Idyllwild Volunteer Fire Company	Parts for WT622	246.61
(111)(121) - 4304	Idyllwild Heating and Cooling	System Maintenance	

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Filling of Vacancy(s) on Board of Commissioners

POLICY NUMBER: 4097

4097.1 The Commissioners for the District Board of Commissioners are elected in accordance with the Principal Act of the District. From time to time a vacancy may occur on the Board for a variety of reasons. This policy is established to provide general guidelines and procedures for filling a vacancy on the Board. Under state law, the District has a total of sixty (60) days in which to take action.

4097.2 The Board of Commissioners shall be informed immediately of the resignation or death of a member of the Board of Commissioners. The Board of Commissioners shall consider whether to act to fill the vacancy, either by appointment or by calling a special election.

4097.3 The District shall notify the county elections official of the vacancy no later than fifteen (15) days after the District Board is notified of the vacancy or the effective date of the vacancy, whichever is later.

4097.4 In cases where the Board determines to appoint a replacement to the Board, the District may publish a public notice of a vacancy and the process for considering candidates in a local newspaper of general circulation. The Board may establish an application and interview process including requiring a resume or application form detailing qualifications and experience of the candidates.

4097.4.1 The District shall post notice of vacancy (per California code and regulations) in at least three conspicuous places in the District at least fifteen (15) days before the Board makes an appointment. If the Board makes an appointment, the District shall notify the county elections official within fifteen (15) days of making the appointment.

4097.5 The Board may review and invite those candidates that a majority of the Board determines are the most qualified or all of the candidates for an interview before the Board at a public noticed meeting. The Board may then consider the interviewed candidates and vote to determine if a majority of the Board can agree on a selected replacement candidate.

4097.6 If the Board of Commissioners chooses to call an election, the Board must do so within sixty (60) days of notification of the vacancy or the effective date of the vacancy, whichever is later.

4097.7 All costs for any election shall be identified for consideration by the Board for the decision of appointment or election.

4097.8 If a vacancy occurs in the first half of a term of office and at least 130 days prior to the next general district election, the person appointed to fill the vacancy shall hold office until the next general district election that is scheduled 130 or more days after the date the district board is notified of the vacancy, and thereafter until the person who is elected at that election to fill the vacancy has been qualified. The person elected to fill the vacancy shall hold office for the unexpired balance of the term of office.

4097.9 If the vacancy occurs in the first half of a term of office, but less than 130 days prior to the next general district election, or if the vacancy occurs in the second half of a term of office, the person appointed to fill the vacancy shall fill the balance of the unexpired term of office.

4097.10 If the Board fails to take action in the sixty (60) day period, state law provides that the County Board of Supervisors may appoint a successor to fill the vacancy.

Original Approval date: 6/12/12

Reviewed: 03/23/2021

Board Revised Date

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Investment of District Funds

POLICY NUMBER: 3120

3120.1 The Legislature of the State of California has declared that the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern (California Government Code [section \(CGC\) #53600.6](#) and [#53630.1](#)); and, [California Government Code sSections 5921 and 53601](#), et seq., allow the legislative body of a local agency to invest surplus monies not required for the immediate necessities of the local agency; and, [The Finance Division Manager or the](#) fiscal officer of a local agency is required to annually prepare and submit a statement of investment policy and such policy, and any changes thereto, is to be considered by the local agency's legislative body at a public meeting ([California Government Code sectionGC_#53646\(a\)](#)).

For these reasons and to ensure prudent and responsible management of the public's funds, it is the policy of the District to invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all statutes governing the investment of the District funds.

3120.2 The investment policy applies to all financial assets of the District. These funds are accounted for in the independent Annual Financial Report and include:

Demand Account

General Fund

Payroll Fund

Money market

[Reserve Account](#)

Investments

Local Agency Investment Fund

3120.3 Investment shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs; not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used by investment officials shall be the "prudent investor" standard ([California Government Code section GC #53600.3](#)) and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations for expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

3120.4 As specified in [California Government Code GC #53600.5](#), when investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the primary objectives of the investment activities, in priority order, shall be:

3120.4.1 Safety of principal is the foremost objective of the investment program. Investments of District funds shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective,

diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

3120.4.2 The investment portfolio will remain sufficiently liquid to enable District to meet all operating requirements which might be reasonable anticipated.

3120.4.3 The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and the cash flow characteristics of the portfolio.

3120.5 Authority to manage the investment program is derived from California Government Code ~~s~~Sections 53600, et seq. Management responsibility for the investment program is hereby delegated to the Board Secretary who shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping PSA repurchase agreements, wire transfer agreements, collateral/depository agreements and banking services contracts, as appropriate. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Board of Commissioners. ~~Secretary.~~ The Board Secretary shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. Under the provisions of California Government Code section #53600.3, the Board Secretary and members of the Board Secretary of Commissioners is-aare trustees and-a fiduciaries iesy subject to the prudent investor standard. [DC1]

3120.6 Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

3120.7 The Board Secretary will maintain a list of financial institutions, selected on the basis of credit worthiness, financial strength, experience and minimal capitalization authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness that are authorized to provide investment and financial advisory services in the State of California. No public deposit shall be made except in a qualified public depository as established by state laws.

For brokers/dealers of government securities and other investments, the Board Secretary shall select only broker/dealers who are licensed and in good standing with the California Department of Securities, the Securities and Exchange Commission, the National Association of Securities Dealers or other applicable self-regulatory organizations.

Before engaging in investment transactions with a broker/dealer, the Board Secretary shall have received from said firm a signed Certification Form. This form shall attest that the individual responsible for District's account with the firm has reviewed District's Investment Policy and that the firm understands the policy and intends to present investment recommendations and transactions to District's that are appropriate under the terms and conditions of the Investment Policy.

3120.8 The District's is empowered by California Government, Title 5, Division 2, Part 1, Chapter 4, section 53600 et seq. ("Chapter") (Code #53601, et seq., to invest in the following: any instruments as provided in such Chapter of the Government Code, under the terms and conditions provided in such Chapter, which is incorporated by reference into and made part of this Policy. No investment shall be made in any manner contrary to the terms, conditions, and provisions of the referenced Chapter of the Government Code, section 53600 et seq.

~~3120.8.1~~ Bonds issued by the District's.

~~3120.8.2~~ United State Treasury Bills, Notes and Bonds.

~~3120.8.3~~ Registered state warrants or treasury notes or bonds issued by the State of California.

~~3120.8.4~~ Bonds, notes, warrants or other evidence of debt issued by a local agency within the State of California, including pooled investment accounts sponsored by the State of California, County Finance Division Managers, other local agencies or Joint Powers Agencies.

~~3120.8.5~~ Obligations issued by agencies or instrumentalities of the United States Government.

~~3120.8.6~~ Bankers' acceptances with a term not to exceed 270 days. Not more than 40% of surplus funds can be invested in bankers' acceptances and no more than 30% of surplus funds can be invested in the bankers' acceptances of any single commercial bank.

~~3120.8.7~~ Prime Commercial paper of U.S. corporations with assets greater than \$500 million, with a term not to exceed 180 days and the highest ranking issued by Moody's investors Service (Moody's) or Standard & Poor's Corporation (S&P). Commercial paper cannot exceed 15% of total surplus funds, provided that, if the average maturity of all commercial paper does not exceed 31 days, up to 30% of surplus funds can be invested in commercial paper.

~~3120.8.8~~ Negotiable certificates of deposit issued by federally or state chartered banks or associations. Not more than 30% of surplus funds can be invested in certificates of deposit.

~~3120.8.9~~ Repurchase/reverse repurchase agreements of any securities authorized by this section. Securities purchased under these agreements shall be no less than 102% of market value. (See special limits in CGC #53601.i.)

~~3120.8.10~~ Shares of beneficial interest issued by diversified management companies (money market mutual funds) investing in the securities and obligations authorized by this Section. Such funds must carry the highest rating of at least two of the three largest national rating agencies. Not more than 15% of surplus funds can be invested in money market mutual funds.

~~3120.8.11~~ Funds held under the terms of a trust indenture or other contract or agreement may be invested according to the provisions of those indentures or agreements.

~~3120.8.12~~ Collateralized bank deposits with a perfected security interest in accordance with the Uniform Commercial Code (UCC) or applicable federal security regulations.

~~3120.8.13~~ Any other investment security authorized under the provisions of CGC #5922 and #53601.

~~(Also, see CGC #53601 for detailed summary of the limitations and special conditions that apply to each of the above listed investments securities. CGC #53601 is included by reference in this investment policy.)~~

~~3120.8.13.1~~ *Prohibited Investments.* Under the provisions of CGC #53601.6 and #53631.5, District's shall not invest any funds covered by this Investment Policy in inverse floaters, range notes, interest-only strips derived from mortgage pools or any investment that may result in a zero interest accrual if held to maturity.

~~3120.9~~ All certificates of deposits must be collateralized by U.S. Treasury Obligations. Collateral must be held by a third party trustee and valued on a monthly basis. The percentage of collateralization on repurchase and reverse repurchase agreements will adhere to the amount required under CGC #53601(i)(2).

~~3120.10~~ All security transactions entered into by the District shall be conducted on delivery versus payment (DVP) basis. All securities purchased or acquired shall be delivered to District's by book entry, physical delivery or by third party custodial agreement as required by CGC #53601.

3120.11 The District will diversify its investments by security type and institution. It is the policy of the ~~[district]~~District to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class or securities. Diversification strategies shall be determined and revised periodically. In establishing specific diversification strategies. The following general policies and constraints shall apply:

3120.11.1 Portfolio maturities shall be matched versus liabilities to avoid undue concentration in a specific maturity sector.

3120.11.2 Maturities selected shall provide for stability of income and liquidity.

3120.11.3 Disbursement and payroll dates shall be covered through maturities investments, marketable U.S. Treasury bills or other cash equivalent instruments such as money market mutual funds.

3120.12 In accordance with ~~CGC~~California Government Code section #53646(b)(1), the Board Secretary shall submit to each member of the Board of Commissioners a quarterly investment report. The report shall include a complete description of the portfolio, the type of investments,

the issuers, maturity dates, par values and the current market values of each component of the portfolio, including funds managed for District by third party contracted managers. The report will also include the source of the portfolio valuation. As specified in [California Government Code CGC section #53646 \(e\)](#), if all funds are placed in [the Local Agency Investment Fund LAIF](#), [Federal Deposit Insurance Corporation FDIC](#)-insured accounts and/or in a county investment pool, the foregoing report elements may be replaced by copies of the latest statements from such institutions. The report must also include a certification that: (1) all investment actions executed since the last report have been made in full compliance with the Investment Policy; and, (2) the District will meet its expenditure obligations for the next six months as required by [California Government Code section -CGC #53646\(b\)\(2\) and \(3\)](#), respectively. The Board Secretary shall maintain a complete and timely record of all investment transactions.

3120.13 This investment Policy shall be reviewed on an annual basis, and the Board of Commissioners must approve modifications.

Original Approval Date: 5/8/12

02/23/2021
Board Revised Date:

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Investment of District Funds
POLICY NUMBER: 3120

3120.1 The Legislature of the State of California has declared that the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern (California Government Code section 53600.6 and 53630.1); and, California Government Code sections 5921 and 53601, et seq., allow the legislative body of a local agency to invest surplus monies not required for the immediate necessities of the local agency; and, the fiscal officer of a local agency is required to annually prepare and submit a statement of investment policy and such policy, and any changes thereto, is to be considered by the local agency's legislative body at a public meeting (California Government Code section 53646(a)).

For these reasons and to ensure prudent and responsible management of the public's funds, it is the policy of the District to invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all statutes governing the investment of the District funds.

3120.2 The investment policy applies to all financial assets of the District. These funds are accounted for in the independent Annual Financial Report and include:

Demand Account
General Fund
Payroll Fund
Money market
Reserve Account

Investments
Local Agency Investment Fund

3120.3 Investment shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs; not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used by investment officials shall be the "prudent investor" standard (California Government Code section 53600.3) and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations for expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

3120.4 As specified in California Government Code 53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the primary objectives of the investment activities, in priority order, shall be:

3120.4.1 Safety of principal is the foremost objective of the investment program. Investments of District funds shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective,

diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

3120.4.2 The investment portfolio will remain sufficiently liquid to enable District to meet all operating requirements which might be reasonable anticipated.

3120.4.3 The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and the cash flow characteristics of the portfolio.

3120.5 Authority to manage the investment program is derived from California Government Code sections 53600, et seq. Management responsibility for the investment program is hereby delegated to the Board Secretary who shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping PSA repurchase agreements, wire transfer agreements, collateral/depository agreements and banking services contracts, as appropriate. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Board of Commissioners. The Board Secretary shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. Under the provisions of California Government Code section 53600.3, the Board Secretary and members of the Board of Commissioners are trustees and fiduciaries subject to the prudent investor standard.

3120.6 Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

3120.7 The Board Secretary will maintain a list of financial institutions, selected on the basis of credit worthiness, financial strength, experience and minimal capitalization authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness that are authorized to provide investment and financial advisory services in the State of California. No public deposit shall be made except in a qualified public depository as established by state laws.

For brokers/dealers of government securities and other investments, the Board Secretary shall select only broker/dealers who are licensed and in good standing with the California Department of Securities, the Securities and Exchange Commission, the National Association of Securities Dealers or other applicable self-regulatory organizations.

Before engaging in investment transactions with a broker/dealer, the Board Secretary shall have received from said firm a signed Certification Form. This form shall attest that the individual responsible for District's account with the firm has reviewed District's Investment Policy and that the firm understands the policy and intends to present investment recommendations and transactions to District's that are appropriate under the terms and conditions of the Investment Policy.

- 3120.8** The District is empowered by California Government, Title 5, Division 2, Part 1, Chapter 4, section 53600 et seq. ("Chapter") to invest in any instruments as provided in such Chapter of the Government Code, under the terms and conditions provided in such Chapter, which is incorporated by reference into and made part of this Policy. No investment shall be made in any manner contrary to the terms, conditions, and provisions of the referenced Chapter of the Government Code, section 53600 et seq.
- 3120.11** The District will diversify its investments by security type and institution. It is the policy of the District to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class or securities. Diversification strategies shall be determined and revised periodically. In establishing specific diversification strategies. The following general policies and constraints shall apply:
- 3120.11.1** Portfolio maturities shall be matched versus liabilities to avoid undue concentration in a specific maturity sector.
 - 3120.11.2** Maturities selected shall provide for stability of income and liquidity.
 - 3120.11.3** Disbursement and payroll dates shall be covered through maturities investments, marketable U.S. Treasury bills or other cash equivalent instruments such as money market mutual funds.
- 3120.12** In accordance with California Government Code section 53646(b)(1), the Board Secretary shall submit to each member of the Board of Commissioners a quarterly investment report. The report shall include a complete description of the portfolio, the type of investments, the issuers, maturity dates, par values and the current market values of each component of the portfolio, including funds managed for District by third party contracted managers. The report will also include the source of the portfolio valuation. As specified in California Government Code section 53646 (e), if all funds are placed in the Local Agency Investment Fund, Federal Deposit Insurance Corporation-insured accounts and/or in a county investment pool, the foregoing report elements may be replaced by copies of the latest statements from such institutions. The report must also include a certification that: (1) all investment actions executed since the last report have been made in full compliance with the Investment Policy; and, (2) the District will meet its expenditure obligations for the next six months as required by California Government Code section 53646(b)(2) and (3), respectively. The Board Secretary shall maintain a complete and timely record of all investment transactions.
- 3120.13** This investment Policy shall be reviewed on an annual basis, and the Board of Commissioners must approve modifications.

Original Approval Date: 5/8/12

02/23/2021 _____
Board Revised Date:

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

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POLICY TITLE: Employee Status
POLICY NUMBER: 2003

2003.1 A "Regular" employee is one who has been hired to fill a regular position in any job classification and has completed his/her probationary period.

~~2003.1.1 "Regular" employees of the district are recognized through agreement between the IFPD and the ICFA under the most current memorandum of understanding between the two parties. The ICFA is the only recognized bargaining group by the IFPD.~~

2003.2 A "Probationary" employee is one who has been hired to fill a regular position in any job classification and has ~~less than 12 continuous months of service~~ ~~not completed probation~~ with the District. Upon ~~satisfactory~~ completion of ~~12 months of continuous service~~ ~~probation~~ with the District in said classification, and upon the Fire Chief's decision to retain said employee, said employee shall be granted "regular" employee status.

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2003.2.1 A probationary employee will receive not less than the minimum rate for the job ~~classification which is being~~ ~~and~~ will be eligible for sick leave pay, holiday pay, vacation pay, insurance coverage or items of a similar nature, as he/she becomes eligible ~~as applicable in the current IFPD / ICFA MOU~~. A probationary employee will not be eligible for a leave of absence.

2003.3 A "Temporary" employee is one who is hired to work within any job classification, but whose position is not ~~probationary nor~~ regular in nature. The work assignment of a temporary employee may vary in duration and ~~will not to~~ exceed one year.

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2003.3.1 Employees hired to replace a regular employee who is on a leave of absence shall be hired as temporary employees, ~~unless said leave of absence is in excess of 180 days.~~

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2003.3.2 A temporary employee will receive not less than the minimum rate for the job ~~classification which is being filled~~, but will not be eligible for sick leave pay, holiday pay, vacation pay, insurance coverage or items of a similar nature, nor will he/she accrue seniority or leave of absence rights.

2003.3.3 If a temporary employee is reclassified to "probationary" or "regular" ~~employment~~ status, he/she will be credited with all continuous service in determining eligibility for such benefits that may accrue to him/her in his/her new status.

2003.4 A "Part-time" employee is one who is hired to work within any job classification, but whose position is not "regular" in nature. ~~The A~~ part-time employee works whenever the District's workload increases to a level that "regular" employees cannot accommodate it. ~~He/she also works standby.~~

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Original Approval Date: 10/08/2013

Rev. Date: 3/23/2021

Board Revised Date:

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Employee Status
POLICY NUMBER: 2003

2003.1 A "Regular" employee is one who has been hired to fill a regular position in any job classification and has completed his/her probationary period.

2003.1.1 "Regular" employees of the district are recognized through agreement between the IFPD and the ICFA under the most current memorandum of understanding between the two parties. The ICFA is the only recognized bargaining group by the IFPD.

2003.2 A "Probationary" employee is one who has been hired to fill a regular position in any job classification and has not completed probation with the District. Upon satisfactory completion of probation with the District in said classification, and upon the Fire Chief's decision to retain said employee, said employee shall be granted "regular" employee status.

2003.2.1 A probationary employee will receive not less than the minimum rate for the job classification which is being filled, and will be eligible for sick leave pay, holiday pay, vacation pay, insurance coverage or items of a similar nature, as he/she becomes eligible as applicable in the current IFPD / ICFA MOU. A probationary employee will not be eligible for a leave of absence.

2003.3 A "Temporary" employee is one who is hired to work within any job classification, but whose position is not probationary nor regular in nature. The work assignment of a temporary employee may vary in duration and will not to exceed one year.

2003.3.1 Employees hired to replace a regular employee who is on a leave of absence shall be hired as temporary employees.

2003.3.2 A temporary employee will receive not less than the minimum rate for the job classification which is being filled, but will not be eligible for sick leave pay, holiday pay, vacation pay, insurance coverage or items of a similar nature, nor will he/she accrue seniority or leave of absence rights.

2003.3.3 If a temporary employee is reclassified to "probationary" or "regular" employment status, he/she will be credited with all continuous service in determining eligibility for such benefits that may accrue to him/her in his/her new status.

2003.4 A "Part-time" employee is one who is hired to work within any job classification, but whose position is not "regular" in nature. A part-time employee works whenever the District's workload increases to a level that "regular" employees cannot accommodate it.

Original Approval Date: 10/08/2013

Rev. Date: 3/23/2021

Board Revised Date:

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Performance Evaluation - Fire Chief

POLICY NUMBER: 2009

2009.1 The Fire Chief of the District is retained and serves ~~at the will~~ within the parameters as set forth by agreement with of the Board of Commissioners. The Board of Commissioners shall review the performance of the Fire Chief after the initial six months of service after appointment and then annually (Anniversary date of hire) thereafter, using a process that provides for discussion and encourages feedback in the development of goals and the performance evaluation.

2009.2 The performance evaluations should occur in closed session annually during the first Board of Commissioners meeting of the month in which the evaluation is due, or on another date mutually acceptable to the Board of Commissioners and the Fire Chief. The Clerk of the Board shall maintain a notification system that tracks the date when the evaluation is due to ensure the Board agenda is properly noticed and to provide adequate advance notice to the Board and the Fire Chief.

2009.3 The Board of Commissioners will agree upon an evaluation form to be ~~provided to~~ utilized by the Board and completed prior to the formal performance review session. Board of Commissioners shall be encouraged to prepare input on the form prior to the Board of Commissioners meeting.

2009.4 During the scheduled closed session(s), the Board should meet as a group with the Fire Chief to verbally discuss the components of the performance evaluation and received feedback from the Fire Chief relative to his/her assessment. If requested by the Board and/or the Fire Chief, the District's Legal Counsel may attend the evaluation session.

Following the meeting with the Fire Chief, the Board shall meet and determine an overall evaluation of the Fire Chief's performance for the past review period and provide written notification to the Fire Chief of the assessment and any recommended compensation adjustment, as appropriate. A copy of this written assessment should be provided to the Fire Chief and a copy kept in the Fire Chief's personnel file. The performance evaluation shall be kept confidential. Any decision on a compensation award shall be made at a public meeting following the closed session evaluation meeting.

2009.5 The Board of Commissioners and Fire Chief should jointly develop mutually agreed upon written goals and objectives for the subsequent evaluation period.

Original Approval Date: 08/22/2013

Rev. Date 03/23/2021

Board Revised Date

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Performance Evaluation - Fire Chief
POLICY NUMBER: 2009

2009.1 The Fire Chief of the District is retained and serves within the parameters as set forth by agreement with of the Board of Commissioners. The Board of Commissioners shall review the performance of the Fire Chief after the initial six months of service after appointment and then annually (Anniversary date of hire) thereafter, using a process that provides for discussion and encourages feedback in the development of goals and the performance evaluation.

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Original Approval Date: 08/22/2013

Rev. Date 03/23/2021

Board Revised Date

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Performance Evaluation

POLICY NUMBER: 2010

2010.1 This policy shall apply to all employees.

2010.2 The Fire Chief or his/her designated representative shall conduct a scheduled performance review of each Company officer and the IFPD Administrative Assistant employee on an annual basis. These ~~e~~Employees with less than two years in the position shall be evaluated a minimum of twice each year. ~~If the employee's immediate supervisor is not the evaluator, he/she shall be consulted during the preparation of the evaluation.~~

2010.2.1 Employee evaluations of non Company officers will be performed annually by the employees direct supervisor and a copy of the evaluation will be forwarded to the Fire Chief for review.

2010.3 Performance evaluations shall be in writing on District approved evaluation forms. Said evaluations shall provide recognition for effective performance and also identify areas that need improvement. In addition to providing scaled scores in each performance and characteristic category, the evaluator will also provide a narrative explanation of the reason for each score.

2010.4 The performance evaluation shall be signed by the evaluator and shall be discussed with the employee. The employee will be provided an opportunity to prepare a written response to the evaluation that will be attached to the evaluation for inclusion in his/her personnel file.

2010.5 Unscheduled performance evaluations may be made at the discretion of the Fire Chief or his/her designated representative.

Original Approval Date: 10/08/2013

Revised : 03/23/2021

Board Revised Date

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Performance Evaluation
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Original Approval Date: 10/08/2013
Revised : 03/23/2021

Board Revised Date

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Customer Relations

POLICY NUMBER: 2016

2016.1 Employees are expected to be polite, courteous, prompt, and attentive to every customer. Never regard a customer's question or concern as an interruption or an annoyance. All employees must make every effort to achieve complete, accurate, and timely communications - responding promptly and courteously to all proper requests for information and to all complaints.

2016.2 Never place a telephone caller on hold for an extended period. Direct incoming calls to the appropriate person and make sure the call is received. Through your conduct, show your desire to assist the customer in obtaining the help he or she needs. If you are unable to help a person requesting assistance, find someone who can.

2016.3 All correspondence and documents, whether to customers or others, must be neatly prepared and error-free. Attention to accuracy and detail in all paperwork demonstrates your commitment to those with whom we do business.

2016.4 When an employee encounters an uncomfortable situation that he or she does not feel capable of handling, the Fire Chief or his/her designee should be called immediately for assistance. Employees should never argue with a customer. If a problem develops, or if a customer remains dissatisfied, ask your supervisor to assist in a resolution.

Original Approval Date: 10/08/2013

Reviewed: 03/23/2021

Board Revised Date:

Clerk of the Board

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Original Approval Date: 10/08/2013

Reviewed: 03/23/2021

Board Revised Date:

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Use of and Responsibility of Employer Property
POLICY NUMBER: 2019

2019.1 To insure compliance, Desks, computers and other equipment are IFPD property and must be maintained according to IFPD operational guidelines and rules and regulations. They must be kept clean and are to be used only for work-related purposes. IFPD reserves the right to inspect all IFPD property to ensure compliance with its rules and regulations, without notice to the employee and at any time, not necessarily in the employee's presence.

2019.2 IFPD provides tools, supplies and facilities for the use of the employees in the performance of their work. Employees who use IFPD equipment must be familiar with their proper use and care and shall operate them in accordance with instructions for use. -Employees shall notify the Fire Chief immediately of any needed maintenance for any IFPD facility or equipment, and if they need guidance as to the uses.

2019.3 Employees must report all accidents and/or damage to IFPD equipment to the Fire Chief. Failure to properly use IFPD equipment or to report accidents and/or damage may result in disciplinary action up to and including termination.

2019.4 No employee shall use IFPD facilities or equipment for personal use without the prior written approval of the Fire Chief.

2019.5 Company voice mail and/or electronic mail (e-mail) are to be used for business purposes only. IFPD reserves the right to monitor and/or review voice mail messages and e-mail messages to ensure compliance with this rule, without notice to the employee and at any time, not necessarily in the employee's presence.

2019.6 IFPD will periodically assign and/or change "passwords" and access codes for computers per operation guidelines. These communication technologies and related storage media and databases are to be used only for IFPD business and they remain the property of IFPD. IFPD reserves the right to keep a record of all passwords and codes used and/or ability to override any such password system.

2019.7 Prior written authorization must be obtained before any IFPD property may be removed from the premises.

2019.8 For security reasons, employees should not leave personal belongings of value in the workplace. Personal items are subject to inspection and search, with or without notice, with or without the employee's prior consent. IFPD is not to be responsible for damage or loss of employee personal property in the workplace or in facilities.

2019.9 Terminated employees are to remove any personal items at the time they leave IFPD. Personal items left in the workplace are subject to disposal if not claimed within a reasonable time of an employee's termination.

Original Approval Date: 10/08/2013

Rev. Date 03/23/2021

Board Revised Date:

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

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POLICY NUMBER: 2019

2019.1 To insure compliance, desks, computers and other equipment are IFPD property and must be maintained according to IFPD operational guidelines and rules and regulations. They must be kept clean and are to be used only for work-related purposes. IFPD reserves the right to inspect all IFPD property to ensure compliance with its rules and regulations, without notice to the employee and at any time, not necessarily in the employee's presence.

2019.2 IFPD provides tools, supplies and facilities for the use of the employees in the performance of their work. Employees who use IFPD equipment must be familiar with their proper use and care and shall operate them in accordance with instructions for use. Employees shall notify the Fire Chief immediately of any needed maintenance for any IFPD facility or equipment, and if they need guidance as to the uses.

2019.3 Employees must report all accidents and/or damage to IFPD equipment to the Fire Chief. Failure to properly use IFPD equipment or to report accidents and/or damage may result in disciplinary action up to and including termination.

2019.4 No employee shall use IFPD facilities or equipment for personal use without the prior written approval of the Fire Chief.

2019.5 Company voice mail and/or electronic mail (e-mail) are to be used for business purposes only. IFPD reserves the right to monitor and/or review voice mail messages and e-mail messages to ensure compliance with this rule, without notice to the employee and at any time, not necessarily in the employee's presence.

2019.6 IFPD will periodically assign and/or change "passwords" and access codes for computers per operation guidelines. These communication technologies and related storage media and databases are to be used only for IFPD business and they remain the property of IFPD. IFPD reserves the right to keep a record of all passwords and codes used and/or ability to override any such password system.

2019.7 Prior written authorization must be obtained before any IFPD property may be removed from the premises.

2019.8 For security reasons, employees should not leave personal belongings of value in the workplace. Personal items are subject to inspection and search, with or without notice, with or without the employee's prior consent. IFPD is not to be responsible for damage or loss of employee personal property in the workplace or in facilities.

2019.9 Terminated employees are to remove any personal items at the time they leave IFPD. Personal items left in the workplace are subject to disposal if not claimed within a reasonable time of an employee's termination.

Original Approval Date: 10/08/2013

Rev. Date 03/23/2021

Board Revised Date:

Clerk of the Board

IDYLLWILD FIRE PROTECTION DISTRICT

POLICY TITLE: Employee Records
POLICY NUMBER: 2032

2032.1 All personnel information and records are to be considered as confidential to the extent allowed by Federal or State law. The District policy is to require all personnel files to be maintained in a secure and private condition and to have all employees manage personnel information in that manner.

2032.2 An employee shall have the right to inspect certain documents in his/her personnel file, as provided by law, in the presence of an IFPD representative at a mutually convenient time. If you wish to inspect your file, you must schedule an appointment with the Fire Chief or his/her designated representative. If you wish to make copies of any document, a reasonable fee may be charged, ~~to the amount of cost required.~~

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2032.3 IFPD will restrict disclosure of your personnel file to unauthorized individuals within IFPD. Any request for information contained in personnel files must be directed to the Fire Chief. Only the Fire Chief is authorized to release information about current or former employees. Disclosure of personnel information to outside sources will be limited. However, IFPD will cooperate with requests from authorized law enforcement or local, state, or federal agencies conducting official investigations and as otherwise legally required or authorized.

Original Approval Date: 10/08/2013

Rev. Date: 03/23/2021

Board Revised Date:

Clerk of the Board

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Original Approval Date: 10/08/2013

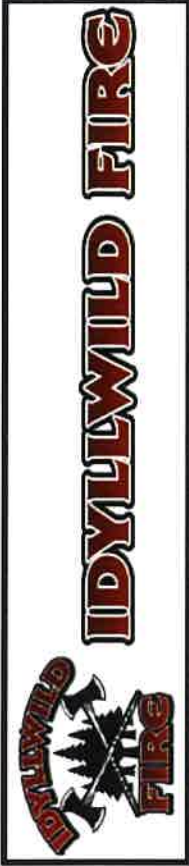
Rev. Date: 03/23/2021

Board Revised Date:

Clerk of the Board

Idyllwild Fire Protection District 2021-22 FY FINAL Budget :

DRAFT ONLY
WORK PRODUCT



Account	Description: REVENUES	2021-22 Draft				Total
		1.03	1.11	1.21	1.31	
01-000-8111	Current Secured (SA1, SS1, SA2, SS2, & SS3)	1,085,127.50	1,085,127.50			1,085,127.50
01-000-8121	Current Unsecured (UC1, UC2, & UC3)	47,722.14	47,722.14			47,722.14
01-000-8131	Prior Secured (SS4)	34,320.72	34,320.72			34,320.72
01-000-8141	Prior Unsecured (PYU)	17,072.67	17,072.67			17,072.67
01-000-8151	Supplemental Property Taxes-Current (S07 - S06)	6,732.97	6,732.97			6,732.97
01-000-8161	Supplemental Property Taxes-Prior (Y07 - Y06)	5,416.00	5,416.00			5,416.00
01-000-8211	Building Permits	3,500.00	3,500.00			3,500.00
01-000-8221	Event Permits	1,750.00	1,750.00			1,750.00
01-000-8312	Penalties on Delinquent Taxes Secured (SPA & SPB)	438.99	438.99			438.99
01-000-8521	Other State - In-Lieu Taxes (Unitary) (CS 1 - 3)	35,415.55	35,415.55			35,415.55
01-000-8531	Homeowners' Property Tax Relief (SH 1 - 3 & HO6)	24,185.56	24,185.56			24,185.56
01-000-8541	General Special Supplemental Subvention (GEMT)	-	-			-
01-000-8549	State-Other	500.00	500.00			500.00
01-000-8567	Volunteer Fire Assistance (VFA), Federal	9,500.00	9,500.00			9,500.00
01-000-8611	Assessment/Parcel Fee - Curr(SA1,SS1,SA2,SS2,&SS3)	212,000.00	212,000.00	212,000.00		212,000.00
01-000-8621	Ambulance Service	1,365,000.00	1,365,000.00	1,365,000.00		1,365,000.00
01-000-8629	Ambulance Service Write-off	(855,000.00)	(855,000.00)	(855,000.00)		(855,000.00)
01-000-8631	Escrow Fire Inspections	2,700.00	2,700.00			2,700.00
01-000-8651	Mutual Aid	590,000.00			590,000.00	590,000.00
01-000-8661	Record Requests	100.00	100.00			100.00
01-000-8721	Donations	10,020.00	5,010.00	5,010.00		10,020.00
01-000-8781	Other Revenue	1,500.00	1,500.00			1,500.00
Total Revenue's		2,598,000.00	1,280,992.11	727,010.00	590,000.00	2,598,002.11



Idyllwild Fire Protection District 2021-22 FY

FINAL Budget : Expenditures

Account	Description: Salaries	2021-22 Draft	General Fire Protection	Emergency Medical Services ("EMS")	Mutual Aid	Total
		111	121	131		
01-101-1001	FSLA	18,694.86	5,608.46	13,086.40		18,694.86
01-101-1011	Public Safety Employees Salaries	729,274.14	218,782.24	510,491.90		729,274.14
01-101-1012	Overtime Pay (Regular)	116,683.86	35,005.16	81,678.70		116,683.86
01-101-1013	Overtime Pay (Mutual Aid)	250,750.00			250,750.00	250,750.00
01-101-1014	Holiday/Longevity Pay (suppression employees)	55,306.66	16,592.00	38,714.66		55,306.66
01-101-1015	Out of Rank	15,000.00	4,500.00	10,500.00		15,000.00
01-101-1101	Reserve	42,375.00	12,712.50	29,662.50		42,375.00
01-101-1102	Reserve (Mutual Aid)	40,560.00			40,560.00	40,560.00
01-101-1103	Reserve (Limited Term)	12,500.00	3,750.00	8,750.00		12,500.00
01-101-1111	Ambulance Attendants					
01-101-1201	Admin/Misc. Salaries	41,080.80	12,324.24	28,756.56		41,080.80
01-101-1501	Recertification Bonus	8,400.00	2,520.00	5,880.00		8,400.00
01-101-1511	Other(Vacation Payout)	22,165.00	6,649.50	15,515.50		22,165.00
Salaries		\$1,352,790.32	\$318,444.10	\$743,036.22	\$291,310.00	\$1,352,790.32



Description: Benefits

2021-22 Draft

	111	121	131
01-101-2001 Social Security (6.2%)	12,170.91	8,519.64	12,170.91
01-101-2002 Medicare (1.45%)	18,522.77	12,965.94	18,522.77
01-101-2101 CalPERS Retirement	-	-	-
01-101-2111 CalPERS Retirement (UL)	260,635.00	182,444.50	260,635.00
01-101-2121 CalPERS Retirement (Classic District, 20.585%)	65,000.00	45,500.00	65,000.00
01-101-2131 CalPERS Retirement (PEPRA District, 13.141%)	60,000.00	42,000.00	60,000.00
01-101-2141 CalPERS Retirement (Classic Pick-up, 7%)	30,000.00	21,000.00	30,000.00
01-101-2151 CalPERS Retirement (PEPRA Pick-up (cannot pick-up))	-	-	-
01-101-2201 Workers Compensation	10,275.00	23,975.00	34,250.00
01-101-2301 Health & Welfare Benefits	136,800.00	95,760.00	136,800.00
01-101-2311 Life Insurance	8,550.00	5,985.00	8,550.00
01-101-2401 State Unemployment Insurance	6,685.00	4,679.50	6,685.00
01-101-2402 State Disability Insurance	431.00	301.70	431.00
01-101-2501 Other Postemployment Benefits (OPEB)	45,360.00	31,752.00	45,360.00
Benefits	\$678,404.69	\$474,883.28	\$678,404.69

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01-101-3111 Uniforms	8,000.00	5,600.00	8,000.00
01-101-3411 Oxygen	1,700.00	1,190.00	1,700.00
01-101-3421 Other Medical Supplies	19,000.00	13,300.00	19,000.00
01-101-3491 Office Supplies	5,550.00	3,885.00	5,550.00
01-101-3511 Minor Equipment (< \$1,000)	3,500.00	2,450.00	3,500.00
01-101-3611 Postage & Freight	2,100.00	1,470.00	2,100.00
01-101-3711 Station Supplies	10,250.00	7,175.00	10,250.00
01-101-3811 Vehicle Fuel	29,000.00	20,300.00	29,000.00
Supplies	\$79,100.00	\$55,370.00	\$79,100.00

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Description: Services/Operating

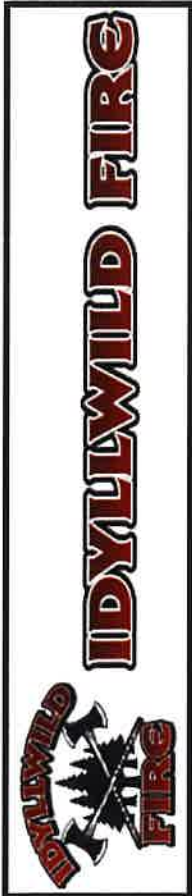
2021-22 Draft

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121

	111	121	131
01-101-411 Telephone	682.50	1,592.50	2,275.00
01-101-412 Internet	615.00	1,435.00	2,050.00
01-101-4201 Insurance (Property and Liability)	15,000.00	30,000.00	15,000.00
01-101-4301 Equipment Repair & Maintenance	1,812.50	3,625.00	7,250.00
01-101-4303 Vehicle Repair & Maintenance	5,125.00	10,250.00	20,500.00
01-101-4304 Station Repairs & Maintenance	3,750.00	8,750.00	12,500.00
01-101-441 Dues, Memberships, and Subscriptions	1,560.00	3,640.00	5,200.00
01-101-4421 Publications and Legal Notices	900.00	2,100.00	3,000.00
01-101-4511 Accounting Service	7,875.00	18,375.00	26,250.00
01-101-4512 Audit Service	2,610.00	6,090.00	8,700.00
01-101-4522 General Legal Service	3,750.00	8,750.00	12,500.00
01-101-4531 Payroll Processing	750.00	1,750.00	2,500.00
01-101-4541 Ambulance Collection Service	-	-	50,000.00
01-101-4551 Physician Services	-	-	2,000.00
01-101-4611 Copier Lease	960.00	2,240.00	3,200.00
01-101-4612 Rents & Leases-Structures, Improvements & Grounds	600.00	1,400.00	2,000.00
01-101-4631 Radio Antenna Rental	1,080.00	2,520.00	3,600.00
01-101-4691 Other Rentals	315.00	735.00	1,050.00
01-101-4701 Assessment services	765.00	1,785.00	2,550.00
01-101-4702 Riverside County Tax Admin Fee	1,482.00	3,458.00	4,940.00
01-101-4711 Board of Commissioners Expenditures	750.00	1,750.00	2,500.00
01-101-4712 Election Expense - Biannual	2,400.00	5,600.00	8,000.00
01-101-4721 EMS Coordinator	-	15,000.00	15,000.00
01-101-4722 EMS Education	-	2,550.00	2,550.00
01-101-4723 EMS Licenses	-	6,000.00	6,000.00
01-101-4724 EMS Medical Director	-	10,250.00	10,250.00
01-101-4731 Fingerprinting, Other Hiring Expenditure	500.00	350.00	500.00
01-101-4741 Fire Training	150.00	-	2,250.00
01-101-4761 Dispatch Services	2,250.00	57,750.00	82,500.00
01-101-4771 School & Seminar	1,650.00	3,850.00	5,500.00
01-101-4772 Miscellaneous District Expenditure	2,250.00	5,250.00	7,500.00
01-101-4782 Administrative Fee	465.00	1,085.00	1,550.00
01-101-4791 Bank Fee	450.00	1,050.00	1,500.00
01-101-4801 Transportation & Travel	1,500.00	3,500.00	5,000.00
01-101-4911 Electricity	2,720.00	5,180.00	7,400.00
01-101-4921 Water	975.00	2,275.00	3,250.00
01-101-4931 Propane	960.00	2,240.00	3,200.00
01-101-4941 Trash Service	840.00	1,960.00	2,800.00
01-101-4952 Cable TV	360.00	840.00	1,200.00
Services and other operating	\$91,602.00	\$234,975.50	\$402,765.00
		\$76,187.50	\$402,765.00



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

Description: Debt Service	2021-22 DRAFT	111	121	131	Total
01-101-6101 Principal	38,350.00	11,505.00	26,845.00		38,350.00
01-101-6201 Other Debt Service	4,740.00	1,422.00	3,318.00		4,740.00
01-101-6301 Interest Expenditure	1,100.00	330.00	770.00		1,100.00
Debt Service	\$44,190.00	\$13,257.00	\$30,933.00	\$0.00	\$44,190.00
Total Expenditures	2,590,500.00	715,899.50	1,562,473.00	367,497.50	\$2,590,500.00
Total Revenue's	\$2,598,000.00	\$1,280,992.11	\$727,010.00	\$590,000.00	\$2,598,002.11
ESTIMATED BALANCE	7,500.00	565,092.61	(835,463.00)	222,502.50	\$7,500.00
	FY (21-22)				





ANNUAL FINANCIAL REPORT

JUNE 30, 2020

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IDYLLWILD FIRE PROTECTION DISTRICT

IDYLLWILD, CALIFORNIA

JUNE 30, 2020

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

ADMINISTRATION

Chief Mark LaMont

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FINANCIAL SECTION

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MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

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

FINANCIAL HIGHLIGHTS

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

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OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financials Section

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

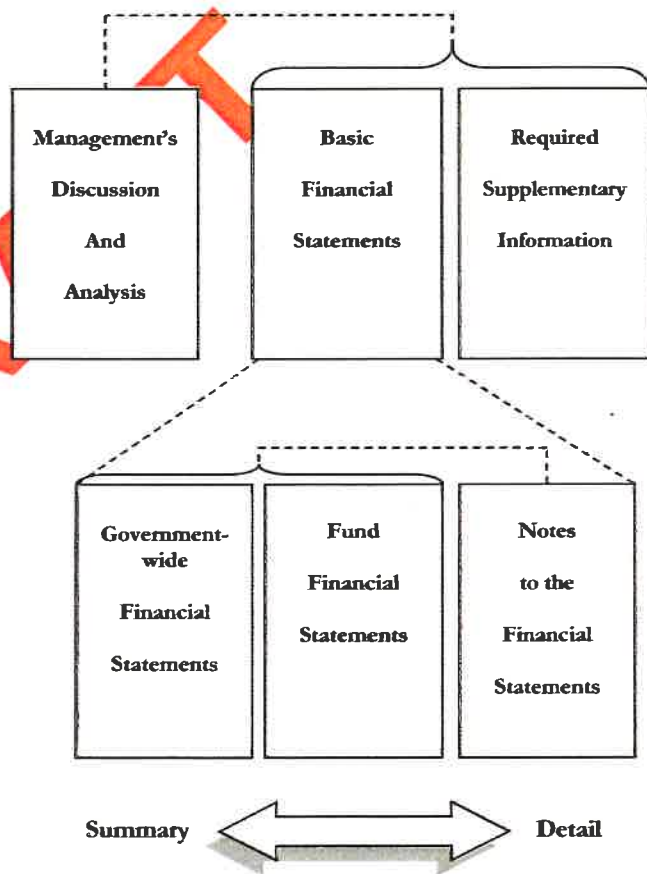
**Figure A-1
Required Components of Idyllwild Fire Protection District's Annual Financial Report**

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

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

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

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





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

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

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

Figure A-2
Major Features of Idyllwild Fire Protection District’s Government-wide and Fund Financial Statements

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

Government-wide Statements

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

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



JUNE 30, 2020

Fund Financial Statements

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

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

Financial Analysis of the District As a Whole

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

Table 1 - Net Position

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

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



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

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

Table 2 - Changes in Net Position

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

Financial Analysis of the District's Funds

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

General Fund Budgetary Highlights

Revenue was more than expected as a result of

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

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



JUNE 30, 2020

Capital Asset and Debt Administration

Capital Assets

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

Table 3 - Capital Assets, Net of Depreciation

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

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

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

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

Long-Term Liabilities

At year-end the District had over \$3.5 million in combined pension liabilities (NPL and OPEB), \$212,000 note payable to Kansas State Bank, copier lease of \$5,000, and \$142,000 in long-term compensated absence balances as shown in Table 4. More detailed information about the District's long-term liabilities is presented in Notes 8 through 10 of the financial statements.

Table 4 - Long-Term Liabilities

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



JUNE 30, 2020

Economic Factors and Next Year's Budgets and Rates

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

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

Contacting the District's Financial Management

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



GOVERNMENTAL FUNDS BALANCE SHEET
AND
STATEMENT OF NET POSITION

JUNE 30, 2020

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

The accompanying notes are an integral part of these financial statements



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

JUNE 30, 2020

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

The accompanying notes are an integral part of these financial statements

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

The Idyllwild Fire Protection District (“the District”) was formed in 1946 and is governed by an elected five-member board of commissioners with authority for organization and powers derived from Health and Safety Code §13900. 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”). These organizations do not meet the criteria for inclusion as a component unit of the District. Additional information is presented in Note 13 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, 2020:

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

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

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



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

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

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

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

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

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

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

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



JUNE 30, 2020

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

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

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

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

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

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

1 - F. Revenue and Expenditures/Expenses

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



Property Tax Calendar

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

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

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

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

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



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

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

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

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

Capital assets:

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

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

Unmatured interest on long-term debt:

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

(3,000)



Governmental Funds Balance Sheet and Statement of Net Position, Continued

Deferred recognition of earned but unavailable revenues:

In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is:

33,910

Long-term liabilities:

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

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

Deferred outflows and inflows of resources relating to pensions:

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

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

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



JUNE 30, 2020

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

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

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

Capital outlay:

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

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

Debt service:

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

8,978

Debt proceeds:

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

(177,966)

Earned but unavailable revenues:

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

5,963



Governmental Funds Operating Statements and the Statement of Activities, Continued

Unmatured interest on long-term debt:

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

(900)

Compensated absences:

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

(23,000)

Pensions:

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

(216,000)

Postemployment benefits other than pensions ("OPEB"):

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

(87,000)

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

NOTE 3 – DEPOSITS

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

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



IDYLLWILD FIRE

JUNE 30, 2020

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

NOTE 4 – ACCRUED RECEIVABLES

Receivables at June 30, 2020, were as follows:

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

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JUNE 30, 2020

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020

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

NOTE 6 – ACCRUED PAYABLES

Payables at June 30, 2020, were as follows:

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



JUNE 30, 2020

NOTE 7 – LONG-TERM LIABILITIES

7 - A. Long-Term Liabilities Summary

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

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

7 - B. Note Payable

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

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



7 - C. Lease Payable

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

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

7 - D. Compensated Absences

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

NOTE 8 – DEFINED BENEFIT PENSION

General Information about the Pension Plan

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

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



JUNE 30, 2020

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

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

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

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

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

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

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



JUNE 30, 2020

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

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

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

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

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



NOTES TO THE FINANCIAL STATEMENTS,
Continued

JUNE 30, 2020

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

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

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

Year ended June 30,	
2021	\$ 526,000
2022	(34,000)
2023	20,000
2024	8,000
Total	\$ 520,000

Actuarial Assumptions and Discount Rate Information

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

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

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



JUNE 30, 2020

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

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

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

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

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

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

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

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

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

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

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



JUNE 30, 2020

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

NOTE 9 – POSTEMPLOYMENT HEALTHCARE PLAN

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

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

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

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

Total OPEB Liability

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

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

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

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

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

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



JUNE 30, 2020

Changes in the Total OPEB Liability

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

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

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

NOTE 10 – FUND BALANCE

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

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



NOTE 11 – PARTICIPATION IN A JOINT POWERS AUTHORITY

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

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

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

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REQUIRED SUPPLEMENTARY INFORMATION

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IDYLLWILD FIRE

GENERAL FUND – BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2020

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



SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

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

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



SCHEDULE OF CONTRIBUTIONS

Safety Plan:

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 345,000	\$ 281,000	\$ 279,000	\$ 218,000	\$ 211,000	\$ 167,000
Contributions in relation to the contractually required contribution	(345,000)	(281,000)	(253,000)	(218,000)	(211,000)	(167,000)
Contribution deficiency (excess)	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -
District's covered payroll	714,000	674,000	943,000	848,000	771,000	606,000
Contributions as a percentage of covered payroll	48%	42%	30%	26%	27%	28%

Miscellaneous Plan:

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



IDYLLWILD FIRE

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS

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

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SUPPLEMENTARY INFORMATION

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IDYLLWILD FIRE

SCHEDULE OF ACTIVITY BY DEPARTMENT

JUNE 30, 2020

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

DAVID CALVIN GOGERTY
P.O. BOX 723, IDYLLWILD, CALIFORNIA 92549-0723
cgogerty@stanfordalumni.org
(951) 659-0265

February 14, 2021

Chief Mark LaMont
Idyllwild Fire Protection District
P.O. Box 656
Idyllwild, CA 92549-0656

Dear Chief LaMont:

On the evening of Wednesday, 17 January, when pain and severe pressure started in my chest, throat, jaw, and shoulders, my wife phoned 911. Within just a few minutes of that call, the ambulance and crew arrived from the Idyllwild Fire Protection District. Within just a few more minutes, I was in the ambulance for transport from my home to Eisenhower Medical Center, as a potential heart attack victim. At Eisenhower, after being examined in the Emergency Room, I was admitted as a patient, for further diagnosis. After numerous tests, the attending physicians determined that the problem was not with my heart, but instead was a precancerous condition in my esophagus. I was released from the hospital late the following day.

Please convey my thanks and appreciation to the crew that responded to the 911 call: Captain Bob Clark, Brett Leseberc, Nelson Escovar, Taylor Barden, and Tyler Knauf. They knew exactly what to do, and went about it rapidly and efficiently. Their performance was exemplary. Knowing several of them, this did not surprise me.

Respectfully,

A handwritten signature in cursive script that reads "David Calvin Gogerty". The signature is written in dark ink and is positioned above the printed name.

David Calvin Gogerty



To the firefighters
 that carried me
 out of the forest on
 x-mas day - what
 a treat! It was
 the best x-mas of
 my life thanks
 to your love, kind
 & caring nature.
 You were my angels!
 Jumping off that
 tree was the best
 decision I made.
 eternally grateful →

THANK YOU
 FOR YOUR
 ASSISTANCE AND
 PATIENCE!

Danny Drake

TO DO

Sending with
 love & light!

Love
 Mabilou

♡♡♡

Idyllwild Fire -

Thanks so very much
 for your great
 service on night
 of 12-9-20

Sharon Stanford

Am fine now!

