



# IDYLLWILD FIRE

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

**Regular Board Meeting  
AGENDA  
Tuesday May 24, 2022  
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 may 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 Sawicki; Vice President Messina; Secretary Andrewson; Fogle; Reitz. Staff; Fire Chief Mark LaMont and Administrative Assistant Rachel Teeguarden.

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

**Invocation:** TBD

**Citizens' Comments:**

Citizens may comment on any district related 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 will have the option to limit the time that each individual may speak as well as the total time per subject matter (Board Policy 5030.4.1) Comments and questions will be directed to the Board Chair.

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

**Reports:**

- Commissioner(s)
  - H. Sawicki - President
  - D. Messina – Vice President
  - R. Andrewson - Secretary
  - 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". Action Items with guest speakers may be taken out of order at the discretion of the Board.

**ITEM:**

**Staff Recommendation(s):**

1. **Approve meeting minutes from 3/22/22 Regular Board Meeting:** *Approve as presented.*
2. **Accept Mar. & Apr. 2022: Incident Statistic / Ambulance Reports:** *Accept as presented.*
3. **Review / Discuss / Approve Mar. & Apr. 2022 Financials:** *Approve as submitted.*
4. **Review / Discuss / Approve Mar. & Apr. 2022: Bill Payments:** *Approve as submitted.*
5. **Review / Discuss / Accept: IFPD Annual Audit Report FY 2020/2021 – (CPA-R.T. Dennis / Jonathan Abadesco Fedak and Brown** *Accept as presented.*
6. **Review / Discuss / Approve: Board Policies** *Approve as submitted.*  
*Policy 2035 Employee References*  
*Policy 2038 Employee Information*  
*Policy 2100 Nepotism*  
*Policy 3140 Check Processing*  
*Policy 4045 Board Secretary*
7. **Review / Discuss / Approve: Investment Account –(CPA-R.T Dennis / Chief LaMont)**  
*Options/LAIF/Other* *Review/Discuss/Approve*
8. **Review / Discuss: Short Term Rentals Discussion** *Discuss*
9. **Review / Discuss: Metal Building** *Discuss*
10. **Discuss / Ratify Probationary FF / EMT Jaxson Steward**  
*Ratification.*
11. **Review / Discuss / Approve: Upcoming Board Member Educational Events**
12. **Review / Discuss Board Policies for July Mtg.** *Approve as submitted.*  
*Board Policies – 4030 – Remuneration / 4040 – Duties of Board President / 4042 – Duties of Vice-President / 4050 – Members of the Board of Directors/ 4090 – Training, Education, Conferences*
13. **Review / Discuss: Agenda Items for July Board Meeting.**

Correspondence: See attached.

Adjournment:

Next regularly scheduled meeting: July 26, 2022, at 3:00 pm.

*IFPD Regular Board Meeting Schedule for 2022:*  
*January 25<sup>th</sup> / March 22<sup>nd</sup> / May 24<sup>th</sup> / July 26<sup>th</sup> / September 27<sup>th</sup> / November 15<sup>th</sup>*  
*@ 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 May 19th, 2022

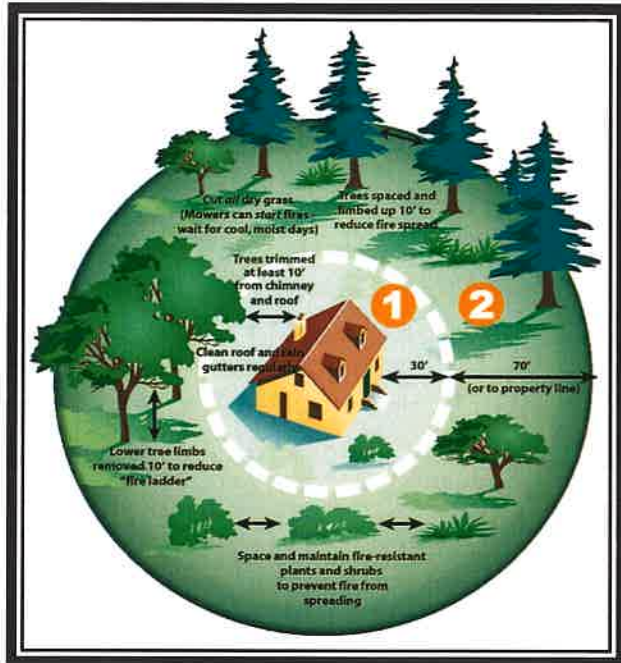
May 24th, 2022

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### NEW ITEMS:

- I attended the Annual Cooperators meeting at the Palm Springs arial tramway on April 21<sup>st</sup>. Discussion regarding wildland readiness/capabilities and qualifications was discussed in addition to discussions on joint training opportunities.
- We provided two (2) USFS CPR classes for the San Bernardino National Forest Employees in April. And we provided a CPR Class for the Tahquitz Pines Camp Employees in March.
- We met with the Insurance Standards Office field representative on April 13<sup>th</sup>. (ISO review of the IFPD takes place every 5-7 years).
- We are working with the County parks agency at the Hurkey Creek Camp. We are currently utilizing the area for tree felling training and as an added benefit assisting the park with their tree removals.
- I attended the annual IMT (Incident management Team) virtual mtg April 26<sup>th</sup> -28<sup>th</sup>. Main attendance was held at the Ft. McClellan training center in Sacramento.
- We attended the Funeral for USFS Firefighter Donovan Palmer-Gooding on May 2<sup>nd</sup> at Calvary Church Hemet. IFPD Personnel, Truck 621 and Flag was displayed.
- I attended the So Cal. IMT meeting on May 6<sup>th</sup> in San Bernardino at the USFS Main Office. Discussion on the upcoming fire season outlook and overall capabilities.
- I attended the local AOP (annual operating plan) meeting (May 11<sup>th</sup>) with local cooperators for the San Jacinto Mt. District. USFS/Cal Fire/Palm Springs Fire and IFPD were in attendance.
- We had IFPD Medical Director Dr. David Ronmess up for a Cardiac STEMI training on April 22, 2022, and a CVA (stroke) training on May 23, 2022.
- The Idyllwild Fire Volunteer Company Spaghetti Dinner (May 7<sup>th</sup>) was incredible, the event was well attended with approx. 280-300 attending.
- We are hosting an NWCG S 212 course May 25<sup>th</sup> – 27<sup>th</sup> here at the IFPD. Members from our cooperative partner agencies (USFS, Hemet Fire, Palm Springs Fire, Murrieta Fire, Corona Fire and Calimesa Fire) are planning to attend.
- Our annual Wildland Refresher Final Drill (RT 130) is scheduled for the 3<sup>rd</sup>/4<sup>th</sup> of June.
- The new B6201 vehicle has been completed with decals installed. This vehicle is in use and operational.
- I would like to Thank the FVWD as they assisted us with preparation for our S212 class, and for their efforts with the data collection for our ISO review.
- New Hire Start dates: Josh Leih; 3/1/22: Jackson Steward; 5/1/22: Eric Soles; 7/1/22.

## Abatement Inspections 2022:



➤ As Per IFPD Ord. 19-01 we began our annual abatement inspections on ALL properties within IFPD jurisdiction **April 15th**. Crews completed the first inspections on May 2nd and failed inspection notices have been mailed out.

➤ At the completion of our first round of inspections of 2022 there were **307** properties which were found to be out of compliance. Notices were issued for those properties.

➤ The second inspections have begun, and we anticipate completion of the second inspections no later than May 31<sup>st</sup>, 2022. (We anticipate the third inspections to take place beginning on June 15<sup>th</sup> 2022 and final notices and citations to be mailed by June 30, 2022).

**IFPD Ord. 19-01 can be found on our website and details the complete process for Inspections and for property owners to appeal their citations to the IFPD Board. We will continue working closely with property owners to assist them as they work to meet full compliance.**

### Highlighted upcoming CIP needs: 2022-2025

One (1) Type 3 Brush Engine: \$ 475,000.00 – \$ 525,000.00

One (1) Water Tender: \$ 215,000.00 - \$ 250,000.00

One (1) Ambulance: \$ 165,000.00 - \$ 200,000.00 (2wd)

Primary Equipment: \$ 135,000.00 - \$ 165,000.00 (Jaws of Life/Ladders/Chain Saws/generators/hose/etc. )

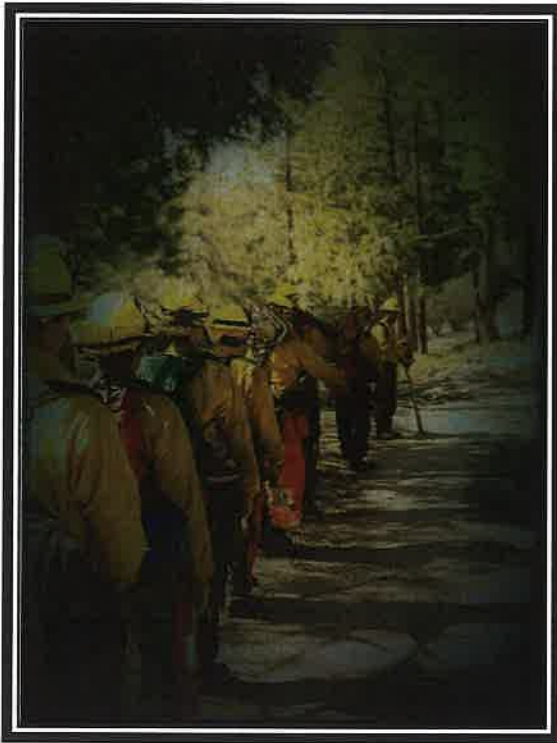
Estimated CIP expenditures 2022 – 2025  
\$ 1,060,000.00 (\$ 265,000.00 annually)



(\*note, the purchase of vehicles, equipment, building improvements and administrative items listed within the CIP are reliant upon IFPD's financial ability during these timeframes and purchases may be moved forward or delayed dependent upon funding availability and funding sources)

Planning beyond the five-year term of this 2021-2025 Capital Improvement plan has been included and estimates for purchases through the year 2035 have been anticipated.

**Mutual Aid Fires:**



In 2019 IFPD Invoiced  
\$ 500,000.00 in mutual aid reimbursement.  
In 2020 IFPD Invoiced  
\$ 1,205,000.00 in mutual aid reimbursement.  
In 2021 IFPD Invoiced  
\$ 2,010,000.00 in mutual aid reimbursement.

*IFPD is a proud contributor to the greater Mutual Aid efforts serving on numerous fires in 2021 including but not limited to: Willow Fire, Coyote Fire, Beckworth Fire, Bootleg Fire, Dixie Fire, Peak Fire, Flats Fire, Bonita Fire, Control Fire, McFarland Fire, Caldor Fire, ONC Staging, Windy Fire, Monument Fire, Alisal Fire, Wind Event ONC cover assignment.*

*In anticipation of the 2022 fire season IFPD personnel have already jumped into the wildland refresher training program. In addition to the RT (refresher training) 130 requirements IFPD members will be instructing and receiving training in: S- 212 Wildland Fire Chainsaw use(May 25-27). / S-219 Firing and Ignition (Complete) / S-190 Introduction to Wildland Fire Behavior (Complete) / S- 230 Crew Boss (June 1-4) / S-231 Engine Boss (June 1-4) / S-270 Basic Air Operations (Complete) / S-290 Intermediate Wildland Fire Behavior/ S-390 Intermediate Wildland Fire Calculations.*

**Equipment:**

**Suppression Equipment:**

Unit	Miles	Condition	Notes
T-621	28804	Good	2022 Ladder test Scheduled
E-621	34809	Good	Repairs complete .3/22
RE-622	59322	Good	Rebuild complete .3/22
BR-621	56276	Fair	PM Completed 4/25
BR-622	127948	Good	PM Complete 12/21
OES-6608	8725	Excellent	NA
WT-621	29821	Fair	NA

**Ambulances:**

Unit	Miles	Condition	Notes
Medic Unit One 1	32897	Excellent	NA
Medic Unit Two 2	14513	Excellent	NA
Medic Unit 625	175930	Fair	NA
Medic Unit 626	58517	Good	NA

Administrative/Other Units		Condition	Notes
C-6200	34768	Excellent	NA
B-6201	907	Excellent	In Service
S-621	41,218	Good	NA
U-621	98227	Good	NA



**Training:**

All IFPD members have continued to complete and exceed all minimum fire training requirements. 30 hours of minimum training per month for Career Staff and, 20 hours for reserve members.

Annual EMS Education (continuing education was completed in January and February of 2022 for all IFPD Employees/Admin Staff and Intern Reserves)



**3. Personnel:**

We had three (3) Firefighter Positions which were open and have completed the testing process to hire new probationary Firefighters. The written Firefighters Exam was February 5<sup>th</sup>, 2022. We also conducted the IFPD PAT and Oral interview process which was completed Feb. 25<sup>th</sup>. 3 New Hires have received their conditional letters of employment.

Josh Leih; Start Date March 1, 2022

Jackson Steward; Start Date May 1, 2022

Eric Soles; Start Date July 1, 2022

**Statistics:**



***Incident Volume:***

	<b><i>Mar 22</i></b>	<b><i>Apr. 22</i></b>
<b>Total number of Incidents:</b>	65	80
Medical:	49	39
Fires:	6	9
Hazardous Cond:	2	7
Public Service:	5	16
False Alarm:	2	5
Other:	1	4

**Ambulance Transactions:**



	<b><i>Mar. 22</i></b>	<b><i>Apr. 22</i></b>
Transports:	35	22
Charges:	\$ 121,396.00	\$ 94,152.50
Payments:	\$ 26,786.67	\$ 35,607.28
Current A/R:	\$ 574,072.45	\$ 558,850.00

## Grants outlook for 2022:

- AFG: \$ 50,000.00 Medical Equipment, gurneys, stair-chairs, other. (5% match requirement) (Has been submitted)
- AFG: \$ 360,000.00 Water tender, fire suppression equipment for implementation. (Has been submitted)
- Firehouse Subs: \$ 25,000.00 Rope rescue gear, misc. rescue equipment. (Anticipate submittal in May 2022)
- VFA: \$ 20,000.00/\$ 40,000.00 Radios, communications equipment (50% match requirement) (Anticipate submittal in May 2022)

Total Grant funding requests for 2022 (est. \$ 475,000.00)

## Committees:

Sustainability Committee. (*Will reconvene at a later date*)

Rules and Regs ADHOC Committee (*Andrewson/Reitz*)

## Other Misc:

- ✓ We have completed the 2021 FYE Audit with Fedak/Brown. Which is being presented at the May 24<sup>th</sup> Board meeting.
- ✓ Please review the 2021-2025 Capital Improvement Plan (CIP)
- ✓ We have entered into an MOU with the ICFA 2021-2026 (Five-year agreement)
- ✓ We completed the review of ALL IFPD policy's which have each been reviewed within a two-year time frame. We have begun the review process of all IFPD policies and will continue throughout the calendar year 2022.
- ✓ We have completed a new dispatch agreement with Riv. Co. Fire. Expires in 2025.
- ✓ We continue working with Riverside County Fire and Riv. Co. TLMA to finalize IFPD ORD513.
- ✓ The Community Alerting Siren will continue to be tested on the 3<sup>rd</sup> Saturday Monthly at 1:00pm.  
We are working on quotes for additional sirens to complement the existing Siren.
- ✓ We will be hosting a CERT class on June 9/10/11, 2022 with a CERT refresher on June 11<sup>th</sup>.

### **Emergency Siren Testing**

***3<sup>rd</sup> Saturday of each month  
@ 1:00pm.***

Please remind your family, friends and neighbors that Fire Prevention and Abatement efforts are a year-round commitment. Thank you for your efforts in helping to keep Idyllwild Fire Safe!

## **IFPD Response Time Averages:**

*Medical Aid Incidents. 3.36 minutes*

*Fire Related Incidents. 4.51 Minutes*

*Overlapping Incident 27.01%*

*“You are our Mission”*



# IDYLLWILD FIRE

54160 Maranatha Drive  
Idyllwild, CA 92549  
Regular Board Meeting  
Minutes – March 22, 2022

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

**Call to Order: 15:00**

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

**Pledge of Allegiance: President Sawicki**

**Invocation: Chaplain Don Hales**

**Citizens' Comments: - None.**

## **Reports**

- President Sawicki – ***Nothing to report at this time.***
- Vice President Messina – ***Nothing to report at this time.***
- Secretary Andrewson – ***The mutual aid food program is at Camp Maranatha on the 2<sup>nd</sup> and 4<sup>th</sup> Thursday's of the month to be apart of that to donate, volunteer, or sign up for food, please go to [www.mountainaid.net](http://www.mountainaid.net).***
- Commissioner Fogle – ***Nothing to report at this time.***
- Commissioner Reitz – ***Nothing to report at this time.***
- Chief Mark LaMont. – ***Please see Chief LaMont's written report. Chief LaMont additionally reported out that he has been in contact with Fedak and Brown regarding IFPD's 20/21 audit. Fedak Brown has had some changes in personnal and are currently working on our Audit. They have received everyting they need from IFPD. Additionally on this subject, IFPD CPA Rob Dennis reported that he too has been in contact with Fedak and is working with them to complete the audit. Chief LaMont and Rob Dennis answered questions from the Commissioners and Citizens regarding the Audit. Sal Reyes from USFS came in to Thank the department and Chief LaMont for our incredible working relationship and the support we have given each other over the years. He also thanked Chief LaMont and the District for the seriousness we take regarding the threat of fires in this area, our joint training and commitment to fire prevention efforts.***
- Idyllwild Volunteer Fire Company (Riggi) – ***May 7<sup>th</sup> at Idyllwild Pines from 5-7 will be the Volunteer Spaghetti dinner. This year the dinner will be free of charge and will be honoring Volunteers Bruce Connole and Jim Kutsch.***
- Idyllwild Career Firefighters' Association (J. LaMont) – ***On behalf of the ICFA Thank you to the Chief and the Board for all their support.***
- Ad HOC Committee – ***Nothing to report at this time.***



## Action Items

1. Approve meeting minutes from 1/25/22 Regular Board Meeting:  
**Commissioner Fogle made a motion to approve the 1/25/22 Regular Board Meeting Minutes; Secretary Andrewson 2<sup>nd</sup>. Motion passed 3-0-2 Commissioner Reitz and Sawicki abstain due to absence at the 1/25/22 Regular Board Meeting.**
2. Accept Jan & Feb 2022: Incident Statistic / Ambulance Reports:  
**President Sawicki made a motion to accept the Jan & Feb 2022 Incident statistic/Ambulance Report; Commissioner Fogle 2<sup>nd</sup>. Motion passed 5-0**
3. Review / Discuss / Approve Jan & Feb 2022 Financials:  
**President Sawicki made a motion to approve the Jan & Feb 2022 Financials; Vice President Messina 2<sup>nd</sup>. Motion passed 5-0**
4. Review / Discuss / Approve Jan & Feb 2022 Bill Payments:  
**Secretary Andrewson made a motion to approve the Jan & Feb 2022 Bill Payments; Commissioner Fogle 2<sup>nd</sup>. Motion passed 5-0**
5. Review / Discuss / Approve 2022/23 FY Draft Budget:  
**Commissioner Reitz made a motion to approve the 2022/23 FY Draft Budget; Secretary Andrewson 2<sup>nd</sup>. Motion passed 5-0**
6. Review / Discuss / Approve – Board Policy(s)
  - Board Policy 4047 – Clerk of the Board  
**Secretary Andrewson made a motion to approve Board Policy 4047 – Clerk of the Board as reviewed, Commissioner Fogle 2<sup>nd</sup>. Motion passed 5-0**
  - Board Policy 4070 – Basis of Authority  
**Secretary Andrewson made a motion to approve Board Policy 4070 Basis of Authority as reviewed, Vice President Messina 2<sup>nd</sup>. Motion passed 5-0**
  - Board Policy 5010 – Commission Meetings  
**Secretary Andrewson made a motion to approve Board Policy 5010 – Commission Meetings as amended, President Sawicki 2<sup>nd</sup>. Motion passed 5-0**
  - Board Policy 5050 – Review of Administrative Decisions  
**Vice President Messina made a motion to approve Board Policy 5040 Review of Administrative Decisions as reviewed, Secretary Andrewson 2<sup>nd</sup>. Motion passed 5-0**
7. Review / Discuss / Approve – Investment Account – (CPA-R.T. Dennis / Chief LaMont)  
**President Sawicki made a motion to approve Chief LaMont and CPA R.T. Dennis to work on an Investment Account; Secretary Andrewson 2<sup>nd</sup>. Motion passed 5-0**
8. Review / Discuss / Approve – Essential Worker / IFPD Employee Bonus  
**Secretary Andrewson made a motion to approve the Essential Worker Bonus; Vice President Messina 2<sup>nd</sup>. Motion passed 5-0**
9. Review / Discuss / Approve – Resolution 525 – 2022/2023 Ambulance Rates  
**Secretary Andrewson made a motion to approve Resolution 525; Commissioner Fogle 2<sup>nd</sup>. Motion passed 5-0**
10. Discuss / Ratify – Probationary FF / EMT – Josh Leih  
**Chief LaMont delivered an oath of office (Swearing in) of Probationary FF/EMT Josh Leih**
11. Review / Discuss / Approve – Upcoming Board Member Educational Events  
**No Upcoming Board Educational Events**

12. Review / Discuss / Approve – Future Agenda Items  
**Board Policies for review 2035; 2038; 2100; 3140 Full Board consensus on review of these policies at the May 24<sup>th</sup> IFPD regular Board Meeting.**

13. Review / Discuss – Agenda Items for May Board Meeting  
**Secretary Andrewson made a request for the ad hoc be ready to report at the May meeting. President Sawicki requested quotes for a metal equipment building be on the May 24<sup>th</sup> agenda.**

**Correspondence – Included in Board Packet**

**Announcement of Closed Session Agenda**

- Pursuant to Government code 54957 Employee Evaluation – Fire Chief

**Regular Meeting Recessed 16:37 Non-Board members excused**

**Closed Session Called to Order: 16:38**

**Closed Session Item(s):**

- Employee Review – Fire Chief

**Closed Session Adjourned: 18:19**

**Reconvened to Regular Meeting: 18:19**

- Fire Chief to report actions taken during closed session.

**Reportable action was announced:** Chief LaMont received a positive evaluation.

**Vice President Messina made a motion to adjourn; Commissioner Fogel 2<sup>nd</sup> Motion passed 5-0**

**Adjournment: 18:20**

Respectfully submitted,

Administrative Assistant  
Clerk of the Board  
Rachel Teegarden

**Approved:**

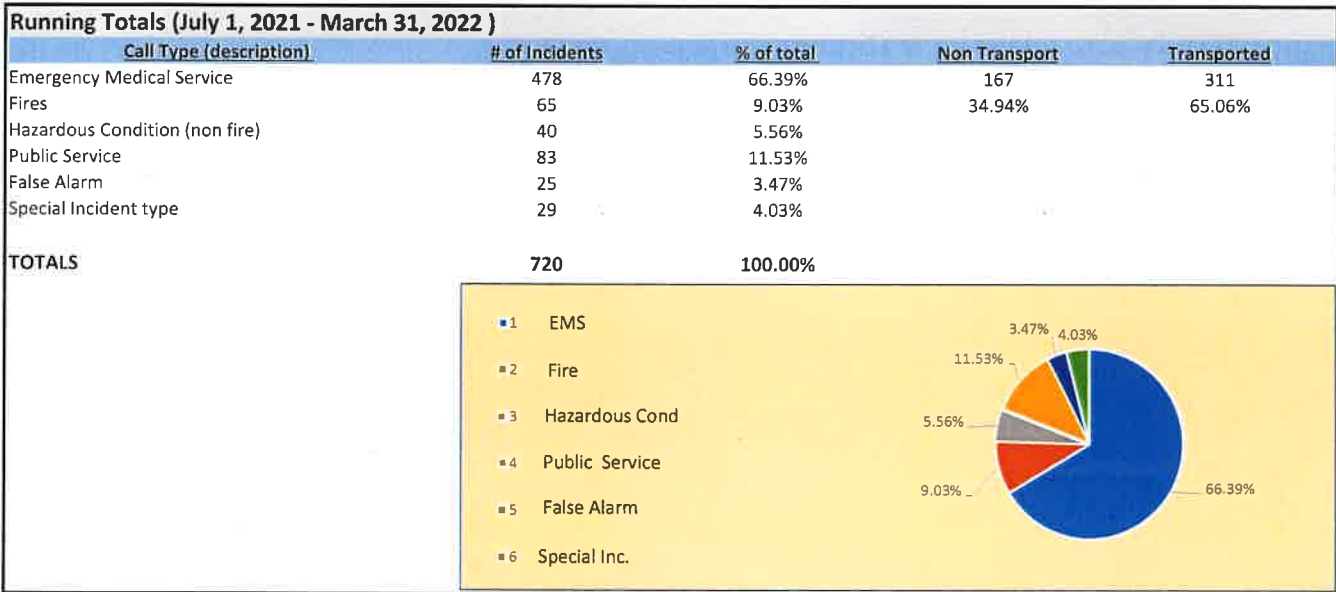
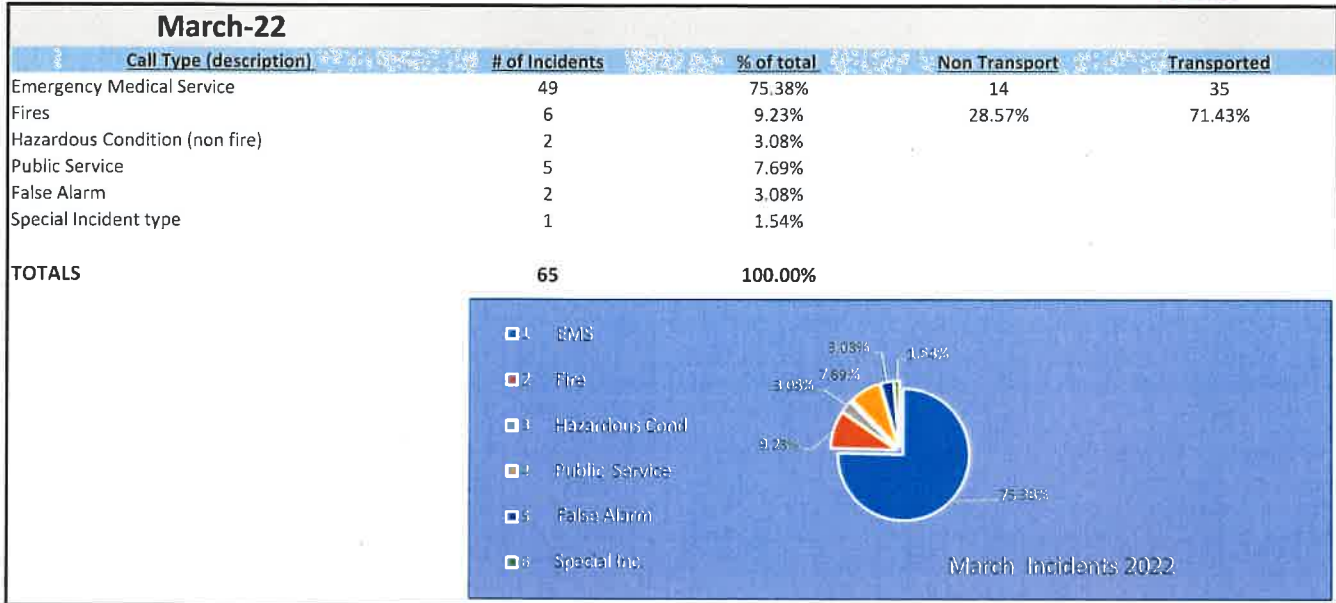
\_\_\_\_\_  
Henry Sawicki, President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Board

\_\_\_\_\_  
Date

**Idyllwild Fire Protection District  
Incident Recap 2021/22**



#### Idyllwild Fire Protection District (Incident Average Statistics)

Daily Incident Avg. :	2.7
Daily Transport Average :	1.2
Percentage of Overlapping Calls:	27.08%
Mutual Aid Given	76
Mutual Aid Received	1

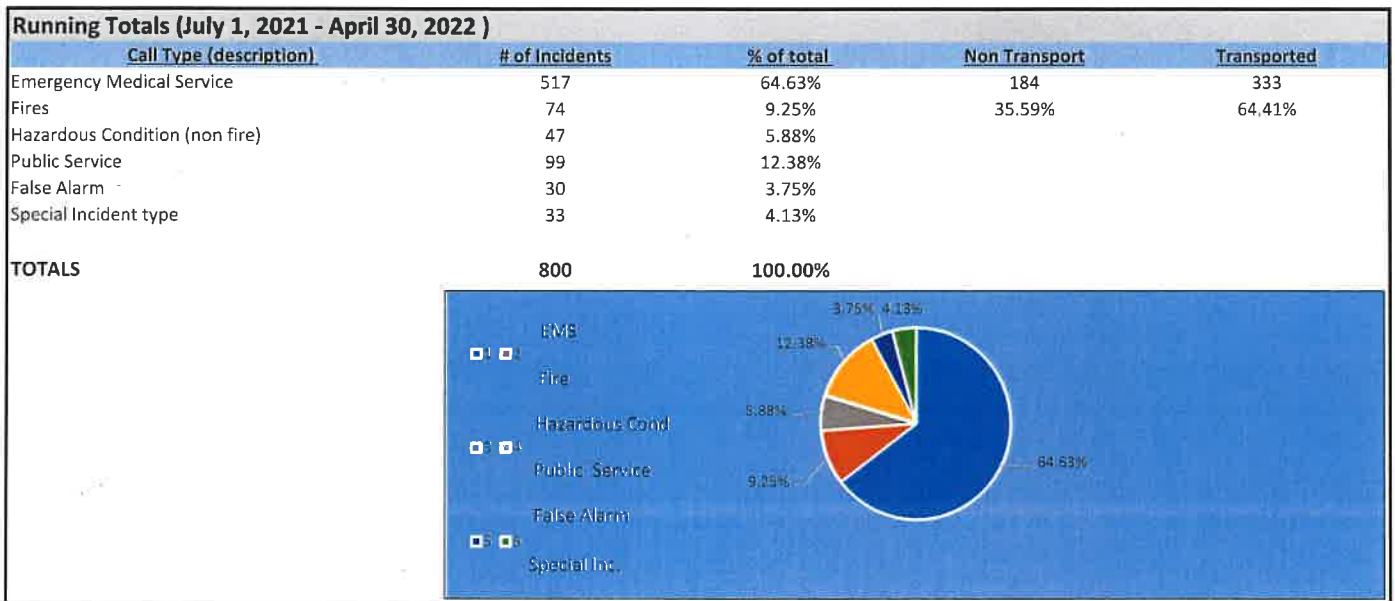
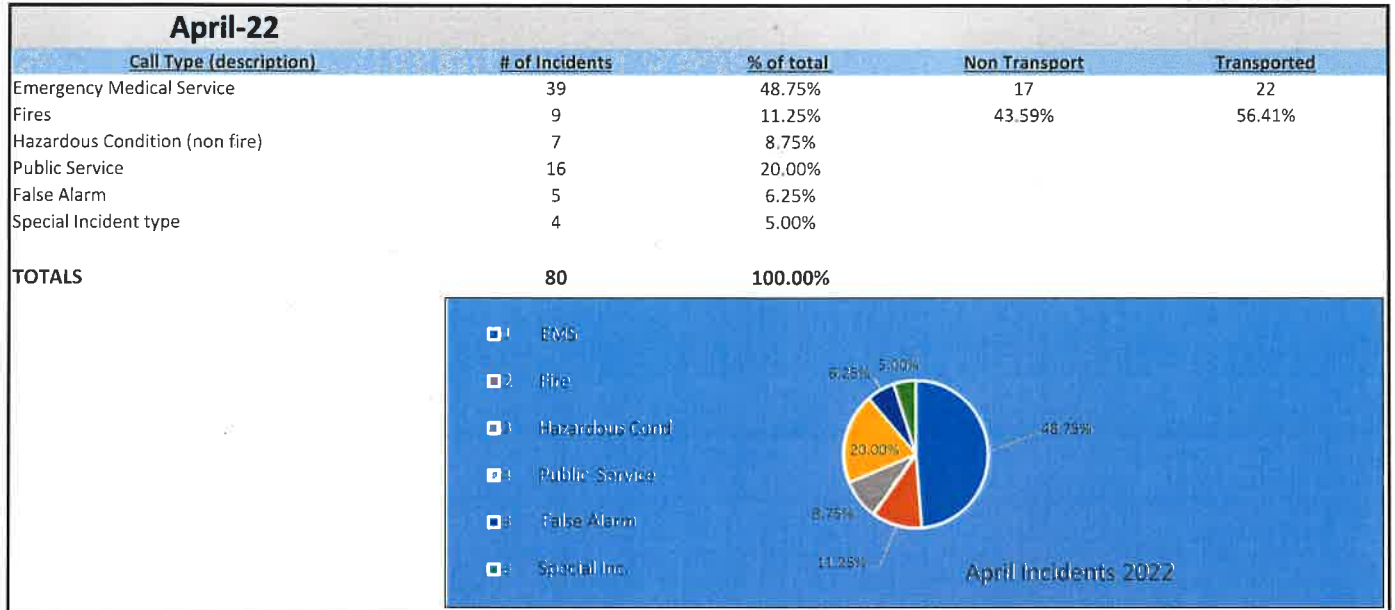
Transport Destinations				
EMC	HVMC	San G	DRMC	Other
19	6	3	6	1
54.29%	17.14%	8.57%	17.14%	2.86%
152	46	21	39	53
48.87%	14.79%	6.75%	12.54%	17.04%

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







#### Idyllwild Fire Protection District (Incident Average Statistics)

Daily Incident Avrg. :	2.67
Daily Transport Average :	1.11
Percentage of Overlapping Calls:	27.01%
Mutual Aid Given (this month)	9
Mutual Aid Received	0

Transport Destinations				
EMC	HVMC	San G	DRMC	Other
16	1	0	3	2
72.73%	4.55%	0.00%	13.64%	9.09%
168	47	21	42	55
50.45%	14.11%	6.31%	12.61%	16.52%

Average Response times:			
Dispatch to Arrival :	EMS	3.36	Fire / Other 4.51





**Idyllwild Fire Protection District**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Fire Suppression (111)  
 For the Fiscal Period 2022-9 Ending March 31, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
Total Taxes Revenues	0.00	10,357.30	1,196,392.97	343,706.00	71.27%
Total Licenses, Permits, and Franchises Revenue	0.00	2,327.00	5,250.00	8,976.00	(70.97%)
Total Fines, Forfeitures, and Penalties Revenues	0.00	0.00	439.00	0.00	100.00%
Total Revenue From Use of Money and Property R	0.00	0.00	0.00	0.08	0.00%
Total Intergovernmental Revenues Revenues	0.00	0.00	69,603.00	42,325.94	39.19%
Total Charges For Services Revenues	0.00	120.00	2,800.00	2,720.50	2.84%
Total Miscellaneous Revenues Revenues	0.00	1,100.00	6,510.00	80,275.54	(1133.11%)
Total Special Items Revenues	0.00	0.00	0.00	5,346.00	0.00%
<b>Total Fire Suppression Revenues</b>	<b>\$ 0.00</b>	<b>\$ 13,904.30</b>	<b>\$ 1,280,994.97</b>	<b>\$ 483,350.06</b>	<b>62.27%</b>
<b>Expenditures</b>					
Total Salaries Expenditures	0.00	41,795.04	318,444.70	299,292.05	6.01%
Total Benefits Expenditures	0.00	16,337.48	203,521.83	168,987.81	16.97%
Total Supplies Expenditures	0.00	841.61	23,730.00	10,249.43	56.81%
Total Services Expenditures	0.00	2,353.24	91,603.00	122,957.54	(34.23%)
Total Capital Outlay Expenditures	0.00	0.00	9,975.00	0.00	100.00%
Total Debt Service Expenditures	0.00	75.22	13,257.00	480.88	96.37%
<b>Total Fire Suppression Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 61,402.59</b>	<b>\$ 660,531.53</b>	<b>\$ 601,967.71</b>	<b>8.87%</b>
<b>Fire Suppression Excess of Revenues Over Expenditur</b>	<b>\$ 0.00</b>	<b>\$ (47,498.29)</b>	<b>\$ 620,463.44</b>	<b>\$ (118,617.65)</b>	<b>119.12%</b>

**Idyllwild Fire Protection District**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For EMS-Ambulance (121)*  
*For the Fiscal Period 2022-9 Ending March 31, 2022*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
Total Taxes Revenues	0.00	0.00	212,000.00	0.00	100.00%
Total Charges For Services Revenues	0.00	54,706.12	510,000.00	810,200.83	(58.86%)
Total Miscellaneous Revenues Revenues	0.00	0.00	5,010.00	0.00	100.00%
<b>Total EMS-Ambulance Revenues</b>	<b>\$ 0.00</b>	<b>\$ 54,706.12</b>	<b>\$ 727,010.00</b>	<b>\$ 810,200.83</b>	<b>(11.44%)</b>
<b>Expenditures</b>					
Total Salaries Expenditures	0.00	98,771.79	743,038.00	712,172.57	4.15%
Total Benefits Expenditures	0.00	38,380.40	474,885.00	392,702.85	17.31%
Total Supplies Expenditures	0.00	6,031.02	55,370.00	38,781.22	29.96%
Total Services Expenditures	0.00	11,411.14	234,976.00	257,675.89	(9.66%)
Total Capital Outlay Expenditures	0.00	0.00	23,275.00	107,940.00	(363.76%)
Total Debt Service Expenditures	0.00	175.53	30,933.00	1,122.33	96.37%
<b>Total EMS-Ambulance Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 154,769.88</b>	<b>\$ 1,562,477.00</b>	<b>\$ 1,510,394.86</b>	<b>3.33%</b>
<b>EMS-Ambulance Excess of Revenues Over Expenditure</b>	<b>\$ 0.00</b>	<b>\$ (100,063.76)</b>	<b>\$ (835,467.00)</b>	<b>(700,194.03)</b>	<b>16.19%</b>

**Idyllwild Fire Protection District**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Mutual Aid (131)  
 For the Fiscal Period 2022-9 Ending March 31, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
Total Revenue From Use of Money and Property R	0.00	0.00	0.00	61.70	0.00%
Total Charges For Services Revenues	0.00	0.00	590,000.00	2,026,916.32	(243.55%)
<b>Total Mutual Aid Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 590,000.00</b>	<b>\$ 2,026,978.02</b>	<b>(243.56%)</b>
<b>Expenditures</b>					
Total Salaries Expenditures	0.00	21,907.08	291,310.00	750,050.57	(157.48%)
Total Services Expenditures	0.00	0.00	76,188.00	0.00	100.00%
<b>Total Mutual Aid Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 21,907.08</b>	<b>\$ 367,498.00</b>	<b>\$ 750,050.57</b>	<b>(104.10%)</b>
<b>Mutual Aid Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ (21,907.08)</b>	<b>\$ 222,502.00</b>	<b>\$ 1,276,927.45</b>	<b>(473.89%)</b>

**Idyllwild Fire Protection District**  
**Statement of Revenue and Expenditures**  
 Revised Budget

For the Fiscal Period 2022-9 Ending March 31, 2022

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	\$	0.00	\$ 68,610.42	\$ 2,598,004.97	\$ 3,320,528.91	(27.81%)
Total Expenditures	\$	0.00	\$ 238,079.55	\$ 2,590,506.53	\$ 2,862,413.14	(10.50%)
Total Excess of Revenues Over Expenditures	\$	0.00	\$ (169,469.13)	\$ 7,498.44	\$ 458,115.77	(6009.48%)



**Idyllwild Fire Protection District**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Fire Suppression (111)*  
*For the Fiscal Period 2022-10 Ending April 30, 2022*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
Total Taxes Revenues	0.00	126,821.94	1,196,392.97	470,527.94	60.67%
Total Licenses, Permits, and Franchises Revenue	0.00	0.00	5,250.00	8,976.00	(70.97%)
Total Fines, Forfeitures, and Penalties Revenues	0.00	0.00	439.00	0.00	100.00%
Total Revenue From Use of Money and Property R	0.00	0.00	0.00	0.08	0.00%
Total Intergovernmental Revenues Revenues	0.00	0.00	69,603.00	42,325.94	39.19%
Total Charges For Services Revenues	0.00	360.00	2,800.00	3,080.50	(10.02%)
Total Miscellaneous Revenues Revenues	0.00	0.00	6,510.00	80,275.54	(1133.11%)
Total Special Items Revenues	0.00	0.00	0.00	5,346.00	0.00%
<b>Total Fire Suppression Revenues</b>	<b>\$ 0.00</b>	<b>\$ 127,181.94</b>	<b>\$ 1,280,994.97</b>	<b>\$ 610,532.00</b>	<b>52.34%</b>
<b>Expenditures</b>					
Total Salaries Expenditures	0.00	26,643.28	318,444.70	325,935.33	(2.35%)
Total Benefits Expenditures	0.00	15,689.45	203,521.83	184,677.26	9.26%
Total Supplies Expenditures	0.00	282.71	23,730.00	10,532.14	55.62%
Total Services Expenditures	0.00	629.29	91,603.00	123,586.83	(34.92%)
Total Capital Outlay Expenditures	0.00	0.00	9,975.00	0.00	100.00%
Total Debt Service Expenditures	0.00	0.00	13,257.00	480.88	96.37%
<b>Total Fire Suppression Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 43,244.73</b>	<b>\$ 660,531.53</b>	<b>\$ 645,212.44</b>	<b>2.32%</b>
<b>Fire Suppression Excess of Revenues Over Expenditur</b>	<b>\$ 0.00</b>	<b>\$ 83,937.21</b>	<b>\$ 620,463.44</b>	<b>\$ (34,680.44)</b>	<b>105.59%</b>

**Idyllwild Fire Protection District**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For EMS-Ambulance (121)*  
*For the Fiscal Period 2022-10 Ending April 30, 2022*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
Total Taxes Revenues	0.00	0.00	212,000.00	0.00	100.00%
Total Charges For Services Revenues	0.00	37,546.50	510,000.00	847,747.33	(66.22%)
Total Miscellaneous Revenues Revenues	0.00	0.00	5,010.00	0.00	100.00%
<b>Total EMS-Ambulance Revenues</b>	<b>\$ 0.00</b>	<b>\$ 37,546.50</b>	<b>\$ 727,010.00</b>	<b>\$ 847,747.33</b>	<b>(16.61%)</b>
<b>Expenditures</b>					
Total Salaries Expenditures	0.00	63,417.60	743,038.00	775,590.17	(4.38%)
Total Benefits Expenditures	0.00	36,828.32	474,885.00	429,531.17	9.55%
Total Supplies Expenditures	0.00	997.54	55,370.00	39,778.76	28.16%
Total Services Expenditures	0.00	17,608.75	234,976.00	275,284.64	(17.15%)
Total Capital Outlay Expenditures	0.00	0.00	23,275.00	107,940.00	(363.76%)
Total Debt Service Expenditures	0.00	0.00	30,933.00	1,122.33	96.37%
<b>Total EMS-Ambulance Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 118,852.21</b>	<b>\$ 1,562,477.00</b>	<b>\$ 1,629,247.07</b>	<b>(4.27%)</b>
<b>EMS-Ambulance Excess of Revenues Over Expenditure</b>	<b>\$ 0.00</b>	<b>\$ (81,305.71)</b>	<b>\$ (835,467.00)</b>	<b>\$ (781,499.74)</b>	<b>6.46%</b>

**Idyllwild Fire Protection District**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Mutual Aid (131)*  
 For the Fiscal Period 2022-10 Ending April 30, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
Total Revenue From Use of Money and Property R	0.00	0.00	0.00	61.70	0.00%
Total Charges For Services Revenues	0.00	0.00	590,000.00	2,026,916.32	(243.55%)
<b>Total Mutual Aid Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 590,000.00</b>	<b>\$ 2,026,978.02</b>	<b>(243.56%)</b>
<b>Expenditures</b>					
Total Salaries Expenditures	0.00	16,489.60	291,310.00	766,540.17	(163.14%)
Total Services Expenditures	0.00	0.00	76,188.00	0.00	100.00%
<b>Total Mutual Aid Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 16,489.60</b>	<b>\$ 367,498.00</b>	<b>\$ 766,540.17</b>	<b>(108.58%)</b>
<b>Mutual Aid Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ (16,489.60)</b>	<b>\$ 222,502.00</b>	<b>\$ 1,260,437.85</b>	<b>(466.48%)</b>

**Idyllwild Fire Protection District**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

For the Fiscal Period 2022-10 Ending April 30, 2022

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget %
Total Revenues	\$	0.00	\$	164,728.44	\$	2,598,004.97	\$	3,485,257.35		(34.15%)
Total Expenditures	\$	0.00	\$	178,586.54	\$	2,590,506.53	\$	3,040,999.68		(17.39%)
Total Excess of Revenues Over Expenditures	\$	0.00	\$	(13,858.10)	\$	7,498.44	\$	444,257.67		(5824.67%)

**IFPD March 2022 Bill Payments**



Line Item #	Payment to:	Description	
<b>(111) Fire (121) EMS (131) MA</b>			
(111)(121) - 4911	Southern California Edison	Electricity	596.29
(111)(121) - 4921	Idyllwild Water	Water	293.32
(111)(121) - 4941	CR&R	Trash Service	250.26
(111)(121) - 4931	So Cal Propane	Propane	902.09
(111)(121) - 3911	County Transportation - Fuel	Fuel - Nov & Dec	5118.32
(111)(121)(131)-3911/4772/4301	US Bank - Cal Card	Cal Card - Equipment - Supplies - Grants	19010.21
(111)(121) - 4611	Canon	Copier Lease	222.1
(111)(121) - 4611	Fruth Group	Contract - Paper Copier Dec-Feb	551.79
(111)(121) - 4111	Spectrum	Internet - Phone	434.46
(111)(121) - 2301	Aflac	Med -125 Ins	153.4
(111)(121) - 4304	Village Hardware	Station Supplies - Includes new equipment	2880.1
(121) - 4121	Verizon	iPads Service (EPCR)	229.94
(111)(121) - 3491	McKesson	Medical Supplies	3702.59
(111)(121) - 3491	Stryker Medical	Medical Supplies	489.98
(111)(121) - 3491	Nationwide Medical	Medical Supplies	1812.32
(111)(121) - 4522	Cole Huber	Legal	550
(111)(121) - 4631	S. Edwards	Feb Antenna Rental	300
(111)(121) - 3111	2 Hot Activewear	Uniforms	620.56
(111)(121) - 4303	Interstate Billing Service	BR622 - Repairs to Pump Panel	11938.67
(111)(121) - 4303	McCray's Diesel Repair	Vehicle Maint and Repair	7328.67



**IFPPD April 2022 Bill Payments**



Line Item #	Payment to:	Description	Amount
<b>(111) Fire (121) EMS (131) MA</b>			
(111)(121) - 4911	Southern California Edison	Electricity	244.21
(111)(121) - 4921	Idyllwild Water	Water	250.26
(111)(121) - 4941	CR&R	Trash Service	1183.22
(111)(121) - 4931	So Cal Propane	Propane	3957.42
(111)(121) - 3911	County Transportation - Fuel	Fuel - Jan & Feb	18783.62
(111)(121)(131)-3911/4772/4301	US Bank - Cal Card	Cal Card - Equipment - Supplies - Grants	225.75
(111)(121) - 4611	Canon	Copier Lease	73.27
(111)(121) - 4611	Fruth Group	Staples - Supplies for Copier	437.21
(111)(121) - 4111	Spectrum	Internet - Phone	153.4
(111)(121) - 2301	Aflac	Med -125 lns	1025.28
(111)(121) - 4304	Forest Lumber	Station repairs	229.94
(121) - 4121	Verizon	iPads Service (EPCR)	7448.3
(121) - 4303	Idyllwild Garage	Vehicle Maint and Repair	364.62
(111)(121) - 3491	Mckesson	Medical Supplies	128.16
(111)(121) - 3111	2 Hot Activewear	Uniforms	500
(111)(121) - 4522	Cole Huber	Legal	839.16
(111)(121) -	Westrux	(Annual Preventative Maintenance)	21622.89
(111)(121) - 4761	Riverside County - Dispatch	Dispatch - FY21/22 Q2	67154.17
(111)(121) - 4201	SDRMA	Property - Liability - Workers Comp	



**ANNUAL FINANCIAL REPORT**

**JUNE 30, 2021**

**IDYLLWILD FIRE PROTECTION DISTRICT**

**IDYLLWILD, CALIFORNIA**

**JUNE 30, 2021**

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<b>COMMISSIONER</b>	<b>OFFICE</b>	<b>TERM EXPIRES</b>
Henry Sawicki	President	December 2022
Dan Messina	Vice President	December 2022
Rhonda Andrewson	Secretary	December 2022
Dennis Fogle	Commissioner	December 2025
Christina Reitz	Commissioner	December 2025

**ADMINISTRATION**

Chief Mark LaMont

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**JUNE 30, 2021**

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*FINANCIAL SECTION*

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

## Fedak & Brown LLP

Certified Public Accountants

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Riverside, California 92507  
(951) 783-9149

### Independent Auditor's Report

Board of Directors  
Idyllwild Fire Protection District  
Idyllwild, California

#### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities of the Idyllwild Fire Protection District (District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

#### *Management's Responsibility for the Financial Statements*

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

#### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

#### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Idyllwild Fire Protection District as of June 30, 2021, and the respective changes in financial position and the respective budgetary comparison for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Independent Auditor's Report, continued

### *Required Supplementary Information*

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

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

In accordance with Government Auditing Standards, we have also issued a report dated May 24, 2022, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

*Fedak & Brown LLP*

**Fedak & Brown LLP**

Cypress, California

May 24, 2022



### 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, 2021. It should be read in conjunction with the District's financial statements, which follow this section.

#### FINANCIAL HIGHLIGHTS

- ▶ The District's net position increased over the course of this year's operations. This is mostly attributed to better operating performance.
- ▶ During the year, the District's expenses of \$3.0 million was less than the almost \$3.6 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 almost \$488,000.
- ▶ The resources available for appropriation were almost \$1.2 more than budgeted. Expenditures were also over appropriations by over \$0.7 million.

**OVERVIEW OF FINANCIAL STATEMENTS**

**Components of the Financials Section**

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

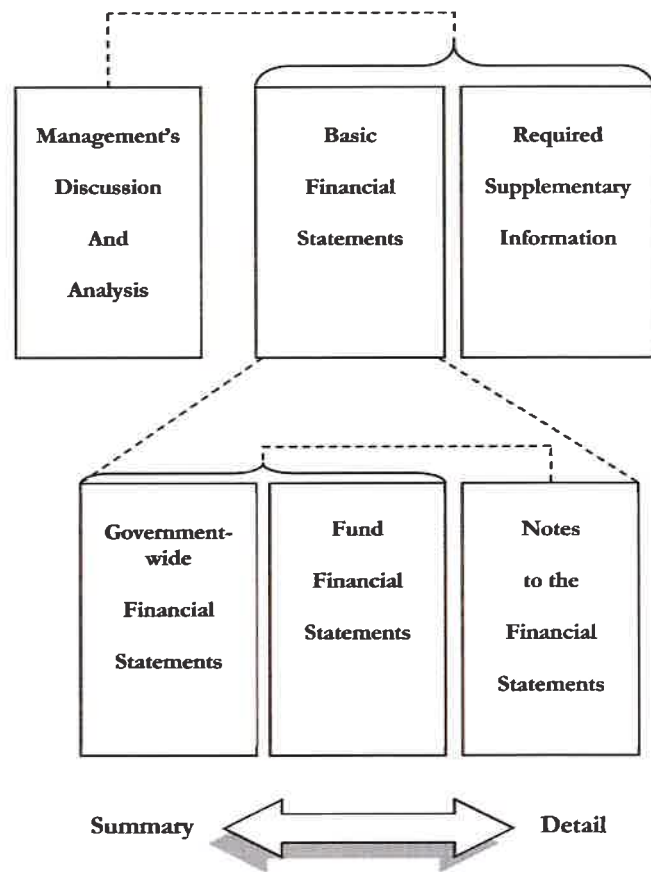
**Figure A-1  
Required Components of Idyllwild Fire Protection District's Annual Financial Report**

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

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

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

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





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

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

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

**Figure A-2**

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

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

***Government-wide Statements***

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

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



***Fund Financial Statements***

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

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

**Financial Analysis of the District As a Whole**

**Net position.** The District's net position decreased slightly between fiscal years 2020 and 2021—to a \$1.2 million deficit. (See Table 1.)

**Table 1 - Net Position**

<i>(\$ Amounts in thousands)</i>	<b>2021</b>	<b>2020</b>	<b>\$ Change</b>	<b>% Change</b>
Current and other assets	\$ 1,867	\$ 1,299	\$ 568	44%
Capital assets	663	475	188	40%
<b>Total Assets</b>	<b>2,530</b>	<b>1,774</b>	<b>756</b>	<b>43%</b>
<b>Deferred outflows of resources</b>	<b>750</b>	<b>665</b>	<b>85</b>	<b>13%</b>
Current liabilities	269	175	94	54%
Non-current liabilities	4,111	3,869	242	6%
<b>Total Liabilities</b>	<b>4,380</b>	<b>4,044</b>	<b>336</b>	<b>8%</b>
<b>Deferred inflows of resources</b>	<b>116</b>	<b>145</b>	<b>(29)</b>	<b>-20%</b>
Net position				
Net investment in capital assets	275	275	-	0%
Restricted	10	10	-	0%
Unrestricted - (Deficit)	(1,501)	(2,035)	534	26%
<b>Total Net Position - (Deficit)</b>	<b>\$ (1,216)</b>	<b>\$ (1,750)</b>	<b>\$ 534</b>	<b>31%</b>

The unrestricted deficit of the District decreased twenty-six percent to over \$1.2 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 \$3.7 million that are greater than currently available resources. Specifically, the District did not include in past annual budgets the full amounts needed to finance future liabilities arising pensions and other long-term commitments. The District will include these amounts in future years' budgets as they come due.





JUNE 30, 2021

**Changes in net position.** The District's total revenues increased by about thirty-five percent to almost \$3.6 million. (See Table 2.) Just under forty percent of the District's revenue comes from property taxes, the rest is mostly a combination of mutual aid and ambulance fees. More specifically:

- ❖ Revenue changes:
  - Net ambulance revenue went up from almost \$550k in 2019-20 to \$662k in 2020-21
  - Mutual aid went from \$0.4 million in 2019-20 to \$1.2 million in 2020-21.
  - Property taxes, however, were up almost 6%.
- ❖ Expense change:
  - Salaries went up from \$1.2 million 2019-20 to almost \$1.7 million in 2020-21, mostly as a result of mutual aid increases.
  - Benefits, however, went from \$924k in 2019-20 to \$740k in 2020-21. This is largely due to OPEB decreases.
  - All other expense categories went up.

**Table 2 - Changes in Net Position**

<i>(\$ Amounts in thousands)</i>	<b>2021</b>	<b>2020</b>	<b>\$ Change</b>	<b>% Change</b>
Program revenue	\$ 2,197	\$ 1,195	\$ 1,002	84%
General revenue	1,368	1,445	(77)	-5%
<b>Total Revenue</b>	<b>3,565</b>	<b>2,640</b>	<b>925</b>	<b>35%</b>
Salaries and benefits	2,425	2,129	296	14%
Supplies and services	540	509	31	6%
Other charges	65	60	5	8%
<b>Total Expenses</b>	<b>3,030</b>	<b>2,698</b>	<b>332</b>	<b>12%</b>
<b>Increase (Decrease) in net position</b>	<b>\$ 535</b>	<b>\$ (58)</b>	<b>\$ 593</b>	<b>-1022%</b>

### Financial Analysis of the District's Funds

As the District completed the year, its governmental funds reported a fund balance of over \$1.6 million. Included in this year's total change in fund balance is basically the same as the entity-wide, the difference being the pension calculations, which, as previously stated, went up; but had a greater increase in the entity wide statements.

### General Fund Budgetary Highlights

Revenue was more than expected as a result of

- ❖ Mutual aid
- ❖ Net ambulance revenue

In total, expenditures were more than expected due almost entirely to mutual aid related expenditures.

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

At the end of fiscal 2021, the District had invested a net \$663,000 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 \$188,000 this year.

**Table 3 - Capital Assets, Net of Depreciation**

<i>(\$ Amounts in thousands)</i>	2021	2020	\$ Change	% Change
Land	\$ 101	\$ 101	-	0%
Buildings and improvements	57	59	(2)	-3%
Equipment	505	315	190	60%
<b>Total</b>	<b>\$ 663</b>	<b>\$ 475</b>	<b>\$ 188</b>	<b>40%</b>

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

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

**Long-Term Liabilities**

At year-end the District had over \$4.0 million in combined pension liabilities (NPL and OPEB), \$150,000 note payable to Kansas State Bank, copier lease of \$3,000, and \$226,000 in long-term compensated absence balances as shown in Table 4. More detailed information about the District's long-term liabilities is presented in Notes 7 through 9 of the financial statements.

**Table 4 - Long-Term Liabilities**

<i>(\$ Amounts in thousands)</i>	2021	2020	\$ Change	% Change
Note payable	\$ 150	\$ 212	(62)	-29%
Lease payable	3	5	(2)	-40%
Vacation accrual	226	142	84	59%
OPEB	409	461	(52)	-11%
NPL	3,325	3,081	244	8%
Less current portion	(33)	(32)	(1)	3%
<b>Total</b>	<b>\$ 4,080</b>	<b>\$ 3,869</b>	<b>\$ 211</b>	<b>5%</b>



### **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%. Therefore, we used a conservative 3 % projected increase with the same collection rate.
- ❖ An increase in Revenue and Expenditure was projected for Mutual Aid contributions.
- ❖ For salaries we budgeted for 10 (Suppression) career positions, and 1 Full time Administrative Assistant position. We also budgeted for an average of 20 Intern reserve positions.
- ❖ Cal PERS was projected based on their actuary report, which comes out in October, with the following risk pool rates:
  - Safety PEPRA – 13.044%
  - Safety Classic – 20.585%
  - Unfunded liability of \$260,631
- ❖ Additional benefits are related to the IFPD – ICFA MOU.
- ❖ Supplies and Services were projected with an average of 3% increase.

### **Contacting the District's Financial Management**

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



GOVERNMENTAL FUNDS BALANCE SHEET  
AND  
STATEMENT OF NET POSITION

JUNE 30, 2021

	<u>General Fund</u>	<u>Adjustments (Note 2-A.)</u>	<u>Statement of Net Position</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 993,939	\$ -	\$ 993,939
Accrued receivables	850,429	22,900	873,329
Nondepreciable capital assets	-	101,336	101,336
Depreciable capital assets, net	-	561,574	561,574
<b>Total Assets</b>	<b>1,844,368</b>	<b>685,810</b>	<b>2,530,178</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>750,000</b>	<b>750,000</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 1,844,368</b>	<b>\$ 1,435,810</b>	<b>\$ 3,280,178</b>
<b>LIABILITIES</b>			
Accrued payables	\$ 232,091	\$ 3,000	\$ 235,091
Long-term liabilities, current	-	33,447	33,447
Long-term liabilities, non-current	-	4,111,164	4,111,164
<b>Total Liabilities</b>	<b>232,091</b>	<b>4,147,611</b>	<b>4,379,702</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>116,000</b>	<b>116,000</b>
<b>FUND BALANCE / NET POSITION</b>			
<b>Fund Balance</b>			
Non-spendable	200	(200)	-
Restricted	9,600	(9,600)	-
Committed	202,610	(202,610)	-
Unassigned	1,399,867	(1,399,867)	-
<b>Net Position</b>			
Net investment in capital assets	-	275,389	275,389
Restricted	-	9,600	9,600
Unrestricted - Deficit	-	(1,500,513)	(1,500,513)
<b>Total Fund Balance / Net Position</b>	<b>1,612,277</b>	<b>(2,827,801)</b>	<b>(1,215,524)</b>
<b>TOTAL LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND FUND BALANCE / NET POSITION</b>	<b>\$ 1,844,368</b>	<b>\$ 1,435,810</b>	<b>\$ 3,280,178</b>

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, 2021

	General Fund	Adjustments (Note 2-B.)	Statement of Activities
<b>REVENUE</b>			
Program Revenue:			
Charges for services	\$ 2,048,510	\$ -	\$ 2,048,510
Operating grants and contributions	148,571	-	148,571
Property taxes, general purpose	1,293,389	(11,010)	1,282,379
Licenses, permits, and franchises	10,240	-	10,240
Fines, forfeits, and penalties	-	-	-
Grants and contributions not restricted to specific programs	51,352	-	51,352
Revenue from use of money	1,472	-	1,472
Other revenues	22,066	-	22,066
<b>Total Revenue</b>	<b>3,575,600</b>	<b>(11,010)</b>	<b>3,564,590</b>
<b>EXPENDITURES / EXPENSES</b>			
Current:			
Salaries and wages	1,601,235	84,000	1,685,235
Benefits	661,500	78,000	739,500
Supplies	103,130	-	103,130
Services	437,185	-	437,185
Depreciation	-	58,000	58,000
Capital Outlay	245,740	(245,740)	-
Debt Service - Principal	32,357	(32,357)	-
Debt Service - Interest	6,723	-	6,723
<b>Total Expenditures / Expenses</b>	<b>3,087,870</b>	<b>(58,097)</b>	<b>3,029,773</b>
<b>NET CHANGE IN FUND BALANCE / NET POSITION</b>	<b>487,730</b>	<b>47,087</b>	<b>534,817</b>
<b>Fund Balance / Net Position - Beginning</b>	<b>1,124,547</b>	<b>(2,874,888)</b>	<b>(1,750,341)</b>
<b>Fund Balance / Net Position - Ending</b>	<b>\$ 1,612,277</b>	<b>\$ (2,827,801)</b>	<b>\$ (1,215,524)</b>

The accompanying notes are an integral part of these financial statements

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

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

**1 - B. Other Related Entities**

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

**1 - C. Basis of Presentation**

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

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

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

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

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

**Major Governmental Funds**

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





**1 - D. Basis of Accounting – Measurement Focus**

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

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

**1 - E. Assets, Liabilities, and Net Position**

**Fair Value.** The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District has no recurring fair value measurements as of June 30, 2021:

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

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

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

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Structures and improvements	10 – 50
Vehicles	5 – 16
Furniture and equipment	5 – 20



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

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

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

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

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

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

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

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

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

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

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.



JUNE 30, 2021

**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** \$ 1,612,277

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

Capital assets:

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

	Capital assets relating to governmental activities, at historical cost: \$ 4,024,910	
	Accumulated depreciation: (3,362,000)	662,910

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 unmaturing 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:

22,900

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)	3,325,000	
Net OPEB Obligation	409,000	
Compensated absences payable	226,000	
Notes payable	179,191	
Capital lease payable	5,420	(4,144,611)

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	750,000
Deferred inflows of resources relating to pensions	(116,000)

**Total Net Position - Governmental Activities:** \$ (1,215,524)



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

Net Changes in Fund Balances - Total Governmental Funds \$ 487,730

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: \$	245,740	
	Depreciation expense:	(58,000)	187,740

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:

32,357

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:

(11,010)





JUNE 30, 2021

**Governmental Funds Operating Statements and the Statement of Activities, Continued**

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: (84,000)

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: (130,000)

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: 52,000

**Change in Net Position of Governmental Activities:** \$ 534,817

**NOTE 3 – DEPOSITS**

As of June 30, 2021, the District had the following cash and cash equivalents balances:

	<b>Governmental Activities</b>
Cash on hand	\$ 200
Deposits in financial institutions	141,466
Money market	852,273
<b>Total Cash and Cash Equivalents</b>	<b>\$ 993,939</b>

*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, 2021, the carrying amount of the District's bank deposits was \$141,466, and the respective bank balances totaled \$143,538. The total bank balance was insured through the FDIC.



JUNE 30, 2021

*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 \$852,273 investments in a money market account, all of the underlying securities are held by the investment's counterparty.

There is a risk that, in the event of a counterparty failure, the District's investments may not be returned. As of June 30, 2021, 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 \$352,273 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, 2021, were as follows:

	<u>General Fund</u>	<u>District-Wide</u>	<u>Total Governmental Activities</u>
Ambulance income	\$ 501,618	\$ -	\$ 501,618
Taxes	42,592	22,900	65,492
Mutual aid	272,677	-	272,677
Vendor	500	-	500
Other	106,042	-	106,042
Allowance for doubtful accounts	(73,000)	-	(73,000)
<b>Total Accrued Receivables</b>	<b>\$ 850,429</b>	<b>\$ 22,900</b>	<b>\$ 873,329</b>





JUNE 30, 2021

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2021

	Balance Jul. 01, 2020	Additions	Balance Jun. 30, 2021
<b>Capital Assets Not Being Depreciated</b>			
Land	\$ 101,336	\$ -	\$ 101,336
<b>Capital Assets Being Depreciated</b>			
Structures and improvements	\$ 588,275	\$ -	\$ 588,275
Vehicles	2,464,363	71,960	2,536,323
Furniture and equipment	625,196	173,780	798,976
Total assets being depreciated	3,677,834	245,740	3,923,574
<b>Less Accumulated Depreciation</b>			
Structures and improvements	529,000	2,000	531,000
Vehicles	2,220,000	29,000	2,249,000
Furniture and equipment	555,000	27,000	582,000
Total accumulated depreciation	3,304,000	58,000	3,362,000
<b>Total Capital Assets Being Depreciated, Net</b>	<b>\$ 373,834</b>	<b>\$ 187,740</b>	<b>\$ 561,574</b>

**NOTE 6 – ACCRUED PAYABLES**

Payables at June 30, 2021, were as follows:

	General Fund	District-Wide	Total Governmental Activities
Vendors	\$ 58,667	\$ -	\$ 58,667
Payroll related	17,495	-	17,495
Withholdings	85,151	-	85,151
Compensated absence	70,778	-	70,778
Interest payable	-	3,000	3,000
<b>Total Accrued Payables</b>	<b>\$ 232,091</b>	<b>\$ 3,000</b>	<b>\$ 235,091</b>



JUNE 30, 2021

**NOTE 7 – LONG-TERM LIABILITIES**

**7 - A. Long-Term Liabilities Summary**

Long-term liability activity for the year ended June 30, 2021 was as follows:

	Balance			Balance			Due In
	Jul. 01, 2020	Additions	Deletions	Jun. 30, 2021	One Year		
Note payable							
Truck	\$ 31,607	\$ -	\$ 7,422	\$ 24,185	\$		7,733
Ambulance/Suburban	177,966	-	22,960	155,006			23,736
Lease payable	7,395	-	1,975	5,420			1,978
Net pension (asset)/liability ("NPL"):							
Safety	3,156,000	247,000	-	3,403,000			-
Miscellaneous	(75,000)	(2,000)	-	(77,000)			-
	3,081,000	245,000	-	3,326,000			-
Other postemployment benefits ("OPEB")	461,000	-	52,000	409,000			-
Compensated absences	142,000	84,000	-	226,000			-
<b>Total Long-Term Liabilities</b>	<b>\$ 3,900,968</b>	<b>\$ 329,000</b>	<b>\$ 84,357</b>	<b>\$ 4,145,611</b>	<b>\$</b>		<b>33,447</b>

**7 - B. Note Payable**

The District has notes payable, which was used to finance new vehicles. The annual payments are due in November, and as of June 30, 2021, the amortization of the note is as follows:

Year Ending June 30,	Principal	Interest	Principal	Interest	Total
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	-	-	27,111	2,750	29,861
2027	-	-	28,028	2,811	30,839
<b>Total</b>	<b>\$ 24,185</b>	<b>\$ 1,727</b>	<b>\$ 155,006</b>	<b>\$ 21,595</b>	<b>\$ 202,513</b>



**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, 2021, the present value of the lease is as follows:

Year Ending June 30,	Lease Payment
2022	\$ 2,124
2023	2,124
2024	1,418
<b>Total Payments</b>	<b>\$ 5,666</b>
Less: Amount representing interest	246
Present value of minimum lease payments	<b>\$ 5,420</b>

**7 - D. Compensated Absences**

The long-term portion of unpaid employee vacation for the year ended June 30, 2021 was \$226,000. 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, 2021

**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	\$260,631	\$4,303	\$ -
Total Employer Contributions:	\$319,551	\$57,047	\$2,873

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

At June 30, 2021, the District reported a liability of \$3,326,000 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, 2019 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, 2019 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, 2020, 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, 2021.



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, 2020</u>	<u>Jun. 30, 2019</u>	<u>Difference</u>
<b>Safety:</b>			
Total Pension Liability Allocation Basis	0.0004585	0.0004783	-0.0000198
Fiduciary Net Position Allocation Basis	0.0004393	0.0004684	-0.0000291
<b>Miscellaneous:</b>			
Total Pension Liability Allocation Basis	0.0000012	0.0000012	0.0000000
Fiduciary Net Position Allocation Basis	0.0000068	0.0000069	-0.0000001



JUNE 30, 2021

For the year ended June 30, 2021, the District recognized pension expense of \$536,000. At June 30, 2021, 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	\$ 260,000	\$ -	\$ 260,000
Changes of assumptions	-	11,000	(11,000)
Net difference between projected and actual earnings on pension plan	72,000	-	72,000
Changes in proportion and differences between District contributions and proportionate share of contributions	-	105,000	(105,000)
Differences between Employer's Contributions and Proportionate Share of Contributions	39,000	-	39,000
District contributions subsequent to the measurement date	379,000	-	379,000
<b>Total</b>	<b>\$ 750,000</b>	<b>\$ 116,000</b>	<b>\$ 634,000</b>

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,	
2022	\$ 423,000
2023	98,000
2024	77,000
2025	36,000
<b>Total</b>	<b>\$ 634,000</b>

**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 <sup>1</sup>	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

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



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

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

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

Asset class <sup>1</sup>	Assumed Asset Allocation	Real Return Years 1 - 10 <sup>2</sup>	Real Return Years 11 + <sup>3</sup>
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)

<sup>1</sup> 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.

<sup>2</sup> An expected inflation of 2.00% used for this period.

<sup>3</sup> An expected inflation of 2.92% used for this period.

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

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.** The following presents the District's proportionate share of the net pension liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (-100 basis points) or one percentage point higher (+100 basis points) than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
District's proportionate share of the net pension asset - Misc.	\$ (74,000)	\$ (77,000)	\$ (80,000)
District's proportionate share of the net pension liability - Safety	\$ 4,946,000	\$ 3,402,000	\$ 2,136,000





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

**NOTE 9 – POSTEMPLOYMENT HEALTHCARE PLAN**

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

**Benefits Provided.** The plan provides healthcare benefits for retirees and their dependents. The benefit terms provide for payment of \$300 per month as of June 30, 2021, of health insurance premiums for retirees.

**Employees covered by benefit terms.** At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	14
Inactive employees entitled to but not yet receiving benefit payments	1
Active employees	10
<b>Total</b>	<b>25</b>

**Total OPEB Liability**

The District’s total OPEB liability of \$409,000 was measured as of June 30, 2021, and was determined in place of an actuarial valuation, the total OPEB liability was measured using the alternative measurement method discussed in GASB, Statement, 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, paragraphs 225 and 226.

**Actuarial assumptions and other inputs.** The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate <sup>1</sup>	2.18%
Inflation (prior 5-year average of CalPERS minimum contribution increases)	4.50%

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

<sup>2</sup> [https://data.bls.gov/timeseries/CUUR0000SA01IE?output=percent\\_12mths](https://data.bls.gov/timeseries/CUUR0000SA01IE?output=percent_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, 2021

Changes in the Total OPEB Liability

Balance at July 01, 2020	\$ 461,000
Changes for the year:	
Service cost	23,000
Interest	9,000
Differences between expected and actual experience	(37,000)
Benefit payments	(47,000)
<u>Net changes</u>	<u>(52,000)</u>
<b>Balances at June 30, 2021</b>	<b>\$ 409,000</b>

**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 (1.18%)	Current Discount Rate (2.18%)	1% Increase (3.18%)
District's proportionate share of the OPEB liability	\$ 407,000	\$ 409,000	\$ 410,000

**NOTE 10 – FUND BALANCE**

Fund balance components at June 30, 2021, were as follows:

	<u>General Fund</u>
Nonspendable	
Revolving account	\$ 200
Restricted	
SCBA Equipment	9,600
Committed	
Equipment replacement	116,298
Donations	86,312
<u>Total Committed</u>	<u>202,610</u>
Unassigned	1,399,867
<b>Total Fund Balances</b>	<b>\$ 1,612,277</b>



JUNE 30, 2021

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***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, 2021, the District made payments of \$68,063 for property and liability and \$28,106 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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive / (Negative)
<b>REVENUE</b>				
Program Revenue:				
Charges for services	\$ 1,156,670	\$ 1,156,670	\$ 2,048,510	\$ 891,840
Operating grants and contributions	10,030	10,030	148,571	138,541
Property taxes, general purpose	1,157,920	1,157,920	1,293,389	135,469
Licenses, permits, and franchises	3,750	3,750	10,240	6,490
Fines, forfeits, and penalties	430	430	-	(430)
Grants and contributions not restricted to specific programs	57,950	57,950	51,352	(6,598)
Revenue from use of money	-	-	1,472	1,472
Other revenues	11,500	11,500	22,066	10,566
<b>Total Revenue</b>	<b>2,398,250</b>	<b>2,398,250</b>	<b>3,575,600</b>	<b>1,177,350</b>
<b>EXPENDITURES</b>				
Current:				
Salaries and wages	1,187,720	1,187,720	1,601,235	(413,515)
Benefits	659,230	659,230	661,500	(2,270)
Supplies	94,820	94,820	103,130	(8,310)
Services	370,090	370,090	437,185	(67,095)
Capital Outlay	12,000	12,000	245,740	(233,740)
Debt Service - Principal	38,360	38,360	32,357	6,003
Debt Service - Interest	5,840	5,840	6,723	(883)
<b>Total Expenditures</b>	<b>2,368,060</b>	<b>2,368,060</b>	<b>3,087,870</b>	<b>(719,810)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>30,190</b>	<b>30,190</b>	<b>487,730</b>	<b>457,540</b>
<b>Fund Balance - Beginning</b>	<b>1,124,547</b>	<b>1,124,547</b>	<b>1,124,547</b>	
<b>Fund Balance - Ending</b>	<b>\$ 1,154,737</b>	<b>\$ 1,154,737</b>	<b>\$ 1,612,277</b>	<b>\$ 457,540</b>



SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	2021	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%	0.05%
Proportion of the net pension (asset) - Misc.	-0.002%	-0.002%	-0.002%	-0.002%	-0.002%	-0.002%	-0.002%
Proportionate share of the net pension liability - Safety	\$ 3,402,000	\$ 3,156,000	\$ 2,963,000	\$ 2,957,000	\$ 2,612,000	\$ 2,072,000	\$ 2,061,000
Proportionate share of the net pension (asset) - Misc.	(77,000)	(75,000)	(70,000)	(65,000)	(57,000)	(59,000)	(59,000)
<b>Total</b>	<b>\$ 3,325,000</b>	<b>\$ 3,081,000</b>	<b>\$ 2,893,000</b>	<b>\$ 2,892,000</b>	<b>\$ 2,555,000</b>	<b>\$ 2,013,000</b>	<b>\$ 2,002,000</b>
District's covered payroll	751,000	671,000	943,000	848,000	771,000	606,000	591,000
District's proportionate share of the net pension liability	453%	470%	314%	349%	339%	342%	349%
Plan fiduciary net position as a percentage of the total pension liability - Safety	73%	73%	73%	72%	73%	77%	79%
Plan fiduciary net position as a percentage of the total pension liability - Misc.	78%	78%	78%	75%	76%	80%	81%

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



SCHEDULE OF CONTRIBUTIONS

**Safety Plan:**

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

**Miscellaneous Plan:**

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



SCHEDULE OF CHANGES IN THE TOTAL  
OPEB LIABILITY AND RELATED RATIOS

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



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*SUPPLEMENTARY INFORMATION*

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SCHEDULE OF ACTIVITY  
BY DEPARTMENT

JUNE 30, 2021

	Fire Suppression	Ambulance Service	Mutual Aid	Total
<b>REVENUE</b>				
Program Revenue:				
Charges for services	\$ 2,725	\$ 661,698	\$ 1,182,664	\$ 1,847,087
Operating grants and contributions	148,571	-	-	148,571
Property taxes, general purpose	1,293,389	201,423	-	1,494,812
Licenses, permits, and franchises	10,240	-	-	10,240
Fines, forfeits, and penalties	-	-	-	-
Grants and contributions not restricted to specific programs	51,352	-	-	51,352
Revenue from use of money	1,472	-	-	1,472
Other revenues	18,862	3,204	-	22,066
<b>Total Revenue</b>	<b>1,526,611</b>	<b>866,325</b>	<b>1,182,664</b>	<b>3,575,600</b>
<b>EXPENDITURES</b>				
Current:				
Salaries and wages	243,414	718,073	639,748	1,601,235
Benefits	185,004	476,491	5	661,500
Supplies	26,338	76,693	99	103,130
Services	122,219	314,966	-	437,185
Capital Outlay	55,547	190,193	-	245,740
Debt Service - Principal	9,330	23,027	-	32,357
Debt Service - Interest	1,766	4,957	-	6,723
<b>Total Expenditures</b>	<b>643,618</b>	<b>1,804,400</b>	<b>639,852</b>	<b>3,087,870</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 882,993</b>	<b>\$ (938,075)</b>	<b>\$ 542,812</b>	<b>\$ 487,730</b>

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*OTHER INDEPENDENT AUDITOR'S REPORT*

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Riverside, California 92507  
(951) 783-9149

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

Board of Directors  
Idyllwild Fire Protection District  
Idyllwild, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Idyllwild Fire Protection District (District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprises the District's basic financial statements, and have issued our report thereon dated May 24, 2022.

#### **Internal Control Over Financial Reporting**

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

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

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

#### **Compliance and Other Matters**

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

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

**Purpose of this Report**

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

*Fedak & Brown LLP*

**Fedak & Brown LLP**

Cypress, California

May 24, 2022





# **IDYLLWILD FIRE**

**POLICY TITLE:** Employee References  
**POLICY NUMBER:** 2035

**2035.1** All requests for references or employment information must be directed to the Duty Chief. No other manager, supervisor, or employee is authorized to release references for current or former employees.

**2035.2** By policy, IFPD discloses only the dates of employment and the title of the last position held of former employees. If a district employee authorizes the disclosure of information in writing, IFPD also will inform prospective employers or financial entities of the amount of salary or wage you last earned.

**2035.3** No other employee may provide information about a current or former employee without prior written authorization of the Duty Chief. Violation of this policy may result in disciplinary action up to and including termination.

**2035.4** In the event that the Fire Chief is not available/able to perform the tasks required within this policy, the Acting, Interim or Duty Chief is authorized to release references for current or former employees.

Original Approval Date: 10/8/2013  
Board Revised Date: 05/28/2019  
**Board Reviewed Date: 05/24/2022**

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Board Revised Date:

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Clerk of the Board



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Board Revised Date: 05/28/2019  
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Board Revised Date:

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Clerk of the Board



# IDYLLWILD FIRE

**POLICY TITLE:** Employee Information/Emergency Data  
**POLICY NUMBER:** 2038

**2038.1** It shall be the policy of IFPD to maintain accurate and vital personal contact information for each employee and commissioner of the District in case of need to contact them. All such information shall be maintained as confidential to the extent allowed by law.

**2038.2** It is important that employees promptly notify IFPD of any changes to their personal information including:

- Name
- Home and Mailing Address
- Home and Cell Phone Telephone Numbers
- Number, Names, and Status of Spouse and Dependents
- Change of Emergency Contact Information
- Educational Accomplishments
- Marital or Registered Domestic Partner Status
- Payroll Deductions
- Benefit Plan Beneficiary/Benefit Plan Alteration

**2038.3** Employees are responsible for notifying the Duty Chief in writing in the event of changes in information as noted above, and as required by this policy or any other District policy/procedure.

**2038.4** The District shall not be responsible in the event of failure of an employee to provide this information in a timely manner and a loss of benefits or services by the employee or dependents.

Original Approval Date: 10/08/2013  
Board Revised Date: 04/23/2019  
**Board Reviewed Date: 05/24/2022**

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Board Revised Date:

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Clerk of the Board



## **IDYLLWILD FIRE**

**POLICY TITLE: Nepotism**  
**POLICY NUMBER: 2100**

**2100.1** It is the policy of the Idyllwild Fire Protection District to seek for its staff the best possible candidates through appropriate search procedures. There shall be no bars to appointment of individuals who have close relatives in any staff category in the same or different departments so long as the following standard is met:

**2100.1.1** No Employee shall vote, make recommendations, or in any way participate in decisions about any personnel matter that may directly affect the selection, appointment, promotion, termination, other employment status, or interest of close relative

**2100.1.1.1** For the purpose of this policy, "close relative" is defined as husband, wife, mother, father, son, daughter, sister, brother, father-in-law, mother-in-law, brother-in-law, and registered domestic partner.

**2100.2** When an individual is considered for appointment in a department in which an immediate family member is already assigned, review of this fact shall be required at all appointing levels. The objective of this review shall be to assure equality to all members to the department.

**2100.2.1** When consideration is being given to employment or promotion of an individual, or to continue employment of an individual, in a position that would create a violation of this policy, a written justification for the exception must be prepared by the Fire Chief; who has sole authority to grant exceptions to this policy on a case-by-case basis.

**2100.2.2** The District retains the right to refuse to appoint a person to a position in the same department, division, or shift, wherein his/her relationship to another employee has the potential for creating adverse impact on supervision, safety, security or morale, or involves a potential conflict of interest. The Fire Chief shall have sole authority and responsibility for determining if such a potential for adverse impact exists or does not exist.

**2100.2.3** Should two (2) existing employees marry, and determination has been made that the potential for creating adverse impact as described in 2100.2.2 exists, the Fire Chief shall make reasonable efforts to minimize the identified adverse impact(s) through reassignment of duties, relocation of and transfer, If the District is unable to make a reasonable and acceptable accommodation, then the two (s) individuals will be notified by the Fire chief that one (1) of the employees must separate from District employment within ninety (90) days. The choice of who shall separate from service shall be the employees. In the event the employees do not agree with respect to which one (1) shall resign, the employee with the least seniority shall be separated from service with the District (non-disciplinary separation).

**2100.2.4** Notwithstanding in the language in 2100.2.3, the decision of the Fire Chief to terminate an employee as a result of the adverse effect on District operations shall be subject to appeal in conformity with the District's Policies, Rules and Regulations, applicable law and the MOU with the ICFA.

**2100.3** When an individual is considered for appointment in a department where a close relative has supervisory responsibility, the appointment shall not be granted.

**2100.3.1** No employee shall be assigned to a permanent subordinate / supervisory assignment under / over of a close relative.

**2100.3.2** No employee shall be assigned to an assignment whereby an employee will be evaluating / evaluated by a close relative.

**2100.3.3** Nothing in the Policy (2100) shall be construed so as to prevent an employee from being assigned temporarily to / under / over a close relative for the purpose of trades, substitutions, or fill-in assignments.

Original Approval Date: 12/23/2014

Board Revised Date: 01/27/2015

Board Revised Date: 04/23/2019

**Board Reviewed Date: 05/24/2022**

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Board Revised Date:

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Original Approval Date: 12/23/2014  
Board Revised Date: 01/27/2015  
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Board Reviewed Date: 05/24/2022

\_\_\_\_\_  
Board Revised Date:

\_\_\_\_\_  
Clerk of the Board





# IDYLLWILD FIRE

**POLICY TITLE: Check Processing**  
**POLICY NUMBER: 3140**

**3140.1** All commercial obligations or requests for issuing checks shall be reviewed and approved by the Duty Chief or his/her designee and one member of the Board of Commissioners prior to payment.

**3140.2** A list of Checks will be printed for the commercial obligations and presented to the Board of Commissioners at their regular board meetings for ratification.

**3140.2.1** Checks drawn for approved bills will be signed. If the amount of the check is over \$1500 two signatures will be required. Signed checks will be returned to the Duty Chief or his/her designee for processing.

**3140.2.2** The District may also pay its obligations by using electronic banking. Electronic banking does not utilize signed checks. The review and approval of payment of obligations prior to submittal to the Accountant for payment will provide the necessary checks and balances. (approvals will be coded prior to submittal to the Districts accountant) **If the amount of the obligation is over \$1500 two signatures will be required.**

**3140.3** Check will be printed for the District's payroll obligations on a predetermined schedule of each month by a firm hired to process payroll and meet all State and Federal payroll requirements.

**3140.3.1** Payroll checks over \$1500 will require two signatures, one of which will be a member of the Board of Commissioners. Checks under \$1500 will require only one signature. The payroll registers that are prepared each month must be reviewed and approved by the Duty Chief of his/her designee and one member of the Board of Commissioners.

**3140.3.2** The Duty Chief or his/her designate will distribute the checks on the payday.

**3140.3.3** The District provides for and encourages all employees to use Direct Deposit for payroll processing.

Original Approval Date: 10/08/2013  
Board Revised Date: 10/27/2015  
Board Revised Date: 04/23/2019  
**Board Reviewed Date: 05/24/2022**

Board Revised Date: \_\_\_\_\_

Clerk of the Board \_\_\_\_\_



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Board Revised Date: 04/23/2019  
Board Reviewed Date: 05/24/2022

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Board Revised Date:

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Clerk of the Board



# **IDYLLWILD FIRE**

**POLICY TITLE: BOARD SECRETARY**  
**POLICY NUMBER: 4045**

**4045** The Position of Secretary of the Board of Commissioners is required by State Law. The Secretary certifies all actions and resolutions of the Board.

**4045.1** May serve as filing officer or filing official.

**4045.2** In the absence of the Board President (IFPD Policy 4040) and Vice President (IFPD Policy 4042), the Board Secretary shall assume their respective duties.

Original Approval Date: 03/12/2014  
Board Revised Date: 10/22/2019  
**Board Reviewed Date: 05/24/2022**

\_\_\_\_\_  
Board Approval Date

\_\_\_\_\_  
Clerk of the Board



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Board Approval Date

\_\_\_\_\_  
Clerk of the Board



### 24X51X13 FULLY ENCLOSED VERTICAL BUILDING

SKU :245113FEVB

Starting at: (Prices vary by location)

# \$23,156

[GET YOUR PRICE](#)

#### Building Dimensions

 Width  
**24**

 Length  
**51**

 Height  
**13**

[CUSTOMIZE THIS BUILDING](#)



STRONG &  
RFI AIR F



20 YEARS OF  
**PROTECTIONS**



FREE DELIVERY &  
**INSTALLATIONS**



COMPETITIVE  
**PRICING**

## DESCRIPTION

4' wide x 51' long with 13' side height fully enclosed vertical building with (3) 12' wide x 12' tall roll up garage doors on the 51' side and (1) 36" x 80" walk-in door. Connection fee added in the price.

→ Vertical Sides and Vertical Ends

→ Header bars (3)

→ Garage Doors (3) 12x12

→ Walk-in Door (1)

## AVAILABLE COLORS



## GARAGE DOOR COLORS



## RELATED PRODUCTS



WORKSHOP

36X56 PREFAB METAL WORKSHOP

32X41 ALL VERTI

81

Starting at: **\$44982**

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## BUYING TOOLS

Check out our tools that helps you in creating your own custom metal building. You can get in touch with us or Call us to know more.

Choose your building colors with our

**COLOR PLANNER**





COLOR YOUR BUILDING [↗](#)

To learn more about metal building elements try our

## COMPONENT VISUALIZER



KNOW MORE [↗](#)

GET A FREE QUOTE NOW OR ASK US A QUESTION,  
IT'S FREE, SIMPLE AND FAST.

GET A QUOTE [↗](#)



[Continue as Mark](#)

To create your account, Google will use your name, email address, and profile picture. You can also review eBay's [privacy policy](#) and [terms of service](#).

### People who viewed this item also viewed



Sponsored  
50x75x16 Steel Building SIMPSON Metal Workshop and Garage as shown in picture

**\$84,698.00**

Free shipping

## 50x100x16 Steel Building SIMPSON Garage Storage Shop Metal Building Kit

2 watched in last 24 hours

Condition: **New**

Quantity:  2 available / [1 sold](#)

Price: **US \$60,672.00**

**Buy It Now**

**Add to cart**

**Add to Watchlist**

**Ships from United States**

586 watchers

Shipping: **FREE Flat Rate Freight** | [See details](#)  
Located in: Van Buren, Arkansas, United States

Delivery: **Varies**

Returns: **Seller does not accept returns** | [See details](#)

Payments:

Earn up to 5x points when you use your eBay Mastercard<sup>®</sup>. [Learn more](#)

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Get the item your money back  
[Learn more](#)

**Seller information**  
[simpsonsteelbldgs](#)

[Save this seller](#)  
[Contact seller](#)  
[Visit store](#)  
[See other items](#)

**Have one to sell?** [Sell now](#)

### Related sponsored items

Superior Shipping Container,  
Jack Lug, Jack Leveling  
Attachment

Wood Floor + Roof Trusses  
Clear Span Pitch Engineered All  
Sizes Available!

American Rotary Phase  
Converter AR20 - 20 HP 1 to 3  
Three PH Made in USA

pure IGF hormone - ELK VELVET  
ANTLER - muscle building  
supplement 3 Bottles

D \$3000 Stim  
A full Refund c  
simple metho

New

**\$125.00**

Free shipping  
1060 sold

New

**\$500.00**

+ \$237.57 shipping  
40 sold

New

**\$1,980.00**

Free shipping  
439 sold

New

**\$93.95**

Free shipping  
Top Rated Plus  
89 sold

**\$19.95**

+ \$2.00 shipping  
110 sold

Description Shipping and payments

eBay item numb

Seller assumes all responsibility for this listing.

Last updated on Apr 15, 2022 09:54:20 PDT [View all revisions](#)

### Item specifics

Condition:	New: A brand-new, unused, unopened, undamaged item in its original packaging (where packaging is ... <a href="#">Read more</a>	Country/Region of Manufacture:	United States
Item Height:	16	Item Width:	50 ft
Material:	Metal, Steel	Type:	Garage
Features:	Auto Shop, Warehouse, Car Garage	Model:	Storage Building
Building Type:	Steel Truss Frame	MPN:	50x100
Building:	Metal	Featured Refinements:	Steel Building
Item Length:	100	Brand:	Simpson Steel Building
Square Footage:	5000 ft <sup>2</sup>	UPC:	Does not apply

## SIMPSON STEEL BUILDING COMPANY

### BUILDING DETAILS:

- Design: Steel Truss Design
- Size: 50' Wide 100' Long 16' Tall
- Ground Snow Load: 20 lbs per sq. ft.
- Wind Load: 105 MPH
- Exposure: C
- Roof Pitch: 3:12

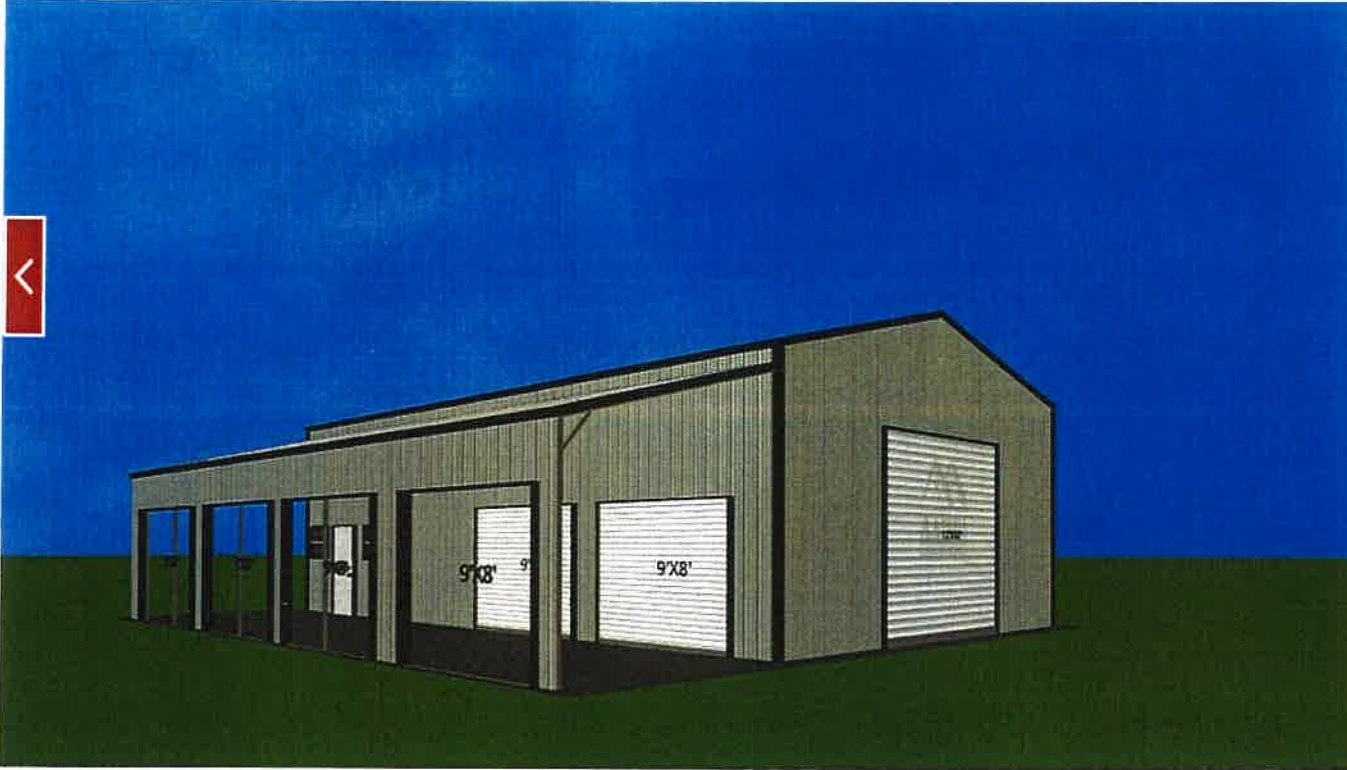
**LOADS CAN BE ADJUSTED TO MEET LOCAL CODE REQUIREMENTS:** Simpson Steel Tru satisfy all building code requirements. If required for obtaining a Building Permit, the appropriate **letter of designation certification are available for all 50 states.** Engineered Stamped Plans cost. Check with your local building inspector or permit authority for specific requirements. Be local snow load and wind load requirements. If your snow load or wind load is higher than what those requirements, but the total price of the building may increase. If building permit is required fabrication. If a building permit is required you will most likely need stamped engineered drawing not begin until you obtain the permit.

**Building in picture may not be the exact size of the listing, it is shown as a sample of what is possible our buildings are custom designed and manufactured for your specific building.**

**Each building is designed and manufactured to your specific building. Buildings are not manufactu to begin fabrication. We recommend that you not release the building for fabrication until all buildi drawings and colors are approved**



Home / Metal Garages / 40x45 Metal Garage with Lean-to



## More 40x45 Buildings Styles

View All →



40x45 Metal Garage with Lean-to

Chief LaMont,

I hope this letter finds you well. I would first like to personally thank you for the opportunities and experience during my time as an Idyllwild reserve firefighter/EMT. Though my time working with the department was short I was able to really feel welcomed. The Team you have working full time for you is unmatched and full of knowledge. I felt that I really fit in well with the shifts and personnel. Having been a part of great small units in my past experience as a United States Marine, I can say that Idyllwild Fire Department felt very similar. The small unit leadership and camaraderie amongst the guys is contagious. Just a small piece of brotherhood I've been seeking after my military service time. Every shift I worked I felt excited to come in and put in work. Unfortunately, due to the responsibility I have over my family's wellbeing I had to take the first opportunity to work full time. To ensure that I was able to provide and bring it home for my family I will be taking another opportunity with another department. Idyllwild Fire Department is still at the top of my list. As per our conversations I am still very interested in any full-time opportunity that becomes available at Idyllwild Fire Department. If and when another position is opened up, I would absolutely love a chance to come back and work full time. Although my chapter is finished there, the story isn't done at Idyllwild. Again, thank you for having me there and I look forward to working with you all again. Semper Fi.

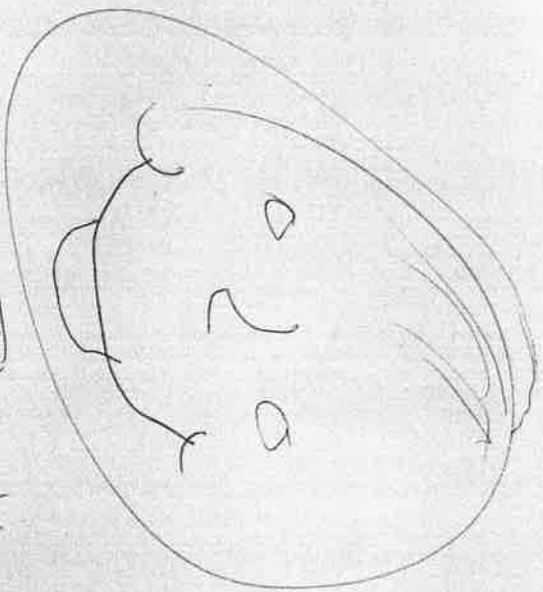
Respectfully,

Marcos Morales

A handwritten signature in black ink, appearing to read 'Marcos Morales', written over the printed name.







Much Thanks  
To All.

JUST CAN'T THANK YOU  
ENOUGH!

I just wanted to say  
Thank - you so very much  
I appreciate all the  
help you have given me  
Thanks so much  
again,  
Linda Downey

Dear Fire Dept. crew,

Thank you so much for all you did for Bud and  
for his service. You did a wonderful job and we  
are still getting compliments on the program you  
put together. We really can't thank you enough!

From Barbara  
and the whole Hunt  
Family

Thank you for the visit  
and tour of your  
station back in  
January.

Our boys are wearing  
yours proudly!

Here are the shirts  
we said we would  
send you.

If you're ever in  
Minnesota look us  
up. We would enjoy  
taking you ice fishing!

Jerry & Chris Welland  
Waconia, Mn.