



IDYLLWILD FIRE

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

Board Meeting

AGENDA

Tuesday November 18th, 2025

Regular Session 3:00 (15:00)

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

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

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

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

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

Invocation:

Citizens' Comments:

Citizens may comment on district related matters at this time or may wait to comment on an item that is on the agenda at the time an action item is being discussed. Each person will keep their comments to three (3) minutes maximum. The Board reserves the right to limit the time that each individual may speak as well as the total time per subject matter (Board Policy 5030.4.1) Comments and questions will be directed to the Board Chair.

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

Reports:

- IFPD Fire Chief M. LaMont
- BC Report
- ADHOC Committee. (Labor Negotiations)
- Other. (Special Reports)

Action Items:

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

ITEM:

Staff Recommendation(s):

1. **Ratification of Position:** *Ratify / Accept / Promotions*
 - *Captain Paramedic - G. Minor Promotion to Captain PM.*
 - *Firefighter EMT - C. Howe New Hire for Firefighter EMT*
2. **Approve Meeting Minutes from 7/22/25 Regular Board Meeting:** *Approve as presented.*
3. **Approve July, Aug, Sept, & Oct Statistic / Ambulance Reports / Financials:** *Approve as presented.*
4. **Review / Discuss / Approve: July / Aug / Sept / Oct 2025: Bill Payments:** *Approve as submitted.*
5. **Review / Discuss / Approve: Liability Insurance limits (SDRMA)** *Approve as submitted.*
6. **Discuss / Adopt: FY 2024 Audit** *Accept as presented.*
7. **Review / Discuss / Approve: Resolution 546 and 547: VFA Grant IFPD:** *Approve as submitted.*
8. **Review / Discuss / Approve: Employee Performance Bonus 2025:** *Approve as submitted.*
9. **Review / Discuss / Accept: 2025 Regular Board Meeting Dates** *Accept as submitted.*
10. **Review / Discuss: General Discussion / Misc items / Items for next Board meeting.**
11. **Review / Discuss: Correspondence: See attached.**

Announcement of Closed Session Agenda

- Pursuant to Government code 54957:
Evaluation – Fire Chief

Return to open session:

- Report as appropriate.

Adjournment:

Next regularly scheduled meeting: Jan 27th, 2026, at 3:00 pm.

*IFPD Regular Board Meeting Schedule for 2026:
January 27th / March 24th / May 26th / July 28th / September 22nd / November 17th
@ 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.





CHIEFS REPORT – JULY/AUGUST 2025

July Highlights:

The IFPD attended the annual Idyllwild 4th of July Parade.

- IFPD provided T621, E622, BR625,
- The IFPD Also provided T621 with the US Flag flown over HWY 243 for the remainder of the day.
- IFPD held a 4th of July BBQ for IFPD members and the IFPD Crew at Station 621.



IFPD Assisted with the “Wolf Fire” off HWY 243 near Banning CA.

- IFPD Provided BR625 and BC625.

IFPD Assisted the USFS with Pre-Positioned Coverage on the “July BDF Support”.

- IFPD Provided: C6200, BC625, E621, BR621, BR625, WT621 and Crew621.

IFPD Assisted the USFS with the “Fobes Fire” in Garner Valley off HWY 74.

- IFPD Provided: C6200, BC621, BR625, S621, WT621 and Crew621.

IFPD Assisted the Riv. Co Fire Department with the “Dale Fire” Lake Riverside CA.

- IFPD Provided: C6200, BR625 and C621.

IFPD Assisted the USFS with the “Green Fire” in Shasta CA.

- IFPD Provided: BC625 as Operations Section Chief

IFPD Held a Fire Extinguisher training course for the Beaumont Cherry Valley Water District.

- Thirty-two members of the BCVWD received annual fire extinguisher use and safety certifications.

IFPD Completed the Captains Examination Process.

- IFPD has filled (1) one of our Captains Positions with Captain Paramedic Greg Minor.

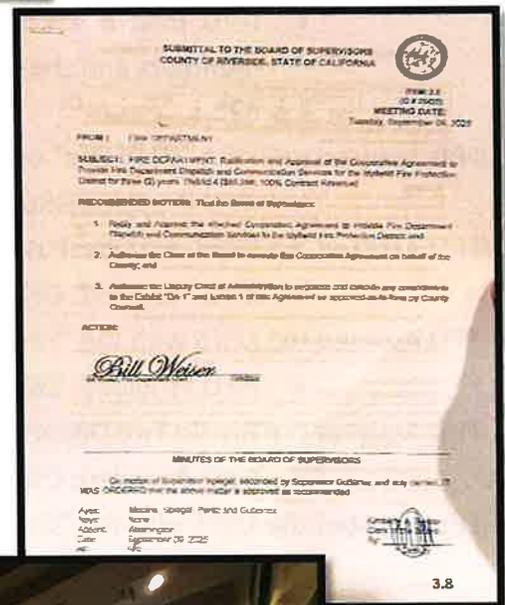


IFPD Began the HWY 243 and Community Thorofare fuels clearance project.

- Crew 621 has continued working on these critical fuels reduction projects and will continue this work on into 2026. These fuels projects (though a main priority of the IFPD) are often delayed by fire incidents that our crew gets deployed to under Mutual Aid.



IFPD Completed our Dispatch agreement conversations with Riverside County Fire. (This agreement was signed by the IFPD on July 01, 2025 and ratified by the Riverside County Board of Supervisors on September 9th 2025. * Note – (NO lapse in dispatch coverage took place between the sunset of our previous agreement which ended June 30, 2025 and the September 9th ratification of our new agreement).



Governor's Taskforce Mtg. Keenwild Helibase:

IFPD partnered with the USFS, Riv. Co Fire and State Parks to provide a Wildfire Fuels presentation/discussion with the CA Governor's task force on September 5th 2025. This meeting took place at the Keen wild Helipad where 50 members of the governor's task force were given information pertaining to the critical importance of fuels



management and land use throughout California and the Wildland Urban Interface. The Presenters at this meeting included: Division Chief USFS Chris Fogle, Ken Kietzer CA State Parks, Lynette Short Cal Fire Riv. Co. and Mark LaMont Fire Chief Idyllwild Fire. After the initial presentation, members and guests relocated to Fobes Ranch Rd. for a discussion on the current fuels project at Thomas Mountain in Garner Valley CA. The meeting was emceed by IFPD PIO Amanda Munsey.



IFPD members Completed all annual refresher training (RT130) wildland red card qualifications program. All active members have completed this annual training and are available for Mutual Aid and Local Response.

August Highlights:

IFPD assisted the USFS and Riv. Co Fire with the "ROSA Fire" off HWY 74 near the Santa Rosa Reservation.

- IFPD Provided: C6200, BC626, BR625, WT621, Crew621. Ultimately the IFPD formed Task Force 621 and remained engaged throughout the incident until completion of Suppression Repair was accomplished.

IFPD has also provided assistance on numerous Mutual Aid incidents throughout August including:

Gifford Fire (Los Padres National Forest)

Gold Fire (Big Bear California)

Little Fire (Lake Isabella / Kernville CA)

Garnet Fire (Sierra National Forest)

Dillon Fire (Six Rivers National Forest)

Blue and Log Fires (Klamath National Forests)

IFPD Completed the Firefighter EMT Examination process.

- We have made an offer of employment to (1) of the candidates, Probationary Firefighter EMT Collin Howe will begin his position as probationary Firefighter EMT on October 1, 2025.
- The IFPD is currently considering (2) additional candidates which were successful with the testing process for hiring at future dates.



Property Abatement 2025:

Our annual notification Postcards were mailed out early this year.

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

This year's 3rd inspections were conducted and

failed notices were mailed out to 826 property owners.

Final inspections began June 15th, 2025. (TOTAL FINAL FAILS = 270 and Citations have been mailed) Those failing the final inspection have received a citation per IFPD ORD 19-01

It is important to note that the following items top the "Failed" inspection list each year:

- ***Address Numbers – These must be 4" or greater in size and must be visible from the street in a contrasting color. (270* address only)***
- ***Clearance around Propane Tanks – Must have a minimum of 10' clearance around LP tanks.***
- ***Roof clear of flammable debris – Your roof must be free from pine needles, leaves, and other flammable debris.***
- ***Thirty (30') ft. clearance of all vegetation around your home.***

Mutual Aid Assistance:

The IFPD Continues to meet the challenge of providing assistance through the Mutual Aid system to those communities in their time of need. IFPD thanks our Cooperators and Partners for their strong commitment to this critical system of emergency service.

Currently the IFPD has responded to the following Mutual Aid Incidents during 25/26FY:

Wolf Fire (Riverside County CA)

BDF Support (San Bernardino NF)

Green (Shasta NF)

Dale (Riverside County CA)



Rosa Fire (San Bernardino NF)

Gifford Fire (Los Padres National Forest)

Gold Fire (Big Bear California)

Little Fire (Lake Isabella / Kernville CA)

Garnet Fire (Sierra National Forest)

Dillon Fire (Six Rivers National Forest)

Blue Fire (Klamath NF)

Log Fire (Klamath NF)

The IFPD has Invoiced \$ 2,935,000.00 in Mutual Aid to date for 25/26FY.

Previous Mutual Aid Invoicing for FYs 19/20 – 20/21 – 21/22 – 22/23 – 23/24 – 24/25:

In the 2024/25 FY IFPD Invoiced: \$ 4,666,858.00

In 2024 IFPD invoiced \$2,427,631.09 in mutual aid reimbursement.

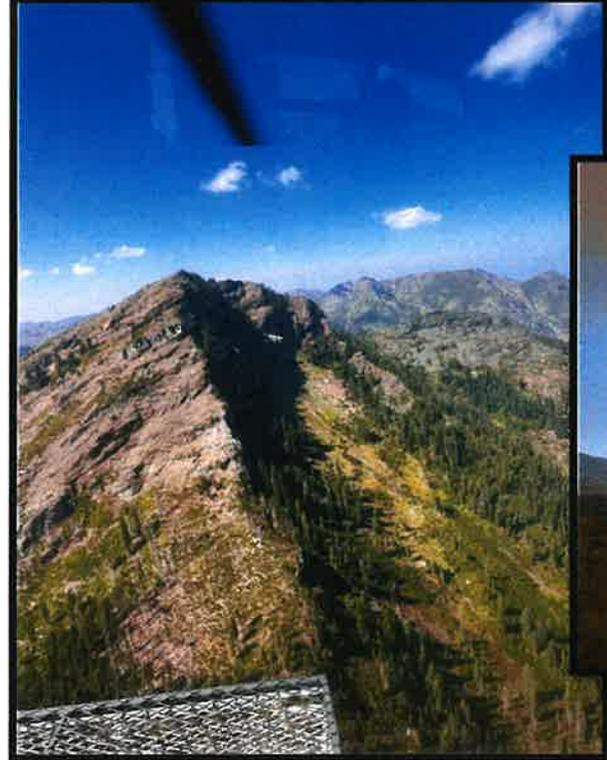
In 2023 IFPD invoiced: \$ 1,353,000.00 in mutual aid reimbursement.

In 2022 IFPD invoiced: \$ 2,010,000.00 in mutual aid reimbursement.

In 2021 IFPD invoiced: \$ 1,205,000.00 in mutual aid reimbursement.

In 2020 IFPD invoiced: \$ 500,000.00 in mutual aid reimbursement.





Equipment Update:

Suppression Equipment:

Unit	Mileage	Condition	Notes
T-621	30136	Good	2025 Ladder test completed.
E-621	38133	Good	Repairs completed.
RE-622	65156	Good	Front line
BR-621	66680	Fair	PM Scheduled
BR-622	132986	Good	PM Scheduled
BR-625	37849	Excellent	NA
OES-6608	24705	Excellent	NA
WT- 1	6839	NEW	Excellent

Ambulances:

Medic Unit One 1	69054	Excellent	NA
Medic Unit Two 2	50595	Excellent	NA
Medic Unit Five 5	52645	Excellent	Air Conditioning Repair
Medic Unit 626	64855	Good	NA

Administrative/Other Units

		Condition	Notes
C-6200	86220	Excellent	NA
B-621	41255	Excellent	NA
B-622	42311	Excellent	NA
B-625	82305	Excellent	NA
Supt. 1	00985	Excellent	<i>NEW Supt. Vehicle (CRW)</i>
S-621	53855	Good	NA (Squad 621 CRW)
U-621	134608	Good	NA (Utility 621 CRW)
CRW-1A	101624	Excellent	CRW Vehicle
CRW-1B	45138	Excellent	CRW Vehicle

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!

Emergency Siren Testing

*3rd Saturday of each month @
1:00pm.*



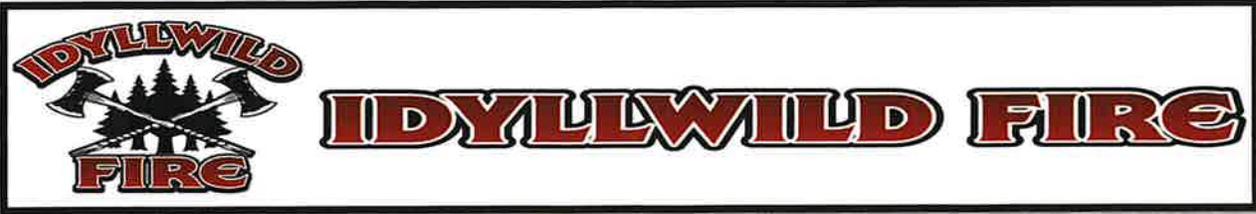
IFPD Response Time Averages: (time of dispatch to time of arrival)

Medical Aid Incidents. 3.05 Minutes

Fire Related Incidents. 3.27 Minutes

Overlapping Incidents 41.05%

*From our Family to Yours,
“You are our Mission.”*



CHIEFS REPORT – September/October 2025

September Highlights:

IFPD Visited the ICC Town Hall Labor Day Heros event.

IFPD Assisted with the “ROSA Fire ” off HWY 74 near Santa Rosa/Pinion CA.

- IFPD Provided C6200/BC625/BR621/BR625 Crew621/WT621.

IFPD Assisted the USFS with Overhead Coverage on the “BDF wind Support”.

- IFPD Provided: C6200, BC625.

IFPD Assisted the USFS with the “Little Fire ” in Lake Isabella Ca.

- IFPD Provided: C6200, BC621/BC625/AD Members for ORMD/SOFR/PIO/DIV/OSC and many other positions.

IFPD Assisted the USFS with the “Dillon Fire” Six Rivers National Forest CA.

- IFPD Provided: C6200, BC621/BC625/AD Members for ORMD/SOFR/PIO/DIV/OSC and many other positions.

IFPD Assisted the USFS with the “Blue Fire ” Klamath National Forest CA.

- IFPD Provided: C6200, BC621/BC625/AD Members for ORMD/SOFR/PIO/DIV/OSC and many other positions.

IFPD Assisted the USFS with the “Log Fire ” Klamath National Forest CA.

- IFPD Provided: C6200, BC621/BC625/AD Members for



ORMD/SOFR/PIO/DIV/OSC and many other positions. IFPD Crew 621 continued with work on the HWY 243 and Community Thorofare fuels clearance project.

Crew 621 has continued working on these critical fuels reduction projects and will continue this work on into 2026. These fuels projects (though a main priority of the IFPD) are often delayed by fire incidents that our crew gets deployed to for Mutual Aid assistance.



IFPD Completed our Dispatch agreement conversations with Riverside County Fire. (This agreement was signed by the IFPD on July 01, 2025 and ratified by the Riverside County Board of Supervisors on September 9th 2025. * Note – (NO lapse in dispatch coverage took place between the sunset of our previous agreement which ended June 30, 2025 and the September 9th ratification of our new agreement).

SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

ITEM 3.8
30 25425
MEETING DATE:
Tuesday, September 09, 2025

FROM: FIRE DEPARTMENT

SUBJECT: FIRE DEPARTMENT: Ratification and Approval of the Cooperative Agreement to Provide Fire Department Dispatch and Communication Services for the Inyokern Fire Protection District for three (3) years. (District 4 \$86,250, 100% Contract Revenue)

RECOMMENDED MOTION: That the Board of Supervisors:

1. Ratify and Approve the attached Cooperative Agreement to Provide Fire Department Dispatch and Communication Services to the Inyokern Fire Protection District; and
2. Authorize the Chair of the Board to waive this Cooperative Agreement on behalf of the County; and
3. Authorize the County Chief of Administration to negotiate and execute any amendments to the District "DA 1" and Article 1 of this Agreement be approved as-is by County Council.

ACTION:

Bill Weiser
County Administrator

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor [Name], seconded by Supervisor [Name] and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

File: [Name]
Name: [Name]
Action: [Name]
Date: September 09, 2025
By: [Signature]

3.8

Page 1 of 3



IFPD Administrative Staff along with RT Dennis Accountancy and CJ Brown and Associates completed the 2024FY Audit. (See Audit as attached in the November 18th IFPD Board Packet)

Governor's Taskforce Mtg. Keenwild Helibase:

IFPD partnered with the USFS, Riv. Co Fire and State Parks to provide a Wildfire Fuels presentation/discussion with the CA Governor's task force on September 5th 2025. This meeting took place at the Keen wild Helipad where 50 members of the governor's task force were given information pertaining to the critical importance of fuels



management and land use throughout California and the Wildland Urban Interface. The Presenters at this meeting included: Division Chief USFS Chris Fogle, Ken Kietzer CA State Parks, Lynette Short Cal Fire Riv. Co. and Mark LaMont Fire Chief Idyllwild Fire. After the initial presentation, members and guests relocated to Fobes Ranch Rd. for a discussion on the current fuels project at Thomas Mountain in Garner Valley CA. The meeting was emceed by IFPD PIO Amanda Munsey.



October Highlights:

- IFPD Held a Quarterly Chief Officers and Admin. Meeting. (Scheduling the annual year end All Staff Meeting for November)
- IFPD Staff and Crew joined the Idyllwild Bible Church for Fire Safety Night at Awanas for kids.

Training with the Lake Isabella Men's Recovery Group.

In 2024 I had the incredible opportunity to meet Ryan Surtec, As I was working with our Incident Management Team on the Borel Fire near Lake Isabella. I was feeling the pressures of the work we were doing and the mountain of work we had ahead of us. Each morning, I noticed a Man walking across the camp just after briefing. As much as Ryan's gait could have been what captured my attention it was his incredible Smile that seemed to be permanently planted on his face that had actually caught my eye. After the fourth or fifth day I made a point to walk over to Ryan and exclaim to him how much I really appreciated his work and moreover the smile that brightened each of my mornings there at Camp 9. (Those of you that have visited camp 9 know that it's not the nicest of campgrounds, in fact, it's ok if I never stay at camp 9 ever again). So, as I thanked Ryan for lifting my Spirits each morning with his smile Ryan responded and said, "can I tell you where this smile comes from" (?) I of course said, "Please do". Without hesitation Ryan exclaimed, JESUS put this smile on my face, and HE is the reason for my Hope, and my Joy. WOW... GOD certainly knows just what we need, and right when we need it. For me, at that moment nothing could have made me happier. Several days earlier our Team was in briefing with the forest supervisor to get up to speed and take this fire over from another incident management team the next morning, all this while over 500 residences were being overrun with fire in the town of Havilah, several of our team members and I ran into the community of Havilah to help out assisting citizens that were attempting to evacuate, helping to load hoses and other livestock into trailers and immediately getting them on the road and out to safety. In the picture you will see that I am giving an afternoon update to one of the concerned residents of the area (Five year old, Octavia). Octavia was concerned for her, her brother and "brand new baby sister" she told me "That fire is sure too close to our house". I assured her that we would work hard to keep her family safe, and to save her home from the fire... As it turned out, we were in fact able to keep her and her family safe and save their home.

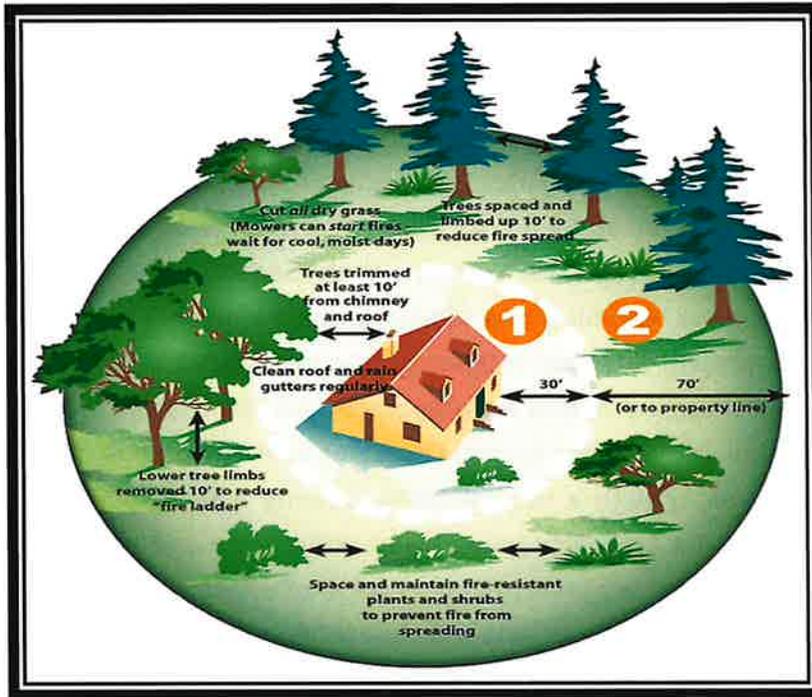


Ryan, who lives in Wofford Heights near lake Isabella was working to ensure that each of the Fire responders had Hot hand wash stations available for use told me a bit of his personal story and went on to share what he is doing for Men throughout the Lake Isabella area by providing recovery assistance and a place to live while these folks get their lives back on track. In my numerous conversations with Ryan I found that I could not keep his story to myself and brought Ryan to one of our evening Operational downloads. After the evening briefing Ryan shared his story and what he is doing with our OPS group and what a blessing that was for all of us. Since then Ryan and I have kept in touch, Ryan has also set out to work with the Sequoia National Forest working on fuels reductions and trails work with his group of Men that are spending time at the recovery home. One hurdle to this endeavor was proper training, in order to work on the forest lands Ryan would need to ensure that these individuals are properly trained for use and safety of the tools and equipment they would be utilizing. Here is where we come in. IFPD hosted a training event for Ryan and his Men's group along with a recertification training with IFPD Crew621 October 27th – 30th. During this training our Crew along with Ryans group were given classroom courses of study and field work to ensure that our crew members got a refresher, and Ryans folks got the required training they would need to be safe and effective while working on fuels and trails work in the Forest. What an incredible opportunity this has been. We are looking forward to many additional opportunities to work with Ryan and his group in the years ahead. You never know what encouragement you may bring to someone else, even without knowing you're doing it, as it turns out, even a simple smile can bring someone Joy, and brighten someone's day!

- IFPD Joined the Idyllwild School for a BBQ.
- We also assisted the school in an annual photo opportunity by putting up our Ladder on T621.
- The IFPD participated in the annual Autumn Festival in the town center by providing a booth with candy and pumpkins for the kids.
- The IFPD had the opportunity to read with the Kids at the Idyllwild Library.

IFPD Completed the Firefighter EMT Examination process.

- We have made an offer of employment to (1) of the candidates, Probationary Firefighter EMT Collin Howe will begin his position as probationary Firefighter EMT on October 1, 2025.
- The IFPD has also presented a conditional employment letter to Ezekiel Rodriguez as Probationary Firefighter with an anticipated start date of January 01, 2026.
- The IFPD is currently considering (1) additional candidate which was successful with the testing process for a possible hiring at a future date.



Property Abatement 2025:

Our annual notification Postcards were mailed out early this year.

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

This year's 3rd inspections were conducted and failed notices were mailed out to 826 property owners.

Final inspections began June 15th, 2025. (TOTAL FINAL FAILS = 270 and Citations have been mailed) Those failing the final inspection have received a citation per IFPD ORD 19-01

It is important to note that the following items top the "Failed" inspection list each year:

- **Address Numbers – These must be 4" or greater in size and must be visible from the street in a contrasting color. (270* address only)**
- **Clearance around Propane Tanks – Must have a minimum of 10' clearance around LP tanks.**
- **Roof clear of flammable debris – Your roof must be free from pine needles, leaves, and other flammable debris.**
- **Thirty (30') ft. clearance of all vegetation around your home.**



Mutual Aid Assistance:

The IFPD Continues to meet the challenge of providing assistance through the Mutual Aid system to those communities in their time of need. IFPD thanks our Cooperators and Partners for their strong commitment to this critical system of emergency service.

Currently the IFPD has responded to the following Mutual Aid Incidents during 25/26FY:

- Wolf Fire (Riverside County CA)
- BDF Support (San Bernardino NF)
- Green (Shasta NF)
- Dale (Riverside County CA)
- Rosa Fire (San Bernardino NF)
- Gifford Fire (Los Padres National Forest)
- Gold Fire (Big Bear California)
- Little Fire (Lake Isabella / Kernville CA)
- Garnet Fire (Sierra National Forest)
- Dillon Fire (Six Rivers National Forest)
- Blue Fire (Klamath NF)
- Log Fire (Klamath NF)

The IFPD has Invoiced \$ 2,935,000.00 in Mutual Aid to date for 25/26FY.

Previous Mutual Aid Invoicing for FYs 19/20 – 20/21 – 21/22 – 22/23 – 23/24 – 24/25:

In the 2024/25 FY IFPD Invoiced: \$ 4,666,858.00

In 2024 IFPD invoiced \$2,427,631.09

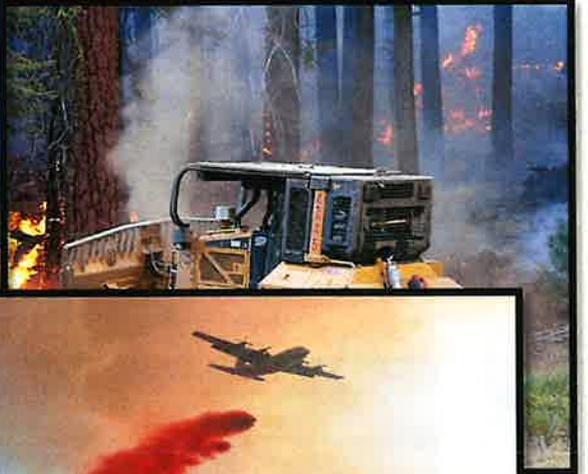
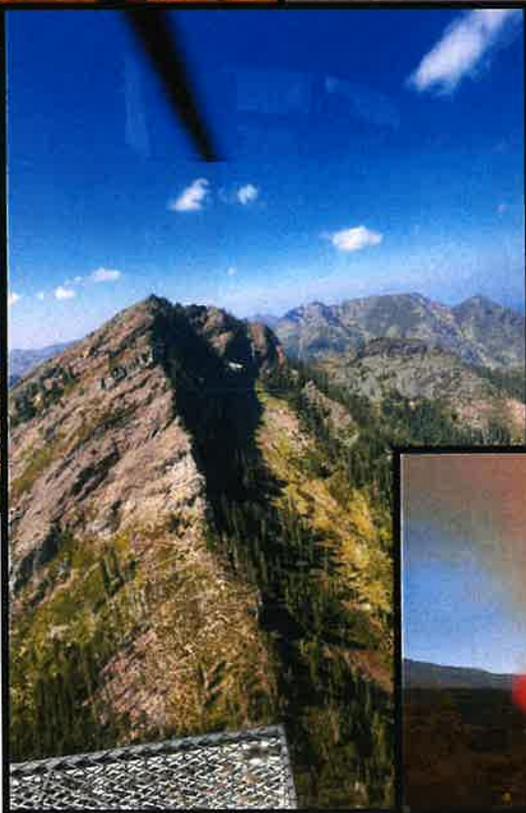
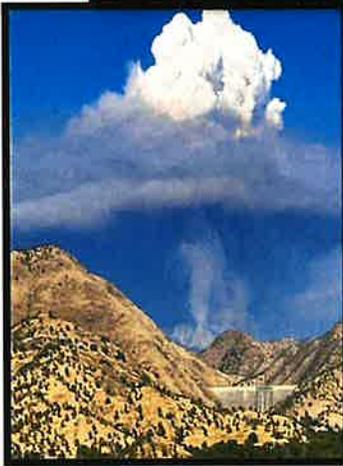
In 2023 IFPD invoiced: \$ 1,353,000.00

In 2022 IFPD invoiced: \$ 2,010,000.00

In 2021 IFPD invoiced: \$ 1,205,000.00

In 2020 IFPD invoiced: \$ 500,000.00





Statistics:

<i>Incident Volume:</i>	<i>SEPT : 2025</i>	<i>OCT: 2025</i>
Medical:	57	76
Fires:	06	04
Hazardous Cond:	07	05
Public Service:	12	09
False Alarm:	03	06
Other:	06	04
<i>Total number of Incidents:</i>	<i>91</i>	<i>104</i>

Medical:	274
Fires:	35
Hazardous Cond:	27
Public Service:	50
False Alarm:	22
Other:	21

Transports:	32	41	160	63%
AMA:	25	35	114	32%

Running total: FY25/26 YTD 429



Equipment Update:

Suppression Equipment:

Unit	Mileage	Condition	Notes
T-621	30285	Good	2025 Ladder test completed.
E-621	38275	Good	Repairs completed.
RE-622	65075	Good	Front line
BR-621	69088	Fair	PM Scheduled
BR-622	133652	Good	PM Scheduled
BR-625	42362	Excellent	NA
OES-6608	24813	Excellent	NA
WT- 1	7670	NEW	Excellent

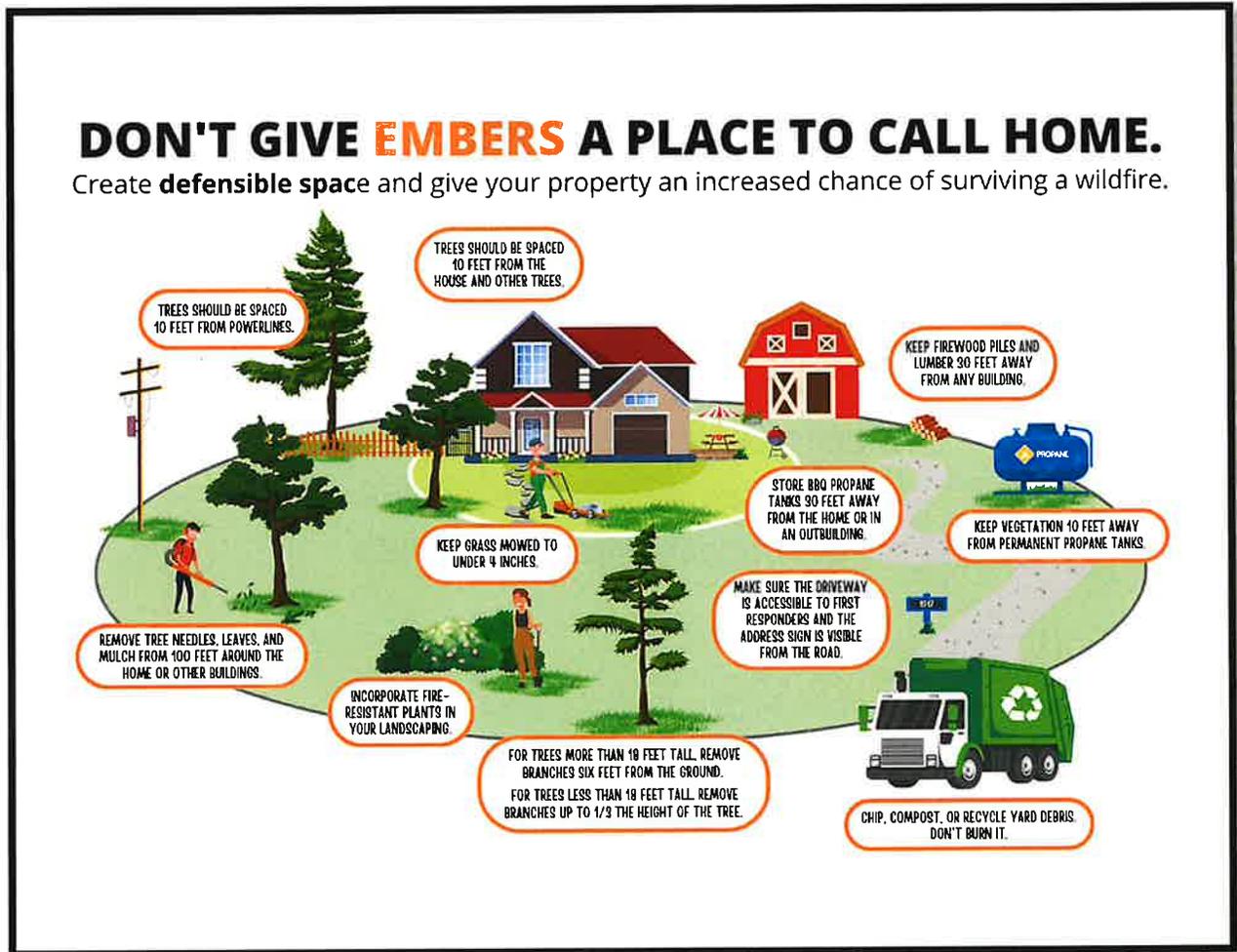
Ambulances:

Medic Unit One 1	69495	Excellent	NA
Medic Unit Two 2	50597	Excellent	NA
Medic Unit Five 5	54075	Excellent	Air Conditioning Repair
Medic Unit 626	64865	Good	NA

Administrative/Other Units

		Condition	Notes
C-6200	90310	Excellent	NA
B-621	42550	Excellent	NA
B-622	44812	Excellent	NA
B-625	87640	Excellent	NA
Supt. 1	03112	Excellent	<i>NEW Supt. Vehicle (CRW)</i>
S-621	53922	Good	NA (Squad 621 CRW)
U-621	134618	Good	NA (Utility 621 CRW)
CRW-1A	103225	Excellent	CRW Vehicle
CRW-1B	45305	Excellent	CRW Vehicle

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!

Emergency Siren Testing

*3rd Saturday of each month @
1:00pm.*



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

Medical Aid Incidents. 3.02 Minutes

Fire Related Incidents. 3.40 Minutes

Overlapping Incidents 37.88%

*From our Family to Yours,
“You are our Mission.”*

I want to thank each of you for partnering with the Idyllwild Fire Protection District in our ongoing fire prevention efforts. You put in some incredible abatement work that helps to keep our beautiful mountain community “fire safe”.



Each of us has chosen to live in this incredibly beautiful place, and as we are all too aware that comes with the responsibility of year-round fire abatement. As we move into the cool days of autumn and hopefully the wetter and colder days of winter, please remember to exercise fire safe practices. Many of us find the winter holidays a favorite time of year; colorful decorations, warming our feet by the fire, hanging ornaments, and those special times with friends and family. We hope you’ve already had your chimney inspected this year. If you have not had your chimney inspected, we highly recommend getting that done.

Here are a few fire prevention tips we’d like to pass along to help you enjoy a “fire safe holiday season”.

Chimney Cleaning

The National Fire Protection Association (NFPA) recommends getting your chimney cleaned and inspected every year. A chimney inspection and cleaning can eliminate hazardous soot and glazing that could be in your chimney. A thorough inspection will also ensure the integrity of your chimney and fireplace to make sure it’s ready for use.

Be sure that you are only burning the appropriate fuel product(s) in your fireplace or wood stove, ensure that you are burning seasoned wood. The less moisture there is in the wood, the less soot buildup will happen. Never burn trash or other inappropriate items in your fireplace.

Always properly dispose of ashes from the fireplace and wood stove with care. Hot coals can still be found in the ashes. Make sure to wear gloves, and don’t use a plastic bucket or cardboard box for disposal, these can melt or catch fire from the hot coals, only use an approved metal can with a lid for proper removal of ashes.



Never Burn Your Christmas Tree

In several parts of our country, it is not uncommon for folks to dispose of their Christmas tree by chopping them up and burning them. This is *not* legal in Idyllwild and a bad idea. Unless the tree has been properly cut and seasoned for burning, it can become a fire hazard.

Smoke and Carbon Dioxide Detector Check

Please make sure all of your smoke alarms and carbon dioxide detectors are in working order. We recommend changing your batteries annually.

Always Keep An “Operating” Fire Extinguisher on Hand

It is extremely important to maintain working fire extinguisher(s) for your home. Fires can happen unexpectedly, and it is always recommended to keep fire extinguishers close by to put fires out before they can grow. Idyllwild Fire Protection District will be happy to work with you on placement and proper use of your home fire extinguishers.

We are honored at the opportunity to serve, and we are always here to help. If you have questions or concerns about fireplace and wood-stove use, smoke and carbon dioxide detectors, fire extinguishers or other fire prevention items, please contact us with your questions.

You can find more information on our website: idyllwildfire.com; call: (951) 659-2153; or come by and visit us.

Have a happy, blessed and fire safe holiday season!

Mark LaMont

Fire Chief



IDYLLWILD FIRE

54160 Maranatha Drive
Idyllwild, CA 92549
Regular Board Meeting
Minutes – July 22, 2025

Meeting held at 54160 Maranatha Dr. Idyllwild CA.

Call to Order: 15:00

Roll call: Commissioners: President Andrewson; Vice President Messina; Secretary Sawicki; Commissioner Yost, Commissioner Fogle; Fire Chief Mark LaMont, and Executive Assistant Rachel Teeguarden, District Council Steven Graham, BC Jim LaMont

Pledge of Allegiance: President Andrewson

Invocation: Commissioner D. Fogle

Citizens' Comments: - None.

Reports

- Chief Mark LaMont. – *(Please also see Chief LaMont's written report).*
IFPD refresher course RT130 was completed and all personnel have been red card qualified. The IFPD participated in several training classes throughout May and June and assisted with training at the the Danny Rhynes training center (USFS) San Bernardino. IFPD participated in the Memorial Day Flag Ceremony at Rotary. IFPD provided assistance on coverage assignments for the USFS. I have attended several meetings for numerous fuels projects throughout Idyllwild and the overall mountain plateau. "Do we have a wildfire crisis" – NO, We have a 3 "P" problem. Population, Planning, and Permission, what are we actually doing about it? We are currently chasing the wildfire problem because we aren't properly addressing the 3 P's. Land Use and more accurately stated "Proper Land Use and Planning is the key to correcting the wildfire problem". The Fire Chief explained that he has been working on the IFPD Vision and Strategy plan (25 year plan) and explained that this project would likely take the better part of a year to complete. The Chief suggested that a committee should be stood up to assist with many aspects of this plan. The Fire Chief asked that the Board set aside some time during a closed session at the next meeting to discuss the possibility of paying out of sick time on an ongoing and annual basis, this is a buyout of accrued time that the IFPD currently does not pay out until the employee separates from employment. There is the probability of significant cost savings in buying these accrued and uncompensated absences annually. The Fire Chief would also like to add discussion regarding Liability Insurance limits to the next Board Mtg. Agenda. We have permanent power at the IFPD communications site and will be moving the WNKI (578) 1610a.m. emergency radio broadcasting to this location, in addition , we will be working together with other local emergency providers that would like space at our site for their specific communications needs. The Fire Chief Thanked the Board for their ongoing efforts and support.

Action Items

1. Approve meeting minutes from 5/27/25 Regular Board Meeting:
Secretary Sawicki made a motion to approve the 5/27/25 Regular Board Meeting Minutes, Commissioner Yost 2nd. Motion passed 5-0
2. Accept May & June 2025: Incident Statistic / Ambulance Reports / Financials:
Vice President Messina made a motion to accept the May & June 2025 Incident statistic/Ambulance Report and Financials: Commissioner Fogle 2nd. Motion passed 5-0

3. Review / Discuss / Approve May & June 2025 Bill Payments:
Secretary Sawicki made a motion to approve the May & June 2025 Bill Payments: Vice President Messina 2nd. Motion passed 5-0

4. Review / Discuss Emergency Alerting System:
The board instructed the Fire Chief to move forward with cost projections for additional emergency sirens for the community of Idyllwild. (1) one Possibly located in Fern Valley and (1) one located closer to the Idyllwild Arts Campus.

5. Review / Discuss: General Discussion / Misc items / items for next Board meeting

6. Review / Discuss Correspondence – Included in Board Packet

Secretary Sawicki made a motion to adjourn; Vice President Messina 2nd Motion passed 5-0

Adjournment: 16:49

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

Approved:

 Rhonda Andrewson, President

 Date

Attest.

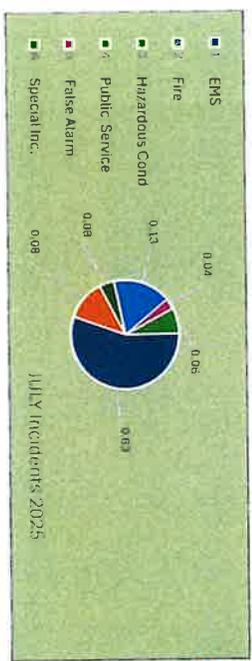
 Clerk of the Board

 Date



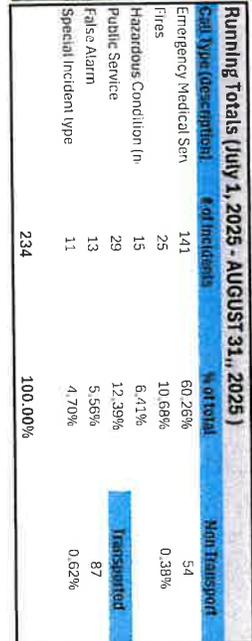
July-25

Call Type (Description)	# of Incidents	% of Total	Resp. Transported
Emergency Medical Ser	83	62.89%	32
Fires	11	8.33%	
Hazardous Condition (n	8	6.06%	
Public Service	17	12.89%	
False Alarm	8	6.06%	
Special Incident type	5	3.79%	51
TOTALS	132	100.00%	



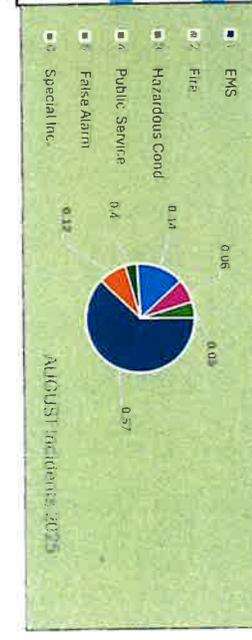
Running Totals (July 1, 2025 - August 31, 2025)

Call Type (Description)	# of Incidents	% of Total	Non Transported
Emergency Medical Ser	141	60.26%	54
Fires	25	10.69%	0.38%
Hazardous Condition (n	15	6.41%	
Public Service	29	12.39%	
False Alarm	13	5.56%	
Special Incident type	11	4.70%	87
TOTALS	234	100.00%	



August-25

Call Type (Description)	# of Incidents	% of Total	Resp. Transported
Emergency Medical Ser	58	56.86%	22
Fires	14	13.73%	
Hazardous Condition (n	7	6.86%	
Public Service	12	11.76%	
False Alarm	5	4.90%	
Special Incident type	6	5.88%	36
TOTALS	102	100.00%	



Ambulance Data Update YTD 2/28/2025

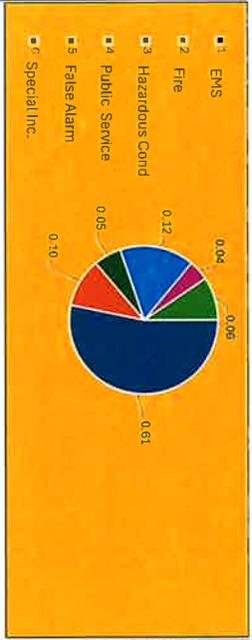
Ambulance Data	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	Totals
Current											
Charges	\$126,130.42	\$89,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$215,630.42
Payments	\$21,138.14	\$4,941.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,079.82
Difference	-\$104,992.28	-\$84,558.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$189,550.60
Running Payments	\$21,138.14	\$26,079.82									\$47,218.00
2025/26 Adjustments	\$42,187.16	\$61,088.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,275.27
A/R 2025/26	\$323,752.42	\$352,164.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$675,916.73

Financial Overview/Summary

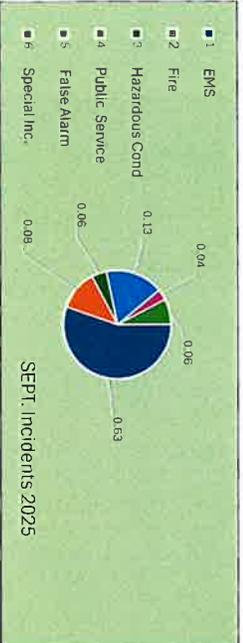
	Revenue	Taxes	Ambulance	Mutual Aid	Other Misc.	Expenditures	Payroll	Cal Pers	Equipment /Supplies/Vendors	Utilities	Insurance / Misc./ Other
Budget	\$4,811,250.00	\$1,850,337.35	\$341,500.00	\$1,896,000.00	\$723,412.65	\$4,789,575.00	\$2,696,425.00	\$597,900.00	\$208,750.00	\$41,250.00	\$1,245,250.00
2025/2026	\$4,811,250.00	\$1,850,337.35	\$341,500.00	\$1,896,000.00	\$723,412.65	\$4,789,575.00	\$2,696,425.00	\$597,900.00	\$208,750.00	\$41,250.00	\$1,245,250.00
YTD Actuals 8/5 of 8/31/25	\$141,023.74	\$55,633.57	\$26,079.82	\$43,847.11	\$18,790.52	\$1,346,304.16	\$760,362.69	\$123,482.38	\$8,674.72	\$4,024.45	\$449,759.92
Balance Est. on Budget	\$4,670,226.26	\$1,794,703.78	\$315,420.18	\$1,852,152.89	\$704,622.13	\$3,443,270.84	\$1,936,062.31	\$474,417.62	\$200,075.28	\$37,225.55	\$795,490.08
Estimated (FY/26) Year End Actuals / Est. Remaining	\$6,082,550.00	\$1,998,500.00	\$321,500.00	\$3,050,000.00	\$712,550.00	\$5,365,575.00	\$3,212,000.00	\$612,200.00	\$255,125.00	\$44,250.00	\$1,262,000.00
Anticipated Difference: (Est +/-)	\$1,271,300.00	\$148,162.65	(\$20,000.00)	\$1,154,000.00	(\$10,862.65)	(\$596,000.00)	(\$515,575.00)	(\$14,300.00)	(\$46,375.00)	(\$3,000.00)	(\$16,750.00)



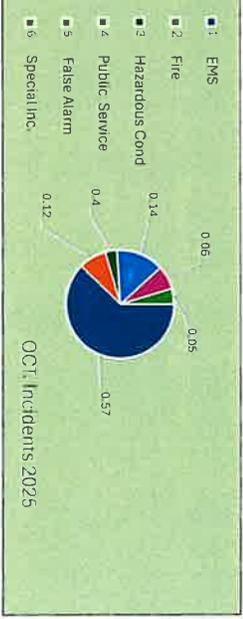
Call Type (Description)	# of Incidents	% of Total	Non Transport
Emergency Medical Ser	57	62.64%	25
Fires	6	6.59%	
Hazardous Condition (n	7	7.69%	
Public Service	12	13.19%	32
False Alarm	3	3.30%	
Special Incident type	6	6.59%	
TOTALS	91	100.00%	



Call Type (Description)	# of Incidents	% of Total	Non Transport
Emergency Medical Sr	76	73.09%	35
Fires	4	3.85%	
Hazardous Condition (5	4.81%	
Public Service	9	8.65%	41
False Alarm	6	5.77%	
Special Incident type	4	3.85%	
TOTALS	104	100.00%	



Call Type (Description)	# of Incidents	% of Total	Non Transport
Emergency Medical Ser	274	63.87%	114
Fires	35	8.16%	0.38%
Hazardous Condition (n	27	6.29%	
Public Service	50	11.66%	160
False Alarm	22	5.13%	
Special Incident type	21	4.90%	0.62%
TOTALS	429	100.00%	



Ambulance Data	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	Totals
2024/2025 Current											
Changes	\$126,130.42	\$89,500.00	\$66,925.00	\$107,132.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$389,687.92
Payments	\$21,138.14	\$4,941.68	\$40,047.00	\$6,826.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,952.99
Difference	-\$104,992.28	-\$84,558.32	-\$26,878.00	-\$100,306.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$316,734.93
Running Payments	\$21,138.14	\$26,079.82	\$66,126.82	\$72,952.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$215,470.73
2025/26 Adjustments	\$42,187.16	\$61,088.11	\$42,185.19	\$70,010.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$215,470.73
A/R 2025/26	\$323,752.42	\$352,164.31	\$379,042.31	\$409,338.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Financial Overview/Summary

	Revenue	Taxes	Ambulance	Mutual Aid	Other Misc.	Expenditures	Payroll	Cal Pers	Equipment /Supplies/Vendors	Utilities	Insurance / Misc./ Other
Budget 2025/2026	\$4,811,250.00	\$1,850,337.35	\$341,500.00	\$1,896,000.00	\$723,412.65	\$4,789,575.00	\$2,696,425.00	\$597,900.00	\$208,750.00	\$41,250.00	\$1,245,250.00
YTD Actuals as of 10/31/25	\$1,347,673.65	\$226,329.45	\$72,952.48	\$803,814.50	\$244,577.22	\$2,424,255.72	\$1,563,680.73	\$241,408.82	\$15,454.26	\$8,971.39	\$594,740.52
Balance Est. on Budget	\$3,463,576.35	\$1,624,007.90	\$268,547.52	\$1,092,185.50	\$478,835.43	\$2,365,319.28	\$1,132,744.27	\$356,491.18	\$193,295.74	\$32,278.61	\$650,509.48
Estimated (FV/26) Year End Actuals / Est. Remaining	\$6,082,550.00	\$1,998,500.00	\$321,500.00	\$3,050,000.00	\$712,550.00	\$5,385,575.00	\$3,212,000.00	\$612,200.00	\$255,125.00	\$44,250.00	\$1,262,000.00
Anticipated Difference: (Est +/-)	\$1,271,300.00	\$148,162.65	(\$20,000.00)	\$1,154,000.00	(\$10,862.65)	(\$596,000.00)	(\$515,575.00)	(\$14,300.00)	(\$46,375.00)	(\$3,000.00)	(\$16,750.00)

IFPD July 2025 Bill Payments



Line Item #	Payment to:	Description	
(111) Fire (121) EMS (131) MA			
(111)(121) - 4911	Southern California Edison	Electricity	\$ 771.40
(111)(121) - 4921	Idyllwild Water	Water	\$ 314.64
(111)(121) - 4941	CR&R	Trash Service	\$ 308.22
(111)(121) - 3911	County Transportation - Fuel	Fuel - May & June 2025	\$ 5,858.87
(111)(121) - 4301	Fallsafe Testing	Ladder Testing for T621 and all other ladders	\$ 1,460.14
(111)(121) - 4611	Canon	Copier Lease	\$ 420.96
(111)(121) - 4111	Spectrum	Internet - Phone	\$ 434.78
(111)(121) - 4304	Forest Lumber	Station repairs	\$ 408.18
(111)(121) - 3611	Village Hardware	Chainsaws and chains / (Thorofare Grant)	\$ 19,273.81
(121) - 4121	Verizon	iPads Service (EPCR)	\$ 348.09
(121) - 4303	Idyllwild Garage	Annual Vehicle Maint and Repair C6200 - BC6201 - M5 - M626	\$ 5,402.14
(111)(121) - 3491	Nationwide Medical	Medical Supplies	\$ 1,185.07
(111)(121) - 3491	Mckesson	Medical Supplies	\$ 2,501.07
(111)(121) - 4761	Riverside County - Dispatch	Dispatch - FY24/25 Q3	\$ 22,602.65
(111)(121) - 4201	SDRMA	Property - Liability - Workers Comp	\$ 197,211.21
(111)(121) - 4772	GNW Construction	Station Improvement - Rear Bathrooms	\$ 3,629.33
(111)(121) -	SVT Fleet	Parts and Equip -	\$ 3,272.58
(111)(121) - 4303	Mike Batala	Eng 622 Repairs and Maint	\$ 1,425.00
(111)(121)	John Mathys	Computer work	\$ 229.00

IFPD Aug 2025 Bill Payments

Line Item #	Payment to:	Description	
(111) Fire (121) EMS (131) MA			
(111)(121) - 4911	Southern California Edison	Electricity	\$ 1,040.09
(111)(121) - 4921	Idyllwild Water	Water	\$ 372.45
(111)(121) - 4941	CR&R	Trash Service	\$ 308.22
(111)(121)(131)-3911/4772/4301	US Bank - Cal Card	Cal Card - Equipment - Supplies - Grants - MA	\$ 35,000.00
(111)(121) - 4611	Canon	Copier Lease	\$ 420.96
(111)(121) - 4111	Spectrum	Internet - Phone	\$ 434.78
(111)(121) - 3611	Village Hardware	Station Supplies - Grant	\$ 733.26
(121) - 4121	Verizon	iPads Service (EPCR)	\$ 348.09

IFPD Sept 2025 Bill Payments



Line Item #	Payment to:	Description	
(111) Fire (121) EMS (131) MA			
(111)(121) - 4911	Southern California Edison	Electricity	\$ 963.06
(111)(121) - 4921	Idyllwild Water	Water	\$ 333.48
(111)(121) - 4941	CR&R	Trash Service	\$ 308.22
(111)(121)(131)-3911/4772/4301	US Bank - Cal Card	Cal Card - Equipment - Supplies - Grants - MA	\$ 17,057.56
(111)(121) - 4611	Canon	Copier Lease	\$ 420.96
(111)(121) - 4611	Fruth Group	Copies Jun - Aug	\$ 32.01
(111)(121) - 4111	Spectrum	Internet - Phone	\$ 434.78
(121) - 4121	Verizon	iPads Service (EPCR)	\$ 348.09
(111)(121) - 3491	McKesson	Medical Supplies	\$ 2,992.30

IFPD Oct 2025 Bill Payments

Line Item #	Payment to:	Description	
(111) Fire (121) EMS (131) MA			
(111)(121) - 4911	Southern California Edison	Electricity	\$ 820.90
(111)(121) - 4921	Idyllwild Water	Water	\$ 315.33
(111)(121) - 4941	CR&R	Trash Service	\$ 308.22
(111)(121) - 4304	Napa Auto Parts	Vehicle Maint and Repair	\$ 1,945.32
(111)(121) - 3911	County Transportation - Fuel	Fuel - May-June 2025	\$ 3,859.68
(111)(121)(131)-3911/4772/4301	US Bank - Cal Card	Cal Card - Equipment - Supplies - Grants - MA (Wildland Equip - Outfit Crew 621)	\$ 28,346.86
(111)(121) - 4611	Canon	Copier Lease	\$ 420.96
(111)(121) - 4111	Spectrum	Internet - Phone	\$ 434.78
(111)(121) - 4304	Forest Lumber	Station repairs	\$ 64.70
(111)(121) - 3611	Village Hardware	Station Supplies - Grant	\$ 2,467.42
(121) - 4121	Verizon	iPads Service (EPCR)	\$ 348.09
(121) - 4303	Idyllwild Garage	Vehicle Maint and Repair	\$ 1,841.92
(111)(121) - 3491	Nationwide Medical	Medical Supplies	\$ 1,185.07
(111)(121) - 4522	Cole Huber	Legal Services	\$ 325.00
(111)(121) - 4301	LN Curtis and Sons	Grant	\$ 58,395.38
(111)(121) - 4772	Riverside County -	LAFCO	\$ 1,028.17
(111)(121) - 4722	CME Education	EMS Education	\$ 732.00
(111)(121) - 4631	RS Communications	Radio - Grant	\$ 12,922.85
(111)(121) - 4772	EPX Group	Generator maintenance and repair	\$ 700.00



Mark LaMont <marklamont@idyllwildfire.gov>

Coverage Options and Invoicing

1 message

Wendy Tucker <WTucker@sdrma.org>
To: Mark LaMont <marklamont@idyllwildfire.gov>

Thu, Jul 17, 2025 at 6:07 PM

Hi Mark,

It was great speaking with you the other day! As discussed, I am providing you with some statistics to provide to the board of directors. The SDRMA pool currently has 506 property/liability members, of which 23 are fire districts and another 34 are other entities that provide fire services. Of the 23 fire districts, the following are the coverage limits:

\$2.5M – 14 members

\$5M – 6 members

\$10M 3 members (one of them being Idyllwild)

If the district reduced the liability coverage to \$5M per occurrence, that would reduce the annual contribution by \$46,606. If the district reduced the liability limit to \$2.5M, that would reduce the annual cost by \$61,329. If that is something that you are interested in, we can look at making that change effective July 1, 2026. I know it is hard to believe, but we have seen claims that hit the \$10M mark. They are not common, but they do happen. I have heard discussions that if you carry lower coverage, you have less to be sued for, but I have also heard the opinion that they if a judgement is awarded, the plaintiff could still come after the district funds after insurance is exhausted. It is definitely something to discuss with district legal counsel.

The other topic that we discussed is why SDRMA bills annually. I am not aware of the property/liability program ever being invoiced any other way, but at one time the workers' comp was invoiced quarterly. I understand the concerns that the board has and can see their perspective. However, the reinsurance coverage purchased for the pooled programs are due in one lump sum, we do not have the option to make payments. SDRMA pays our reinsurance partners in one payment normally due on August 1 each year which is why we invoice for the annual payment at once. Each year the Board of Directors reviews the investment earnings on funds that have been set aside to pay claims and other reserves and may direct the distribution of retained earnings back to the members, which you will see on your invoice as a longevity distribution. I am including a copy of the 25/26 budget presentation that outlines the expenses if you would like to review or share with the board members.

I am happy to answer any additional questions that you may have, just let me know. We thank you for your partnership and participation in our programs!

Wendy Tucker, AU

Underwriting/Program Manager



1112 I Street, Suite 300, Sacramento, CA 95814

Direct: 916.231.4119 or 800.537.7790 | Fax: 916.231.4111 | www.sdrma.org

STATEMENT OF CONFIDENTIALITY | This electronic message and any files or attachments transmitted with it may be confidential, privileged, or proprietary information of the Special District Risk Management Authority (SDRMA). The information is solely for the use of the individual or entity to which it was intended to be addressed. If the reader of this message is not the intended recipient, you are hereby notified that use, distribution, or copying of this e-mail is strictly prohibited. If you received this e-mail in error, please notify the sender immediately, destroy any copies, and delete it from your system.

 **2- 2025-26 Final Budget Presentation.pdf**
5623K

Special District Risk Management Authority



Policy Lines of Coverage for Program Year 2025-26

Idyllwild Fire Protection District

Line of Coverage	Item Count	Total Insured Value (TIV)	Deductible	Limit
Property	3	\$916,728		
Property			\$1,000	\$1,250,000,000
Boiler & Machinery			\$1,000	\$200,000,000
Flood (excluding A and V)			\$500,000	\$10,000,000
Flood (A and V)			\$500,000	\$10,000,000
Pollution			\$250,000	\$2,000,000
Cyber			\$50,000	\$2,000,000
Catastrophic Loss			\$500,000	\$1,250,000,000
General Liability				
Bodily Injury			\$25,000*	\$10,000,000
Property Damage			\$25,000*	\$10,000,000
Public Officials Personal			\$500	\$500,000
Employment Benefits			\$25,000*	\$10,000,000
Employee/Public Officials E & O			\$25,000*	\$10,000,000
Employment Practices Liability			\$25,000*	\$10,000,000
Employee/Public Officials Dishonesty (Crime)			\$2,500	\$1,000,000
Auto Liability (includes non-owned auto)	23	\$3,164,251		
Auto Bodily Injury			\$25,000*	\$10,000,000
Auto Property Damage			\$25,000*	\$10,000,000
Non-Owned Auto Bodily Injury			\$25,000*	\$10,000,000
Non-Owned Auto Property Damage			\$25,000*	\$10,000,000
Uninsured Motorist			\$25,000*	\$1,000,000
Auto Physical Damage	23	\$3,164,251		
Auto PD - Comp			Per Item	\$100,000
Auto PD - Collision			Per Item	\$100,000
High Dollar Vehicles			Per Item	\$1,250,000,000
Workers' Compensation	3			
Employers Liability			\$0	\$5,000,000
Workers' Compensation			\$0	Statutory

* Special Deductibles/Limits

IDYLLWILD FIRE PROTECTION DISTRICT
PO BOX 656
IDYLLWILD, CA 92549

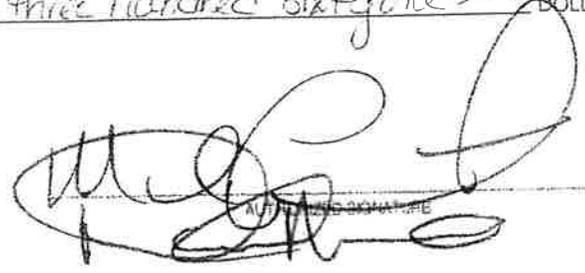
HON BANK
800-642-5575
www.hcnbank.com

90-34-9.1222

CHEC ARMOR

7/14/2025

PAY TO THE ORDER OF Special District's Risk Management Authority \$ 124,361.75
One hundred twenty four thousand three hundred sixty one ⁷⁵/₁₀₀ DOLLARS



MEMO Property / Liability 25/26

IDYLLWILD FIRE PROTECTION DISTRICT

1109

Property / Liability 25/26
Idyllwild Fire Protection District

ENTERED

IDYLLWILD FIRE PROTECTION DISTRICT

1109

37,308.53
87,053.22

Property/Liability Package Program Invoice

Program Year 2025-26

Idyllwild Fire Protection District
 Post Office Box 656
 Idyllwild, California 92549

Invoice Date: 06/09/2025
 Invoice Number: 77963
 Member Number: 7002

Property, Boiler/Machinery, Pollution, Cyber <i>Coverage for 3 reported item(s) valued at (including contents): \$916,728</i>	\$3,295.38
Mobile/Contractors Equipment <i>Coverage for 0 reported item(s) valued at: \$0</i>	0.00
General Liability*, Errors & Omissions, Employee & Public Officials Dishonesty <i>Certificates: 5 Non-Member Certificate(s)</i>	90,656.98
Auto Liability (includes \$50 charge for non-owned auto coverage) <i>Coverage for 22 reported item(s) valued at: \$3,070,175</i>	22,223.35
Auto Comp / Collision <i>Coverage for 19 reported item(s) valued at: \$2,957,974</i>	17,567.79
Trailers <i>Coverage for 0 reported item(s) valued at: \$0</i>	0.00

Gross Package Contribution	\$133,743.50
Earned CIP Credits (6)	-2,836.39
Longevity Distribution Credit	0.00
MemberPlus Online RQ Bonus	0.00
Other Discounts	0.00
Subtotal	\$130,907.11
5% Multi-Program Discount	-\$6,545.36

Total Contribution Amount Due by 30 Days **\$124,361.75**
**Current Limit of Liability is \$10M for G/L, A/L and E&O (excluding outside excess liability limits)*

Paid 7/14/25
CK#

Please pay in full by the due date. If not, a late charge of one percent (1%) per month, twelve percent (12%) per annum, will be assessed on all sums past due. Imposition of this charge does not extend the due date for payment.

Remit Payment to:
 Special District Risk Management Authority
 P.O. Box 15677, Sacramento, California 95852

For invoice questions contact the SDRMA Finance Department at accounting@sdrma.org or 800.537.7790

IDYLLWILD FIRE PROTECTION DISTRICT

PO BOX 656
IDYLLWILD, CA 92549

7-1-2025

PAY TO THE
ORDER OF

Special Districts Risk Management Authority | \$ 72,849.46
Seventy two thousand eight hundred forty nine dollars ^{46/100} DOLLARS

MEMO Workers Compensation 25/26


AUTHORISED SIGNATURE

IDYLLWILD FIRE PROTECTION DISTRICT

1108

Workers Compensation 25/26

Idyllwild Fire Protection District

ENTERED

IDYLLWILD FIRE PROTECTION DISTRICT

1108

21,854.84
50 994.62



Workers' Compensation Program Invoice

Program Year 2025-26

Idyllwild Fire Protection District

Post Office Box 656
Idyllwild, California 92549

Invoice Date: 06/09/2025
Invoice Number: 78438
Member Number: 7002

Class Code	Classification Description	Reported Payroll	Rate per \$100	Annual Contribution
7706	Firefighters - including Fire Chiefs	\$1,350,400	\$6.55	\$88,451.20
7707 **	Volunteer Firefighters - per capita charge	2	\$306.40	\$612.80
8810	Clerical/Office Employees	\$90,000	\$0.60	\$540.00

** Indicates per capita rate class code

Total Estimated Annual Contribution Based on Manual Rates	\$89,604.00
Contribution as Adjusted by the Experience Modification Factor of 94%	\$84,227.76
Less: *3% Credit Incentive Program Discount	-2,688.12
Estimated Annual Adjusted Contribution	\$81,539.64
Less: Longevity Distribution Credit	-4,856.00
Less: 5% Multi-Program Discount	-3,834.18
Net Estimated Annual Contribution	\$72,849.46

Total Contribution Amount Due by 30 Days \$72,849.46

*Paul
7/14/25
CK #*

Please pay in full by the due date. If not, a late charge of one percent (1%) per month, twelve percent (12%) per annum, will be assessed on all sums past due. Imposition of this charge does not extend the due date for payment.

Remit Payment to:

Special District Risk Management Authority
P.O. Box 15677, Sacramento, California 95852

For invoice questions contact the SDRMA Finance Department at accounting@sdrma.org or 800.537.7790



August 11, 2025

Mark LaMont
Fire Chief
Idyllwild Fire Protection District
Post Office Box 656
Idyllwild, California 92549-0656

Re: No Paid Property/Liability Claims in 2024-25

Dear Mark,

On behalf of SDRMA Board of Directors and staff, I am excited to extend our congratulations to you and your organization for no paid property/liability claims during the 2024-25 program year! A paid claim for the purposes of this recognition represents the first payment on an open claim during the prior program year and excludes property claims.

In recognition of this accomplishment, I am pleased to inform you that Idyllwild Fire Protection District has earned one credit incentive point (CIP). This well-deserved recognition not only highlights your excellence in risk management but also rewards your efforts by reducing your annual contribution amount. It is our way of acknowledging the hard work and dedication that went into maintaining a safe and secure environment.

We look forward to continuing our partnership in fostering a culture of safety and responsibility within your agency. Your leadership sets a powerful example for other members, and we are proud to have Idyllwild Fire Protection District as a part of SDRMA.

Once again, congratulations on this achievement. Please do not hesitate to reach out if there is anything we can do to support your continued success.

Sincerely,

Sandy A. Seifert-Raffelson, President
Board of Directors
Special District Risk Management Authority





August 11, 2025

Mark LaMont
Fire Chief
Idyllwild Fire Protection District
Post Office Box 656
Idyllwild, California 92549-0656

Re: No Paid Workers' Compensation Claims in 2024-25

Dear Mark,

On behalf of SDRMA Board of Directors and staff, I am excited to extend our congratulations to you and your organization for no paid workers' compensation claims during the 2024-25 program year! A paid claim for the purposes of this recognition represents the first payment on an open claim during the prior program year.

In recognition of this accomplishment, I am pleased to inform you that Idyllwild Fire Protection District has earned one credit incentive point (CIP) and received a lower experience modification factor (EMOD). This well-deserved recognition not only highlights your excellence in risk management but also rewards your efforts by reducing your annual contribution amount. It is our way of acknowledging the hard work and dedication that went into maintaining a safe and secure environment.

We look forward to continuing our partnership in fostering a culture of safety and responsibility within your agency. Your leadership sets a powerful example for other members, and we are proud to have Idyllwild Fire Protection District as a part of SDRMA.

Once again, congratulations on this achievement. Please do not hesitate to reach out if there is anything we can do to support your continued success.

Sincerely,

A handwritten signature in black ink that reads "Sandy Seifert-Raffelson". The signature is fluid and cursive.

Sandy A. Seifert-Raffelson, President
Board of Directors
Special District Risk Management Authority





IDYLLWILD FIRE

ANNUAL FINANCIAL REPORT

JUNE 30, 2024

IDYLLWILD FIRE PROTECTION DISTRICT

IDYLLWILD, CALIFORNIA

JUNE 30, 2024

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

ADMINISTRATION

Chief Mark LaMont



November 18, 2025

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

This representation letter is provided in connection with your audit of the basic financial statements as listed in the table of contents of the Idyllwild Fire Protection District (District), which comprise the respective financial position of the governmental activities, the business-type activities, and each major fund as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the “financial statements”), in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

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

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of November 18, 2025:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 4, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have a process to track the status of audit findings and recommendations.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Financial Statements, continued

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

Information Provided

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

Information Provided, continued

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

Signature: _____

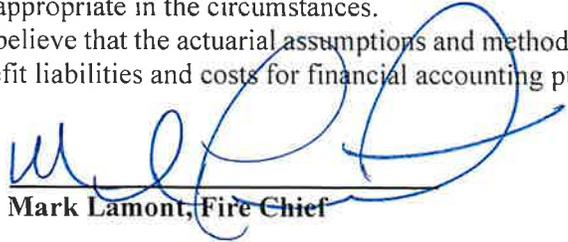

Mark Lamont, Fire Chief

TABLE OF CONTENTS

JUNE 30, 2024

FINANCIAL SECTION

Independent Auditor's Report..... - 1 -
Management's Discussion and Analysis..... - 3 -
Basic Financial Statements
 Governmental Funds Balance Sheet/Statement of Net Position - 10 -
 Statement of Revenues, Expenditures, and Changes in Fund Balances/Statement of Activities - 11 -
Notes to the Financial Statements - 12 -

REQUIRED SUPPLEMENTARY INFORMATION

General Fund – Budgetary Comparison Schedule - 33 -
Schedule of Proportionate Share of the Net Pension Liability - 34 -
Schedule of Contributions..... - 35 -
Schedule of Changes in the Total OPEB Liability and Related Ratios..... - 36 -

SUPPLEMENTARY INFORMATION

Schedule of Activity by Department..... - 39 -

OTHER AUDITOR'S REPORT

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*..... - 43 -



C.J. Brown & Company CPAs

An Accountancy Corporation

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

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

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

Independent Auditor's Report

Board of Directors
Idyllwild Fire Protection District
Idyllwild, California

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major funds of the Idyllwild Fire Protection District (District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major funds of the Idyllwild Fire Protection District as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Independent Auditor's Report, continued

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated November 18, 2025, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

C.J. Brown & Company, CPAs

C.J. Brown & Company, CPAs
Cypress, California
November 18, 2025



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, 2024. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position increased over the course of this year's operations. This is attributed to better operating performance.
- During the year, the District's expenses of \$3.9 million was less than the \$4.4 million generated in taxes and other revenues for governmental programs (mutual aid and ambulance).
- The general fund reported an increase in fund balance this year of over \$0.6 million.
- The resources available for appropriation were \$1.0 million more than budgeted. Expenditures were also over appropriations by over \$0.4 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:

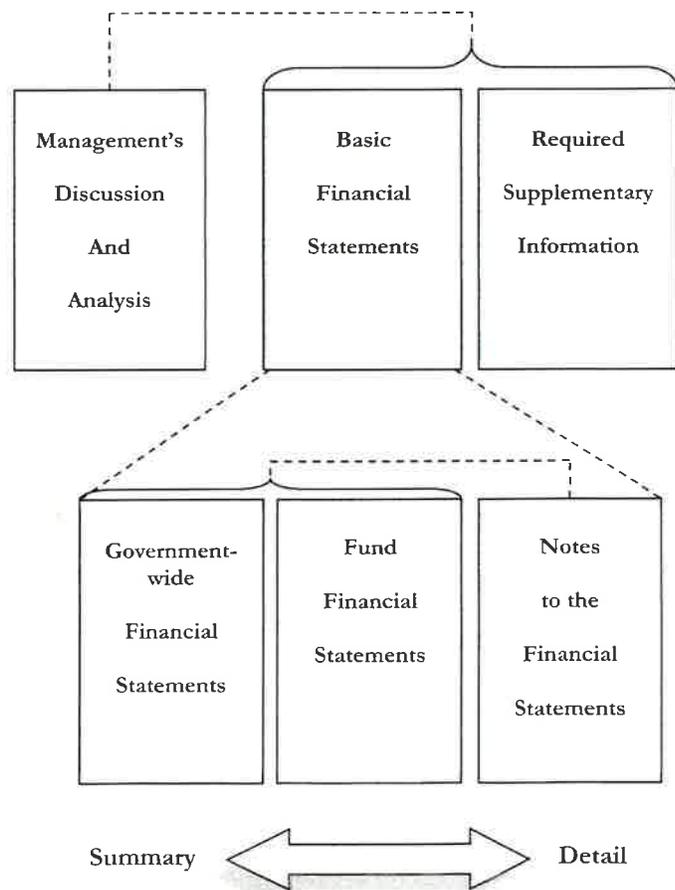
Figure A-1
Required Components of Idyllwild Fire Protection District's Annual Financial Report

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 increased into a positive net position between fiscal years 2023 and 2024—to a \$0.4 million net position. (See Table 1.) The increase in assets this year is a result of better operating performance (again mostly attributed to mutual aid activity). However, while the liabilities increased (mostly related to the pension liability), the accounting quirks for the pension calculation had the deferred inflows of resources greatly reduced this year as well (and to a degree the increase in deferred outflows of resources), which all had a positive impact on net position.

Table 1 - Net Position

<i>(\$ Amounts in thousands)</i>	2024	Restated 2023	\$ Change	% Change
Current and other assets	\$ 3,080	\$ 2,317	\$ 763	33%
Capital assets	955	1,041	(86)	-8%
Total Assets	4,035	3,358	677	20%
Deferred outflows of resources	1,632	1,697	(65)	-4%
Current liabilities	439	316	123	39%
Non-current liabilities	4,698	4,680	18	0%
Total Liabilities	5,137	4,996	141	3%
Deferred inflows of resources	150	224	(74)	-33%
Net position				
Net investment in capital assets	275	275	-	0%
Unrestricted	105	(440)	545	124%
Total Net Position	\$ 380	\$ (165)	\$ 545	330%



JUNE 30, 2024

Changes in net position. The District's activity can be seen in Table 2. Just about thirty percent of the District's revenue comes from property taxes, the rest is mostly a combination of mutual aid and ambulance fees. More specifically:

- ❖ Revenue changes:
 - Net ambulance revenue went from \$528k in 2022-23 to \$296k in 2023-24
 - Mutual aid went from \$1.3 million in 2022-23 to \$2.3 million in 2023-24.
- ❖ Expense change:
 - Salaries went down from \$1.9 million 2022-23 to almost \$2.2 million in 2023-24, a result of MOU staffing of open positions and mutual aid decreases.
 - Benefits also went from \$337k in 2022-23 to \$872k in 2023-24. This is largely a result of pension liability changes.
 - All other expense categories went up.

Table 2 - Changes in Net Position

<i>(\$ Amounts in thousands)</i>	2024	2023	\$ Change	% Change
Program revenue	\$ 2,731	\$ 1,889	\$ 842	45%
General revenue	1,694	1,978	(284)	-14%
Total Revenue	4,425	3,867	558	14%
Salaries and benefits	3,037	2,242	795	35%
Supplies and services	681	598	83	14%
Other charges	163	110	53	48%
Total Expenses	3,881	2,950	931	32%
Special items	-	(4)	4	-100%
Increase in net position	\$ 544	\$ 913	\$ (369)	-40%

Financial Analysis of the District's Funds

As the District completed the year, its governmental funds reported a fund balance of over \$2.7 million. Included in this year's total change in fund balance is basically the same as the entity-wide, the difference being the pension calculations, which, as previously stated, went down.

General Fund Budgetary Highlights

Revenue was more than expected as a result of

- ❖ Greater than anticipated property taxes and mutual aid.

Expenditures were over for the same reason as above, when there was additional mutual aid, the expenditures related to it also increased.

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



Capital Asset and Debt Administration

Capital Assets

At the end of fiscal 2024, the District added a new emergency vehicle (Medic 5).

Table 3 - Capital Assets, Net of Depreciation

<i>(\$ Amounts in thousands)</i>	2024		2023		\$ Change	% Change
Land	\$	101	\$	101	\$	0%
Buildings and improvements		1		55	(54)	-98%
Equipment		853		885	(32)	-4%
Total	\$	955	\$	1,041	\$	(86) -8%

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

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

Long-Term Liabilities

At year-end the District had over \$4.7 million in combined pension liabilities (NPL and OPEB), a total of \$267,000 notes payable to Kansas State Bank, and \$49,000 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>	2024		2023		\$ Change	% Change
Note payable	\$	266	\$	325	\$	(59) -18%
Lease payable		-		2	(2)	-100%
Vacation accrual		49		139	(90)	-65%
OPEB		526		543	(17)	-3%
NPL		3,917		3,731	186	5%
Less current portion		(60)		(60)	-	0%
Total	\$	4,698	\$	4,680	\$	18 0%



JUNE 30, 2024

Economic Factors and Next Year's Budgets and Rates

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

- ❖ Property taxes were estimated by the County of Riverside to increase between 3.0% and 3.3 %, but we used a conservative 2.8% increase in property taxes for budgeting purposes.
- ❖ For Ambulance Services the District averages (for the last three years) about a 3.0% increase per year, with an average collection rate of about 30%. Therefore, we used a conservative 2 % projected increase with the same collection rate.
- ❖ An increase in Revenue and Expenditure was projected for Mutual Aid contributions.
- ❖ For salaries we budgeted for 10 (Suppression) career (MOU) positions, and 1 Full time Executive Assistant position. We also budgeted for 5 Suppression Support positions and an average of 24 Intern reserve positions.
- ❖ Cal PERS was projected based on their actuary report, which comes out in October, with the following risk pool rates:
 - Safety PEPRA – 13.044%
 - Safety Classic – 20.585%
 - Unfunded liability of \$260,631
- ❖ Additional benefits are related to the IFPD – ICFA MOU.
- ❖ Supplies and Services were projected with an average of 3% increase.

Contacting the District's Financial Management

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



GOVERNMENTAL FUNDS BALANCE SHEET
AND
STATEMENT OF NET POSITION

JUNE 30, 2024

	General Fund	Adjustments (Note 2-A.)	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 2,375,012	\$ -	\$ 2,375,012
Accrued receivables	667,939	37,480	705,419
Nondepreciable capital assets	-	101,336	101,336
Depreciable capital assets, net	-	853,366	853,366
Total Assets	3,042,951	992,182	4,035,133
DEFERRED OUTFLOWS OF RESOURCES	-	1,632,000	1,632,000
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 3,042,951	\$ 2,624,182	\$ 5,667,133
LIABILITIES			
Accrued payables	\$ 377,932	\$ 1,000	\$ 378,932
Long-term liabilities, current	-	60,373	60,373
Long-term liabilities, non-current	-	4,698,133	4,698,133
Total Liabilities	377,932	4,759,506	5,137,438
DEFERRED INFLOWS OF RESOURCES	-	150,000	150,000
FUND BALANCE / NET POSITION			
Fund Balance			
Non-spendable	200	(200)	-
Unassigned	2,865,089	(2,865,089)	-
Net Position			
Net investment in capital assets	-	275,389	275,389
Unrestricted	-	113,906	113,906
Total Fund Balance / Net Position	2,665,019	(2,285,324)	379,695
TOTAL LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND FUND BALANCE / NET POSITION	\$ 3,042,951	\$ 2,624,182	\$ 5,667,133

The accompanying notes are an integral part of these financial statements



IDYLLWILD FIRE

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

JUNE 30, 2024

	General Fund	Adjustments (Note 2-B.)	Statement of Activities
REVENUE			
Program Revenue:			
Charges for services	\$ 2,725,467	\$ -	\$ 2,725,467
Operating grants and contributions	6,028	-	6,028
Property taxes, general purpose	1,571,030	9,736	1,580,766
Licenses, permits, and franchises	11,655	-	11,655
Fines, forfeits, and penalties	500	-	500
Grants and contributions not restricted to specific programs	54,406	-	54,406
Revenue from use of money	38,042	-	38,042
Other revenues	8,376	-	8,376
Total Revenue	4,415,504	9,736	4,425,240
EXPENDITURES / EXPENSES			
Current:			
Salaries and wages	2,196,519	(90,000)	2,106,519
Benefits	770,053	160,000	930,053
Supplies	127,481	-	127,481
Services	553,354	-	553,354
Depreciation	-	150,829	150,829
Capital Outlay	64,950	(64,950)	-
Debt Service - Principal	59,586	(59,586)	-
Debt Service - Interest	12,452	-	12,452
Total Expenditures / Expenses	3,784,395	96,293	3,880,688
Excess (Deficiency) of Revenue over Expenditures/Expenses	631,109	(86,557)	544,552
OTHER FINANCING SOURCES/USES			
NET CHANGE IN FUND BALANCE / NET POSITION	631,109	(86,557)	544,552
Fund Balance / Net Position - Beginning (Restated)	2,033,910	(2,198,767)	(164,857)
Fund Balance / Net Position - Ending	\$ 2,665,019	\$ (2,285,324)	\$ 379,695

The accompanying notes are an integral part of these financial statements

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

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

1 - B. Other Related Entities

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

1 - C. Basis of Presentation

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

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

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

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

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

Major Governmental Funds

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



1 - D. Basis of Accounting – Measurement Focus

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

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

1 - E. Assets, Liabilities, and Net Position

Fair Value. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District has no recurring fair value measurements as of June 30, 2024:

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

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

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

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



JUNE 30, 2024

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.

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

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



1 - F. Revenue and Expenditures/Expenses

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

Property Tax Calendar

- Jul. 1 Beginning of the fiscal year and delinquent Secured property taxes DEFAULT and begin accruing additional penalties of 1 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 \$ 2,665,019

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: \$ 4,566,703	
	Accumulated depreciation: (3,612,001)	954,702



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:

37,480

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)	3,917,000	
Net OPEB Obligation	526,000	
Compensated absences payable	49,000	
Notes payable	266,506	(4,758,506)

Deferred outflows and inflows of resources relating to pensions:

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

Deferred outflows of resources relating to pensions	1,632,000
Deferred inflows of resources relating to pensions	(150,000)

Total Net Position - Governmental Activities: \$ 379,695



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

Net Changes in Fund Balances - Total Governmental Funds \$ 631,109

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:	\$ 64,950	
Depreciation expense:	(150,829)	(85,879)

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:

59,586

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:

9,736



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: 90,000

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: (177,000)

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: 17,000

Change in Net Position of Governmental Activities: \$ 544,552

NOTE 3 – DEPOSITS

As of June 30, 2024, the District had the following cash and cash equivalents balances:

	Governmental Activities
Cash on hand	\$ 200
Deposits in financial institutions	310,072
Money market	2,064,740
Total Cash and Cash Equivalents	\$ 2,375,012

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, 2024, the District's bank balances totaled \$253,265, of which \$250,000 was insured through the FDIC.



IDYLLWILD FIRE

JUNE 30, 2024

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 \$2,064,740 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, 2024, the carrying amount of the District's investments was. Of the total investment balance, \$500,000 was insured through the Securities Investor Protection Corporation ("SIPC"). These securities are held in the name of the financial institution and not that of the District.

NOTE 4 – ACCRUED RECEIVABLES

Receivables at June 30, 2024, were as follows:

	General Fund	District-Wide	Total Governmental Activities
Ambulance income	\$ 439,090	\$ -	\$ 439,090
Taxes	96,785	37,480	134,265
Mutual aid	121,397	-	121,397
Employee	12,950	-	12,950
Vendor	500	-	500
Allowance for doubtful accounts	(2,783)	-	(2,783)
Total Accrued Receivables	\$ 667,939	\$ 37,480	\$ 705,419



IDYLLWILD FIRE

JUNE 30, 2024

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024

	Balance Jul. 01, 2023		Additions	Balance Jun. 30, 2024	
Capital Assets Not Being Depreciated					
Land	\$	101,336	\$ -	\$	101,336
Capital Assets Being Depreciated					
Structures and improvements	\$	588,275	\$ -	\$	588,275
Vehicles		3,067,165	64,950		3,132,115
Furniture and equipment		798,976	-		798,976
Total assets being depreciated		4,454,416	64,950		4,519,366
Less Accumulated Depreciation					
Structures and improvements		532,000	54,000		586,000
Vehicles		2,326,000	69,000		2,395,000
Furniture and equipment		657,000	28,000		685,000
Total accumulated depreciation		3,515,000	151,000		3,666,000
Total Capital Assets Being Depreciated, Net	\$	939,416	\$ (86,050)	\$	853,366

NOTE 6 – ACCRUED PAYABLES

Payables at June 30, 2024, were as follows:

	General Fund		District-Wide	Total Governmental Activities	
Vendors	\$	81,873	\$ -	\$	81,873
Payroll related		179,249	-		179,249
Withholdings		47,810	-		47,810
Compensated absence		69,000	-		69,000
Interest payable		-	1,000		1,000
Total Accrued Payables	\$	377,932	\$ 1,000	\$	378,932



NOTE 7 – LONG-TERM LIABILITIES

7 - A. Long-Term Liabilities Summary

Long-term liability activity for the year ended June 30, 2024 was as follows:

	Balance			Balance		
	Jul. 01, 2023	Additions	Deletions	Jun. 30, 2024	Due In	One Year
Note payable						
Ambulance/Suburban	\$ 106,733	\$ -	\$ 25,368	\$ 81,365	\$	26,225
Engine	217,960	-	32,819	185,141		34,148
Total Notes Payble	324,693	-	58,187	266,506		60,373
Lease payable	1,399	-	1,399	-		-
Net pension (asset)/liability ("NPL"):						
Safety	3,818,000	189,000	-	4,007,000		-
Miscellaneous	(87,000)	(3,000)	-	(90,000)		-
	3,731,000	186,000	-	3,917,000		-
Other postemployment						
benefits ("OPEB")	543,000	-	17,000	526,000		-
Compensated absences	139,000	-	90,000	49,000		-
Total Long-Term Liabilities	\$ 4,739,092	\$ 186,000	\$ 166,586	\$ 4,758,506	\$	60,373

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, 2024, the amortization of the note is as follows:

Year Ending June 30,	Principal	Interest	Principal	Interest	Total
2025	\$ 26,225	\$ 2,750	\$ 34,148	\$ 7,498	\$ 70,621
2026	27,111	2,750	35,531	6,116	71,508
2027	28,029	2,811	36,970	4,676	72,486
2028	-	-	38,467	3,179	41,646
2029	-	-	40,025	1,621	41,646
Total	\$ 81,365	\$ 8,311	\$ 185,141	\$ 23,090	\$ 297,907



7 - C. Compensated Absences

The long-term portion of unpaid employee vacation for the year ended June 30, 2024 was \$49,000. This liability would be paid out of the General Fund.

NOTE 8 – DEFINED BENEFIT PENSION

General Information about the Pension Plan

Plan Description. The Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (“the Plan” or “PERF C”) is administered by the California Public Employees’ Retirement System (“CalPERS”). The Plan consists of a miscellaneous risk pool and a safety risk pool, which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. Each individual employer rate plan generally has less than 100 active members. This report and CalPERS’ audited financial statements are publicly available reports that can be found on CalPERS’ website at: <https://www.calpers.ca.gov/sites/default/files/spf/docs/forms-publications/acfr-2023.pdf>

Benefit Provided and Contributions. Per the Idyllwild Fire Protection District’s *Annual Valuation Report as of June 30, 2021* (provided in that report is the determination of the minimum required employer contributions for fiscal year 2023-24), 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%)	13.75%	7.75%
Final Avg. Comp Period	3 Yr.	3 Yr.	3 Yr.
Sick Leave Credit	Yes	Yes	Yes
Non-Industrial Disability	Standard	Standard	Standard
Industrial Disability	Yes	Yes	No
Pre-Retirement Death Benefits			
Optional Settlement 2	Yes	Yes	Yes
1959 Survivor Benefit Level	Level 4	Level 4	No
Special	Yes	Yes	No
Alternate (firefighters)	No	No	No
Post-Retirement Death Benefits			
Lump Sum	\$500	\$500	\$500
Survivor Allowance (PRSA)	No	No	No
COLA	2%	2%	2%
Employer Contribution Rate	22.83%	13.54%	7.68%
Employer Unfunded Liability	\$266,353	\$ -	\$ -
Total Employer Contributions:	\$351,031	\$66,841	\$4,786



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

At June 30, 2024, the District reported a net liability of \$3,917,000 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, 2022 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, 2022 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, 2023, 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, 2024.

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

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

- 1) Total Pension Liability (TPL) – Allocate based on the employer's share of the actuarial accrued liability.
- 2) Fiduciary Net Position (FNP) – Allocate based on the employer's share of the market value of assets plus additional payments.
- 3) Net Pension Liability (NPL) – After completing the above calculations, subtract FNP from TPL to calculate the employer's NPL.
- 4) Deferred Outflows of Resources, Deferred Inflows of Resources – Allocate based on the employer's share of the net pension liability as noted in 3) above.
- 5) Pension Expense – After completing the above calculations, calculate the employer's share of collective pension expense based on the employer's share of changes in net pension liability, changes in deferred outflows and deferred inflows of resources, and the employer's contributions for the fiscal year ended June 30, 2021. The schedule of collective pension amounts does not reflect employer-specific amounts such as changes in proportion and employer contributions to PERF C subsequent to the measurement date. Appropriate treatment of such amounts is the responsibility of the employers.



JUNE 30, 2024

An employer's proportionate share of pension amounts for PERF C equals the sum of the employer's proportionate shares of pension amounts for the respective miscellaneous and safety risk pools. At June 30, 2024, the District's proportion was:

	Jun. 30, 2023	Jun. 30, 2022	Difference
Safety:			
Total Pension Liability Allocation Basis	0.0004337	0.0004468	-0.0000131
Fiduciary Net Position Allocation Basis	0.0003942	0.0004193	-0.0000251
Miscellaneous:			
Total Pension Liability Allocation Basis	0.0000018	0.0000014	0.0000004
Fiduciary Net Position Allocation Basis	0.0000075	0.0000071	0.0000004

For the year ended June 30, 2024, the District recognized pension expense of \$296,000. At June 30, 2024, 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	\$ 265,000	\$ -	\$ 265,000
Changes of assumptions	228,000	-	228,000
Net difference between projected and actual earnings on pension plan	535,000	-	535,000
Changes in proportion and differences between District contributions and proportionate share of contributions	82,000	101,000	(19,000)
Differences between Employer's Contributions and Proportionate Share of Contributions	82,000	49,000	33,000
District contributions subsequent to the measurement date	440,000	-	440,000
Total	\$ 1,632,000	\$ 150,000	\$ 1,482,000

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

Year ended June 30,	
2025	\$ 779,000
2026	248,000
2027	440,000
2028	15,000
Total	\$ 1,482,000



Actuarial Assumptions and Discount Rate Information

Actuarial Methods and Assumptions. The collective total pension liability for the June 30, 2023 measurement period was determined by an actuarial valuation as of June 30, 2022, with update procedures used to roll forward the total pension liability to June 30, 2023. The collective total pension liability was based on the following assumptions:

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

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

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

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

<u>Asset Class ¹</u>	<u>Assumed Asst Allocation</u>	<u>Real Return Year 1 -10^{1,2}</u>
Global equity - cap-weighted	30.00%	4.54%
Global equity non-cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	(5.00)	(0.59)

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

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

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



JUNE 30, 2024

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

	1% Decrease	Current Discount Rate	1% Increase
District's proportionate share of the net pension asset - Misc.	\$ (83,000)	\$ (90,000)	\$ (95,000)
District's proportionate share of the net pension liability - Safety	\$ 5,723,000	\$ 4,007,000	\$ 2,604,000

Pension plan fiduciary net position. The components of the employers’ collective net pension liability related to the Plan as of June 30, 2023 are as follows (*\$ Amounts in thousands*):

	Miscellaneous Risk Pool	Safety Risk Pool	Total
Total pension liability	\$ 22,693,312	\$ 29,748,672	\$ 52,441,984
Less:			
Plan fiduciary net position	17,692,895	22,273,739	39,966,634
Net Pension Liability of Employers	\$ 5,000,417	\$ 7,474,933	\$ 12,475,350

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, 2024, of health insurance premiums for retirees.

Employees covered by benefit terms. At June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	11
Active employees	11
Total	22

Total OPEB Liability

The District’s total OPEB liability of \$526,000 was measured as of June 30, 2024, 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.



JUNE 30, 2024

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate ¹	4.29%
Inflation (prior 5-year average of CalPERS minimum contribution increases)	3.30%
¹ https://www.spglobal.com/spdji/en/indices/fixed-income/sp-municipal-bond-20-year-high-grade-rate-index/#data	
² https://data.bls.gov/timeseries/CUUR0000SA0L1E?output_view=pct_12mths	

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

Changes in the Total OPEB Liability

Balance at July 01, 2023	\$ 543,000
Changes for the year:	
Service cost	16,000
Interest	23,000
Differences between expected and actual experience	(16,000)
Benefit payments	(40,000)
Net changes	(17,000)
Balances at June 30, 2024	\$ 526,000

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

	1% Decrease	Current Discount Rate	1% Increase
District's OPEB liability	\$ 583,000	\$ 526,000	\$ 418,000

For the year ended June 30, 2024, the District recognized an OPEB expense of (\$17,000).

NOTE 10 – FUND BALANCE

Fund balance components at June 30, 2024, were as follows:

	<u>General Fund</u>
Nonspendable	
Revolving account	\$ 200
Unassigned	2,865,089
Total Fund Balances	\$ 2,865,289



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, 2024, the District made payments of \$60,848.

NOTE 12 – PRIOR PERIOD RESTATEMENT

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

	<u>General Fund</u>
Fund Balance, June 30, 2023	\$ 2,508,079
Decrease In:	
Accrued receivables	(474,169)
Restated Fund Balance	\$ 2,033,910

<PAGE INTENTIONALLY LEFT BLANK>

REQUIRED SUPPLEMENTARY INFORMATION

<PAGE INTENTIONALLY LEFT BLANK>



IDYLLWILD FIRE

GENERAL FUND – BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive / (Negative)
REVENUE				
Program Revenue:				
Charges for services	\$ 1,761,050	\$ 1,761,050	\$ 2,725,467	\$ 964,417
Operating grants and contributions	11,050	11,050	6,028	(5,022)
Property taxes, general purpose	1,511,300	1,511,300	1,571,030	59,730
Licenses, permits, and franchises	7,200	7,200	11,655	4,455
Fines, forfeits, and penalties	550	550	500	(50)
Grants and contributions not restricted to specific programs	64,350	64,350	54,406	(9,944)
Revenue from use of money	-	-	38,042	38,042
Other revenues	14,500	14,500	8,376	(6,124)
Total Revenue	3,370,000	3,370,000	4,415,504	1,045,504
EXPENDITURES				
Current:				
Salaries and wages	1,854,388	1,854,388	2,196,519	(342,131)
Benefits	807,905	807,905	770,053	37,852
Supplies	114,850	114,850	127,481	(12,631)
Services	436,875	436,875	553,354	(116,479)
Capital Outlay	54,700	54,700	64,950	(10,250)
Debt Service - Principal	70,632	70,632	59,586	11,046
Debt Service - Interest	5,650	5,650	12,452	(6,802)
Total Expenditures	3,345,000	3,345,000	3,784,395	(439,395)
NET CHANGE IN FUND BALANCE	25,000	25,000	631,109	606,109
Fund Balance - Beginning	2,033,910	2,033,910	2,033,910	
Fund Balance - Ending	\$ 2,058,910	\$ 2,058,910	\$ 2,665,019	\$ 606,109



SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability - Safety	0.05%	0.06%	0.06%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
Proportion of the net pension (asset) - Misc.	-0.0002%	-0.0002%	-0.0005%	-0.0002%	-0.0002%	-0.0002%	-0.0002%	-0.0002%	-0.0002%	-0.0002%
Proportionate share of the net pension liability - Safety	\$4,007,000	\$3,818,000	\$2,192,000	\$3,402,000	\$3,156,000	\$2,963,000	\$2,957,000	\$2,612,000	\$2,072,000	\$2,061,000
Proportionate share of the net pension - Misc.	(90,000)	(87,000)	(100,000)	(77,000)	(75,000)	(70,000)	(65,000)	(57,000)	(59,000)	(59,000)
Total	\$3,917,000	\$3,731,000	\$2,092,000	\$3,325,000	\$3,081,000	\$2,893,000	\$2,892,000	\$2,555,000	\$2,013,000	\$2,002,000
District's covered payroll	915,000	673,000	728,000	751,000	671,000	943,000	848,000	771,000	606,000	591,000
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	438%	567%	301%	453%	470%	314%	349%	339%	342%	349%
Plan fiduciary net position as a percentage of the total pension liability - Safety	75%	78%	87%	73%	73%	73%	72%	73%	77%	79%
Plan fiduciary net position as a percentage of the total pension liability - Misc.	78%	76%	90%	78%	78%	78%	75%	76%	80%	81%

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



SCHEDULE OF CONTRIBUTIONS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Safety Plan:										
Contractually required contribution	\$ 435,000	\$ 450,000	\$ 413,000	\$ 377,000	\$ 345,000	\$ 281,000	\$ 279,000	\$ 218,000	\$ 211,000	\$ 167,000
Contributions in relation to the contractually required contribution	(435,000)	(450,000)	(413,000)	(377,000)	(345,000)	(281,000)	(253,000)	(218,000)	(211,000)	(167,000)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -
District's covered payroll	895,000	858,000	632,000	691,000	714,000	671,000	943,000	848,000	771,000	606,000
Contributions as a percentage of covered payroll	49%	52%	65%	55%	48%	42%	30%	26%	27%	28%
Miscellaneous Plan:										
Contractually required contribution	\$ 5,000	\$ 4,000	\$ 3,100	\$ 2,900	\$ 2,600	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	(5,000)	(4,000)	(3,100)	(2,900)	(2,600)	-	-	-	-	-
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	65,000	57,000	41,000	37,000	37,000	-	-	-	-	-
Contributions as a percentage of covered payroll	8%	7%	8%	8%	7%	n/a	n/a	n/a	n/a	n/a



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

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Changes for the year:							
Service cost	\$ 16,000	\$ 16,000	\$ 12,000	\$ 23,000	\$ 121,000	\$ (47,000)	\$ 66,000
Interest	23,000	22,000	22,000	9,000	13,000	13,000	2,000
Differences between expected and actual experience	(16,000)	5,000	143,000	(37,000)	-	-	-
Benefit payments	(40,000)	(43,000)	(43,000)	(47,000)	(47,000)	(47,000)	(46,800)
Net Changes in Total OPEB Liability	(17,000)	-	134,000	(52,000)	87,000	(81,000)	21,200
Total OPEB Liability - Beginning	543,000	543,000	409,000	461,000	374,000	455,000	433,800
Total OPEB Liability - Ending	\$ 526,000	\$ 543,000	\$ 543,000	\$ 409,000	\$ 461,000	\$ 374,000	\$ 455,000
Covered Payroll	960,000	915,000	673,000	728,000	751,000	671,000	943,000
Total OPEB liability as a percentage of covered payroll	55%	59%	81%	56%	61%	56%	48%

SUPPLEMENTARY INFORMATION

<PAGE INTENTIONALLY LEFT BLANK>



IDYLLWILD FIRE

SCHEDULE OF ACTIVITY BY DEPARTMENT

JUNE 30, 2024

	Fire Suppression	Ambulance Service	Mutual Aid	Total
REVENUE				
Program Revenue:				
Charges for services	\$ 3,135	\$ 465,701	\$ 2,256,631	\$ 2,725,467
Operating grants and contributions	6,028	-	-	6,028
Property taxes, general purpose	1,385,093	185,937	-	1,571,030
Licenses, permits, and franchises	11,655	-	-	11,655
Fines, forfeits, and penalties	500	-	-	500
Grants and contributions not restricted to specific programs	54,406	-	-	54,406
Revenue from use of money	2,679	6,033	29,330	38,042
Other revenues	5,579	1,048	1,749	8,376
Total Revenue	1,469,075	658,719	2,287,710	4,415,504
EXPENDITURES				
Current:				
Salaries and wages	498,795	1,168,068	529,656	2,196,519
Benefits	242,218	527,835	-	770,053
Supplies	26,473	101,008	-	127,481
Services	198,927	350,865	3,562	553,354
Capital Outlay	-	64,950	-	64,950
Debt Service - Principal	19,016	40,570	-	59,586
Debt Service - Interest	4,151	8,301	-	12,452
Total Expenditures	989,580	2,261,597	533,218	3,784,395
NET CHANGE IN FUND BALANCE	\$ 479,495	\$ (1,602,878)	\$ 1,754,492	\$ 631,109



IDYLLWILD FIRE

SCHEDULE OF ACTIVITY BY DEPARTMENT

JUNE 30, 2023

Fire Suppression	Ambulance Service	Mutual Aid	Total
47,619	-	-	47,619
1,628,151	196,932	-	1,825,083
16,039	-	-	16,039
1,000	-	-	1,000
58,132	-	-	58,132
4,419	7,913	-	12,332
33,218	24,720	-	57,938
1,790,438	758,035	1,311,336	3,859,809

JUNE 30, 2022

Fire Suppression	Ambulance Service	Mutual Aid	Total
16,388	-	-	16,388
1,405,702	196,713	-	1,602,415
10,946	-	-	10,946
-	-	-	-
46,560	-	-	46,560
-	209	603	812
82,417	-	-	82,417
1,565,474	768,499	2,027,519	4,361,492

REVENUE

Program Revenue:

Charges for services	\$ 1,860	\$ 528,470	\$ 1,311,336	\$ 1,841,666	\$ 3,461	\$ 571,577	\$ 2,026,916	\$ 2,601,954
(Operating grants and contributions	47,619	-	-	47,619	16,388	-	-	16,388
Property taxes, general purpose	1,628,151	196,932	-	1,825,083	1,405,702	196,713	-	1,602,415
Licenses, permits, and franchises	16,039	-	-	16,039	10,946	-	-	10,946
Fines, forfeits, and penalties	1,000	-	-	1,000	-	-	-	-
Grants and contributions not restricted to specific programs	58,132	-	-	58,132	46,560	-	-	46,560
Revenue from use of money	4,419	7,913	-	12,332	-	209	603	812
Other revenues	33,218	24,720	-	57,938	82,417	-	-	82,417
Total Revenue	1,790,438	758,035	1,311,336	3,859,809	1,565,474	768,499	2,027,519	4,361,492

EXPENDITURES

Current:

Salaries and wages	374,924	891,096	654,076	1,920,096	385,889	917,985	793,084	2,096,958
Benefits	225,642	528,413	-	754,055	217,060	505,381	-	722,441
Supplies	28,918	74,314	67	103,299	19,914	63,809	-	83,723
Services	150,645	342,942	1,600	495,187	182,922	418,157	1,040	602,119
Capital Outlay	93,450	218,050	-	311,500	47,942	220,143	-	268,085
Debt Service - Principal	16,823	41,298	-	58,121	11,460	21,986	-	33,446
Debt Service - Interest	33,570	(20,888)	-	12,682	1,156	4,614	-	5,770
Total Expenditures	923,972	2,075,225	655,743	3,654,940	866,343	2,152,075	794,124	3,812,542

NET CHANGE IN

FUND BALANCE

\$ 941,316	\$ (1,142,540)	\$ 655,593	\$ 454,369	\$ 609,131	\$ (1,383,576)	\$ 1,233,395	\$ 548,950
------------	----------------	------------	------------	------------	----------------	--------------	------------



C.J. Brown & Company CPAs
An Accountancy Corporation

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

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

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

**Independent Auditor's Report 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, 2024, and the related notes to the financial statements, which collectively comprises the District's basic financial statements, and have issued our report thereon dated November 18, 2025.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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

Purpose of this Report

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

C.J. Brown & Company, CPAs

C.J. Brown & Company, CPAs
Cypress, California
November 18, 2025

BEFORE THE BOARD OF DIRECTORS OF THE
Idyllwild Volunteer Fire Company

COUNTY OF Riverside , STATE OF CALIFORNIA

IN THE MATTER OF:

Resolution Number: 546

Approving the Department of Forestry and Fire Protection Agreement # TFG25049 for services from the date of last signatory on page 1 of the Agreement to August 31, 2026 under the Volunteer Fire Capacity Program of the Cooperative Forestry Assistance Act of 1978.

BE IT RESOLVED by the Board of Directors of the Idyllwild Volunteer Fire Company, that said Board does hereby approve the Agreement with the California Department of Forestry and Fire Protection dated as of the last signatory date on page 1 of the Agreement, and any amendments thereto. This Agreement provides for an award, during the term of this Agreement, under the Volunteer Fire Capacity Program of the Cooperative Fire Assistance Act of 1978 during the State Fiscal Year 2025-26 up to and no more than the amount of \$ 9,975.00.

BE IT FURTHER RESOLVED that Mark LaMont, Fire Chief of said Board be and hereby is authorized to sign and execute said Agreement and any amendments on behalf of the Idyllwild Volunteer Fire Company.

The foregoing resolution was duly passed and adopted by the Board of Directors of the Idyllwild Volunteer Fire Company, at a regular meeting thereof, held on the 18 day of November, 2025, by the following vote:

AYES:

Signature, Board of Directors Member

NAYS:

Rhonda Andrewson, President
Printed Name and Title

ABSENT:

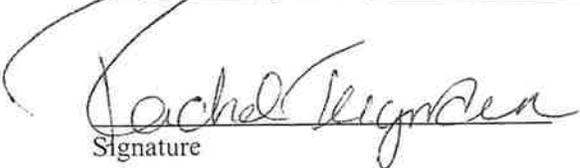
Signature, Board of Directors Member

Dan Messina, Vice President
Printed Name and Title

-----CERTIFICATION OF RESOLUTION-----
ATTEST:

I Rachel Teegarden, Clerk of the Idyllwild Fire Protection District Board of Commissioners, County of Riverside California do hereby certify that this is a true and correct copy of the original Resolution Number 546.

WITNESS MY HAND OR THE SEAL OF THE Idyllwild Fire Protection District, on this 18 day of November, 2025.



Signature

**OFFICIAL SEAL
OR NOTARY CERTIFICATION**

Rachel Teegarden - Clerk of the Board
Title and Name of Local Agency

E. Proposed Project (List individual items for funding. Include tax and shipping in unit cost):

	Type	Item	Quantity	Unit Cost	Item Total
1.	Communications	BRK 5000 HT	6	2,600.00	0 15600.00
2.	Communications	BK Universal cloning cable	2	600.00	0 1200.00
3.	Communications	KNG-BRK cloning adapter	2	300.00	0 600.00
4.	Communications	BKR 5000 rechargeable batt	6	300.00	0 1800.00
5.	Communications	BKR 5000 charger	3	250.00	0 750.00
6.					0
7.					0
8.					0
9.					0
10.					0
11.					0
12.					0
13.					0
14.					0
15.					0
16.					0
17.					0
18.					0
19.					0
20.					0
21.					0
22.					0

F. CAL FIRE USE ONLY (Formula-Driven)

Approved Project:

Award: \$9,975.00
AJ

Project Total Cost: 0 19,950.00

Idyllwild Volunteer Fire Company

Organization Name: Idyllwild Volunteer Fire Company



**Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion
Lower Tier Covered Transactions**

The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. § 552a, as amended). This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, and 2 CFR §§ 180.300, 180.335, Participants' responsibilities. The regulations were amended and published on August 31, 2005, in 70 Fed. Reg. 51865-51880. Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the proposed covered transaction.

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0505-0027. The time required to complete this information collection is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The provisions of appropriate criminal or civil fraud, privacy, and other statutes may be applicable to the information provided.

(Read instructions on page two before completing certification.)

- A. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency;
- B. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

ORGANIZATION NAME Idyllwild Volunteer Fire Company	PR/AWARD NUMBER OR PROJECT NAME TFG25049
--	--

NAME(S) AND TITLE(S) OF AUTHORIZED REPRESENTATIVE(S)

Prefix: First Name:
 Middle Name:
 Last Name:
 Suffix:
 Title:

SIGNATURE(S) <div style="border: 1px solid black; height: 30px; width: 95%;"></div>	DATE <div style="border: 1px solid black; padding: 5px; text-align: center;">11-18-2025</div>
---	---

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov.

USDA is an equal opportunity provider, employer, and lender.

State of California
 Department of Forestry and Fire Protection (CAL FIRE)
 Cooperative Fire Protection
 GRANT AGREEMENT

APPLICANT: Idyllwild Volunteer Fire Company

PROJECT TITLE: Volunteer Fire Capacity

GRANT AGREEMENT: 7FG25049

PROJECT PERFORMANCE PERIOD is from date upon approval through August 31, 2026.

Under the terms and conditions of this Grant Agreement, the applicant agrees to complete the project as described in the project description, and the State of California, acting through the Department of Forestry & Fire Protection, agrees to fund the project up to the total state grant amount indicated.

PROJECT DESCRIPTION: Cost-share funds awarded to provide assistance to rural areas in upgrading their capability to organize, train, and equip local forces for fire protection.

Total State Grant not to exceed **\$9,975.00** (or project costs, whichever is less).

**The Special and General Provisions attached are made a part of and incorporated into this Grant Agreement.*

**STATE OF CALIFORNIA
 DEPARTMENT OF FORESTRY
 AND FIRE PROTECTION**

Idyllwild Volunteer Fire Company
 Applicant

By _____
 Signature of Authorized Representative

By _____

Title Mark LaMont - Fire Chief

Title: **David Scheurich
 Staff Chief, Cooperative Fire Protection**

Date 11/18/2025

Date _____

CERTIFICATION OF FUNDING

GRANT AGREEMENT NUMBER 7FG25049	PO ID	SUPPLIER ID
FUND 0001	FUND NAME General Fund	
PROJECT ID 354025DG2012154	ACTIVITY ID SUBGNT	AMOUNT OF ESTIMATE FUNDING \$9,975.00
GL UNIT 3540	BUD REF 001	ADJ. INCREASING ENCUMBRANCE \$ 0.00
PROGRAM NUMBER 9999000FED	ENY 2025	ADJ. DECREASING ENCUMBRANCE \$ 0.00
ACCOUNT 5340580	ALT ACCOUNT 5340580002	UNENCUMBERED BALANCE \$9,975.00
REPORTING STRUCTURE 35409206	SERVICE LOCATION 92801	

I hereby certify upon my personal knowledge that budgeted funds are available for this encumbrance.

 Signature of CAL FIRE Accounting Officer

 Date

**VOLUNTEER FIRE CAPACITY PROGRAM
TERMS AND CONDITIONS**

DEPARTMENT OF FORESTRY AND FIRE PROTECTION

STATE OF CALIFORNIA
Natural Resources Agency

Agreement for the Volunteer Fire Capacity Program of the
Cooperative Forestry Assistance Act of 1978

THIS AGREEMENT, made and entered between the STATE of California, acting through the Director of the Department of Forestry and Fire Protection hereinafter called "STATE", and Idyllwild Volunteer Fire Company hereinafter called "LOCAL AGENCY", covenants as follows:

RECITALS:

1. STATE has been approved as a passthrough agent of the United States Department of Agriculture, (USDA), Forest Service for the purpose of administering the Volunteer Fire Capacity program in California, hereinafter referred to as VFC, authorized by the Cooperative Forestry Assistance Act (CFAA) of 1978 (PL 95-313, 92 Stat 365, 16 U.S.C. 2106), as amended.
2. This is a subaward under the FY2025 State of California Volunteer Fire Capacity Projects Grant #25-DG-11052012-154 awarded to STATE by the Forest Service on September 20, 2025. The Federal Assistance Listing for the award is 10.698, Cooperative Fire Program. This subaward is funded solely with Federal funds and is subject to the Office of Management and Budget (OMB) guidance in subparts A through F of 2 CFR Part 200, as adopted and supplemented by the USDA in 2 CFR Part 400, and under certain terms and conditions to LOCAL AGENCY to assist LOCAL AGENCY to upgrade its fire protection capability.
3. LOCAL AGENCY desires to participate in said VFC and agrees to the terms and conditions specified in the Procedural Guide for Volunteer Fire Capacity Program 2025.

NOW THEREFORE, it is mutually agreed between the parties as follows:

4. **APPROVAL: This Agreement is of no force or effect until signed by both parties and approved by the Department of General Services, if required. LOCAL AGENCY may not commence performance until such approval has been obtained.**
5. **INCORPORATION: The Procedural Guide for Volunteer Fire Capacity Program 2025, submitted Application for Funding and associated Grant Assurances are hereby incorporated by reference as part of the Grant Agreement.**
6. **TIMELINESS: Time is of the essence in this Agreement.**
7. **FORFEITURE OF AWARD: LOCAL AGENCY must return this Agreement and required resolution properly signed and executed to STATE at the email address specified in paragraph 12, with a timestamp no later than January 31, 2026 or LOCAL AGENCY will forfeit the funds.**

8. GRANT AND BUDGET CONTINGENCY CLAUSE: It is mutually understood between the parties that this **Agreement** may have been written for the mutual benefit of both parties before ascertaining the availability of congressional appropriation of funds, to avoid program and fiscal delays that would occur if the **Agreement** were executed after that determination was made.

This **Agreement** is valid and enforceable only if sufficient funds are made available to the STATE by the United States Government for the **State Fiscal Year 2025** for the purpose of this program. In addition, this **Agreement** is subject to any additional restrictions, limitations, or conditions enacted by the Congress or to any statute enacted by the Congress that may affect the provisions, terms, or funding of this **Agreement** in any manner.

The parties mutually agree that if the Congress does not appropriate sufficient funds for the program, this **Agreement** shall be amended to reflect any reduction in funds.

The STATE has the option to invalidate the **Agreement** under the 30-day cancellation clause or to amend the **Agreement** to reflect any reduction in funds.

9. REIMBURSEMENT: STATE will reimburse LOCAL AGENCY, from funds made available to STATE by the Federal Government, an amount not to exceed **\$9,975.00** on a 50/50 matching funds basis, for the performance of specific projects and/or purchase of specific items identified in Proposed Project, Application for Funding, attached hereto. **Reimbursement will be only for those projects accomplished and/or items purchased between THE LAST SIGNATORY DATE ON PAGE 1 and AUGUST 31, 2026.** This sum is the sole and maximum payment that STATE will make pursuant to this Agreement. **LOCAL AGENCY must bill STATE at the e-mail address specified in paragraph 12, with a timestamp no later than NOVEMBER 1, 2026 in order to receive the funds.** The bill submitted by LOCAL AGENCY must clearly delineate the projects performed and/or items purchased. A vendor's invoice and proof of payment to vendor(s) must be included for items purchased.
10. LIMITATIONS: LOCAL AGENCY shall notify STATE prior to purchase of any Equipment as defined under 2 CFR 200.1 "Equipment." Expenditure of the funds distributed by STATE herein is subject to the same limitations as placed by the VFC, upon expenditure of United States Government Funds. Pursuant to 2 CFR 200.313 Equipment, subject to the obligations and conditions set forth in that section; title to any equipment and supplies acquired under this **Agreement** vests with the LOCAL AGENCY. For any equipment items over \$10,000, the federal government may retain a vested interest in accordance with paragraph 17 below.
11. MATCHING FUNDS: Any and all funds paid to LOCAL AGENCY under the terms of this **Agreement**, hereinafter referred to as "VFC Funds", shall be matched by LOCAL AGENCY on a dollar-for-dollar basis, for each project listed on attachment(s) hereto identified as "Proposed Project". No amount of unpaid "contributed" or "volunteer" labor or services shall be used or consigned in calculating the matching amount "actually spent" by LOCAL AGENCY.

LOCAL AGENCY shall not use VFC Funds as matching funds for other federal grants, including Department of Interior (USDI) Rural Fire Assistance grants, nor use funds from other federal grants, including USDI Rural Fire Assistance grants, as matching funds for VFC Funds.

12. ADDRESSES: The mailing addresses of the parties hereto under the terms of the Agreement are:

LOCAL AGENCY: Idyllwild Volunteer Fire Company
P.O. Box 606
Idyllwild, CA 92549
 Attention: Jim Lamont
 Telephone Number(s): 951-659-2153
 E-mail JimLamont@IdyllwildFire.gov

STATE: **Department of Forestry and Fire Protection**
Grants Management Unit, Attn: VFC
P. O. Box 944246
Sacramento, California 94244-2460
E-MAIL: CALFIRE.GRANTS@fire.ca.gov

13. PURPOSE: Any project to be funded hereunder must be intended to specifically assist LOCAL AGENCY to organize, train, and/or equip local firefighting forces in the aforementioned rural area and community to prevent or suppress fires which threaten life, resources, and/or improvements within the area of operation of LOCAL AGENCY. Project funds are not to be used for research and development.
14. COMBINING: In the event funds are paid for two or more separate, but closely related projects, the 50/50 cost-sharing formula will be applied to the total cost of such combined projects.
15. VERRUNS: In the event that the total cost of a funded project exceeds the estimate of costs upon which this Agreement is made, LOCAL AGENCY may request additional funds to cover the **Agreement** share of the amount exceeded. However, there is no assurance that any such funds are, or may be, available for reimbursement. Any increase in funding will require an amendment.
16. UNDERRUNS: In the event that the total cost of a funded project is less than the estimate of costs upon which this **Agreement** is made, LOCAL AGENCY may request that additional eligible projects/items be approved by STATE for **Agreement** funding. However, there is no assurance that any such approval will be funded. Approval of additional projects/items, not listed on the Proposed Project application, made by STATE, will be in writing and will require an amendment.
17. FEDERAL INTEREST IN EQUIPMENT: Items of equipment with a current fair market value in excess of \$10,000 (per-unit) may be retained or sold by LOCAL AGENCY once it is no longer needed for the original project, program, or for other activities supported by the awarding Federal agency. However, the Federal agency is entitled to an amount calculated by multiplying the percentage of the Federal agency's contribution towards the original purchase by the current market value or proceeds from the sale. If the equipment is sold, the STATE may permit the LOCAL AGENCY to retain, from the Federal share, \$1,000 of the proceeds to cover expenses associated with the selling and handling of the equipment. LOCAL AGENCY will notify STATE of the disposal of such items.

18. EQUIPMENT INVENTORY: Any single item purchased in excess of \$10,000 will be assigned a VFC Property Number by the STATE. LOCAL AGENCY shall forward a copy of the purchase documents listing the item, brand, model, serial number, any LOCAL AGENCY property number assigned, and a LOCAL AGENCY contact and return address to STATE at the address specified in paragraph 12. The STATE will advise the LOCAL AGENCY Contact of the VFC Property Number assigned.
19. AUDIT: LOCAL AGENCY agrees that the STATE, the Department of General Services, the California State Auditor, or their designated representative shall have the right to review and to copy any records and supporting documentation pertaining to the performance of this **Agreement**. LOCAL AGENCY agrees to maintain such records for possible audit for a minimum of five (5) years after final payment, unless a longer period of records retention is stipulated. LOCAL AGENCY agrees to allow the auditor(s) access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Further, LOCAL AGENCY agrees to include a similar right of the State of California to audit records and interview staff in any subcontract related to performance of this **Agreement**. (GC 8546.7, PCC 10115 et seq., CCR Title 2, Section 1896).
20. DISPUTES: In the event of any dispute over qualifying matching expenditures of LOCAL AGENCY or audit findings, the dispute will be decided by STATE and its decision shall be final and binding.
21. MONITORING: LOCAL AGENCY agrees to the monitoring of activities as necessary by STATE to ensure that the award is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the agreement; and that performance goals are achieved.
22. INDEMNIFICATION: LOCAL AGENCY agrees to indemnify, defend, and save harmless, the STATE, its officers, agents, and employees, from any and all claims and losses, accruing or resulting to any and all contractors, subcontractors, suppliers, laborers, and any other person, firm or corporation furnishing or supplying work services, materials, or supplies in connection with the performance of this **Agreement**, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by LOCAL AGENCY in the performance of this **Agreement**.
23. CIVIL RIGHTS: LOCAL AGENCY agrees to comply with civil rights requirements as detailed in the Complying With Civil Rights Requirements brochure (FS-850) and the And Justice For All poster (AD-475A). The poster is to be placed at all public points of contact/reception areas.
24. DRUG-FREE WORKPLACE REQUIREMENTS: LOCAL AGENCY will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:
 - a. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.

- b. Establish a Drug-Free Awareness Program to inform employees about:
- 1) the dangers of drug abuse in the workplace;
 - 2) the person's or organization's policy of maintaining a drug-free workplace;
 - 3) any available counseling, rehabilitation and employee assistance programs; and,
 - 4) penalties that may be imposed upon employees for drug abuse violations.
- c. Every employee who works on the proposed **Agreement** will:
- 1) receive a copy of the company's drug-free workplace policy statement; and,
 - 2) agree to abide by the terms of the company's statement as a condition of employment on the **Agreement**.

Failure to comply with these requirements may result in suspension of payments under the **Agreement** or termination of the **Agreement** or both and LOCAL AGENCY may be ineligible for funding of any future State **Agreement** if the department determines that any of the following has occurred: (1) the LOCAL AGENCY has made false certification, or violated the certification by failing to carry out the requirements as noted above. (GC 8350 et seq.)

25. **TERM: The term of the Agreement SHALL COMMENCE ON THE LAST SIGNATORY DATE ON PAGE 1 and continue through August 31, 2026.**
26. **TERMINATION:** This **Agreement** may be terminated by either party giving 30 days written notice to the other party or provisions herein amended upon mutual consent of the parties hereto.
27. **AMENDMENTS:** No amendment or variation of the terms of this **Agreement** shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or **Agreement** not incorporated in the **Agreement** is binding on any of the parties.
28. **INDEPENDENT CONTRACTOR:** LOCAL AGENCY, and the agents and employees of LOCAL AGENCY, in the performance of this **Agreement**, shall act in an independent capacity and not as officers or employees or agents of the STATE or the Federal Government.
29. **INDIRECT RATE:** LOCAL AGENCY may not assess an indirect rate in excess of their Federally approved Negotiated Indirect Cost Rate Agreement (NICRA) or a de minimis rate if LOCAL AGENCY does not have an approved NICRA, not to exceed 15%. LOCAL AGENCY may also elect not to assess an indirect rate. The approved indirect cost rate at the time of execution is 0%.

30. MEDIA: LOCAL AGENCY shall acknowledge STATE and USDA Forest Service support in any publications, audiovisuals and electronic media developed as a result of this award.
 - It is encouraged to give public notice of the receipt of this award and announce progress and accomplishments, acknowledging STATE and USDA Forest Service support. Follow direction in USDA Supplemental 2 CFR 415.2.
31. ASSIGNMENT: This Agreement is not assignable by LOCAL AGENCY either in whole or in part.

BEFORE THE BOARD OF DIRECTORS OF THE
Idyllwild Fire Protection District

COUNTY OF Riverside, STATE OF CALIFORNIA

IN THE MATTER OF:

Resolution Number: 547

Approving the Department of Forestry and Fire Protection Agreement # TFG25048 for services from the date of last signatory on page 1 of the Agreement to August 31, 2026 under the Volunteer Fire Capacity Program of the Cooperative Forestry Assistance Act of 1978.

BE IT RESOLVED by the Board of Directors of the Idyllwild Fire Protection District, that said Board does hereby approve the Agreement with the California Department of Forestry and Fire Protection dated as of the last signatory date on page 1 of the Agreement, and any amendments thereto. This Agreement provides for an award, during the term of this Agreement, under the Volunteer Fire Capacity Program of the Cooperative Fire Assistance Act of 1978 during the State Fiscal Year 2025-26 up to and no more than the amount of \$ 8,025.00.

BE IT FURTHER RESOLVED that Mark LaMont, Fire Chief of said Board be and hereby is authorized to sign and execute said Agreement and any amendments on behalf of the Idyllwild Fire Protection District.

The foregoing resolution was duly passed and adopted by the Board of Directors of the Idyllwild Fire Protection District, at a regular meeting thereof, held on the 18 day of November, 2025, by the following vote:

AYES:

Signature, Board of Directors Member

NAYS:

Rhonda Andrewson, President
Printed Name and Title

ABSENT:

Signature, Board of Directors Member

Dan Messina, Vice President
Printed Name and Title

-----CERTIFICATION OF RESOLUTION-----
ATTEST:

I Rachel Teegarden, Clerk of the Idyllwild Fire Protection District Board of Commissioners, County of Riverside, California do hereby certify that this is a true and correct copy of the original Resolution Number 547.

WITNESS MY HAND OR THE SEAL OF THE Idyllwild Fire Protection District, on this 18 day of November, 2025.

**OFFICIAL SEAL
OR NOTARY CERTIFICATION**

Rachel Teegarden
Signature

Rachel Teegarden - Clerk of the Board
Title and Name of Local Agency

E. Proposed Project (List individual items for funding. Include tax and shipping in unit cost):

	Type	Item	Quantity	Unit Cost	Item Total
1.	Safety - Wildland	Brush Coat	10	240	0 2400.00
2.	Safety - Wildland	Wildland Pants	10	415	0 4150.00
3.	Safety - Wildland	Wildland Gloves	10	68	0 680.00
4.	Safety - Wildland	Wildland Helmet	10	106	0 1060.00
5.	Safety - Wildland	Helmet Shroud	10	49	0 490.00
6.	Safety - Wildland	Wildland Boots	10	632	0 6320.00
7.	Equipment - Wildland	Wildland pack	10	395	0 3950.00
8.	Safety - Wildland	Wildland goggles	10	95	0 950.00
9.					0
10.					0
11.					0
12.					0
13.					0
14.					0
15.					0
16.					0
17.					0
18.					0
19.					0
20.					0
21.					0
22.					0

F. CAL FIRE USE ONLY (Formula-Driven)

Award: \$8,025.00
AJ

Project Total Cost: 0 20,000.00

Idyllwild Fire Protection District Approved Project: \$16,050.00
Organization Name:



**Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion
Lower Tier Covered Transactions**

The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. § 552a, as amended). This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, and 2 CFR §§ 180.300, 180.335, Participants' responsibilities. The regulations were amended and published on August 31, 2005, in 70 Fed. Reg. 51865-51880. Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the proposed covered transaction.

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0505-0027. The time required to complete this information collection is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The provisions of appropriate criminal or civil fraud, privacy, and other statutes may be applicable to the information provided.

(Read instructions on page two before completing certification.)

- A. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency;
- B. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

ORGANIZATION NAME <input style="width: 95%;" type="text" value="Tdyllwild Fire Protection District"/>	PR/AWARD NUMBER OR PROJECT NAME <input style="width: 95%;" type="text" value="TFG25048"/>
NAME(S) AND TITLE(S) OF AUTHORIZED REPRESENTATIVE(S)	
Prefix: <input style="width: 150px;" type="text" value="Mr."/>	First Name: <input style="width: 300px;" type="text" value="Mark"/>
Middle Name: <input style="width: 300px;" type="text"/>	
Last Name: <input style="width: 500px;" type="text" value="LaMont"/>	
Suffix: <input style="width: 150px;" type="text"/>	
Title: <input style="width: 400px;" type="text" value="Fire Chief"/>	
SIGNATURE(S) <div style="border: 1px solid black; height: 30px; width: 95%;"></div>	DATE <input style="width: 95%;" type="text" value="11-18-2025"/>

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov.

USDA is an equal opportunity provider, employer, and lender.

**State of California
Department of Forestry and Fire Protection (CAL FIRE)
Cooperative Fire Protection
GRANT AGREEMENT**

APPLICANT: Idyllwild Fire Protection District

PROJECT TITLE: Volunteer Fire Capacity

GRANT AGREEMENT: 7FG25048

PROJECT PERFORMANCE PERIOD is from date upon approval through August 31, 2026.

Under the terms and conditions of this Grant Agreement, the applicant agrees to complete the project as described in the project description, and the State of California, acting through the Department of Forestry & Fire Protection, agrees to fund the project up to the total state grant amount indicated.

PROJECT DESCRIPTION: Cost-share funds awarded to provide assistance to rural areas in upgrading their capability to organize, train, and equip local forces for fire protection.

Total State Grant not to exceed \$8,025.00 (or project costs, whichever is less).

**The Special and General Provisions attached are made a part of and incorporated into this Grant Agreement.*

Idyllwild Fire Protection District
Applicant

**STATE OF CALIFORNIA
DEPARTMENT OF FORESTRY
AND FIRE PROTECTION**

By _____
Signature of Authorized Representative

By _____

Title Mark LaMont - Fire Chief

Title: **David Scheurich
Staff Chief, Cooperative Fire Protection**

Date 11/18/2025

Date _____

CERTIFICATION OF FUNDING

GRANT AGREEMENT NUMBER 7FG25048	PO ID	SUPPLIER ID
FUND 0001	FUND NAME General Fund	
PROJECT ID 354025DG2012154	ACTIVITY ID SUBGNT	AMOUNT OF ESTIMATE FUNDING \$8,025.00
GL UNIT 3540	BUD REF 001	CHAPTER 4
PROGRAM NUMBER 9999000FED	ENY 2025	ADJ. INCREASING ENCUMBRANCE \$ 0.00
ACCOUNT 5340580	ALT ACCOUNT 5340580002	ADJ. DECREASING ENCUMBRANCE \$ 0.00
REPORTING STRUCTURE 35409206	SERVICE LOCATION 92801	UNENCUMBERED BALANCE \$8,025.00

I hereby certify upon my personal knowledge that budgeted funds are available for this encumbrance.

Signature of CAL FIRE Accounting Officer

Date

**VOLUNTEER FIRE CAPACITY PROGRAM
TERMS AND CONDITIONS**

DEPARTMENT OF FORESTRY AND FIRE PROTECTION

STATE OF CALIFORNIA
Natural Resources Agency

Agreement for the Volunteer Fire Capacity Program of the
Cooperative Forestry Assistance Act of 1978

THIS AGREEMENT, made and entered between the STATE of California, acting through the Director of the Department of Forestry and Fire Protection hereinafter called "STATE", and Jayllwood Fire Protection District hereinafter called "LOCAL AGENCY", covenants as follows:

RECITALS:

1. STATE has been approved as a passthrough agent of the United States Department of Agriculture, (USDA), Forest Service for the purpose of administering the Volunteer Fire Capacity program in California, hereinafter referred to as VFC, authorized by the Cooperative Forestry Assistance Act (CFAA) of 1978 (PL 95-313, 92 Stat 365, 16 U.S.C. 2106), as amended.
2. This is a subaward under the FY2025 State of California Volunteer Fire Capacity Projects Grant #25-DG-11052012-154 awarded to STATE by the Forest Service on September 20, 2025. The Federal Assistance Listing for the award is 10.698, Cooperative Fire Program. This subaward is funded solely with Federal funds and is subject to the Office of Management and Budget (OMB) guidance in subparts A through F of 2 CFR Part 200, as adopted and supplemented by the USDA in 2 CFR Part 400, and under certain terms and conditions to LOCAL AGENCY to assist LOCAL AGENCY to upgrade its fire protection capability.
3. LOCAL AGENCY desires to participate in said VFC and agrees to the terms and conditions specified in the Procedural Guide for Volunteer Fire Capacity Program 2025.

NOW THEREFORE, it is mutually agreed between the parties as follows:

4. **APPROVAL:** This Agreement is of no force or effect until signed by both parties and approved by the Department of General Services, if required. LOCAL AGENCY may not commence performance until such approval has been obtained.
5. **INCORPORATION:** The Procedural Guide for Volunteer Fire Capacity Program 2025, submitted Application for Funding and associated Grant Assurances are hereby incorporated by reference as part of the Grant Agreement.
6. **TIMELINESS:** Time is of the essence in this Agreement.
7. **FORFEITURE OF AWARD:** LOCAL AGENCY must return this Agreement and required resolution properly signed and executed to STATE at the email address specified in paragraph 12, with a timestamp no later than January 31, 2026 or LOCAL AGENCY will forfeit the funds.

8. GRANT AND BUDGET CONTIGENCY CLAUSE: It is mutually understood between the parties that this **Agreement** may have been written for the mutual benefit of both parties before ascertaining the availability of congressional appropriation of funds, to avoid program and fiscal delays that would occur if the **Agreement** were executed after that determination was made.

This **Agreement** is valid and enforceable only if sufficient funds are made available to the STATE by the United States Government for the **State Fiscal Year 2025** for the purpose of this program. In addition, this **Agreement** is subject to any additional restrictions, limitations, or conditions enacted by the Congress or to any statute enacted by the Congress that may affect the provisions, terms, or funding of this **Agreement** in any manner.

The parties mutually agree that if the Congress does not appropriate sufficient funds for the program, this **Agreement** shall be amended to reflect any reduction in funds.

The STATE has the option to invalidate the **Agreement** under the 30-day cancellation clause or to amend the **Agreement** to reflect any reduction in funds.

9. REIMBURSEMENT: STATE will reimburse LOCAL AGENCY, from funds made available to STATE by the Federal Government, an amount not to exceed **\$8,025.00** on a 50/50 matching funds basis, for the performance of specific projects and/or purchase of specific items identified in Proposed Project, Application for Funding, attached hereto. **Reimbursement will be only for those projects accomplished and/or items purchased between THE LAST SIGNATORY DATE ON PAGE 1 and AUGUST 31, 2026.** This sum is the sole and maximum payment that STATE will make pursuant to this Agreement. **LOCAL AGENCY must bill STATE at the e-mail address specified in paragraph 12, with a timestamp no later than NOVEMBER 1, 2026 in order to receive the funds.** The bill submitted by LOCAL AGENCY must clearly delineate the projects performed and/or items purchased. A vendor's invoice and proof of payment to vendor(s) must be included for items purchased.
10. LIMITATIONS: LOCAL AGENCY shall notify STATE prior to purchase of any Equipment as defined under 2 CFR 200.1 "Equipment." Expenditure of the funds distributed by STATE herein is subject to the same limitations as placed by the VFC, upon expenditure of United States Government Funds. Pursuant to 2 CFR 200.313 Equipment, subject to the obligations and conditions set forth in that section; title to any equipment and supplies acquired under this **Agreement** vests with the LOCAL AGENCY. For any equipment items over \$10,000, the federal government may retain a vested interest in accordance with paragraph 17 below.
11. MATCHING FUNDS: Any and all funds paid to LOCAL AGENCY under the terms of this **Agreement**, hereinafter referred to as "VFC Funds", shall be matched by LOCAL AGENCY on a dollar-for-dollar basis, for each project listed on attachment(s) hereto identified as "Proposed Project". No amount of unpaid "contributed" or "volunteer" labor or services shall be used or consigned in calculating the matching amount "actually spent" by LOCAL AGENCY.

LOCAL AGENCY shall not use VFC Funds as matching funds for other federal grants, including Department of Interior (USDI) Rural Fire Assistance grants, nor use funds from other federal grants, including USDI Rural Fire Assistance grants, as matching funds for VFC Funds.

12. ADDRESSES: The mailing addresses of the parties hereto under the terms of the Agreement are:

LOCAL AGENCY: Idyllwild Fire Protection District
P.O. Box 656
Idyllwild, CA 92549
 Attention: Mark LaMont
 Telephone Number(s): 951-659-2153
 E-mail: Jlmlmont@IdyllwildFire.com

STATE: **Department of Forestry and Fire Protection**
Grants Management Unit, Attn: VFC
P. O. Box 944246
Sacramento, California 94244-2460
E-MAIL: CALFIRE.GRANTS@fire.ca.gov

13. PURPOSE: Any project to be funded hereunder must be intended to specifically assist LOCAL AGENCY to organize, train, and/or equip local firefighting forces in the aforementioned rural area and community to prevent or suppress fires which threaten life, resources, and/or improvements within the area of operation of LOCAL AGENCY. Project funds are not to be used for research and development.
14. COMBINING: In the event funds are paid for two or more separate, but closely related projects, the 50/50 cost-sharing formula will be applied to the total cost of such combined projects.
15. OVERRUNS: In the event that the total cost of a funded project exceeds the estimate of costs upon which this Agreement is made, LOCAL AGENCY may request additional funds to cover the **Agreement** share of the amount exceeded. However, there is no assurance that any such funds are, or may be, available for reimbursement. Any increase in funding will require an amendment.
16. UNDERRUNS: In the event that the total cost of a funded project is less than the estimate of costs upon which this **Agreement** is made, LOCAL AGENCY may request that additional eligible projects/items be approved by STATE for **Agreement** funding. However, there is no assurance that any such approval will be funded. Approval of additional projects/items, not listed on the Proposed Project application, made by STATE, will be in writing and will require an amendment.
17. FEDERAL INTEREST IN EQUIPMENT: Items of equipment with a current fair market value in excess of \$10,000 (per-unit) may be retained or sold by LOCAL AGENCY once it is no longer needed for the original project, program, or for other activities supported by the awarding Federal agency. However, the Federal agency is entitled to an amount calculated by multiplying the percentage of the Federal agency's contribution towards the original purchase by the current market value or proceeds from the sale. If the equipment is sold, the STATE may permit the LOCAL AGENCY to retain, from the Federal share, \$1,000 of the proceeds to cover expenses associated with the selling and handling of the equipment. LOCAL AGENCY will notify STATE of the disposal of such items.

18. EQUIPMENT INVENTORY: Any single item purchased in excess of \$10,000 will be assigned a VFC Property Number by the STATE. LOCAL AGENCY shall forward a copy of the purchase documents listing the item, brand, model, serial number, any LOCAL AGENCY property number assigned, and a LOCAL AGENCY contact and return address to STATE at the address specified in paragraph 12. The STATE will advise the LOCAL AGENCY Contact of the VFC Property Number assigned.
19. AUDIT: LOCAL AGENCY agrees that the STATE, the Department of General Services, the California State Auditor, or their designated representative shall have the right to review and to copy any records and supporting documentation pertaining to the performance of this **Agreement**. LOCAL AGENCY agrees to maintain such records for possible audit for a minimum of five (5) years after final payment, unless a longer period of records retention is stipulated. LOCAL AGENCY agrees to allow the auditor(s) access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Further, LOCAL AGENCY agrees to include a similar right of the State of California to audit records and interview staff in any subcontract related to performance of this **Agreement**. (GC 8546.7, PCC 10115 et seq., CCR Title 2, Section 1896).
20. DISPUTES: In the event of any dispute over qualifying matching expenditures of LOCAL AGENCY or audit findings, the dispute will be decided by STATE and its decision shall be final and binding.
21. MONITORING: LOCAL AGENCY agrees to the monitoring of activities as necessary by STATE to ensure that the award is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the agreement; and that performance goals are achieved.
22. INDEMNIFICATION: LOCAL AGENCY agrees to indemnify, defend, and save harmless, the STATE, its officers, agents, and employees, from any and all claims and losses, accruing or resulting to any and all contractors, subcontractors, suppliers, laborers, and any other person, firm or corporation furnishing or supplying work services, materials, or supplies in connection with the performance of this **Agreement**, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by LOCAL AGENCY in the performance of this **Agreement**.
23. CIVIL RIGHTS: LOCAL AGENCY agrees to comply with civil rights requirements as detailed in the Complying With Civil Rights Requirements brochure (FS-850) and the And Justice For All poster (AD-475A). The poster is to be placed at all public points of contact/reception areas.
24. DRUG-FREE WORKPLACE REQUIREMENTS: LOCAL AGENCY will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:
 - a. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.

- b. Establish a Drug-Free Awareness Program to inform employees about:
- 1) the dangers of drug abuse in the workplace;
 - 2) the person's or organization's policy of maintaining a drug-free workplace;
 - 3) any available counseling, rehabilitation and employee assistance programs; and,
 - 4) penalties that may be imposed upon employees for drug abuse violations.
- c. Every employee who works on the proposed **Agreement** will:
- 1) receive a copy of the company's drug-free workplace policy statement; and,
 - 2) agree to abide by the terms of the company's statement as a condition of employment on the **Agreement**.

Failure to comply with these requirements may result in suspension of payments under the **Agreement** or termination of the **Agreement** or both and LOCAL AGENCY may be ineligible for funding of any future State **Agreement** if the department determines that any of the following has occurred: (1) the LOCAL AGENCY has made false certification, or violated the certification by failing to carry out the requirements as noted above. (GC 8350 et seq.)

25. **TERM: The term of the Agreement SHALL COMMENCE ON THE LAST SIGNATORY DATE ON PAGE 1 and continue through August 31, 2026.**
26. **TERMINATION:** This **Agreement** may be terminated by either party giving 30 days written notice to the other party or provisions herein amended upon mutual consent of the parties hereto.
27. **AMENDMENTS:** No amendment or variation of the terms of this **Agreement** shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or **Agreement** not incorporated in the **Agreement** is binding on any of the parties.
28. **INDEPENDENT CONTRACTOR:** LOCAL AGENCY, and the agents and employees of LOCAL AGENCY, in the performance of this **Agreement**, shall act in an independent capacity and not as officers or employees or agents of the STATE or the Federal Government.
29. **INDIRECT RATE:** LOCAL AGENCY may not assess an indirect rate in excess of their Federally approved Negotiated Indirect Cost Rate Agreement (NICRA) or a de minimis rate if LOCAL AGENCY does not have an approved NICRA, not to exceed 15%. LOCAL AGENCY may also elect not to assess an indirect rate. The approved indirect cost rate at the time of execution is 0%.

30. MEDIA: LOCAL AGENCY shall acknowledge STATE and USDA Forest Service support in any publications, audiovisuals and electronic media developed as a result of this award.

It is encouraged to give public notice of the receipt of this award and announce progress and accomplishments, acknowledging STATE and USDA Forest Service support. Follow direction in USDA Supplemental 2 CFR 415.2.

31. ASSIGNMENT: This Agreement is not assignable by LOCAL AGENCY either in whole or in part.

NOVEMBER 18, 2025



**Idyllwild Fire Protection District
2025 Employee Performance Bonus**

Name / Rank	Amount
Daniel Diaz Battalion Chief	\$5,000.00
Collin Howe Firefighter EMT	\$5,000.00
James LaMont Battalion Chief	\$5,000.00
Mark LaMont Fire Chief Paramedic	\$5,000.00
Josh Lieh Engineer Paramedic	\$5,000.00
Brett Leseberg Engineer Paramedic	\$5,000.00
Greg Minor Fire Captain Paramedic	\$5,000.00
Tyler Ohm Firefighter EMT	\$5,000.00
Adam Rodriguez Battalion Chief	\$5,000.00
Jackson Steward Engineer Paramedic	\$5,000.00
Rachel Teegarden Executive Assistant EMT	\$5,000.00
TOTAL AMOUNT (2025 One Time Bonus)	\$55,000.00

Approved:

Accepted:

Idyllwild Board of Commissioners Representative

Fire Chief : Mark LaMont

Clerk of the Board: Rachel Teegarden

ICFA Representative: President

DATED: _____



IDYLLWILD FIRE

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

2026 Regular Board meeting dates:

All Regular Board meetings will be held at the Idyllwild Fire Protection District training room located at 54160 Maranatha Dr., Idyllwild, CA 92549

***IFPD Regular Board Meeting Schedule for 2026:
January 27th / March 24th / May 26th / July 28th / September 22nd /
November 17th
@ 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.*





Beaumont-Cherry Valley Water District
560 Magnolia Avenue, Beaumont, CA 92223
www.bcvwd.gov

Wednesday, July 23, 2025

Board of Directors

Andy Ramirez
Division 1

Lona Williams
Division 2

Daniel Slawson
Division 3

John Covington
Division 4

David Hoffman
Division 5

City of Idyllwild Fire Department
54160 Maranatha Dr
Idyllwild-Pine Cove, CA 92549

Dear Chief LaMont and the City of Idyllwild Fire Department Team,

On behalf of the Beaumont-Cherry Valley Water District (BCVWD), I would like to extend our sincerest gratitude for the invaluable training your team provided on July 17, 2025, at our Magnolia office.

Your comprehensive session on *Fire Safety and the Proper Use of Different Fire Extinguishers* was both engaging and educational. We especially appreciate how your staff created a safe and welcoming learning environment, where our team members felt comfortable and encouraged to actively participate. This thoughtful approach greatly enhanced the effectiveness of the training and fostered a meaningful experience for all involved.

What truly made the experience exceptional was the real fire simulation component. We understand this simulation is not always offered, and we are incredibly grateful that your team went above and beyond to include it for our staff members. Being able to practice extinguishing a live fire in a controlled, real-world scenario provided our employees with invaluable, hands-on experience and reinforced their confidence and preparedness in emergency situations. This extra effort elevated the training far beyond our expectations.

The professionalism, knowledge, and enthusiasm shown by your team throughout the session were outstanding. We deeply appreciate the time and dedication invested in equipping our staff with critical safety skills. Your partnership plays an important role in fostering a culture of preparedness and safety here at BCVWD.

Please extend our heartfelt thanks to all members of your team involved in the training. We look forward to future opportunities to collaborate and support one another in service to our communities.

Sincerely,

Daniel K. Jagers
General Manager

Beaumont-Cherry Valley Water District

Tel: (951) 845 9581 | Fax: (951) 845-0159

Email: info@bcvwd.gov

To Greg,
the team,

Your kindness
really made a difference...

Your thoughtfulness
really touched our hearts....

The gratitude we feel
really can't be
put into words.

We so appreciate you
and loving care of Richard
those 2 nights ago. Richard
had pneumonia and has since
been diagnosed with lung cancer.

Thank you so much.

Blessings to you
Richard & Susan Hampson

To Greg, the rest of the team who
came to help us on Sat. morning
June 28th & Sunday morning June 29th
and to all of our wonderful
volunteer crew,

From Richard & Susan Hampson

Dear Jackson + Chris

THANK YOU for the amazing hands-on tour today.

We are so grateful for all the time you spent showing us around and teaching us all about life as

a brave firefighter. You are heroes!

A special thank you for pulling out the truck and showing us the snow chains. That was very cool!

♡ Shai + Lee Gordon
New York, NY

Dear EMTs & firefighters,

Thank you for answering our

911 call and coming to check out the bead in

Agatha's nose o! We went to

and assuring us it was

not life-threatening!

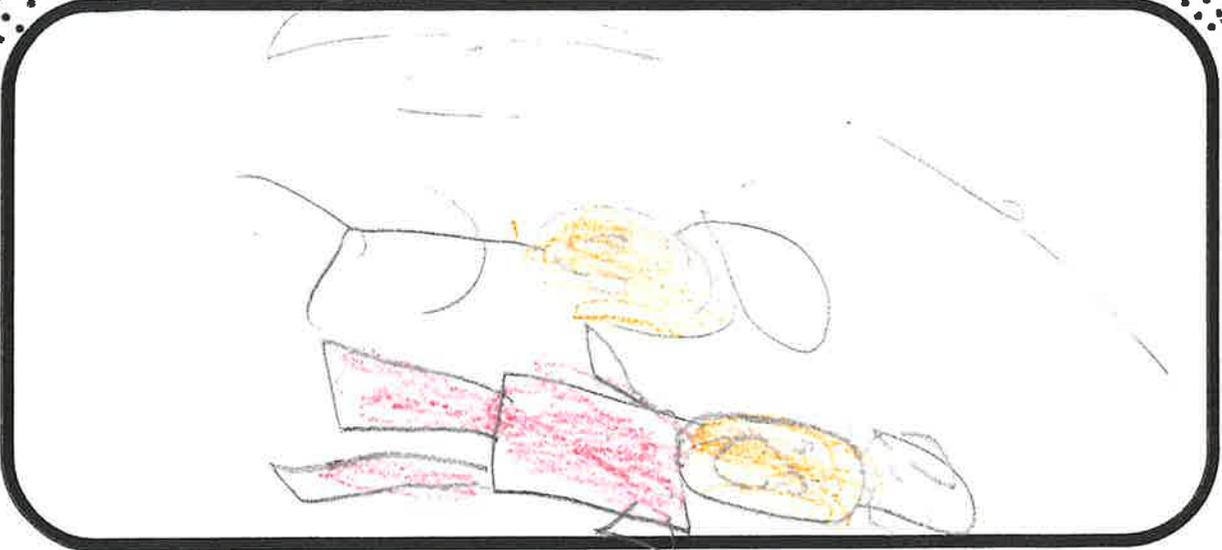
Happy to have first responders in town!
the Melnik-Masters family

Banning ER :)

Thank you for your quick response in the middle of the night for the newborn call in Mountain Center. The two paramedics who spent their entire night driving my foster baby down to Loma Linda... He went into respiratory failure 20 minutes after you dropped us off. Hypoxic with saturations at 84%. We were admitted to NICU for a week. Thanks to your willingness to make the drive all the way to Loma Linda ~~we~~ he recieved the emergency care needed.

With grateful hearts,

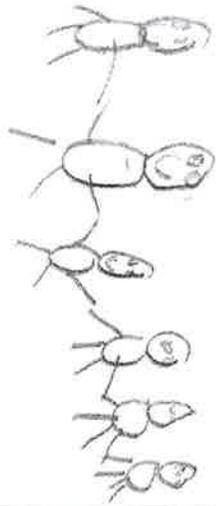
Ailly Bush and baby Grian



Dear Firefighter,

THANK YOU FOR
CALLING

Love, _____

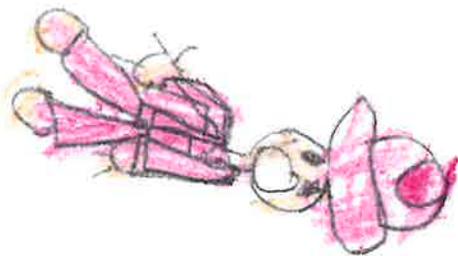


Dear Firefighter,

Thank you
firefighters

Love, JJ

Thank you for visiting our school!

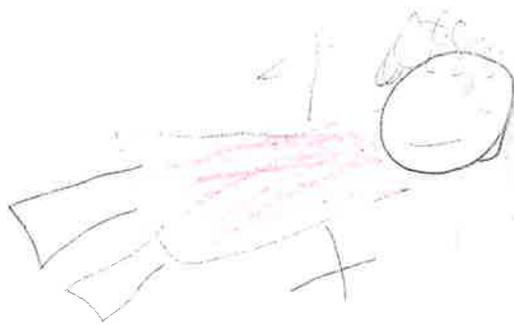


A fire safety tip I learned....

You are just firefighters
to you are like you

Written by: _____

Thank you for visiting our school!



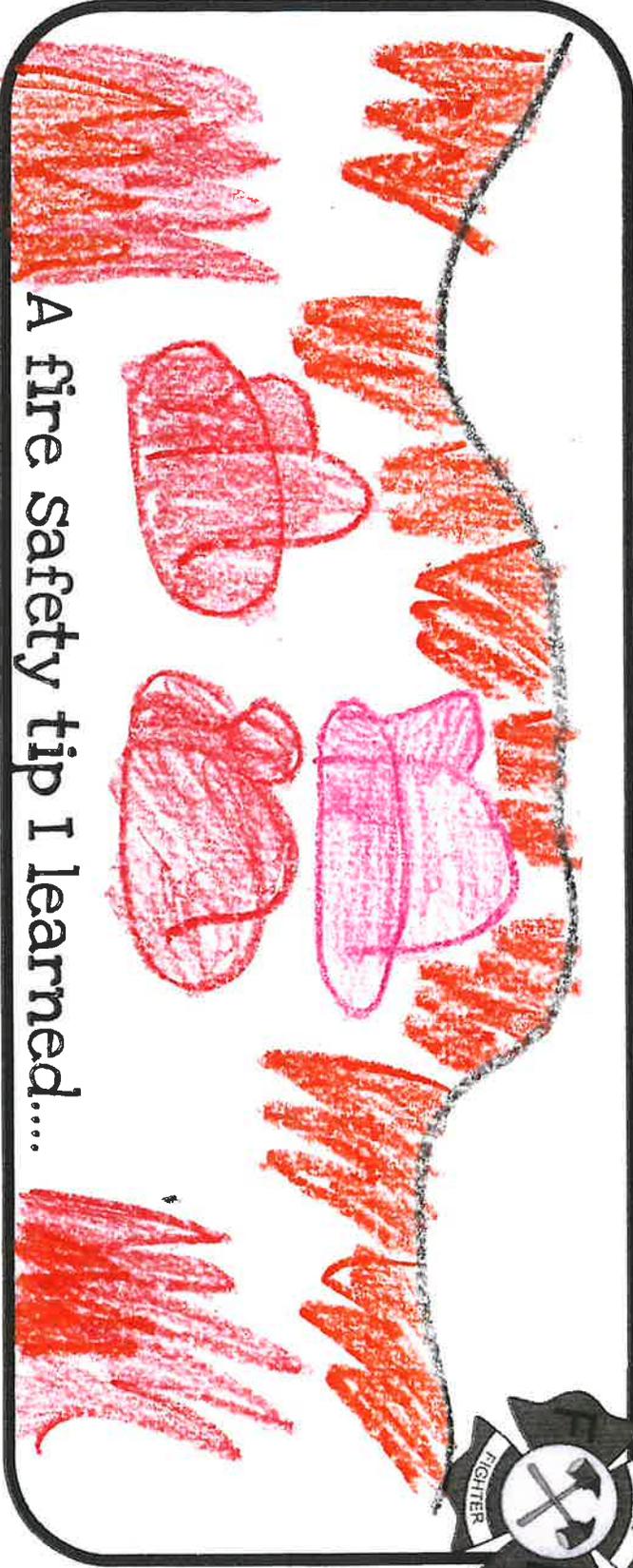
A fire safety tip I learned....

We do not play with matches.

Written by:

Peterson

Thank you for visiting our school!



A fire safety tip I learned....

Don't fire fight
to look in the cracks I
like obstacle course

Written by: NGT F VEW

Thank you for visiting our school!



A fire safety tip I learned...

Thank you for coming to
scoop!

Written by: Josie

Thank you for visiting our school!



A fire safety tip I learned....

Thank you for coming to school.
I love you fire fighters

Written by: _____

Thank you for visiting our school!



A fire safety tip I learned....

Thank you fire fighters

Written by: Ruby

Thank you for visiting our school!

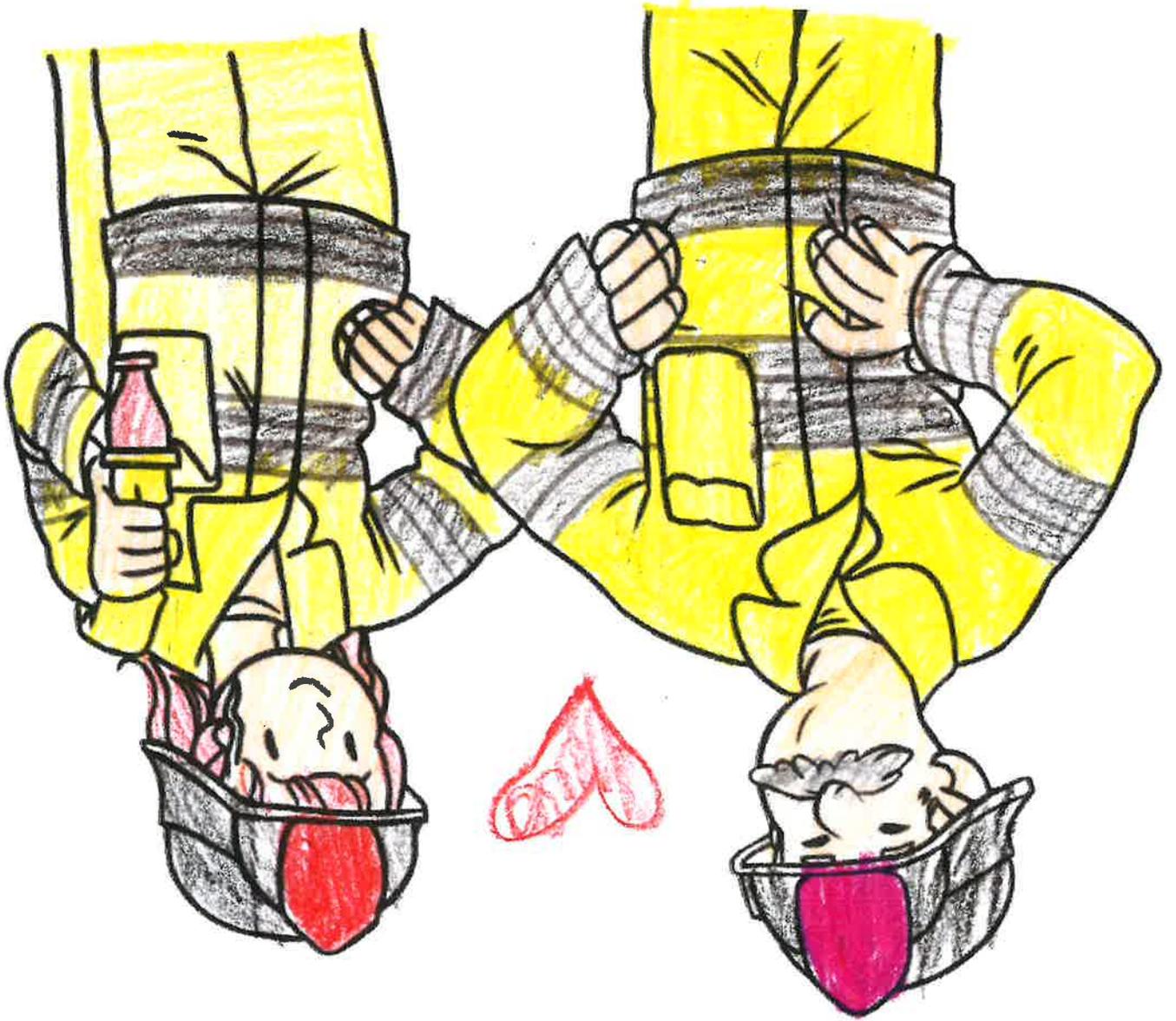


A fire safety tip I learned....

Dear fire fighters I like to
obscure the covers

Written by: S J F A S

1. We do not play with matches.
2. We stay low when there is a fire.
3. Call 911 when there is an emergency.



Color the firefighters. Then, write three fire safety tips.

Name: Hannah

Name: Lazarus

Color the firefighters. Then, write three fire safety tips.



1. Stay low to the ground
 2. Stop drop roll
 3. Get in the car if you can't get out
- NOT stand in the fire bride too

Name: _____

3-2-1 About Fire Safety!

3 things I can do to prevent fires...

1. turn off a E I P C I A N
2. don't touch matches
3. no lit lamps battery

2 things firefighters use to put out fires...

1. water
2. crawl through smoke

1 question I have for a firefighter...

1. none

Name: Esme nepeli

Color the firefighters. Then, write three fire safety tips.



1. Dear Firefighters, Thank you for coming
2. to this school. It was super fun!
3. Love Esme. ♡

Name: _____

3-2-1 About Fire Safety!

3 things I can do to prevent fires...

1. stay low when there is smoke
2. stop drop roll
3. do not panic

2 things firefighters use to put out fires...

1. hose with water
- 2.

1 question I have for a firefighter...

1. How do you stay alive in fires.

Name: _____

Bliss

Color the firefighters. Then, write three fire safety tips.



1. Stop, drop, and roll
2. tap the firemen when crawling
3. Crawl through smoke

Name: Bliss

3-2-1 About Fire Safety!

3 things I can do to prevent fires...

1. turn off Electronics
2. don't play with fire
3. don't throw batteries in trash

2 things firefighters use to put out fires...

1. use water
2. crawl through smoke

1 question I have for a firefighter...

1. Why did you want to become a fireman?

Name: _____

Tobias

Color the firefighters. Then, write three fire safety tips.



1. never go back into a burning house
2. make a family fire safety plan
3. practice fire drill at home and at school

Name: _____

3-2-1 About Fire Safety!

3 things I can do to prevent fires...

1. never play with matches
2. never stop to get toys in a fire
3. Dial 9-1-1

2 things firefighters use to put out fires...

1. They use Ritz
2. Hevax stuff

1 question I have for a firefighter...

1. What is your favorite food?

Name: _____

Color the firefighters. Then, write three fire safety tips.



1. firefighters are good

2. firefighters are nice
and great

3. _____

Name: zac

3-2-1 About Fire Safety!

3 things I can do to prevent fires...

1. firef'igh are cool.
2. firef'igh are good
3. firef'igh are like
yog "

2 things firefighters use to put out fires...

1. firef'igh are help people
2. firef'igh are nice

1 question I have for a firefighter...

1. firef'ighter are doing
grat job

Name: Annabelle Ridge ♡

Color the firefighters. Then, write three fire safety tips.



1. Do not touch matches
2. Do not go near ovens
3. Do not brake batteries

Name: Andrew

3-2-1 About Fire Safety!

3 things I can do to prevent fires...

1. I can not break bottles.
2. I can not touch matches.
3. I can not go near an oven.

2 things firefighters use to put out fires...

1. hoses
2. Extinguishers

1 question I have for a firefighter...

1. How do you run in all that gear?