# IDYLLWILD FIRE

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

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## Board Meeting
## AGENDA
## Tuesday November 17th, 2026

### Regular Session 3:00 (15:00)

Regular Meetings are generally held at the Idyllwild Fire Protection District conference room at 54160 Maranatha Drive, Idyllwild, CA. Alternate locations may be designated by the IFPD Board of Commissioners from time to time as needed.

**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, Executive Assistant Rachel Teeguarden.

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

**Invocation:** **TBD**

**Citizens' Comments:**

Citizens may comment on district related matters as directed by the Board President or Chair Person at this time or may wait to comment on specific items that are 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
- 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*
   - *Firefighter EMT - **C. Howe** to Firefighter PM.*
   - *Firefighter EMT - **T. Ohm** to Firefighter PM.*
2. **Approve *Meeting Minutes* from 09/22/26 Regular Board Meeting:** *Approve as presented.*
3. **Approve Sept. & Oct. Statistic / Ambulance Reports / Financials:** *Approve as presented.*
4. **Review / Discuss / Approve: Sept. & Oct. 2026: Bill Payments:** *Approve as submitted.*
5. **Review / Discuss / Approve: Employee Performance Bonus 2026:** *Approve as submitted.*
6. **Review / Discuss / Accept: 2027 Regular Board Meeting Dates** *Accept as submitted.*
7. **Review / Discuss / Accept: 25 FY Audit** *Accept as submitted*
8. **Review / Discuss: General Discussion / Misc items / Items for next Board meeting.**
9. **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 26th, 2027, at 3:00 pm.**

***IFPD Regular Board Meeting Schedule for 2027:***
***January 26th / March 23rd / May 25th / July 27th / September 28th / November 16th***
***@ 3:00 pm.***

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

IDYLLWILD FIRE

# IDYLLWILD FIRE PROTECTION DISTRICT

## CHIEFS REPORT

**Reporting Period:** September 1, - October 31, 2026

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The months of September and October continued to be a very active and productive period for the Idyllwild Fire Protection District. Our personnel remained focused on emergency response, community protection, Fire and EMS training, fuels reduction, fire prevention, public education, and maintaining strong partnerships throughout the San Jacinto Mountain Plateau communities, This fire season took the IFPD to Utah, Arizona, Oregon, Washington and throughout the State of California for Mutual Aid activities. As we look forward to the remainder of 2026 we are focusing on combined fuels project work and misc. projects with our USFS San Bernardino National Forest Partner.

I would once again like to recognize the dedication and professionalism of our Chief Officers, Company Officers, Firefighters, Paramedics, Reserves, Crew members, Administrative personnel, Volunteers, and Board of Commissioners. Their continued commitment allows the District to meet all of the challenges we face while providing Fire, EMS, Rescue, Planning, Prevention, and Wildland Fire services to all those we have the opportunity to serve.

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# SEPTEMBER HIGHLIGHTS

## Operations & Emergency Response

- IFPD sent several members of the Agency along with IIMT6 to a number of mutual aid requests for service. IFPD members participated in the Plaskett and Timber fires and provided pre position resources for other event(s).
- IFPD provided Mutual Aid to the following Incidents:
    - Plaskett
    - Timber
    -
- Several Special deployments and pre-positioning assignments

## Training & Personnel

- Firefighter Tyler Ohm, Probationary Firefighters, Collin Howe and Ezekiel Rodriguez have all completed their Paramedic training program(s) And each of our Paramedic Trainees have completed the National Registry and are now working as Paramedics for the IFPD. This incredible achievement brings the IFPD to a daily Paramedic coverage of three. (3). Congratulations to Firefighter Paramedic, Tyler Ohm, Collin Howe and Zeke Rodriguez.
- Onboarding of 4 four new Firefighter Intern Trainees.
- Probationary Firefighter Collin Howe has completed his probationary period. We are excited to present Firefighter/Paramedic Howe for affirmation of permanent employment with the IFPD to the IFPD Board of Fire Commissioners.
- Six (6) additional Crew Members were on-boarded to IFPD Crew 621 and Crew 622.

## Fuels / Wildland Operations

- Strawberry Fuel Break: IFPD Crew 621 has made great progress with this work and has completed **100%** of the "Strawberry North" work. "Strawberry South" has begun with full USFS authorization received. This work is funded through our partnership agreement with the USFS.
- Highway 243 / thoroughfare project continues to make progress. IFPD Fuels crew 622 has continued their work on this project. We have re-entered the 243 corridor and string trimmed the grass crop (again), we also have completed work on Saunders Meadow Rd. through the Saunders Meadow Residential Area.
- Crew 621 has been activated to several wildfire incidents during the 2027 FY.
- All wildland equipment/masticator/chipper/misc have received annual maintenance.

**Community Engagement**

- CPR / First Aid classes: IFPD Provides CPR and First Aid classes to the USFS, the Community and Local Businesses free of charge. IFPD recently completed a CPR/First Aid course for South Bay Cable Employees.
- CERT: Nothing to report at this time. IFPD will continue to work with community members and groups on CERT training.
- IFPD Continues to participate as a member of the Mountain Area Safety Taskforce (MAST)
- Guns & Hoses: IFPD/USFS/CalFire Riv. Co./ RCSD/CHP all attend. These meetings ensure that our local emergency response cooperators maintain ongoing and seamless interaction and communication.



# OCTOBER HIGHLIGHTS

## Operations & Emergency Response

- IFPD sent several team members along with IIMT6 to the Timber Fire in Carmel Ca.
- The IFPD has sent assistance to the following Mutual Aid Fires throughout the 27FY:
    - EMAC Pre Position Washington
    - Hwy 82 Fire MI
    - Salt Lake Pre Position UT
    - Pocket Fire Sedona AZ
    - Bear Trap(1) MI
    - Grasshopper Fire Mt. Hood WA.
    - Little Giant Spokane WA
    - Bear Trap (2) MI
    - North Fire San Bernardino NF CA
    - Mile Post 18 Six Rivers NF CA
    - Plaskett Fire LPF / CA
    - Timber Fire Los Padres NF CA
    - Local Assist to the BDF. CA
    - Several additional Pre Positioning Events

## Training & Personnel

- Firefighter Tyler Ohm, Probationary Firefighters, Collin Howe and Ezekiel Rodriguez have all completed their Paramedic training program(s) And each of our Paramedic Trainees have completed the National Registry and are now working as Paramedics for the IFPD. This incredible achievement brings the IFPD to a daily Paramedic coverage of three. (3). Congratulations to Firefighter Paramedic, Tyler Ohm, Collin Howe and Zeke Rodriguez.
- Onboarding of 2 two new Firefighter Intern Trainees.

- Probationary Firefighter Colling Howe has completed his probationary period. We are excited to present Firefighter/Paramedic Howe for affirmation of permanent employment with the IFPD to the IFPD Board of Fire Commissioners.
- Additional Crew Members have been on-boarded to IFPD Crew 621 and Crew 622
- Additional Crew Members were on-boarded to IFPD Crew 621.

**Fuels / Wildland Operations**

- Strawberry Fuel Break: IFPD Crew 621 has made great progress with this work and has completed 100% of the "Strawberry North" work. "Strawberry South" has commenced activity as permissions have now been received to move forward.
- Highway 243 / thoroughfare project continues to make progress. IFPD Fuels crew 622 has continued their work on this project. We have re-entered the 243 corridor and string trimmed the grass crop, we also have completed work moving east from lower Saunders Meadow Rd. through the Saunders Meadow Residential Area. We have also completed work on the Fern Valley rd. corridor within the parameters of the Right of Way Grant.
- We anticipate work to begin on the Westridge fuels project soon.
- Crew 621 has been activated to several wildfire incidents during the 2027 FY.
- IFPD Crew 621 is assisting the USFS with preparation for the anticipated Rx burn in Nov. 2026.
- USFS/IFPD partnership agreement is completed.

**Community Engagement**

- IFPD Assisted the ICC with the Annual Halloween Carnival. Due to inclement weather the IFPD provided the engine bay for this years Halloween festivities, we are always appreciative of the opportunity to assist the ICC and serve the community of Idyllwild and those who visit.
- IFPD Participated in the "reading at the Library" event at the Idyllwild Library.
- IFPD Participated in the Fire Safety week education and training at the AWANAS night, Idyllwild Bible Church.



# 20th Anniversary of the Esperanza Fire: REMEMBERING THOSE WHO SERVED AND MADE THE ULTIMATE SACRIFICE:

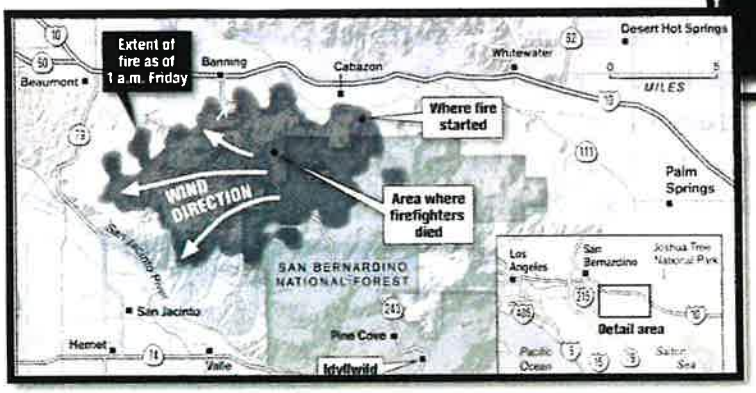
**2006 Esperanza Fire** was a large, wind-driven, arson-caused wildfire that started on October 26, 2006, in a river wash near Cabazon, California, United States, west of Palm Springs. By October 29, 2006, it had burned over 41,173 acres / 61 square miles

Five firefighters died defending a vacant house locally known as the "Octagon" that was ultimately destroyed by the fire:

Let us forever remember: Mark Loutzenhiser Jason McKay, Jess McLean, Daniel Kurtis Najera, and Pablo Cerda. For their selfless Service and Sacrifice.

In June of 2009, Raymond Lee Oyler was sentenced to death for starting the fire.






*"We remember those who served, those who protect others, and those who made the ultimate sacrifice."*

*This year is the 20th Anniversary of the Esperanza Fire. Please Join the IFPD in remembrance of our fallen brothers and support these brothers' families in prayer.*

# PREVENTION / DEPUTY FIRE MARSHAL

The IFPD Prevention Division continues to work diligently on fire prevention, property abatement, inspections, grant administration, community risk reduction, and the many administrative responsibilities necessary to maintain a safe and prepared community.

**Grants & Funding**

- **Forest Health / Fuels Grants:** Both Forest Health Grants, Prop 4 and Forest Health were successfully submitted. Prop 4 grant submittal was for $ 7,474,680.00 and Forest Health was for $ 7,991,000.00. These grants do have a cost share portion that the IFPD would be picking up should they be awarded.
- **FEMA Assistance to Firefighters Grant (AFG):** 25/26 SCBA grant request for $75,000.00 Awaiting result of review. (25048) Wildland Gear Purchased, delivered, we are invoicing for this grant. (25049) Communications/Radios, Seven (7) BK 9000 hand held radios. Purchased/Delivered being put into service. We are invoicing for this item. (04974) Gurneys and Stair Chair, Purchase and delivery complete, we are invoicing this grant. (04317) Close Out in progress.
- **Point of Rocks Project.** The IFPD has determined that the funding for this project is not sufficient for the recommended/desired work. IFPD has withdrawn from this project.
- **Right of Way/Thorofare Project.** IFPD has completed the highway 243 portion of the work from Marion View Dr. to Mtn Center. We have also re-entered that portion of the project to lessen the grass component and prep for burning this fall. Work continues on this project as both Crews 621 and 622 are now progressing on Saunders Meadow Rd. from Hwy 243 (lower Saunders). Crew 621 has completed the Saunders Meadow Rd area and the Fern Valley Rd. portion of this project. Crew 621 is currently engaged in several fuels projects and we anticipate completion of this project no later than Qtr 4 2027.

**The IFPD Deputy Fire Marshals office;** continues to complete plan check review(s), construction site inspection(s) Planning case review(s) and Conditional Use Permit Application(s).

# PROPERTY ABATEMENT 2026

The Idyllwild Fire Protection District continues its annual property inspection and abatement program in accordance with IFPD Ordinance 19-01 and applicable California fire-safety regulations.

**2026 Abatement Statistics**



- Total properties subject to inspection: **3,829**
- Initial / self-inspection period:
- Second inspections: **867** failed notices
- Third / final inspections: **867** properties inspected
- Final failed properties: **162**
- Citations issued: **162**
- Properties brought into Compliance: **705**
- Remaining properties requiring action: **[162]**

**Common Abatement Violations**

The most common items identified during the annual inspection process continue to include:

- **Address Numbers:** Numbers must be at least 4 inches in size, clearly visible from the street, and displayed in a contrasting color.
- **Propane Tank Clearance:** A minimum 10-foot clearance must be maintained around LP tanks.
- **Roof Clearance:** Roofs must remain free of pine needles, leaves, and other combustible debris.
- **Vegetation Clearance:** Maintain required vegetation clearance around structures.

**Prevention Activities**

- Annual Business inspections have been completed.
- Final inspections and abatement citations have been mailed out.
- Public education
- Community outreach

***A special Thank You to all those who completed and passed their annual Abatement Inspection in 2026. The IFPD appreciates your efforts to Keep Idyllwild Fire Safe!***

# TRAINING / OPERATIONS

Training remains one of the District's highest priorities. IFPD continues to provide ongoing professional development to ensure personnel maintain the knowledge, skills, qualifications, and proficiency necessary to safely and effectively perform their duties.

### Personnel Development

- [Paramedic students – (see report) All three IFPD Paramedic Students have completed ALL aspects of their Paramedic training and are now currently working in these roles here at the IFPD. This addition puts 3 Paramedics available daily at the IFPD.
- Probationary firefighters: C. Howe has completed his probation with the IFPD. We are asking the board of Commissioners to ratify Mr. Howes permanent and full time employment as a Firefighter Paramedic with the IFPD .
- We anticipate E. Rodriguez probation completion in January of 2027.
- New Firefighter exam process has been completed. The final three candidates have had their final interviews and we are working through the timing of hiring for a future date TBD.
- Reserve / intern personnel: IFPD Continues to onboard new Intern (trainee) reserve positions.
- IFPD Crew 621/622 members: IFPD Continues to onboard new Crew members for both suppression and fuels crew work.
- Promotional examinations: IFPD is currently working through completion of our Fire Captains Promotional Exam process. We anticipate completion no later than December 2026.

### Training Activities

- Wildland training: Continuous with all training requirements currently met.
- Engine operations: IFPD is currently working with our probationary firefighters on Engine Operator Certifications.
- Water Tender operations: IFPD Completed an all employee in service training for this new piece of equipment. All members of the Career Staff and Several Reserve members and Crew members have received this training.

## Certifications / Qualifications

- Red Cards: IFPD Annual RT130 training was a huge success. All IFPD members completed the joint training with the USFS at Thomas Mountain with an AAR luncheon at the Garner Valley Commons.

- CPR / ACLS / PALS/Paramedic/EMT certifications: All current.
- Driver/operator qualifications: All Current.
- Task books have been issued for numerous disciplines.

# FUELS / WILDLAND OPERATIONS

The IFPD continues to place significant emphasis on fuels reduction and wildland resilience through our partnership with the United States Forest Service and other agencies.

## Current Fuels Projects

**Strawberry Shaded Fuel Break**

**Status:** Progress @ 95% (southern portion of the Strawberry fuel break is now permitted for work and crew 621 is operating on Strawberry "South")

**Highway 243 / Thoroughfare Project**
**Status:** Progress @ 75% Work on 243 is complete, (continuing to work on the interior road systems withing the grant)

**Additional Projects**

- **Westridge Fuel Project:** Pending Approval
- **Fisherman's:** Pending Approval
- **South Ridge:** Pending Approval
- **North Fork:** Pending Approval
- **Other:** All aforementioned projects require both approval and funding. Funding for these projects is subject to grant award.

**Fuels Equipment**

- CAT Skid Steer / Masticator: Excellent Condition. Maintenance completed.
- IFPD Chipper: / Excellent condition. Maintenance completed.
- Crew equipment: All equipment in relatively good condition.
- PPE: Complete and in good condition. (will continue looking for grant opportunities to add depth to our overall supply of PPE)
- Other equipment: All equipment is in working order and maintenance for 2026 has been completed.

***The continued development of the IFPD fuels program remains a critical component of our long-term strategy to reduce wildfire risk and improve the resilience of the Idyllwild community.***

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## 2027FY Financial Information :

### Revenues / Expenditures :

| | 2027 FY Budget | 2027FY YTD: |
|---|---|---|
| **Revenues:** | **4,727,030.00** | **$ 592,192.60** |
| Tax: | 196,044.16 | |
| Amb: | 19,393.91 | |
| M/A: | 267,830.00 | |
| Misc/Other: | 108,924.53 | |
| **Expenditures:** | **4,707,030.00** | **$ 2,879,182.56** |
| Payroll: | 2,119,000.00 | |
| CalPers: | 184,797.73 | |
| Equip/Sup: | 33,108.10 | |
| Utlt: | 12,492.00 | |
| Dbtserv/Grnt/Misc: | 529,784.07 | |

| | | | |
|---|---|---|---|
| MA Accrual (Invoiced to date) | (Budget- 2,045,500.00) | Invoiced YTD$ | 3,048,568.84 |
| Pre Payment of Insurance: 27FY | | (Liability) $ | 97,251.60 |
| | | (Workers Comp) $ | 84,858.09 |

# MUTUAL AID ASSISTANCE – FY 2026/27

The IFPD continues to meet the challenge of providing assistance through the Mutual Aid system to communities throughout California and beyond.
We are proud to support our cooperators and partners when they need assistance, just as we know they will support the Idyllwild community when needed.

**Mutual Aid Financial Activity**

**FY 2026/27 Mutual Aid invoiced to date:** **$ 3,048,568.84**

**Historical Mutual Aid Invoicing:**

| Fiscal Year | Amount Invoiced |
|---|---|
| 2025/26 | $3,217,200.00 |
| 2024/25 | $4,666,858.00 |
| 2023/24 | $2,427,631.00 |
| 2022/23 | $1,353,000.00 |
| 2021/22 | $2,010,000.00 |
| 2020/21 | $1,205,000.00 |
| 2019/20 | $500,000.00 |

# INCIDENT VOLUME

**September & October 2026**

| Incident Type | Sept. 2026 | October 2026 | Two-Month Total |
|---|---|---|---|
| Medical | [78] | [71] | [149] |
| Fires | [9] | [6] | [15] |
| Hazardous Conditions | [4] | [9] | [13] |
| Public Service | [21] | [17] | [38] |
| False Alarm | [8] | [7] | [15] |
| Other | [9] | [11] | [20] |
| **TOTAL INCIDENTS** | **[129]** | **[121]** | **[250]** |

**YTD Incident Totals**

| Incident Type | FY 2026/27 YTD |
|---|---|
| Medical | [303] |
| Fires | [43] |
| Hazardous Conditions | [35] |
| Public Service | [66] |
| False Alarm | [29] |
| Other | [39] |
| **TOTAL** | **[513]** |

**EMS / TRANSPORT ACTIVITY**

| Category: | Sept. 2026 | October 2026 | FY YTD |
|---|---|---|---|
| **Transports:** | **37** | **41** | **158** |
| **AMA:** | **41** | **29** | **144** |
| **Invoice:** | **114,639.90** | **180,855.65** | **590,991.10** |
| **Income:** | **2,931.74** | **5,745.48** | **17,354.44** |
| **Totals:** | **159** | **144** | **303** |

# EQUIPMENT UPDATE

### Suppression Equipment

| Unit | Mileage | Condition | Notes |
|---|---|---|---|
| T-621 | 30,921 | Good | NA |
| E-621 | 39,315 | Good | NA |
| RE-622 | 67,701 | Good | NA |
| BR-621 | 70,743 | Fair | NA |
| BR-622 | 134,074 | Good | NA |
| BR-625 | 43,489 | Excellent | N/A |
| OES-6608 | 29,728 | Excellent | N/A |
| WT-1 | 8,623 | Excellent | NA |

### Ambulance

| Unit | Mileage | ndition | Notes |
|---|---|---|---|
| Medic Unit 1 | 79,918 | Excellent | N/A |
| Medic Unit 2 | 59,889 | Excellent | N/A |
| Medic Unit 5 | 59,356 | Excellent | N/A |
| Medic Unit 626 | 65,152 | Good | N/A |

### Administrative / Other Units

| Unit | Mileage | Condition | Notes |
|---|---|---|---|
| C-6200 | 107,922 | Good | CIP replacement |
| B-621 | 38,829 | Excellent | N/A |
| B-622 | 56,773 | Excellent | N/A |
| B-625 | 101,950 | Excellent | N/A |
| Supt. 1 | 10,405 | Excellent | New Superintendent vehicle |
| S-621 | 56,550 | Good | Squad 621 / CRW |
| U-621 | 147,478 | Good | Utility 621 / CRW |
| CRW-1A | 110,369 | Good | CRW Vehicle |
| CRW-1B | 52,763 | Excellent | CRW Vehicle |

# COMMUNITY SAFETY MESSAGE

### KEEP IDYLLWILD FIRE SAFE

Fire prevention and property abatement are a **year-round commitment**.

Please remind your family, friends, and neighbors that maintaining defensible space, clearing combustible vegetation, keeping roofs and gutters free of debris, maintaining visible address numbers, and properly maintaining properties are critical components of wildfire preparedness.
Thank you to all of our residents, property owners, businesses, visitors, cooperators, and community partners for your continued efforts to help protect our mountain community.

**Please help us Keep Idyllwild Fire Safe!**

# LOOKING AHEAD

Moving ahead, the IFPD will remain focused on:

- Emergency response readiness.
- Wildfire preparedness.
- Fuels reduction and forest health.
- Personnel recruitment and retention.
- Training and professional development.
- EMS service delivery.
- Fire prevention and property abatement.
- Grant development and implementation.
- Equipment and apparatus maintenance.
- Community education and outreach.
- Interagency cooperation and mutual aid.
- Long-term capital improvement projects.

The work performed by the Idyllwild Fire Protection District is made possible through the dedication of our personnel and the continued support of our community.
Whether responding to a medical emergency, fighting a wildfire, clearing fuels, conducting an inspection, teaching CPR, maintaining our equipment, or preparing for the next emergency, our personnel remain committed to protecting the people and communities we serve.

*From our Family to Yours,*

# *"You are our Mission."*



*Mark LaMont*
*Fire Chief*
*Idyllwild Fire Protection District*

# IDYLLWILD FIRE

**54160 Maranatha Drive**
**Idyllwild, CA 92549**
**Regular Board Meeting**
**Minutes – September 22, 2026**

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; Chief Mark LaMont, and Executive Assistant Rachel Teeguarden, District Council Steven Graham

**Excused: Commissioner Messina, Executive Assistant Rachel Teeguarden**
**Chief LaMont and Commissioner Messina was on the phone and available for questions.**

**Pledge of Allegiance: President Andrewson** **Invocation: Commissioner Fogle**

**Citizens' Comments: - Non at this time.**

**Reports**

- Chief Mark LaMont. – (***Please also see Chief LaMont's written report).***
  ***Thank you to the board for their continued support of the Mutual Aid program. We have several folks, Including myself, up on the Plaskett and Timber fire.***

**Action Items**

1. Approve meeting minutes of 7/26/26 Regular Board Meeting:
   **Commissioner Sawicki made a motion to approve the 7/26/26 Regular Board Meeting Minutes, Commissioner Yost 2nd. Motion passed 4-0-1 Commissioner Fogle abstained due to not being present for the 7/26/26 meeting**
2. Accept July & Aug 2026: Incident Statistic / Ambulance Reports / Financials:
   **Commissioner Sawicki made a motion to accept the July & Aug 2026 Incident Statistic/Ambulance Report and Financials: Commissioner Fogle 2nd. Motion passed 5-0**
3. Review / Discuss / Approve July & Aug 2026 Bill Payments:
   **Commissioner Sawicki made a motion to approve May & June 2026 Bill Payments: Commissioner Fogle 2nd. Motion passed 5-0**
4. Review / Discuss / Approve: Resolution 551:
   **Commissioner Yost made a motion to approve Resolution 551, Commissioner Sawicki 2nd. Motion passed 5-0**
5. Review / Discuss / Approve: Ad Hoc Discussion and Appointment:
   **President Andrewson made a motion to create an Ad Hoc committee for the recruitment of Fire Chief: Commissioner Yost 2nd. Motion passed 5-0.**
   **Commissioner Andrewson nominated Commissioner Messina for Ad Hoc Committee for recruitment of Fire Chief.**
   **Commissioner Sawicki nominated Commissioner Andrewson for Ad Hoc Committee for recruitment of Fire Chief.**
   **Motion passed 5-0**
   **Commissioner Messina made a motion to create an Ad Hoc Committee for work on the Vision and Strategy Plan. Commissioner Fogle 2nd. Motion passed 5-0**
   **Commissioner Yost nominated Commissioner Sawicki for the Vision and Strategy Plan**
   **Commissioner Andrewson nominated Commissioner Yost for the Vision and Strategy Plan.**
   **Motion passed 5-0**

6. Review / Discuss: General Discussion / Misc items / items for next Board meeting
7. Review / Discuss Correspondence – Included in Board Packet

**Commissioner Sawicki made a motion to Adjourn; Commissioner Fogle 2nd Motion passed 5-0**

**Adjourned: 15:46**

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

Approved:

_____ _____
Rhonda Andrewson, President Date

Attest.

_____ _____
Clerk of the Board Date

**IFPD Sept 2026 Bill Payments**

| Line Item # | Payment to: | Description | |
|---|---|---|---|
| **(111) Fire (121) EMS (131) MA** | | | |
| (111)(121) - 4911 | Southern California Edison | Electricity | $ 1,158.03 |
| (111)(121) - 4921 | Idyllwild Water | Water | $ 408.71 |
| (111)(121) - 4941 | CR&R | Trash Service | $ 318.06 |
| (111)(121) - 4611 | Canon | Copier Lease | $ 442.37 |
| (111)(121) - 4611 | Fruth Group | Copies Apr - June | $ 12.89 |
| (111)(121) - 4111 | Spectrum | Internet - Phone | $ 505.31 |
| (121) - 4121 | Verizon | iPads Service (EPCR) | $ 393.09 |
| (111)(121) - 3491 | Nationwide Medical | Medical Supplies | $ 676.90 |
| (111)(121) - | Emergency Services | I am Responding | $ 660.00 |

**IFPD Oct 2026 Bill Payments**

| Line Item # | Payment to: | Description | |
|---|---|---|---|
| **(111) Fire (121) EMS (131) MA** | | | |
| (111)(121) - 4911 | Southern California Edison | Electricity | $ 1,033.93 |
| (111)(121) - 4921 | Idyllwild Water | Water | $ 382.09 |
| (111)(121) - 4941 | CR&R | Trash Service | $ 318.06 |
| (111)(121) - 4304 | Napa Auto Parts | Vehicle Maint and Repair | $ 2,437.07 |
| (111)(121) - 3911 | County Transportation - Fuel | Fuel - March - Aug 2026 | $ 23,380.31 |
| (111)(121)(131)-3911/4772/4301 | US Bank - Cal Card | Cal Card - Equipment - Supplies - Grants - MA (Wildland Equip - Outfit Crew 621) | $ 36,938.90 |
| (111)(121) - 4611 | Canon | Copier Lease | $ 442.37 |
| (111)(121) - 4111 | Spectrum | Internet - Phone | $ 505.31 |
| (111)(121) - 4304 | Forest Lumber | Station repairs | $ 2,361.77 |
| (111)(121) - 3611 | Village Hardware | Station Supplies - ROW Grant | $ 7,944.35 |
| (121) - 4121 | Verizon | iPads Service (EPCR) | $ 393.09 |
| (111)(121) - 3491 | McKesson | Medical Supplies | $ 2,099.41 |
| (111)(121) - 4522 | Cole Huber | Legal Services | $ 606.34 |
| (111)(121) - 4301 | LN Curtis and Sons | Grant - PPE | $ 24,389.41 |
| (111)(121) - | My Fleet Center (Jiffy Lube) | Vehicle repair and maint | $ 812.48 |
| (111)(121) - | Cal-Line Equipment | (Annual Preventative Maintenance) | $ 10,689.67 |
| (111)(121) - 4761 | Riverside County - Dispatch | Dispatch - FY26/27 Q2 | $ 38,575.09 |
| (111)(121) - 4303 | Les Schwab | Tires | $ 2,456.75 |
| (111)(121) - 4772 | EPX Group | Generator maintenance and repair | $ 550.00 |

*NOVEMBER 17. 2026*

IDYLLWILD FIRE

# Idyllwild Fire Protection District
# 2026 Employee Performance Bonus

| Name / Rank | Amount |
|---|---|
| **Daniel Diaz**<br>**Battalion Chief** | $5,000.00 |
| **Collin Howe**<br>**Firefighter Paramedic** | $5,000.00 |
| **James LaMont**<br>**Battalion Chief** | $5,000.00 |
| **Mark LaMont**<br>**Fire Chief Paramedic** | $5,000.00 |
| **Josh Lieh**<br>**Engineer Paramedic** | $5,000.00 |
| **Brett Leseberg**<br>**Engineer Paramedic** | $5,000.00 |
| **Greg Minor**<br>**Fire Captain Paramedic** | $5,000.00 |
| **Tyler Ohm**<br>**Firefighter Paramedic** | $5,000.00 |
| **Adam Rodriguez**<br>**Battalion Chief** | $5,000.00 |
| **Jackson Steward**<br>**Engineer Paramedic** | $5,000.00 |
| **Rachel Teegarden**<br>**Executive Assistant EMT** | $5,000.00 |
| **TOTAL AMOUNT (2026 One Time Bonus)** | **$55,000.00** |

Approved:

_____
Idyllwild Board of Commissioners Representative

_____
Clerk of the Board: Rachel Teeguarden

DATED:_____

Accepted:

_____
Fire Chief : Mark LaMont

_____
ICFA Representative: President

IDYLLWILD FIRE

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

---

## 2027 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 2027:***
***January 26th / March 23rd / May 25th / July 27th / September 28th / November 16th***
***@ 3:00 pm.***

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

IDYLLWILD FIRE

**54160 Maranatha Drive**
**Idyllwild, CA 92549**
**Regular Board Meeting**
**Minutes – September 22, 2026**

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; Chief Mark LaMont, and Executive Assistant Rachel Teeguarden, District Council Steven Graham

**Excused: Commissioner Messina, Executive Assistant Rachel Teeguarden**
**Chief LaMont and Commissioner Messina was on the phone and available for questions.**

**Pledge of Allegiance: President Andrewson** **Invocation: Commissioner Fogle**

**Citizens' Comments: - Non at this time.**

**Reports**

- Chief Mark LaMont. – (***Please also see Chief LaMont's written report).***
  ***Thank you to the board for their continued support of the Mutual Aid program. We have several folks, Including myself, up on the Plaskett and Timber fire.***

**Action Items**

1. Approve meeting minutes of 7/26/26 Regular Board Meeting:
   **Commissioner Sawicki made a motion to approve the 7/26/26 Regular Board Meeting Minutes, Commissioner Yost 2nd. Motion passed 4-0-1 Commissioner Fogle abstained due to not being present for the 7/26/26 meeting**
2. Accept July & Aug 2026: Incident Statistic / Ambulance Reports / Financials:
   **Commissioner Sawicki made a motion to accept the July & Aug 2026 Incident Statistic/Ambulance Report and Financials: Commissioner Fogle 2nd. Motion passed 5-0**
3. Review / Discuss / Approve July & Aug 2026 Bill Payments:
   **Commissioner Sawicki made a motion to approve May & June 2026 Bill Payments: Commissioner Fogle 2nd. Motion passed 5-0**
4. Review / Discuss / Approve: Resolution 551:
   **Commissioner Yost made a motion to approve Resolution 551, Commissioner Sawicki 2nd. Motion passed 5-0**
5. Review / Discuss / Approve: Ad Hoc Discussion and Appointment:
   **President Andrewson made a motion to create an Ad Hoc committee for the recruitment of Fire Chief: Commissioner Yost 2nd. Motion passed 5-0.**
   **Commissioner Andrewson nominated Commissioner Messina for Ad Hoc Committee for recruitment of Fire Chief.**
   **Commissioner Sawicki nominated Commissioner Andrewson for Ad Hoc Committee for recruitment of Fire Chief.**
   **Motion passed 5-0**
   **Commissioner Messina made a motion to create an Ad Hoc Committee for work on the Vision and Strategy Plan. Commissioner Fogle 2nd. Motion passed 5-0**
   **Commissioner Yost nominated Commissioner Sawicki for the Vision and Strategy Plan**
   **Commissioner Andrewson nominated Commissioner Yost for the Vision and Strategy Plan.**
   **Motion passed 5-0**

6. Review / Discuss: General Discussion / Misc items / items for next Board meeting
7. Review / Discuss Correspondence – Included in Board Packet

**Commissioner Sawicki made a motion to Adjourn; Commissioner Fogle 2nd Motion passed 5-0**

**Adjourned: 15:46**

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

Approved:

_____ _____
Rhonda Andrewson, President Date

Attest.

_____ _____
Clerk of the Board Date

**IFPD Sept 2026 Bill Payments**

| Line Item # | Payment to: | Description | | |
|---|---|---|---|---|
| **(111) Fire (121) EMS (131) MA** | | | | |
| (111)(121) - 4911 | Southern California Edison | Electricity | $ | 1,158.03 |
| (111)(121) - 4921 | Idyllwild Water | Water | $ | 408.71 |
| (111)(121) - 4941 | CR&R | Trash Service | $ | 318.06 |
| (111)(121) - 4611 | Canon | Copier Lease | $ | 442.37 |
| (111)(121) - 4611 | Fruth Group | Copies Apr - June | $ | 12.89 |
| (111)(121) - 4111 | Spectrum | Internet - Phone | $ | 505.31 |
| (121) - 4121 | Verizon | iPads Service (EPCR) | $ | 393.09 |
| (111)(121) - 3491 | Nationwide Medical | Medical Supplies | $ | 676.90 |
| (111)(121) - | Emergency Services | I am Responding | $ | 660.00 |

**IFPD Oct 2026 Bill Payments**

| Line Item # | Payment to: | Description | | |
|---|---|---|---|---|
| **(111) Fire (121) EMS (131) MA** | | | | |
| (111)(121) - 4911 | Southern California Edison | Electricity | $ | 1,033.93 |
| (111)(121) - 4921 | Idyllwild Water | Water | $ | 382.09 |
| (111)(121) - 4941 | CR&R | Trash Service | $ | 318.06 |
| (111)(121) - 4304 | Napa Auto Parts | Vehicle Maint and Repair | $ | 2,437.07 |
| (111)(121) - 3911 | County Transportation - Fuel | Fuel - March - Aug 2026 | $ | 23,380.31 |
| (111)(121)(131)-3911/4772/4301 | US Bank - Cal Card | Cal Card - Equipment - Supplies - Grants - MA (Wildland Equip - Outfit Crew 621) | $ | 36,938.90 |
| (111)(121) - 4611 | Canon | Copier Lease | $ | 442.37 |
| (111)(121) - 4111 | Spectrum | Internet - Phone | $ | 505.31 |
| (111)(121) - 4304 | Forest Lumber | Station repairs | $ | 2,361.77 |
| (111)(121) - 3611 | Village Hardware | Station Supplies - ROW Grant | $ | 7,944.35 |
| (121) - 4121 | Verizon | iPads Service (EPCR) | $ | 393.09 |
| (111)(121) - 3491 | McKesson | Medical Supplies | $ | 2,099.41 |
| (111)(121) - 4522 | Cole Huber | Legal Services | $ | 606.34 |
| (111)(121) - 4301 | LN Curtis and Sons | Grant - PPE | $ | 24,389.41 |
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*NOVEMBER 17. 2026*

IDYLLWILD FIRE

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# 2026 Employee Performance Bonus

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| **James LaMont**<br>**Battalion Chief** | $5,000.00 |
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| **Josh Lieh**<br>**Engineer Paramedic** | $5,000.00 |
| **Brett Leseberg**<br>**Engineer Paramedic** | $5,000.00 |
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| **Rachel Teegarden**<br>**Executive Assistant EMT** | $5,000.00 |
| **TOTAL AMOUNT (2026 One Time Bonus)** | **$55,000.00** |

Approved:

_____
Idyllwild Board of Commissioners Representative

_____
Clerk of the Board: Rachel Teeguarden

DATED:_____

Accepted:

_____
Fire Chief : Mark LaMont

_____
ICFA Representative: President

# IDYLLWILD FIRE

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

---

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IDYLLWILD FIRE

IDYLLWILD FIRE

# ANNUAL FINANCIAL REPORT

## JUNE 30, 2025

# IDYLLWILD FIRE PROTECTION DISTRICT

## IDYLLWILD, CALIFORNIA

## JUNE 30, 2025

| COMMISSIONER | OFFICE | TERM EXPIRES |
|---|---|---|
| Dan Messina | President | December 2026 |
| Dennis Fogle | Vice President | December 2028 |
| Rhonda Andrewson | Secretary | December 2026 |
| Stephanie Yost | Commissioner | December 2026 |
| Henry Sawicki | Commissioner | December 2028 |

## ADMINISTRATION

Chief Mark LaMont

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TABLE OF CONTENTS

JUNE 30, 2025

## 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 ..... - 31 -
Schedule of Proportionate Share of the Net Pension Liability ..... - 32 -
Schedule of Contributions ..... - 33 -
Schedule of Changes in the Total OPEB Liability and Related Ratios ..... - 34 -


## SUPPLEMENTARY INFORMATION


Schedule of Activity by Department ..... - 37 -


## 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* ..... - 41 -

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*FINANCIAL SECTION*

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C.J. Brown & Company CPAs
An Accountancy Corporation

Cypress Office:
[illegible]
Cypress, California 90630
(657) 214-2307

Riverside Office:
[illegible]
Riverside, California 92507
(657) 214-2307

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

## Independent Auditor's Report

Board of Directors
Idyllwild Fire Protection District
Idyllwild, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major funds of the Idyllwild Fire Protection District (District) as of and for the year ended June 30, 2025, 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, 2025, 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.

*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 31 through 34 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 is 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 17, 2026, 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 17, 2026

# 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, 2025. 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 and additional mutual aid service and revenue.
- During the year, the District's expenses of $5.6 million was less than the $7.6 million generated in taxes and other revenues for governmental programs (mutual aid and ambulance).
- The general fund reported an increase in fund balance this year of over $1.9 million.
- The resources available for appropriation were $4.0 million more than budgeted. Expenditures were also over appropriations by almost $2.2 million. Largely this is attributed to an increase in mutual aid activity.

## OVERVIEW OF FINANCIAL STATEMENTS

### Components of the Financials Section

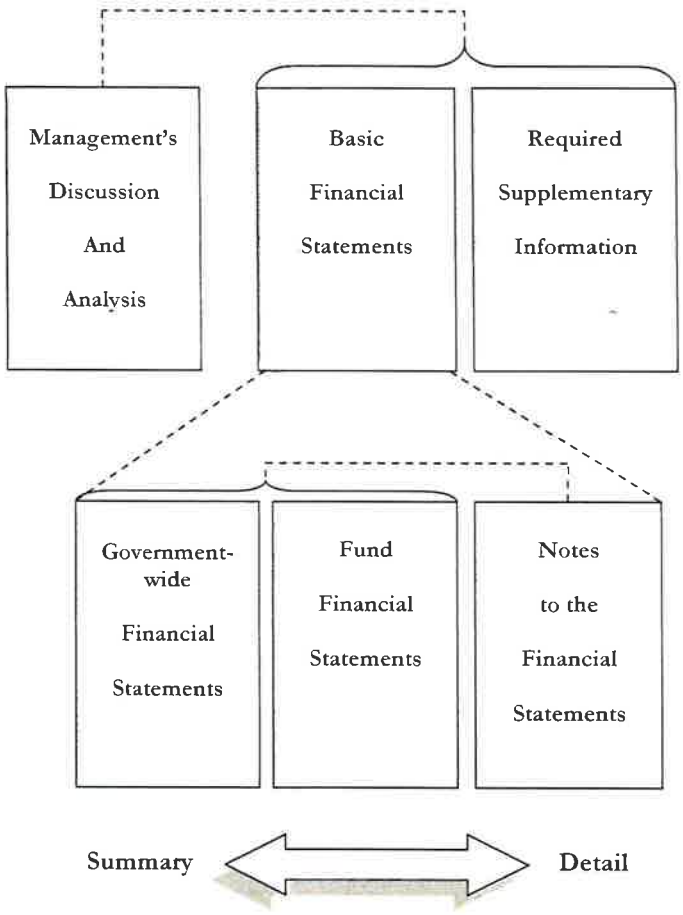
This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the District:

**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<br>Governmental Funds |
|---|---|---|
| Scope | Entire District government | The activities of the District |
| Required financial statements | ❖ Statement of net position<br>❖ Statement of activities | ❖ Balance sheet<br>❖ 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 between fiscal years 2024 and 2025—to $2.4 million net position. (See Table 1.) The increase in assets this year is a result of better operating performance (again mostly attributed to mutual aid activity). However, while the liabilities increased (mostly related to the pension liability), the accounting quirks for the pension calculation had the deferred inflows of resources greatly reduced this year as well (and to a degree the increase in deferred outflows of resources), which all had a positive impact on net position.

**Table 1 - Net Position**

| *($ Amounts in thousands)* | 2025 | 2024 | $ Change | % Change |
|---|---|---|---|---|
| Current and other assets | $ 4,983 | $ 3,080 | $ 1,903 | 62% |
| Capital assets | 1,310 | 955 | 355 | 37% |
| **Total Assets** | 6,293 | 4,035 | 2,258 | 56% |
| **Deferred outflows of resources** | 1,225 | 1,632 | (407) | -25% |
| Current liabilities | 433 | 439 | (6) | -1% |
| Non-current liabilities | 4,571 | 4,698 | (127) | -3% |
| **Total Liabilities** | 5,004 | 5,137 | (133) | -3% |
| **Deferred inflows of resources** | 132 | 150 | (18) | -12% |
| Net position | | | | |
| Net investment in capital assets | 1,104 | 275 | 829 | 301% |
| Restricted | 10 | 10 | - | 0% |
| Unrestricted | 1,268 | 95 | 1,173 | -1235% |
| **Total Net Position** | $ 2,382 | $ 380 | $ 2,002 | -527% |

**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 $466k in 2023-24 to $378k in 2024-25
  - Mutual aid went from $2.3 million in 2023-24 to $4.5 million in 2024-25.
- Expense change:
  - Salaries went from $2.2 million 2023-24 to just under $2.8 million in 2024-25, a result of MOU staffing of open positions and mutual aid.
  - Benefits also went from $770k in 2023-24 to $964k in 2024-25. This is largely a result of pension liability changes.
  - All other expense categories went up.

**Table 2 - Changes in Net Position**

| *($ Amounts in thousands)* | 2025 | 2024 | $ Change | % Change |
|---|---|---|---|---|
| Program revenue | $ 5,883 | $ 2,731 | $ 3,152 | 115% |
| General revenue | 1,693 | 1,694 | (1) | 0% |
| **Total Revenue** | 7,576 | 4,425 | 3,151 | 71% |
| Salaries and benefits | 4,064 | 3,037 | 1,027 | 34% |
| Supplies and services | 1,399 | 681 | 718 | 105% |
| Other charges | 125 | 163 | (38) | -23% |
| **Total Expenses** | 5,588 | 3,881 | 1,707 | 44% |
| Special items | 15 | - | 15 | n/a |
| **Increase in net position** | $ 2,003 | $ 544 | $ 1,459 | 268% |

## Financial Analysis of the District's Funds

As the District completed the year, its governmental funds reported a fund balance of over $4.1 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 2025, the District added a new apparatus and other equipment.

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

| *($ Amounts in thousands)* | 2025 | 2024 | $ Change | % Change |
|---|---|---|---|---|
| Land | $ 101 | $ 101 | $ - | 0% |
| Buildings and improvements | - | 2 | (2) | -100% |
| Equipment | 1,209 | 852 | 357 | 42% |
| **Total** | $ 1,310 | $ 955 | $ 355 | 37% |

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

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

### *Long-Term Liabilities*

At year-end the District had over $4.3 million in combined pension liabilities (NPL and OPEB), a total of $206,000 notes payable to Kansas State Bank, and $169,000 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**

| *($ Amounts in thousands)* | 2025 | 2024 | $ Change | % Change |
|---|---|---|---|---|
| Note payable | $ 206 | $ - | $ 206 | n/a |
| Lease payable | - | 266 | (266) | -100% |
| Vacation accrual | 169 | 49 | 120 | 245% |
| OPEB | 468 | 526 | (58) | -11% |
| NPL | 3,791 | 3,917 | (126) | -3% |
| Less current portion | (63) | (60) | (3) | 5% |
| **Total** | $ 4,571 | $ 4,698 | $ (127) | -3% |

## 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 about 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.

IDYLLWILD FIRE

GOVERNMENTAL FUNDS BALANCE SHEET
AND
STATEMENT OF NET POSITION

JUNE 30, 2025

| | General Fund | Adjustments (Note 2-A.) | Statement of Net Position |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and cash equivalents | $ 3,801,026 | $ - | $ 3,801,026 |
| Accrued receivables | 1,139,442 | 43,230 | 1,182,672 |
| Nondepreciable capital assets | - | 101,336 | 101,336 |
| Depreciable capital assets, net | - | 1,208,392 | 1,208,392 |
| **Total Assets** | 4,940,468 | 1,352,958 | 6,293,426 |
| **DEFERRED OUTFLOWS OF RESOURCES** | - | 1,225,000 | 1,225,000 |
| **TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | $ 4,940,468 | $ 2,577,958 | $ 7,518,426 |
| **LIABILITIES** | | | |
| Accrued payables | $ 369,039 | $ 1,000 | $ 370,039 |
| Long-term liabilities, current | - | 62,642 | 62,642 |
| Long-term liabilities, non-current | - | 4,571,490 | 4,571,490 |
| **Total Liabilities** | 369,039 | 4,635,132 | 5,004,171 |
| **DEFERRED INFLOWS OF RESOURCES** | - | 132,000 | 132,000 |
| **FUND BALANCE / NET POSITION** | | | |
| **Fund Balance** | | | |
| Non-spendable | 200 | (200) | - |
| Restricted | 9,600 | (9,600) | - |
| Committed | 190,670 | (190,670) | - |
| Unassigned | 4,370,959 | (4,370,959) | - |
| **Net Position** | | | |
| Net investment in capital assets | - | 1,103,596 | 1,103,596 |
| Restricted | - | 9,600 | 9,600 |
| Unrestricted | - | 1,269,059 | 1,269,059 |
| **Total Fund Balance / Net Position** | 4,571,429 | (2,189,174) | 2,382,255 |
| **TOTAL LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND FUND BALANCE / NET POSITION** | $ 4,940,468 | $ 2,577,958 | $ 7,518,426 |

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, 2025

| | General Fund | Adjustments (Note 2-B.) | Statement of Activities |
|---|---|---|---|
| **REVENUE** | | | |
| Program Revenue: | | | |
| Charges for services | $ 5,883,218 | $ - | $ 5,883,218 |
| Property taxes, general purpose | 1,512,191 | 5,751 | 1,517,942 |
| Licenses, permits, and franchises | 13,567 | - | 13,567 |
| Grants and contributions not restricted to specific programs | 57,671 | - | 57,671 |
| Revenue from use of money | 88,951 | - | 88,951 |
| Other revenues | 14,663 | - | 14,663 |
| **Total Revenue** | 7,570,261 | 5,751 | 7,576,012 |
| **EXPENDITURES / EXPENSES** | | | |
| Current: | | | |
| Salaries and wages | 2,775,521 | 120,000 | 2,895,521 |
| Benefits | 963,639 | 205,000 | 1,168,639 |
| Supplies | 94,099 | - | 94,099 |
| Services | 1,304,444 | - | 1,304,444 |
| Depreciation | - | 115,000 | 115,000 |
| Capital Outlay | 470,026 | (470,026) | - |
| Debt Service - Principal | 60,373 | (60,373) | - |
| Debt Serivce - Interest | 10,249 | - | 10,249 |
| **Total Expenditures / Expenses** | 5,678,351 | (90,399) | 5,587,952 |
| **Excess (Deficiency) of Revenue over Expenditures/Expenses** | 1,891,910 | 96,150 | 1,988,060 |
| **OTHER FINANCING SOURCES/USES** | | | |
| Special items | 14,500 | - | 14,500 |
| **NET CHANGE IN FUND BALANCE / NET POSITION** | 1,906,410 | 96,150 | 2,002,560 |
| **Fund Balance / Net Position - Beginning (Restated)** | 2,665,019 | (2,285,324) | 379,695 |
| **Fund Balance / Net Position - Ending** | $ 4,571,429 | $ (2,189,174) | $ 2,382,255 |

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, 2025:

**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:

| Asset Class | Estimated Useful Life |
|---|---|
| Structures and improvements | 10 – 50 |
| Vehicles | 5 – 16 |
| Furniture and equipment | 5 – 20 |

**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** | | $ 4,571,429 |
| 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: | $ 5,090,728 | |
| Accumulated depreciation: | (3,781,000) | 1,309,728 |
| Unmatured interest on long-term debt: | | |
| In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was: | | (1,000) |

## Governmental Funds Balance Sheet and Statement of Net Position, Continued

Deferred recognition of earned but unavailable revenues:

In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is: 43,230

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) | 3,791,000 | |
| Net OPEB Obligation | 468,000 | |
| Compensated absences payable | 169,000 | |
| Notes payable | 206,132 | (4,634,132) |

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 outflowsand inflows of resources relating to pensions are reported.

| | |
|---|---|
| Deferred outflows of resources relating to pensions | 1,225,000 |
| Deferred inflows of resources relating to pensions | (132,000) |
| **Total Net Position - Governmental Activities:** | $ 2,382,255 |

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

| | | |
|---|---|---|
| **Net Changes in Fund Balances - Total Governmental Funds** | | $1,906,410 |
| 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: | $ 470,026 | |
| Depreciation expense: | (115,000) | 355,026 |
| 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: | | 60,373 |
| Earned but unavailable revenues: | | |
| In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is: | | 5,751 |

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: | (120,000) |
| 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: | (263,000) |
| 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: | 58,000 |
| **Change in Net Position of Governmental Activities:** | $2,002,560 |

## *NOTE 3 – DEPOSITS*

As of June 30, 2025, the District had the following cash and cash equivalents balances:

| | Governmental Activities |
|---|---|
| Cash on hand | $ 200 |
| Deposits in financial institutions | 288,282 |
| LAIF | 1,005,138 |
| Money market | 2,507,406 |
| **Total Cash and Cash Equivalents** | $ 3,801,026 |

*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, 2025, the District's bank balances totaled $383,572, of which $250,000 was insured through the FDIC.

## *NOTE 4 – ACCRUED RECEIVABLES*

Receivables at June 30, 2025, were as follows:

| | General Fund | District-Wide | Total Governmental Activities |
|---|---|---|---|
| Ambulance income | $ 591,762 | $ - | $ 591,762 |
| Taxes | 98,865 | 43,230 | 142,095 |
| Mutual aid | 510,804 | - | 510,804 |
| Interest | 11,011 | - | 11,011 |
| Allowance for doubtful accounts | (73,000) | - | (73,000) |
| **Total Accrued Receivables** | $ 1,139,442 | $ 43,230 | $ 1,182,672 |

## *NOTE 5 – CAPITAL ASSETS*

Capital asset activity for the year ended June 30, 2025

| | Balance Jul. 01, 2024 | Adjustment / Additions | Balance Jun. 30, 2025 |
|---|---|---|---|
| **Capital Assets Not Being Depreciated** | | | |
| Land | $ 101,336 | $ - | $ 101,336 |
| **Capital Assets Being Depreciated** | | | |
| Structures and improvements | $ 588,275 | $ - | $ 588,275 |
| Vehicles | 3,132,115 | 306,187 | 3,438,302 |
| Furniture and equipment | 798,976 | 163,839 | 962,815 |
| Total assets being depreciated | 4,519,366 | 470,026 | 4,989,392 |
| **Less Accumulated Depreciation** | | | |
| Structures and improvements | 586,000 | 2,000 | 588,000 |
| Vehicles | 2,395,000 | 88,000 | 2,483,000 |
| Furniture and equipment | 685,000 | 25,000 | 710,000 |
| Total accumulated depreciation | 3,666,000 | 115,000 | 3,781,000 |
| **Total Capital Assets Being Depreciated, Net** | $ 853,366 | $ 355,026 | $ 1,208,392 |

## *NOTE 6 – ACCRUED PAYABLES*

Payables at June 30, 2025, were as follows:

| | General Fund | District-Wide | Total Governmental Activities |
|---|---|---|---|
| Vendors | $ 92,722 | $ - | $ 92,722 |
| Payroll related | 151,036 | - | 151,036 |
| Withholdings | 41,281 | - | 41,281 |
| Compensated absence | 84,000 | - | 84,000 |
| Interest payable | - | 1,000 | 1,000 |
| **Total Accrued Payables** | $ 369,039 | $ 1,000 | $ 370,039 |

## *NOTE 7 – LONG-TERM LIABILITIES*

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

Long-term liability activity for the year ended June 30, 2025 was as follows:

| | Balance Jul. 01, 2024 | Additions | Deletions | Balance Jun. 30, 2025 | Due In One Year |
|---|---|---|---|---|---|
| Note payable | | | | | |
| Ambulance/Suburban | $ 81,365 | $ - | $ 26,226 | $ 55,139 | $ 27,111 |
| Engine | 185,141 | - | 34,148 | 150,993 | 35,531 |
| Total Notes Payble | 266,506 | - | 60,374 | 206,132 | 62,642 |
| Net pension (asset)/liability ("NPL"): | | | | | |
| Safety | 4,007,000 | | 117,000 | 3,890,000 | - |
| Miscellaneous | (90,000) | (9,000) | - | (99,000) | - |
| | 3,917,000 | (9,000) | 117,000 | 3,791,000 | - |
| Other postemployment benefits ("OPEB") | 526,000 | - | 58,000 | 468,000 | - |
| Compensated absences | 49,000 | 120,000 | - | 169,000 | - |
| **Total Long-Term Liabilities** | $ 4,758,506 | $ 111,000 | $ 235,374 | $ 4,634,132 | $ 62,642 |

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, 2025, the amortization of the note is as follows:

| Year Ending June 30, | Principal | Interest | Principal | Interest | Total |
|---|---|---|---|---|---|
| 2026 | $ 27,111 | $ 2,750 | $ 35,531 | $ 6,116 | $ 71,508 |
| 2027 | 28,028 | 2,811 | 36,970 | 4,676 | 72,485 |
| 2028 | - | - | 38,467 | 3,179 | 41,646 |
| 2029 | - | - | 40,025 | 1,621 | 41,646 |
| Total | $ 55,139 | $ 5,561 | $ 150,993 | $ 15,592 | $ 227,285 |

7 - C. Compensated Absences

The long-term portion of unpaid employee vacation for the year ended June 30, 2025 was $169,000. This liability would be paid out of the General Fund.

## *NOTE 8 – DEFINED BENEFIT PENSION*

### General Information about the Pension Plan

**Plan Description.** The Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan ("the Plan" or "PERF C") is administered by the California Public Employees' Retirement System ("CalPERS"). The Plan consists of a miscellaneous risk pool and a safety risk pool, which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. Each individual employer rate plan generally has less than 100 active members. This report and CalPERS' audited financial statements are publicly available reports that can be found on CalPERS' website at: https://www.calpers.ca.gov/docs/forms-publications/acfr-2024.pdf.

**Benefit Provided and Contributions.** Per the Idyllwild Fire Protection District's *Annual Valuation Report as of June 30, 2022* (provided in that report is the determination of the minimum required employer contributions for fiscal year 2024-25), the following are the benefits and employee and employer contribution requirements:

| | Benefit Group | | |
|---|---|---|---|
| **Member Category** | **Safety - Classic** | **Safety – PEPRA** | **Misc. – PEPRA** |
| Benefit Formula | 3% @ 55 | 2.7% @ 57 | 2.0% @ 62 |
| Social Security (Full/Modified) | No<br>Full | No<br>Full | No<br>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 | 23.00% | 13.76% | 7.87% |
| Employer Unfunded Liability | $313,845 | $2,990 | $824 |
| Total Employer Contributions: | $408,744 | $74,889 | $5,943 |

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

At June 30, 2025, the District reported a net liability of $3,791,000 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, 2023 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, 2023 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, 2024, 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, 2025.

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, 2023. The schedule of collective pension amounts does not reflect employer-specific amounts such as changes in proportion and employer contributions to PERF C subsequent to the measurement date. Appropriate treatment of such amounts is the responsibility of the employers.

An employer's proportionate share of pension amounts for PERF C equals the sum of the employer's proportionate shares of pension amounts for the respective miscellaneous and safety risk pools. At June 30, 2025, the District's proportion was:

| | Jun. 30, 2024 | Jun. 30, 2023 | Difference |
|---|---|---|---|
| **Safety:** | | | |
| Total Pension Liability Allocation Basis | 0.0004163 | 0.0004205 | -0.0000042 |
| Fiduciary Net Position Allocation Basis | 0.0003806 | 0.0003817 | -0.0000011 |
| **Miscellaneous:** | | | |
| Total Pension Liability Allocation Basis | 0.0000030 | 0.0000022 | 0.0000008 |
| Fiduciary Net Position Allocation Basis | 0.0000089 | 0.0000079 | 0.0000010 |

For the year ended June 30, 2025, the District recognized pension expense of $752,000. At June 30, 2025, 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 | $ 300,000 | $ - | $ 300,000 |
| Changes of assumptions | 93,000 | - | 93,000 |
| Net difference between projected and actual earnings on pension plan | 182,000 | - | 182,000 |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 125,000 | 30,000 | 95,000 |
| Differences between Employer's Contributions and Proportionate Share of Contributions | 36,000 | 102,000 | (66,000) |
| District contributions subsequent to the measurement date | 489,000 | - | 489,000 |
| **Total** | $ 1,225,000 | $ 132,000 | $ 1,093,000 |

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, | |
|---|---|
| 2026 | $ 729,000 |
| 2027 | 429,000 |
| 2028 | (3,000) |
| 2029 | (62,000) |
| **Total** | $ 1,093,000 |

## Actuarial Assumptions and Discount Rate Information

**Actuarial Methods and Assumptions.** The collective total pension liability for the June 30, 2024 measurement period was determined by an actuarial valuation as of June 30, 2023, with update procedures used to roll forward the total pension liability to June 30, 2024. The collective total pension liability was based on the following assumptions:

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

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

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

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

| Asset Class [1] | Assumed Asst Allocation | Real Return Year 1 -10[1,2] |
|---|---|---|
| Global equity - cap-weighted | 30.00% | 4.54% |
| 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.

**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. | $ (89,000) | $ (99,000) | $ (107,000) |
| District's proportionate share of the net pension liability - Safety | $ 5,667,000 | $ 3,890,000 | $ 2,437,000 |

**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 | $ 24,077,884 | $ 31,243,073 | $ 55,320,957 |
| Less: | | | |
| Plan fiduciary net position | 19,241,278 | 23,952,238 | 43,193,516 |
| Net Pension Liability of Employers | $ 4,836,606 | $ 7,290,835 | $ 12,127,441 |

## *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, 2025, of health insurance premiums for retirees.

**Employees covered by benefit terms.** At June 30, 2025, 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 $468,000 was measured as of June 30, 2025, and was determined in place of an actuarial valuation, the total OPEB liability was measured using the alternative measurement method discussed in GASB, Statement, 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, paragraphs 225 and 226.

**Actuarial assumptions and other inputs.** The total OPEB liability in the June 30, 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] | 4.81% |
| Inflation | 2.90% |

[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, 2024** | $ | 526,000 |
| **Changes for the year:** | | |
| Service cost | | 30,000 |
| Interest | | 23,000 |
| Differences between expected and actual experience | | (82,000) |
| Benefit payments | | (29,000) |
| **Net changes** | | (58,000) |
| **Balances at June 30, 2025** | $ | 468,000 |

**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 | $ 529,000 | $ 468,000 | $ 418,000 |

For the year ended June 30, 2025, the District recognized an OPEB expense of ($58,000).

## *NOTE 10 – FUND BALANCE*

Fund balance components at June 30, 2025, were as follows:

| | General Fund |
|---|---|
| Nonspendable | |
| Revolving account | $ 200 |
| Restricted | |
| SCBA Equipment | 9,600 |
| Committed | |
| Equipment replacement | 190,670 |
| Unassigned | 3,859,595 |
| **Total Fund Balances** | $ 4,060,065 |

## *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, 2025, the District made payments of $285,323.

*REQUIRED SUPPLEMENTARY INFORMATION*

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| | Budgeted Amounts | | | Variance with Final Budget - Positive / |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUE** | | | | |
| Program Revenue: | | | | |
| Charges for services | $ 1,817,050 | $ 1,817,050 | $ 5,883,218 | $ 4,066,168 |
| Operating grants and contributions | 11,075 | 11,075 | - | (11,075) |
| Property taxes, general purose | 1,672,000 | 1,672,000 | 1,512,191 | (159,809) |
| Licenses, permits, and franchises | 7,250 | 7,250 | 13,567 | 6,317 |
| Fines, forfeits, and penalties | 575 | 575 | - | (575) |
| Grants and contributions not restricted to specific programs | 70,350 | 70,350 | 57,671 | (12,679) |
| Revenue from use of money | - | - | 88,951 | 88,951 |
| Other revenues | 15,000 | 15,000 | 14,663 | (337) |
| **Total Revenue** | 3,593,300 | 3,593,300 | 7,570,261 | 3,976,961 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Salaries and wages | 1,925,835 | 1,925,835 | 2,775,521 | (849,686) |
| Benefits | 853,903 | 853,903 | 963,639 | (109,736) |
| Supplies | 119,550 | 119,550 | 94,099 | 25,451 |
| Services | 453,800 | 453,800 | 1,304,444 | (850,644) |
| Capital Outlay | 78,250 | 78,250 | 470,026 | (391,776) |
| Debt Service - Principal | 70,632 | 70,632 | 60,373 | 10,259 |
| Debt Serivce - Interest | 5,750 | 5,750 | 10,249 | (4,499) |
| **Total Expenditures** | 3,507,720 | 3,507,720 | 5,678,351 | (2,170,631) |
| **NET CHANGE IN FUND BALANCE** | 85,580 | 85,580 | 1,891,910 | 1,806,330 |
| **Fund Balance - Beginning** | 2,665,019 | 2,665,019 | 2,665,019 | |
| **Fund Balance - Ending** | $ 2,750,599 | $ 2,750,599 | $ 4,556,929 | $ 1,806,330 |

IDYLLWILD FIRE

## SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Proportion of the net pension liability - Safety | 0.05% | 0.05% | 0.06% | 0.06% | 0.05% | 0.05% | 0.05% | 0.05% | 0.05% | 0.05% |
| Proportion of the net pension (asset) - Misc. | -0.002% | -0.002% | -0.002% | -0.005% | -0.002% | -0.002% | -0.002% | -0.002% | -0.002% | -0.002% |
| Proportionate share of the net pension liability - Safety | $3,890,000 | $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 |
| Proportionate share of the net pension - Misc. | (99,000) | (90,000) | (87,000) | (100,000) | (77,000) | (75,000) | (70,000) | (65,000) | (57,000) | (59,000) |
| Total | $3,791,000 | $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 |
| District's covered payroll | $ 960,000 | $ 915,000 | $ 673,000 | $ 728,000 | $ 751,000 | $ 671,000 | $ 943,000 | $ 848,000 | $ 771,000 | $ 606,000 |
| District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll | 405% | 438% | 567% | 301% | 453% | 470% | 314% | 349% | 339% | 342% |
| Plan fiduciary net position as a percentage of the total pension liability - Safety | 77% | 75% | 78% | 87% | 73% | 73% | 73% | 72% | 73% | 77% |
| Plan fiduciary net position as a percentage of the total pension liability - Misc. | 80% | 78% | 76% | 90% | 78% | 78% | 78% | 75% | 76% | 80% |

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

**Safety Plan:**

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Contractually required contribution | $ 483,000 | $ 435,000 | $ 450,000 | $ 413,000 | $ 377,000 | $ 345,000 | $ 281,000 | $ 279,000 | $ 218,000 | $ 211,000 |
| Contributions in relation to the contractually required contribution | (483,000) | (435,000) | (450,000) | (413,000) | (377,000) | (281,000) | (255,000) | (218,000) | (211,000) | (167,000) |
| Contribution deficiency (excess | $ - | $ - | $ - | $ - | $ - | $ 64,000 | $ 26,000 | $ 61,000 | $ 7,000 | $ 44,000 |
| District's covered payroll | 931,000 | 895,000 | 858,000 | 632,000 | 691,000 | 714,000 | 671,000 | 943,000 | 848,000 | 771,000 |
| Contributions as a percentage of covered payroll | 52% | 49% | 52% | 65% | 55% | 48% | 42% | 30% | 26% | 27% |

**Miscellaneous Plan:**

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Contractually required contribution | $ 6,000 | $ 5,000 | $ 4,000 | $ 3,100 | $ 2,900 | $ 2,600 | $ - | $ - | $ - | $ - |
| Contributions in relation to the contractually required contribution | (6,000) | (5,000) | (4,000) | (3,100) | (2,900) | - | - | - | - | - |
| Contribution deficiency (excess | $ - | $ - | $ - | $ - | $ - | $ 2,600 | $ - | $ - | $ - | $ - |
| District's covered payroll | 80,000 | 65,000 | 57,000 | 41,000 | 37,000 | 37,000 | - | - | - | - |
| Contributions as a percentage of covered payroll | 8% | 8% | 7% | 8% | 8% | 7% | n/a | n/a | n/a | n/a |

IDYLLWILD FIRE

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

| | June 30, 2025 | 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 | $ 30,000 | $ 16,000 | $ 16,000 | $ 12,000 | $ 23,000 | $ 121,000 | $ (47,000) | $ 66,000 |
| Interest | 23,000 | 23,000 | 22,000 | 22,000 | 9,000 | 13,000 | 13,000 | 2,000 |
| Differences between expected and actual experience | (82,000) | (16,000) | 5,000 | 143,000 | (37,000) | - | - | - |
| Benefit payments | (29,000) | (40,000) | (43,000) | (43,000) | (47,000) | (47,000) | (47,000) | (46,800) |
| **Net Changes in Total OPEB Liability** | (58,000) | (17,000) | - | 134,000 | (52,000) | 87,000 | (81,000) | 21,200 |
| **Total OPEB Liability - Beginning** | 504,800 | 521,800 | 521,800 | 387,800 | 439,800 | 352,800 | 433,800 | 433,800 |
| **Total OPEB Liability - Ending** | $ 446,800 | $ 504,800 | $ 521,800 | $ 521,800 | $ 387,800 | $ 439,800 | $ 352,800 | $ 455,000 |
| **Covered Payroll** | 1,011,000 | 960,000 | 915,000 | 673,000 | 728,000 | 751,000 | 671,000 | 943,000 |
| **Total OPEB liability as a percentage of covered payroll** | 44% | 53% | 57% | 78% | 53% | 59% | 53% | 48% |

*SUPPLEMENTARY INFORMATION*

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IDYLLWILD FIRE

SCHEDULE OF ACTIVITY
BY DEPARTMENT

JUNE 30, 2025

| | Fire Suppresion | Ambulance Service | Mutual Aid | Total |
|---|---|---|---|---|
| **REVENUE** | | | | |
| Program Revenue: | | | | |
| Charges for services | $ 2,835 | $ 569,382 | $ 5,311,001 | $ 5,883,218 |
| Property taxes, general purose | 1,326,999 | 185,192 | - | 1,512,191 |
| Licenses, permits, and franchises | 13,567 | - | - | 13,567 |
| Grants and contributions not restricted to specific programs | 57,671 | - | - | 57,671 |
| Revenue from use of money | 20,837 | 44,592 | 23,522 | 88,951 |
| Other revenues | 12,012 | 2,651 | - | 14,663 |
| **Total Revenue** | 1,433,921 | 801,817 | 5,334,523 | 7,570,261 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Salaries and wages | 506,551 | 1,205,153 | 1,063,817 | 2,775,521 |
| Benefits | 285,965 | 667,254 | 10,420 | 963,639 |
| Supplies | 25,650 | 68,449 | - | 94,099 |
| Services | 227,659 | 617,578 | 459,207 | 1,304,444 |
| Capital Outlay | 417,324 | 52,702 | - | 470,026 |
| Debt Service - Principal | 18,112 | 42,261 | - | 60,373 |
| Debt Serivce - Interest | 3,075 | 7,174 | - | 10,249 |
| **Total Expenditures** | 1,484,336 | 2,660,571 | 1,533,444 | 5,678,351 |
| **Excess (Deficiency) of Revenue over Expenditures** | (50,415) | (1,858,754) | 3,801,079 | 1,891,910 |
| Special item | 14,500 | - | - | 14,500 |
| **NET CHANGE IN FUND BALANCE** | $ (35,915) | $ (1,858,754) | $ 3,801,079 | $ 1,906,410 |



## SCHEDULE OF ACTIVITY BY DEPARTMENT

| | JUNE 30, 2024 | | | | JUNE 30, 2023 | | | |
|---|---|---|---|---|---|---|---|---|
| | Fire Suppresion | Ambulance Service | Mutual Aid | Total | Fire Suppresion | Ambulance Service | Mutual Aid | Total |
| **REVENUE** | | | | | | | | |
| Program Revenue: | | | | | | | | |
| Charges for services | $ 3,135 | $ 465,701 | $ 2,256,631 | $ 2,725,467 | $ 1,860 | $ 528,470 | $ 1,311,336 | $ 1,841,666 |
| Operating grants and contributions | 6,028 | - | - | 6,028 | 47,619 | | | 47,619 |
| Property taxes, general purose | 1,385,093 | 185,937 | - | 1,571,030 | 1,628,151 | 196,932 | | 1,825,083 |
| Licenses, permits, and franchises | 11,655 | - | - | 11,655 | 16,039 | - | | 16,039 |
| Fines, forfeits, and penalties | 500 | - | - | 500 | 1,000 | - | | 1,000 |
| Grants and contributions not restricted to specific programs | 54,406 | - | - | 54,406 | 58,132 | | | 58,132 |
| Revenue from use of money | 2,679 | 6,033 | 29,330 | 38,042 | 4,419 | 7,913 | | 12,332 |
| Other revenues | 5,579 | 1,048 | 1,749 | 8,376 | 33,218 | 24,720 | | 57,938 |
| **Total Revenue** | 1,469,075 | 658,719 | 2,287,710 | 4,415,504 | 1,790,438 | 758,035 | 1,311,336 | 3,859,809 |
| **EXPENDITURES** | | | | | | | | |
| Current: | | | | | | | | |
| Salaries and wages | 498,795 | 1,168,068 | 529,656 | 2,196,519 | 374,924 | 891,096 | 654,076 | 1,920,096 |
| Benefits | 242,218 | 527,835 | - | 770,053 | 225,642 | 528,413 | | 754,055 |
| Supplies | 26,473 | 101,008 | - | 127,481 | 28,918 | 74,314 | 67 | 103,299 |
| Services | 198,927 | 350,865 | 3,562 | 553,354 | 150,645 | 342,942 | 1,600 | 495,187 |
| Capital Outlay | - | 64,950 | - | 64,950 | 93,450 | 218,050 | | 311,500 |
| Debt Service - Principal | 19,016 | 40,570 | - | 59,586 | 16,823 | 41,298 | | 58,121 |
| Debt Serivce - Interest | 4,151 | 8,301 | - | 12,452 | 33,570 | (20,888) | | 12,682 |
| **Total Expenditures** | 989,580 | 2,261,597 | 533,218 | 3,784,395 | 923,972 | 2,075,225 | 655,743 | 3,654,940 |
| **NET CHANGE IN FUND BALANCE** | $ 479,495 | $ (1,602,878) | $ 1,754,492 | $ 631,109 | $ 941,316 | $ (1,142,540) | $ 655,593 | $ 454,369 |

# *OTHER INDEPENDENT AUDITOR'S REPORT*

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

Board of Directors
Idyllwild Fire Protection District
Idyllwild, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Idyllwild Fire Protection District (District) as of and for the year ended June 30, 2025, 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 17, 2026.

## 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 17. 2026

RAUL RUIZ, MD
MEMBER OF CONGRESS

CALIFORNIA
25TH DISTRICT

HOUSE OF REPRESENTATIVES
WASHINGTON, D.C. 20515

Hello Chief LaMont,

Thank you for your service and dedication to the Idyllwild and Mountain communities. Thanks for the challenge coin and gen! Raul

*As we conclude a successful week implementing Units 4 and 5 of the Thomas Mountain Prescribed Burn Project, I want to express my sincere appreciation to all those who made this accomplishment possible. From forest leaders who provided guidance, support, and resources, to the rank-and-file firefighters who safely and professionally executed the work, every individual played a critical role in this project's success. The results achieved this week are a testament to the power of teamwork, shared purpose, and a commitment to serving our communities and landscapes.*

*Thank you to Chief LaMont and our family partners at the Idyllwild Fire Protection District. Chief LaMont's servant leadership, collaborative spirit, and commitment to our shared mission strengthened an already valued partnership and were instrumental to the project's success.*

*Thank you to Chief Reyes, Chief Duran, and Chief Page for their leadership, experience, and steadfast support. Their humble yet bold approach empowered Chief Fogle and his staff to succeed, provided valuable perspective throughout the process, and helped secure the resources necessary to move this project forward.*

*A special thank you to Chief Fogle, whose vision, energy, and dedication were the driving force behind this effort. His innovative approach challenged us to move beyond traditional practices and fostered meaningful dialogue that ensured every voice was heard. More importantly, his deep commitment to serving the community where he was raised and continues to live is evident in everything he does. Equally impressive is his unwavering investment in the professional and personal development of his staff, creating lasting benefits for both the organization and the community.*

*A special thank you to* ***Danelle D. Harrison (DD), our Forest Supervisor****, whose leadership continues to set the standard for excellence. Her vision for landscape-scale planning and implementation, coupled with her ability to share hard-earned lessons and practical guidance, has been invaluable to our success. Most importantly, her confidence in our teams and her commitment to empowering others create an environment where people are encouraged to lead, grow, and achieve more than they thought possible.*

*This project's success reflects the strength of our partnerships, the quality of our leadership, and the dedication of everyone involved. Thank you all for your commitment to the mission and to one another.*

***Michael Nobles***
***District Ranger***