



# Big Bear Fire Authority

## **BIG BEAR FIRE AUTHORITY**

April 14, 2026

Regular Board Meeting

5:00 p.m

### **BOARD OF DIRECTORS**

Board Chair JoKay Rowe  
Vice Chair Kendi Segovia  
Director Rick Herrick  
Director Charles Hicks  
Director Perri Melnick  
Director Randall Putz  
Director Bob Rowe  
Director John Russo  
Director Larry Walsh  
Director Al Ziegler

### **STAFF**

Fire Chief Luke Wagner  
Director of Business Services Kristin Mandolini  
Interim Board Secretary Sherry Wentz  
Assistant Authority Counsel Nicholaus Norvell  
Special Authority Counsel Adriana R. Ochoa

**NOTICE IS HEREBY GIVEN** that the Big Bear Fire Authority will conduct its April 14, 2026, 5:00 p.m. (Pacific Standard Time) Regular Meeting at the Big Bear Fire Department, Station 281, located at 41090 Big Bear Boulevard, Big Bear Lake, CA. In addition, Director Herrick will participate in this meeting via teleconference from the following location, which shall be accessible to the public for the meeting: Private Residence, 44-506 Hoomau Street, Honokaa, HI 96727.

Members of the public may attend and provide comment at this location. The agenda will also be posted at this teleconference location in accordance with the Brown Act. All votes taken during this meeting will be by roll call.

THE ITEMS TO BE TRANSACTED DURING THE MEETING:

### **OPEN SESSION**

### **CALL TO ORDER**

### **MOMENT OF SILENCE / PLEDGE OF ALLEGIANCE**

### **ROLL CALL**

**Please Note: The Chair may, at his or her discretion, take items out of order at the meeting to facilitate the business of the Board and/or for the convenience of the public.**

**ANNOUNCEMENTS & UPCOMING EVENTS** – None.

**PRESENTATIONS** - None

**DIRECTORS' GENERAL ANNOUNCEMENTS** – Comments shall pertain to items not on the posted agenda and are limited to three minutes per Authority Member.

**GENERAL PUBLIC COMMENT** - *Members of the public who wish to comment on topics not included on the agenda or comment on agenda items are invited to provide comments. Please note that State law prohibits the Authority from taking action on items not listed on the agenda. There is a three-minute maximum time limit when addressing the Board; this time limit may be shortened by the Chair to accommodate a large number of speakers.*

**CHIEF'S REPORT**

No report.

**FINANCE OFFICER'S REPORT (1)**

Speaker: Kristin Mandolini, Director of Business Services

**FIRE AUTHORITY CONSENT CALENDAR (2-6)**

2. **Approval of Demands – Check Issue Date 1/1/2026 through 3/31/2026 in the amount of \$2,921,295.73**
3. **Approval of Meeting Minutes from the February 10, 2026, Regular Meeting of the Big Bear Fire Authority**
4. **Approval of Meeting Minutes from the February 6, 2026, Special Meeting of the Big Bear Fire Authority**
5. **FY 2024–25 Audit Reports for Big Bear Fire Authority**
6. **Resolution Appointing and Designating a New Board Secretary**

Board consideration and adoption of Resolution BBFA2026-001 to appoint Dakota Cotton to serve as Board Secretary of the Board of Directors of the Big Bear Fire Authority, and rescind Resolution No. BBFA2023-005.

RESOLUTION NO. BBFA2026-001

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
BIG BEAR FIRE AUTHORITY, A CALIFORNIA JOINT  
POWERS AUTHORITY, APPOINTING AND DESIGNATING  
DAKOTA COTTON AS AUTHORITY SECRETARY AND  
RESCIND RESOLUTION NO. BBFA2023-005

**ITEMS REMOVED FROM THE CONSENT CALENDAR**

**ADMINISTER OATH OF OFFICE**

Interim Board Secretary Sherry Wentz to administer Oath of Office to newly appointed Board Secretary Dakota Cotton.

**PUBLIC HEARING**

None

**NEW BUSINESS****BIG BEAR FIRE AUTHORITY DISCUSSION ITEMS****7. Finance Committee Update – Proposed Amendment to FY 2025-26 Budget**

Introduced by Luke Wagner, Fire Chief

**COMMITTEE REPORTS**

- 8.** A Fire Authority Finance Committee Meeting was held on: March 12, 2026
- In attendance was Director Herrick, Director Hicks, Director Rowe, and Director Walsh

**DIRECTORS' CLOSING COMMENTS**

**CLOSED SESSION PUBLIC COMMUNICATIONS:** (Any member of the public is entitled to speak on Closed Session Agenda item. If you wish to address any other items listed on the agenda, you must do so during Open Session.)

**CLOSED SESSION****1. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION**

Significant exposure to litigation pursuant to Government Code Section 54956.9(d)(2): One (1) potential case

**2. CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION**

Pursuant to Government Code Section 54956.9(d)(1)  
Name of Case: Big Bear Professional Firefighters Association v. Big Bear Fire Authority, California Public Employment Relations Board, No. LA-CE-1857-M

**3. CONFERENCE WITH LABOR NEGOTIATORS (GOVERNMENT CODE § 54957.6)**

Agency Designated Representative(s): Luke Wagner, Fire Chief  
Employee Organization: Big Bear Professional Firefighters' Assoc., IAFF, Local 935

**REPORT FROM CLOSED SESSION****ADJOURN**

I hereby certify under penalty of perjury, under the laws of the State of California that the foregoing agenda was posted in accordance with the applicable legal requirements. Dated this 10th day of April 2026.

/s/ Sherry Wentz

Sherry Wentz

Interim Board Secretary

*The Big Bear Fire Authority wishes to make all its public meetings accessible to the public. If you need special assistance to participate in this meeting, please contact Interim Board Secretary Sherry Wentz at 909/866-7566. Notification 48 hours prior to the meeting will enable the Fire Authority to make reasonable arrangements to ensure accessibility to this meeting.*



# BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. 1

**MEETING DATE:** April 14, 2026  
**TO:** Board Chair and Directors of Big Bear Fire Authority  
**FROM:** Luke Wagner, Fire Chief *LW*  
**PREPARED BY:** Kristin Mandolini, Director of Business Services *KM*  
**SUBJECT:** FEBRUARY 28, 2026, YTD FINANCE REPORT

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## **FEBRUARY YTD FINANCIALS – 67% Through the Year**

### **Big Bear Fire Authority**

#### **Revenues**

- Revenues were at 58% as we wait for the second half of our property taxes to arrive in April.

#### **Expenses**

- Expenses were within 2% of budget as of February 28, 2026.

Attachment: Year-to-Date Budget Variance Report dated February 28, 2026

**BIG BEAR FIRE AUTHORITY**

Year-to-Date Budget Variance Report

February 28, 2026

<b>Operations</b>				
	<b>Annual Budget</b>	<b>YTD Total</b>	<b>Variance</b>	<b>%</b>
<b>Revenue</b>				
Property Tax Revenue	14,761,416	8,550,587	(6,210,829)	58%
Current Service Charges	99,311	31,293	(68,018)	32%
Use of Money and Property	77,003	52,138	(24,865)	68%
<b>Total Revenue</b>	<b>14,937,730</b>	<b>8,634,018</b>	<b>(6,303,712)</b>	<b>58%</b>
<b>Expenses</b>				
Salaries & Benefits	9,538,890	6,860,016	(2,678,874)	72%
Retiree Benefits	1,252,032	859,598	(392,434)	69%
Professional Services	491,686	237,988	(253,698)	48%
Insurance	807,507	526,944	(280,563)	65%
Maintenance and Equipment	493,173	230,965	(262,208)	47%
Supplies	153,590	69,749	(83,841)	45%
Utilities	230,400	149,216	(81,184)	65%
Other Expenditures	272,590	149,211	(123,379)	55%
<b>Total Expenses</b>	<b>13,239,868</b>	<b>9,083,687</b>	<b>(4,156,181)</b>	<b>69%</b>
<b>Change in Fund Balance</b>	<b>1,697,862</b>	<b>(449,669)</b>	<b>(2,147,532)</b>	
<b>Ambulance</b>				
	<b>Annual Budget</b>	<b>YTD Total</b>	<b>Variance</b>	<b>%</b>
<b>Revenue</b>				
Current Service Charges	3,612,979	2,070,693	(1,542,286)	57%
Other Revenue	10,577	5,895	(4,682)	56%
<b>Total Revenue</b>	<b>3,623,556</b>	<b>2,076,587</b>	<b>(1,546,969)</b>	<b>57%</b>
<b>Expenses</b>				
Salaries & Benefits	2,867,373	1,924,699	(942,674)	67%
Retiree Benefits	11,948	4,839	(7,109)	41%
Professional Services	736,626	643,826	(92,800)	87%
Insurance	265,393	171,683	(93,710)	65%
Maintenance and Equipment	58,419	32,785	(25,634)	56%
Supplies	165,369	97,390	(67,979)	59%
Other Expenditures	11,300	6,368	(4,932)	56%
<b>Total Expenses</b>	<b>4,116,428</b>	<b>2,881,590</b>	<b>(1,234,838)</b>	<b>70%</b>
<b>Change in Fund Balance</b>	<b>(492,872)</b>	<b>(805,003)</b>	<b>(312,131)</b>	
<b>Air Operations</b>				
	<b>Annual Budget</b>	<b>YTD Total</b>	<b>Variance</b>	<b>%</b>
<b>Revenue</b>				
Current Service Charges	340,000	242,250	(97,750)	71%
Personnel Reimbursement	690,000	412,048	(277,952)	60%
Use of Money and Property	9,600	6,400	(3,200)	67%
<b>Total Revenue</b>	<b>1,039,600</b>	<b>660,698</b>	<b>(378,902)</b>	<b>64%</b>
<b>Expenses</b>				
Salaries & Benefits	660,962	401,188	(259,774)	61%
Maintenance & Equipment	5,000	0	(5,000)	0%
Utilities	10,300	15,044	4,744	146%
<b>Total Expenses</b>	<b>676,262</b>	<b>416,232</b>	<b>(260,030)</b>	<b>62%</b>
<b>Change in Fund Balance</b>	<b>363,338</b>	<b>244,466</b>	<b>(118,872)</b>	

**BIG BEAR FIRE AUTHORITY**

Year-to-Date Budget Variance Report

February 28, 2026

**Prevention**

	Annual Budget	YTD Total	Variance	%
<b>Revenue</b>				
Citations/Cost Recovery Fees	412,126	204,197	(207,929)	50%
<b>Total Revenue</b>	<b>412,126</b>	<b>204,197</b>	<b>(207,929)</b>	<b>50%</b>
<b>Expenses</b>				
Salaries & Benefits	365,570	236,628	(128,942)	65%
Professional Services	21,752	10,058	(11,694)	46%
Supplies	7,000	2,156	(4,844)	31%
Other Expenditures	25,000	0	(25,000)	0%
<b>Total Expenses</b>	<b>419,322</b>	<b>251,242</b>	<b>(168,080)</b>	<b>60%</b>
<b>Change in Fund Balance</b>	<b>(7,196)</b>	<b>(47,045)</b>	<b>(39,849)</b>	

**Mutual Aid**

	Annual Budget	YTD Total	Variance	%
<b>Revenue</b>				
Interagency Revenues	1,106,785	827,504	(279,281)	75%
<b>Total Revenue</b>	<b>1,106,785</b>	<b>827,504</b>	<b>(279,281)</b>	<b>75%</b>
<b>Expenses</b>				
Salaries & Benefits	827,295	550,905	(276,390)	67%
Supplies	6,327	1,748	(4,579)	28%
Other Expenditures	52,272	32,855	(19,417)	63%
<b>Total Expenses</b>	<b>885,894</b>	<b>585,508</b>	<b>(300,386)</b>	<b>66%</b>
<b>Change in Fund Balance</b>	<b>220,891</b>	<b>241,996</b>	<b>21,105</b>	

**Debt Servicing**

	Annual Budget	YTD Total	Variance	%
<b>Expenses</b>				
Debt Service - Apparatus	432,748	432,748	(0)	100%
Debt Service - Pension	104,984	69,989	(34,995)	67%
<b>Total Expenses</b>	<b>537,732</b>	<b>432,748</b>	<b>(0)</b>	<b>80%</b>
<b>Change in Fund Balance</b>	<b>(537,732)</b>	<b>(432,748)</b>	<b>0</b>	

## BIG BEAR FIRE AUTHORITY

Year-to-Date Budget Variance Report

February 28, 2026

<b>Grant Fund</b>				
	Annual Budget	YTD Total	Variance	%
<b>Revenue</b>				
Grant Revenue	27,448	0	(27,448)	0%
<b>Total Revenue</b>	<b>27,448</b>	<b>0</b>	<b>(27,448)</b>	<b>0%</b>
<b>Expenses</b>				
Grant Expenses	27,448	0	(27,448)	0%
<b>Total Expenses</b>	<b>27,448</b>	<b>0</b>	<b>(27,448)</b>	<b>0%</b>
<b>Change in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	

<b>Capital Fund</b>				
	Annual Budget	YTD Total	Variance	%
<b>Expenses</b>				
Capital Expenditures	0	0	0	0%
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Change in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	

<b>Big Bear Fire Authority - All Funds</b>				
	Annual Budget	YTD Total	Variance	%
<b>Revenue</b>				
Property Tax Revenue	14,761,416	8,550,587	(6,210,829)	58%
Current Service Charges	4,464,416	2,548,432	(1,915,984)	57%
Mutual Aid Reimbursement	1,106,785	827,504	(279,281)	75%
Personnel Reimbursement	690,000	412,048	(277,952)	60%
Use of Money and Property	86,603	58,538	(28,065)	68%
Other Revenue	38,025	5,895	(32,130)	16%
<b>Total Revenue</b>	<b>21,147,245</b>	<b>12,403,004</b>	<b>(8,744,241)</b>	<b>59%</b>
<b>Expenses</b>				
Salaries & Benefits	14,260,090	9,973,436	(4,286,654)	70%
Retiree Benefits	1,263,980	864,437	(399,543)	68%
Professional Services	1,250,064	891,872	(358,192)	71%
Insurance	1,072,900	698,628	(374,272)	65%
Maintenance and Equipment	556,591	266,149	(290,442)	48%
Supplies	332,286	171,043	(161,243)	51%
Utilities	240,700	164,260	(76,440)	68%
Other Expenditures	361,162	188,434	(172,728)	52%
Debt Service - Apparatus	432,748	432,748	(0)	100%
Debt Service - Pension	104,984	69,989	(34,995)	67%
Grant Related Expenditures	27,448	0	(27,448)	0%
Transfer to Capital Fund	0	0	0	0%
<b>Total Expenses</b>	<b>19,902,953</b>	<b>13,720,996</b>	<b>(6,181,957)</b>	<b>69%</b>
<b>Total Change in Fund Balance</b>	<b>1,244,292</b>	<b>(1,317,992)</b>	<b>(2,562,284)</b>	

# Accounts Payable

## Checks by Date - Detail by Check Date

User: kmandolini  
 Printed: 4/3/2026 2:09 PM



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	02EDD	California State Employment Development PR Batch 00001.01.2026 State Unemployment I PR Batch 00001.01.2026 State Income Tax	01/08/2026 PR Batch 00001.01.2026 Stat PR Batch 00001.01.2026 Stat	4,748.15 17,215.65
Total for this ACH Check for Vendor 02EDD:				21,963.80
ACH	IRS	Department Of Treasury PR Batch 00001.01.2026 Medicare Employer PR Batch 00001.01.2026 Federal Income Tax PR Batch 00001.01.2026 Medicare	01/08/2026 PR Batch 00001.01.2026 Med PR Batch 00001.01.2026 Fede PR Batch 00001.01.2026 Med	4,758.75 42,203.49 4,758.75
Total for this ACH Check for Vendor IRS:				51,720.99
19290	AmeriFid	American Fidelity Assurance PR Batch 00001.12.2025 Long & Short Term Di PR Batch 00001.12.2025 Am Fidelity After Tax PR Batch 00002.12.2025 Am Fidelity Pre Tax PR Batch 00001.12.2025 Am Fidelity Pre Tax PR Batch 00002.12.2025 Am Fidelity After Tax PR Batch 00001.12.2025 Life Ins Flight PP1 26 Adj	01/08/2026 PR Batch 00001.12.2025 Lon PR Batch 00001.12.2025 Am PR Batch 00002.12.2025 Am PR Batch 00001.12.2025 Am PR Batch 00002.12.2025 Am PR Batch 00001.12.2025 Life PP1 26 Adj	182.56 2,831.45 854.96 854.96 2,831.45 47.04 -351.82
Total for Check Number 19290:				7,250.60
19291	AmerFlex	American Fidelity Assurance Company PR Batch 00001.12.2025 Am Fidelity FSA Full PR Batch 00002.12.2025 Am Fidelity FSA Full	01/08/2026 PR Batch 00001.12.2025 Am PR Batch 00002.12.2025 Am	871.66 871.66
Total for Check Number 19291:				1,743.32
19292	Ameritas	Ameritas Life Insurance Corp PR Batch 00001.01.2026 Vision ER PP1 26 Adj	01/08/2026 PR Batch 00001.01.2026 Visi PP1 26 Adj	859.48 69.28
Total for Check Number 19292:				928.76
19293	Ameritas	Ameritas Life Insurance Corp PR Batch 00001.01.2026 Dental ER PP1 26 Adj	01/08/2026 PR Batch 00001.01.2026 Den PP1 26 Adj	6,365.96 309.16
Total for Check Number 19293:				6,675.12
19294	IAFF January 2026	IAFF-MERP January 2026	01/08/2026	12,500.10
Total for Check Number 19294:				12,500.10
19295	Kaiser	Public Agency Coalition Enterprise. ATTN PR Batch 00001.01.2026 Health ER Kaiser PP1 26 Adj	01/08/2026 PR Batch 00001.01.2026 Hea PP1 26 Adj	7,167.47 2,588.25

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19295:	9,755.72
19296	Keenan PP1 26 Adj	Keenan & Associates PR Batch 00001.01.2026 Health ER EPO PP1 26 Adj	01/08/2026 PR Batch 00001.01.2026 Hea	111,313.59 15,443.41
			Total for Check Number 19296:	126,757.00
19297	Lincoln	Lincoln National Life Insurance Co (5H-26 PR Batch 00001.01.2026 Lincoln 457 Flat Amou PR Batch 00001.01.2026 Lincoln Roth Flat Amo PR Batch 00001.01.2026 Lincoln 457 Percentagi	01/08/2026 PR Batch 00001.01.2026 Linc PR Batch 00001.01.2026 Linc PR Batch 00001.01.2026 Linc	500.00 75.00 1,194.48
			Total for Check Number 19297:	1,769.48
19298	MidAmeri	MidAmerica Admin & Retirement Solution PR Batch 00001.01.2026 Apple 457 Paid Call Pa	01/08/2026 PR Batch 00001.01.2026 App	649.84
			Total for Check Number 19298:	649.84
19299	NatRetSo	Nationwide Retirement Solution PR Batch 00001.01.2026 Nationwide Flat Amou PR Batch 00001.01.2026 Nationwide Roth Flat PR Batch 00001.01.2026 Nationwide Roth Perce PR Batch 00001.01.2026 Nationwide Percentage	01/08/2026 PR Batch 00001.01.2026 Nati PR Batch 00001.01.2026 Nati PR Batch 00001.01.2026 Nati PR Batch 00001.01.2026 Nati	3,235.00 860.00 572.47 4,939.84
			Total for Check Number 19299:	9,607.31
19300	SBCProFF	San Bernardino County Professional Firefig PR Batch 00001.01.2026 Union Dues Local 935	01/08/2026 PR Batch 00001.01.2026 Unic	2,617.83
			Total for Check Number 19300:	2,617.83
19301	ReliStan PP1 26 Adj	Reliance Standard Life Insurance Co. PR Batch 00001.01.2026 Short Term Disability PR Batch 00001.01.2026 Life and AD and D ER PR Batch 00001.01.2026 Long Term Disability PP1 26 Adj	01/08/2026 PR Batch 00001.01.2026 Sho PR Batch 00001.01.2026 Life PR Batch 00001.01.2026 Lon	1,274.83 728.00 799.96 47.60
			Total for Check Number 19301:	2,850.39
19302	SBCERA PP ADJ PP1 26 ADJ	SBC Employees' Retirement Association PR Batch 00001.01.2026 SBCERA ER Contribu PR Batch 00001.01.2026 Survivor SBCERA ER PR Batch 00001.01.2026 SBCERA EE Safety Ti PR Batch 00001.01.2026 SBCERA EE Tier 2 PR Batch 00001.01.2026 Survivor SBCERA Em PP1 26 ADJ PP1 26 ADJ	01/08/2026 PR Batch 00001.01.2026 SBC PR Batch 00001.01.2026 Surv PR Batch 00001.01.2026 SBC PR Batch 00001.01.2026 SBC PR Batch 00001.01.2026 Surv PP1 26 ADJ PP1 26 ADJ	102,885.34 20.93 13,739.11 15,539.93 21.84 -583.20 0.91
			Total for Check Number 19302:	131,624.86
19303	Texas	Texas Life Insurance Company PR Batch 00002.12.2025 Texas Life Ins Post Tax PR Batch 00002.11.2025 Texas Life Ins Post Tax PR Batch 00001.12.2025 Texas Life Ins Post Tax PR Batch 00001.11.2025 Texas Life Ins Post Tax	01/08/2026 PR Batch 00002.12.2025 Texe PR Batch 00002.11.2025 Texe PR Batch 00001.12.2025 Texe PR Batch 00001.11.2025 Texe	133.06 133.06 133.06 133.06
			Total for Check Number 19303:	532.24
19304	TMobile	T-Mobile	01/08/2026	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	TmobileDec25	cell phone service		91.11
			Total for Check Number 19304:	91.11
19305	SoTire 7060013844 7060019745	Southern Tire Mart Tower 281 ME-4813	01/08/2026	3,879.11 3,066.72
			Total for Check Number 19305:	6,945.83
19306	ABCca 25-8274	Anthem Blue Cross (CA) ambulance refund	01/08/2026	1,686.85
			Total for Check Number 19306:	1,686.85
19307	BVElect BVES284Jan26	Bear Valley Electric Service Inc. 285 electric	01/08/2026	884.25
			Total for Check Number 19307:	884.25
19308	BVElect BVES281Jan26	Bear Valley Electric Service Inc. 281 electric	01/08/2026	3,409.25
			Total for Check Number 19308:	3,409.25
19309	BVElect BVES284Jan26	Bear Valley Electric Service Inc. 284 electric	01/08/2026	15.40
			Total for Check Number 19309:	15.40
19310	55BBCSD Csd283dumpDec	Big Bear City CSD 283 dumpster service	01/08/2026	121.88
			Total for Check Number 19310:	121.88
19311	55BBCSD CsdTCdumpJan26	Big Bear City CSD TC dumpster service	01/08/2026	121.88
			Total for Check Number 19311:	121.88
19312	55BBCSD Csd282dumpDec	Big Bear City CSD 282 dumpster service	01/08/2026	369.64
			Total for Check Number 19312:	369.64
19313	55BBCSD Csd282dumpJan26	Big Bear City CSD 282 dumpster service	01/08/2026	369.64
			Total for Check Number 19313:	369.64
19314	55BBCSD Csd283dumpJan26 CsdTCdumpDec	Big Bear City CSD 283 dumpster service TC dumpster service	01/08/2026	121.88 121.88
			Total for Check Number 19314:	243.76
19315	Charter Chart282TVDec	Charter Communications 282 TV	01/08/2026	634.35
			Total for Check Number 19315:	634.35
19316	Charter Chart284PDec25	Charter Communications 284 phone line	01/08/2026	159.97

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19316:	159.97
19317	HVVMGCI 23-344630	HPN VVIPA Claims ambulance refund	01/08/2026	515.67
			Total for Check Number 19317:	515.67
19318	HVVMGCI 25-182903	HPN VVIPA Claims ambulance refund	01/08/2026	656.81
			Total for Check Number 19318:	656.81
19319	HVVMGCI 25-196904	HPN VVIPA Claims ambulance refund	01/08/2026	455.38
			Total for Check Number 19319:	455.38
19320	ConnPump 31983	Connelly Pumping Services, LLC 284 holding tank	01/08/2026	200.00
			Total for Check Number 19320:	200.00
19321	caltool DL3001 DL3002	CTWS LLC 281 oxygen and helium 282 oxygen	01/08/2026	363.75 232.54
			Total for Check Number 19321:	596.29
19322	AmbDeLun 24-99401	Estela DeLuna- Marin ambulance refund	01/08/2026	5.93
			Total for Check Number 19322:	5.93
19323	FailSafe 14562	Failsafe Testing, LLC ladder testing	01/08/2026	1,928.86
			Total for Check Number 19323:	1,928.86
19324	Frontier Front283Jan26	Frontier Communications 283 phone	01/08/2026	285.52
			Total for Check Number 19324:	285.52
19325	Frontier Front282aJan26	Frontier Communications 282 aux phone	01/08/2026	93.06
			Total for Check Number 19325:	93.06
19326	Frontier Front281FJan26	Frontier Communications 281 fax line	01/08/2026	79.02
			Total for Check Number 19326:	79.02
19327	Frontier Front282Jan26	Frontier Communications 282 phone	01/08/2026	93.15
			Total for Check Number 19327:	93.15
19328	UHCrecoV 22-313185	United Health Care ambulance refund	01/08/2026	134.01

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19328:	134.01
19329	LACare 25-2876	L.A. Care Health Plan ambulance refund	01/08/2026	145.00
			Total for Check Number 19329:	145.00
19330	LifeAssi LifeAssistDec25	Life Assist Inc medical supplies	01/08/2026	2,381.28
			Total for Check Number 19330:	2,381.28
19331	MountWat 95629-1822	Mountain Water Company LLC bottled water service	01/08/2026	16.00
			Total for Check Number 19331:	16.00
19332	AmmNakam 24-330085	Maria Nakamura ambulance refund	01/08/2026	180.22
			Total for Check Number 19332:	180.22
19333	NAPA BB NapaBBDec25	NAPA Auto Parts fleet maintenance	01/08/2026	96.10
			Total for Check Number 19333:	96.10
19334	MountBev 28415	Randy J. Spitz beverage supply service	01/08/2026	181.60
			Total for Check Number 19334:	181.60
19335	ScanH 24-273357	Scan Health Plan ambulance refund	01/08/2026	631.09
			Total for Check Number 19335:	631.09
19336	SoCaIP SC14401	SoCaI PPE turnout rental	01/08/2026	558.75
			Total for Check Number 19336:	558.75
19337	SWGAs SWGTrbBDec25	Southwest Gas Corporation training center B natural gas	01/08/2026	11.00
			Total for Check Number 19337:	11.00
19338	SWGAs SWGTrnCDec25	Southwest Gas Corporation traning center C natural gas	01/08/2026	60.13
			Total for Check Number 19338:	60.13
19339	SWGAs SWG282aDec25	Southwest Gas Corporation 282 aux natural gas	01/08/2026	543.89
			Total for Check Number 19339:	543.89
19340	SWGAs SWGTrbBDec25	Southwest Gas Corporation 285 natural gas	01/08/2026	242.21
			Total for Check Number 19340:	242.21

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
19341	SWGas SWG282Dec25	Southwest Gas Corporation 282 natural gas	01/08/2026	583.09
Total for Check Number 19341:				583.09
19342	Stryker 9211216325	Stryker Sales, LLC 4th contract payment	01/08/2026	1,659.65
Total for Check Number 19342:				1,659.65
19343	NAPA NapaSupDec25 NapaSupDec25 NapaSupDec25	Superior Automotive Warehouse fleet maintenance - fire fleet maintenance - ambulance 284 generator	01/08/2026	4,225.71 1,981.42 337.43
Total for Check Number 19343:				6,544.56
19344	BBTeleph 1470	American Telephone emergency phone service	01/08/2026	74.00
Total for Check Number 19344:				74.00
19345	AmbTerpe	Adam Terpening amulance refund	01/08/2026	140.18
Total for Check Number 19345:				140.18
19346	SnellWil 3042850	Snell & Wilmer professional services	01/08/2026	15,466.50
Total for Check Number 19346:				15,466.50
Total for 1/8/2026:				438,560.12
ACH	02EDD	California State Employment Development PR Batch 00002.01.2026 State Unemployment I PR Batch 00002.01.2026 State Income Tax	01/13/2026 PR Batch 00002.01.2026 Stat PR Batch 00002.01.2026 Stat	1,413.45 16,181.56
Total for this ACH Check for Vendor 02EDD:				17,595.01
ACH	IRS	Department Of Treasury PR Batch 00002.01.2026 Federal Income Tax PR Batch 00002.01.2026 Medicare Employer PR Batch 00002.01.2026 Medicare	01/13/2026 PR Batch 00002.01.2026 Fed PR Batch 00002.01.2026 Med PR Batch 00002.01.2026 Med	40,264.46 4,532.22 4,532.22
Total for this ACH Check for Vendor IRS:				49,328.90
19347	Lincoln	Lincoln National Life Insurance Co (5H-26 PR Batch 00002.01.2026 Lincoln Roth Flat Amo PR Batch 00002.01.2026 Lincoln 457 Percentagi PR Batch 00002.01.2026 Lincoln 457 Flat Amou	01/13/2026 PR Batch 00002.01.2026 Linc PR Batch 00002.01.2026 Linc PR Batch 00002.01.2026 Linc	75.00 1,483.85 500.00
Total for Check Number 19347:				2,058.85
19348	MidAmeri	MidAmerica Admin & Retirement Solution PR Batch 00002.01.2026 Apple 457 Paid Call Pa	01/13/2026 PR Batch 00002.01.2026 App	294.48
Total for Check Number 19348:				294.48
19349	NatRetSo	Nationwide Retirement Solution PR Batch 00002.01.2026 Nationwide Flat Amou	01/13/2026 PR Batch 00002.01.2026 Nati	3,235.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
		PR Batch 00002.01.2026 Nationwide Roth Perce	PR Batch 00002.01.2026 Nati	488.70
		PR Batch 00002.01.2026 Nationwide Percentage	PR Batch 00002.01.2026 Nati	3,712.48
		PR Batch 00002.01.2026 Nationwide Roth Flat	PR Batch 00002.01.2026 Nati	860.00
			Total for Check Number 19349:	8,296.18
19350	SBCProFF	San Bernardino County Professional Firefig	01/13/2026	
		PR Batch 00002.01.2026 Union Dues Local 935	PR Batch 00002.01.2026 Unic	2,617.83
			Total for Check Number 19350:	2,617.83
19351	SBCERA	SBC Employees' Retirement Association	01/13/2026	
		PR Batch 00002.01.2026 SBCERA EE Safety Ti	PR Batch 00002.01.2026 SBC	13,707.64
		PR Batch 00002.01.2026 Survivor SBCERA Em	PR Batch 00002.01.2026 Surv	21.84
		PR Batch 00002.01.2026 Survivor SBCERA ER	PR Batch 00002.01.2026 Surv	21.84
		PR Batch 00002.01.2026 SBCERA ER Contribu	PR Batch 00002.01.2026 SBC	102,884.48
		PR Batch 00002.01.2026 SBCERA EE Tier 2	PR Batch 00002.01.2026 SBC	15,612.44
			Total for Check Number 19351:	132,248.24
			Total for 1/13/2026:	212,439.49
ACH	HerrR BoardStipDec25	Rick Herrick December Board Stipend	01/21/2026	130.00
			Total for this ACH Check for Vendor HerrR:	130.00
ACH	HicksC BoardstipDec25	Charles Hicks December Board Stipend	01/21/2026	130.00
			Total for this ACH Check for Vendor HicksC:	130.00
ACH	Melnick BoardStipDec25	Perri Melnick Board Stipend	01/21/2026	130.00
			Total for this ACH Check for Vendor Melnick:	130.00
ACH	PutzR BoardStipDec25	Randall Putz December Board Stipend	01/21/2026	130.00
			Total for this ACH Check for Vendor PutzR:	130.00
ACH	SegoK BoardStipDec25	Kendi Segovia December Board Stipend	01/21/2026	130.00
			Total for this ACH Check for Vendor SegoK:	130.00
19352	EverBank 72225050002-1	Everbank tran loan interest	01/21/2026	62,326.39
			Total for Check Number 19352:	62,326.39
19353	AllStar 269447	All Star Fire Equipment turnouts, suspenders, jacket	01/21/2026	8,766.00
			Total for Check Number 19353:	8,766.00
19354	AmazNew 1W4V-HQKQ-NCJ 1W4V-HQKQ-NCJ	Amazon Capital Services household cleaning supplies and toiletries toner, pens	01/21/2026	611.00 611.84

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19354:	1,222.84
19355	AmazNew 1CNT-PNR-L4CD	Amazon Capital Services hoosehold cleaning supplies and toiletries	01/21/2026	172.20
			Total for Check Number 19355:	172.20
19356	Thomgas 758471830	AmeriGas 284 propane	01/21/2026	919.04
			Total for Check Number 19356:	919.04
19357	Avcom 45851	Avcom Services, Inc. alarm monitoring service	01/21/2026	132.00
			Total for Check Number 19357:	132.00
19358	BBK 1050801	Best Best & Krieger general correspondence	01/21/2026	3,468.44
			Total for Check Number 19358:	3,468.44
19359	55BBCSD 66	Big Bear City CSD TC electric service	01/21/2026	601.27
			Total for Check Number 19359:	601.27
19360	55BBCSD CSD282awtrJan26	Big Bear City CSD 282 aux water	01/21/2026	426.16
			Total for Check Number 19360:	426.16
19361	55BBCSD CSD282wtrJan26	Big Bear City CSD 282 water	01/21/2026	967.98
			Total for Check Number 19361:	967.98
19362	Grizzly 36095-36097 36096	Big Bear Grizzly ambulance membership and meeting posting job posting	01/21/2026	413.50 315.00
			Total for Check Number 19362:	728.50
19363	Bound BoundTreeDec25	Bound Tree Medical, LLC medical supplies	01/21/2026	2,800.20
			Total for Check Number 19363:	2,800.20
19364	Charter Chart281iJan26	Charter Communications 281 internet	01/21/2026	1,399.00
			Total for Check Number 19364:	1,399.00
19365	Charter Chart281PHJan26	Charter Communications 281 phone	01/21/2026	494.57
			Total for Check Number 19365:	494.57
19366	Charter Chart281TVJan26	Charter Communications 281 TV	01/21/2026	174.37

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19366:	174.37
19367	Charter Chart282ITJan26	Charter Communications 282 internet	01/21/2026	494.57
			Total for Check Number 19367:	494.57
19368	Charter Chart283TVJan26	Charter Communications 283 TV	01/21/2026	144.32
			Total for Check Number 19368:	144.32
19369	52Confir 2026-037 2026-037 2026-037	Consolidated Fire Agencies FY 25/26 3rd quarter FY 25/26 3rd quarter FY 25/26 3rd quarter	01/21/2026	5,783.04 46,264.34 17,349.13
			Total for Check Number 19369:	69,396.51
19370	Duthie S150666	Duthie Power Services 282 generator	01/21/2026	3,775.00
			Total for Check Number 19370:	3,775.00
19371	RussoJ BoardStipDec25	John J Russo December Board Stipend	01/21/2026	130.00
			Total for Check Number 19371:	130.00
19372	WalshLa BoardStipDec25	Larry Walsh December Board Stipend	01/21/2026	130.00
			Total for Check Number 19372:	130.00
19373	BWSLAW 357481	Burke Williams and Sorensen LLP professional services	01/21/2026	308.00
			Total for Check Number 19373:	308.00
19374	M&MMech 13919	M&M Mechanical Services Inc. replace/repair air filters	01/21/2026	960.00
			Total for Check Number 19374:	960.00
19375	MissLin MissionLinDec25	Mission Linen Supply shop linen service	01/21/2026	86.57
			Total for Check Number 19375:	86.57
19376	Ninjio INV13131	Ninjio LLC prodigy computer safety training	01/21/2026	982.52
			Total for Check Number 19376:	982.52
19377	KBHR 15D0004766	Parallel Broadcasting Inc ambulance membership ad	01/21/2026	231.40
			Total for Check Number 19377:	231.40
19378	Neopost INV62490725 INV62490725	Quadient Finance USA,Inc postage - ambulance postage - prevention	01/21/2026	32.36 75.52

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	INV62490725	postage - fire		251.72
			Total for Check Number 19378:	359.60
19379	MountBev 28425	Randy J. Spitz office beverage service	01/21/2026	77.25
			Total for Check Number 19379:	77.25
19380	RRowe BoardStipDec25	Robert Rowe December Board Stipend	01/21/2026	130.00
			Total for Check Number 19380:	130.00
19381	RoweJo BoardStipDec25	JoKay Rowe December Board Stipend	01/21/2026	130.00
			Total for Check Number 19381:	130.00
19382	SBCInnov 31637 31637	Innovation & Technology Dept. San Bernar radio access maintenance - ambulance radio access maintenance - fire	01/21/2026	4,179.94 1,393.32
			Total for Check Number 19382:	5,573.26
19383	SBCFuel FLT25/26-088 FLT25/26-088 FLT25/26-088	San Bernardino County - Fleet Managemen fuel -fire fuel -ambulance fuel -prevention	01/21/2026	4,677.47 3,875.24 126.48
			Total for Check Number 19383:	8,679.19
19384	HotSpots 4648460 4651159	South Coast AQMD FY 25/26 281 emissions fee FY 25/26 281 diesel generator fee	01/21/2026	170.94 565.63
			Total for Check Number 19384:	736.57
19385	TargetSo TargetVecto2026	TargetSolutions Learning, LLC target solutions renewal 2026	01/21/2026	2,814.00
			Total for Check Number 19385:	2,814.00
19386	UniTech 16906 16918 16919	United Tech Ultra Pure Inc. 282 water tank 283 water tank 281 water tank	01/21/2026	25.00 25.00 25.00
			Total for Check Number 19386:	75.00
19387	Waxie 83717212	Waxie Sanitary Supply station/living quarter cleaning supplies	01/21/2026	485.88
			Total for Check Number 19387:	485.88
19388	SnellWil 3037125	Snell & Wilmer general correspondence	01/21/2026	5,264.00
			Total for Check Number 19388:	5,264.00
19389	Keenan	Keenan & Associates PR Batch 00001.11.2025 Health ER EPO PR Batch 00001.12.2025 Health ER EPO	01/21/2026 PR Batch 00001.11.2025 Heal PR Batch 00001.12.2025 Hea	104,381.60 104,381.60

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	Dec 25 Adj	Dec 25 Adj	Dec 25 Adj	11,009.31
	Nov25 Anthem Ad	Nov25 Anthem Adj	Nov25 Anthem Adj	11,009.31
Total for Check Number 19389:				230,781.82
19390	Kaiser	Public Agency Coalition Enterprise. ATTN	01/21/2026	
		PR Batch 00001.12.2025 Health ER Kaiser	PR Batch 00001.12.2025 Hea	7,165.30
		PR Batch 00001.11.2025 Health ER Kaiser	PR Batch 00001.11.2025 Heal	7,165.30
	Dec 25 Adj	Dec 25 Adj	Dec 25 Adj	2,587.47
	Nov25 Kaiser Ad			2,587.47
Total for Check Number 19390:				19,505.54
19391	USBank	US Bank Corporate Payment Systems	01/21/2026	
	DecCalcard2025	engine ropes		131.46
	DecCalcard2025	living quarter cleaning supplies		549.34
	DecCalcard2025	fastpass		30.00
	DecCalcard2025	boots, pants, jackets, patches		464.61
	DecCalcard2025	tax forms, paper		551.70
	DecCalcard2025	board secretary job posting		199.00
	DecCalcard2025	return postage		30.99
	DecCalcard2025	software license renewals, satellite fees		775.31
	DecCalcard2025	shop tool		60.00
	DecCalcard2025	fuel		420.80
	DecCalcard2025	board meetings		355.56
	DecCalcard2025			2.99
	DecCalcard2025	training courses		450.00
	DecCalcard2025	station holiday decor		156.65
Total for Check Number 19391:				4,178.41
Total for 1/21/2026:				440,678.37
19392	AmazNew	Amazon Capital Services	01/22/2026	
	1RVQ-PLFT-Q4GRT	airr spring bag, barake pressure check		45.78
	1RVQ-PLFT-Q4GRT	power washer		44.16
	1RVQ-PLFT-Q4GRT	voltage converter, voice remote, jumper probe		199.29
	1RVQ-PLFT-Q4GRT	batteries		29.09
Total for Check Number 19392:				318.32
19393	ATT	AT&T	01/22/2026	
	AT&TJan2026	cell phone service		122.22
Total for Check Number 19393:				122.22
19394	AutoZone	AutoZone	01/22/2026	
	00048320832	282 generator		7.23
Total for Check Number 19394:				7.23
19395	BVElect	Bear Valley Electric Service Inc.	01/22/2026	
	BVESmoonJan25	moonridge electric		114.27
Total for Check Number 19395:				114.27
19396	BBUrgent	Big Bear Urgent Care	01/22/2026	
	35326	new hire screening		336.00
	35763	new hire screening		336.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19396:	672.00
19397	04DWP DWPmoonwtrJan26	CBBL Dept of Water moonridge water	01/22/2026	109.68
			Total for Check Number 19397:	109.68
19398	04DWP DWP281wtrJan26	CBBL Dept of Water 281 water	01/22/2026	152.38
			Total for Check Number 19398:	152.38
19399	caltool 995078	CTWS LLC 282 oxygen	01/22/2026	552.55
			Total for Check Number 19399:	552.55
19400	Franklin F0892461	Franklin Truck Parts, Inc. ME-4813	01/22/2026	185.48
			Total for Check Number 19400:	185.48
19401	Image200 826930	Image 2000 printer usage	01/22/2026	86.58
			Total for Check Number 19401:	86.58
19402	Kimbros 64325	Jerry Kimbro 281 stove repair	01/22/2026	311.63
			Total for Check Number 19402:	311.63
19403	DIY DIYDecNoc25 DIYDecNoc25 DIYDecNoc25	Lumber City Corp paint, brushes,buckets, week mat, tape pellets tubing bolts	01/22/2026	366.95 36.83 101.77
			Total for Check Number 19403:	505.55
19404	SafetyK 98861416	Safety-Kleen Systems, Inc. part washer service/supply	01/22/2026	605.75
			Total for Check Number 19404:	605.75
19405	SWGAs SWGmoonJan26	Southwest Gas Corporation moonridge natural gas	01/22/2026	472.24
			Total for Check Number 19405:	472.24
19406	SWGAs SWGBBaynJan26	Southwest Gas Corporation boulder bay natural gas	01/22/2026	100.63
			Total for Check Number 19406:	100.63
19407	SWGAs SWG283Jan26	Southwest Gas Corporation 283 natural gas	01/22/2026	566.35
			Total for Check Number 19407:	566.35
19408	SWGAs SWG281Jan26	Southwest Gas Corporation 281 natural gas	01/22/2026	1,850.48

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19408:	1,850.48
19409	RedFord 6330289	Tom Belll Redlands AC2801	01/22/2026	2,912.33
			Total for Check Number 19409:	2,912.33
19410	VeriWire 6133320082	Verizon Wireless cell phone service	01/22/2026	1,714.57
			Total for Check Number 19410:	1,714.57
			Total for 1/22/2026:	11,360.24
19411	USBank januarycalcard2 januarycalcard2 januarycalcard2 januarycalcard2 januarycalcard2 januarycalcard2 januarycalcard2 januarycalcard2 januarycalcard2 januarycalcard2 januarycalcard2 januarycalcard2 januarycalcard2 januarycalcard2 januarycalcard2 januarycalcard2 januarycalcard2	US Bank Corporate Payment Systems fuel oil changes, repair parts board meeting license renewals and software training station light bulbs postage credit mutual aid fuel mmbership renewals equipment replacement parts mutual aid travel uniform pieces mapping service employee appreciation training courses pens, legal pads, binder clips station cleaning supplies and toiletries	02/05/2026	197.93 1,067.75 54.94 638.29 160.55 30.99 84.35 100.12 700.00 2,744.08 291.66 409.74 20.00 355.54 719.17 101.25 472.76
			Total for Check Number 19411:	8,149.12
19412	TMobile TmobileFeb26	T-Mobile cell phone service	02/05/2026	91.12
			Total for Check Number 19412:	91.12
19413	SoTire 7060028938	Southern Tire Mart ambulance tires	02/05/2026	2,808.23
			Total for Check Number 19413:	2,808.23
19414	AllStar 268616	All Star Fire Equipment fire foam	02/05/2026	454.28
			Total for Check Number 19414:	454.28
19415	Thomgas 759497819	AmeriGas 284 propane	02/05/2026	288.85
			Total for Check Number 19415:	288.85
19416	BancA R14375 R14375	Banc Of America Public Capitol Corp interest principal	02/05/2026	19,558.97 117,519.58

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19416:	137,078.55
19417	BVElect BVES281JAN2026	Bear Valley Electric Service Inc. 281 electric	02/05/2026	3,933.16
			Total for Check Number 19417:	3,933.16
19418	BVElect BVES282aJAN2026	Bear Valley Electric Service Inc. 282 aux electric	02/05/2026	372.54
			Total for Check Number 19418:	372.54
19419	BVElect BVES282JAN2026	Bear Valley Electric Service Inc. 282 electric	02/05/2026	2,634.49
			Total for Check Number 19419:	2,634.49
19420	BVElect BVES283JAN2026	Bear Valley Electric Service Inc. 283 electric	02/05/2026	618.55
			Total for Check Number 19420:	618.55
19421	BVElect BVES283JAN2026	Bear Valley Electric Service Inc. 285 electric	02/05/2026	980.12
			Total for Check Number 19421:	980.12
19422	55BBCSD 67	Big Bear City CSD TC electric	02/05/2026	715.13
			Total for Check Number 19422:	715.13
19423	Bound BoundTreeJan26	Bound Tree Medical, LLC medical supplies	02/05/2026	8,362.31
			Total for Check Number 19423:	8,362.31
19424	Charter Chart282TVFeb26	Charter Communications 282 tv	02/05/2026	637.84
			Total for Check Number 19424:	637.84
19425	Charter Chart284PHFeb26	Charter Communications 284 phone	02/05/2026	159.97
			Total for Check Number 19425:	159.97
19426	caltool DL4194 DL4195	CTWS LLC 281 oxygen and helium 282 oxygen	02/05/2026	363.75 224.25
			Total for Check Number 19426:	588.00
19427	Cypher C-26-11626	Cypheron Healthcare Solutions ambulance billing service	02/05/2026	11,468.47
			Total for Check Number 19427:	11,468.47
19428	DataT 188588	Data Ticket Inc citation processing	02/05/2026	614.50

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19428:	614.50
19429	FireA 03P6106	Fire Apparatus Solutions Wt-281	02/05/2026	649.32
			Total for Check Number 19429:	649.32
19430	Frontier Frontier282aFeb	Frontier Communications 282 aux phone service	02/05/2026	78.78
			Total for Check Number 19430:	78.78
19431	Frontier Frontier282Feb	Frontier Communications 282 phone service	02/05/2026	186.18
			Total for Check Number 19431:	186.18
19432	Frontier Frontier283Feb	Frontier Communications 283 phone service	02/05/2026	271.66
			Total for Check Number 19432:	271.66
19433	Gladwell 6105	Gladwell Governmental Services, Inc. annual rentention schedule revieww	02/05/2026	350.00
			Total for Check Number 19433:	350.00
19434	MountWat 95629-3004	Mountain Water Company LLC bottled water service	02/05/2026	40.00
			Total for Check Number 19434:	40.00
19435	CounTeam INV108372	Nancy K. Bohl Inc employee support services	02/05/2026	840.00
			Total for Check Number 19435:	840.00
19436	KBHR 1610004766	Parallel Broadcasting Inc ambulance membership ad	02/05/2026	249.20
			Total for Check Number 19436:	249.20
19437	MountBev 28431	Randy J. Spitz office beverage service	02/05/2026	127.50
			Total for Check Number 19437:	127.50
19438	SWGAs SWG282aJan26	Southwest Gas Corporation 282 aux natural gas	02/05/2026	1,807.82
			Total for Check Number 19438:	1,807.82
19439	SWGAs SWG282aJan26	Southwest Gas Corporation 282 aux natural gas	02/05/2026	763.52
			Total for Check Number 19439:	763.52
19440	SWGAs SWG282Jan26	Southwest Gas Corporation 282 natural gas	02/05/2026	1,807.82
			Total for Check Number 19440:	1,807.82

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
19441	SWGAs SWG285Jan26	Southwest Gas Corporation 285 natural gas	02/05/2026	286.95
Total for Check Number 19441:				286.95
19442	SWGAs SWGTrBaJan26	Southwest Gas Corporation training center B natural gas	02/05/2026	11.00
Total for Check Number 19442:				11.00
19443	SWGAs SWGTRCJan26	Southwest Gas Corporation training center C natural gas	02/05/2026	274.68
Total for Check Number 19443:				274.68
19444	BBTeleph 1516	American Telephone emergency phone service	02/05/2026	74.00
Total for Check Number 19444:				74.00
19445	EntRovin 0206343	The Aby Manufacturing Group INC parham retirement- employee appreciation	02/05/2026	233.59
Total for Check Number 19445:				233.59
19446	SnellWil 3050121	Snell & Wilmer general correspondence	02/05/2026	2,632.00
Total for Check Number 19446:				2,632.00
Total for 2/5/2026:				190,639.25
ACH	02EDD	California State Employment Development PR Batch 00003.01.2026 State Unemployment I PR Batch 00003.01.2026 State Income Tax	02/09/2026 PR Batch 00003.01.2026 Stat PR Batch 00003.01.2026 Stat	420.56 15,687.84
Total for this ACH Check for Vendor 02EDD:				16,108.40
ACH	IRS	Department Of Treasury PR Batch 00003.01.2026 Medicare Employer PR Batch 00003.01.2026 Federal Income Tax PR Batch 00003.01.2026 Medicare	02/09/2026 PR Batch 00003.01.2026 Med PR Batch 00003.01.2026 Fed PR Batch 00003.01.2026 Med	4,866.32 38,834.14 4,866.32
Total for this ACH Check for Vendor IRS:				48,566.78
19447	Lincoln	Lincoln National Life Insurance Co (5H-26 PR Batch 00003.01.2026 Lincoln 457 Flat Amou PR Batch 00003.01.2026 Lincoln 457 Percentag	02/09/2026 PR Batch 00003.01.2026 Linc PR Batch 00003.01.2026 Linc	500.00 1,184.85
Total for Check Number 19447:				1,684.85
19448	MidAmeri	MidAmerica Admin & Retirement Solution PR Batch 00003.01.2026 Apple 457 Paid Call Pe	02/09/2026 PR Batch 00003.01.2026 App	454.96
Total for Check Number 19448:				454.96
19449	NatRetSo	Nationwide Retirement Solution PR Batch 00003.01.2026 Nationwide Roth Perce PR Batch 00003.01.2026 Nationwide Percentage PR Batch 00003.01.2026 Nationwide Flat Amou	02/09/2026 PR Batch 00003.01.2026 Nati PR Batch 00003.01.2026 Nati PR Batch 00003.01.2026 Nati	513.55 3,552.16 3,185.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
Total for Check Number 19449:				7,250.71
19450	SBCERA	SBC Employees' Retirement Association	02/09/2026	
		PR Batch 00003.01.2026 Survivor SBCERA Em	PR Batch 00003.01.2026 Surv	21.84
		PR Batch 00003.01.2026 SBCERA EE Safety Ti	PR Batch 00003.01.2026 SBC	13,228.86
		PR Batch 00003.01.2026 SBCERA EE Tier 2	PR Batch 00003.01.2026 SBC	16,024.91
		PR Batch 00003.01.2026 SBCERA ER Contribu	PR Batch 00003.01.2026 SBC	102,395.54
		PR Batch 00003.01.2026 Survivor SBCERA ER	PR Batch 00003.01.2026 Surv	21.84
Total for Check Number 19450:				131,692.99
Total for 2/9/2026:				205,758.69
ACH	HerrR FebStipend2026	Rick Herrick February board stipend	02/12/2026	130.00
Total for this ACH Check for Vendor HerrR:				130.00
ACH	HicksC FebStipend2026	Charles Hicks February board stipend	02/12/2026	130.00
Total for this ACH Check for Vendor HicksC:				130.00
ACH	Melnick FebStipend2026	Perri Melnick February board stipend	02/12/2026	130.00
Total for this ACH Check for Vendor Melnick:				130.00
ACH	PutzR Febstipend2026	Randall Putz February board stipend	02/12/2026	130.00
Total for this ACH Check for Vendor PutzR:				130.00
ACH	SegoK FebStipend2026	Kendi Segovia February board stipend	02/12/2026	130.00
Total for this ACH Check for Vendor SegoK:				130.00
19451	VVCDF EMC2526-0001 EMC2526-0008	Victor Valley College District Foundation CPR instructor cards CPR cards	02/12/2026	600.00 400.00
Total for Check Number 19451:				1,000.00
19453	AmazNew 11CT-L63C-QQVC	Amazon Capital Services station cleaning supplies	02/12/2026	280.78
Total for Check Number 19453:				280.78
19454	AmazNew 1CN6-T3VV-VWTX	Amazon Capital Services pens, 3 ring binders, message books, dividers, cu	02/12/2026	566.51
Total for Check Number 19454:				566.51
19455	BBK 1053085 1053086	Best Best & Krieger general correspondence labor matters	02/12/2026	2,835.20 104.40
Total for Check Number 19455:				2,939.60

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
19456	55BBCSD CSD283wtrFeb26	Big Bear City CSD 283 water service	02/12/2026	129.26
Total for Check Number 19456:				129.26
19457	55BBCSD CSDtwtrFeb26	Big Bear City CSD TC water service	02/12/2026	96.80
Total for Check Number 19457:				96.80
19458	Grizzly 36274 36275	Big Bear Grizzly job opening ad ambulance membership ad	02/12/2026	208.80 133.00
Total for Check Number 19458:				341.80
19459	Charter Chart281Feb2026	Charter Communications 281 internet/voice	02/12/2026	494.57
Total for Check Number 19459:				494.57
19460	Charter Chart281iTFeb	Charter Communications 281 internet	02/12/2026	1,399.00
Total for Check Number 19460:				1,399.00
19461	Charter Chart281TVFeb26	Charter Communications 281 TV	02/12/2026	173.47
Total for Check Number 19461:				173.47
19462	Charter Chart282Feb2026	Charter Communications 282 internet/voice	02/12/2026	494.57
Total for Check Number 19462:				494.57
19463	Charter Chart283TVFeb26	Charter Communications 283 TV	02/12/2026	143.49
Total for Check Number 19463:				143.49
19464	DLL 595474455	De Lage Landen Financial Services, INC office copier lease 2 months	02/12/2026	1,423.19
Total for Check Number 19464:				1,423.19
19465	FerrellG RN112377635	FerrellGas 284 propane tank rental	02/12/2026	90.00
Total for Check Number 19465:				90.00
19466	Frontier Frontier281F26	Frontier Communications 281 fax	02/12/2026	79.77
Total for Check Number 19466:				79.77
19467	GinosT 244637	Gino's Tire and Auto MA 281 mount and balance	02/12/2026	120.00
Total for Check Number 19467:				120.00
19468	Image200 830916	Image 2000 copier toner	02/12/2026	21.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	831871	copier toner		16.75
			Total for Check Number 19468:	37.75
19469	Kimbros 64454	Jerry Kimbro 281 drain repair	02/12/2026	214.65
			Total for Check Number 19469:	214.65
19470	RussoJ Febstipend2026	John J Russo February board stipend 2026	02/12/2026	130.00
			Total for Check Number 19470:	130.00
19472	Lance 134401X003 134401X004	Lance, Soll & Lunghard, LLP 2025 state controller report 2025 state controller report	02/12/2026	638.00 3,001.00
			Total for Check Number 19472:	3,639.00
19473	WalshLa FebStipend2026	Larry Walsh February board stipend	02/12/2026	130.00
			Total for Check Number 19473:	130.00
19474	LifeAssi LifeAssistJan26	Life Assist Inc medical supplies	02/12/2026	613.31
			Total for Check Number 19474:	613.31
19475	DIY DIYJan2026	Lumber City Corp station maintenance and repairs	02/12/2026	228.51
			Total for Check Number 19475:	228.51
19476	MissLin MissionJan2026	Mission Linen Supply shop linen service	02/12/2026	87.10
			Total for Check Number 19476:	87.10
19477	Neopost QuadientJan2026 QuadientJan2026 QuadientJan2026	Quadient Finance USA, Inc postage postage postage	02/12/2026	95.86 343.09 65.60
			Total for Check Number 19477:	504.55
19478	MountBev 28439	Randy J. Spitz station beverage service	02/12/2026	127.50
			Total for Check Number 19478:	127.50
19479	RRowe Febstipend2026	Robert Rowe February board stipend	02/12/2026	130.00
			Total for Check Number 19479:	130.00
19480	RoweJo Febstipend2026	JoKay Rowe Febriary board stipend	02/12/2026	130.00
			Total for Check Number 19480:	130.00
19481	SBCInnov	Innovation & Technology Dept. San Bernar	02/12/2026	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	31741	radio access maintenance fee		1,393.32
	31741	ambualnce radio access maintenance fee		4,179.94
Total for Check Number 19481:				5,573.26
19482	SBCFuel	San Bernardino County - Fleet Managemen	02/12/2026	
	FLT25/26-105	fuel -fire		4,478.33
	FLT25/26-105	fuel -ambulance		3,895.02
	FLT25/26-105	fuel -prevention		167.72
Total for Check Number 19482:				8,541.07
19483	SBCFrCf	San Bernardino Fire Chiefs' Association	02/12/2026	
	SBCChiefAssoc26	membership dues (4)		198.00
Total for Check Number 19483:				198.00
19484	Stryker	Stryker Sales, LLC	02/12/2026	
	9211450246	5th contract payment		1,659.65
Total for Check Number 19484:				1,659.65
19485	UniTech	United Tech Ultra Pure Inc.	02/12/2026	
	17009	282 tank rental		25.00
	17020	283 tank rental		25.00
	17021	281 tank rental		25.00
Total for Check Number 19485:				75.00
Total for 2/12/2026:				32,442.16
ACH	02EDD	California State Employment Development	02/13/2026	
		PR Batch 00001.02.2026 State Income Tax	PR Batch 00001.02.2026 Stat	15,778.38
		PR Batch 00001.02.2026 State Unemployment I	PR Batch 00001.02.2026 Stat	196.95
Total for this ACH Check for Vendor 02EDD:				15,975.33
ACH	IRS	Department Of Treasury	02/13/2026	
		PR Batch 00001.02.2026 Federal Income Tax	PR Batch 00001.02.2026 Fed	39,495.24
		PR Batch 00001.02.2026 Medicare	PR Batch 00001.02.2026 Med	4,593.43
		PR Batch 00001.02.2026 Medicare Employer	PR Batch 00001.02.2026 Med	4,593.43
Total for this ACH Check for Vendor IRS:				48,682.10
Total for 2/13/2026:				64,657.43
19486	FirstAid	Accurate First Aid Services, LLC	02/20/2026	
	C-3292	281 first aid kit restock		110.64
	C-3294	282 first aid kit restock		102.38
Total for Check Number 19486:				213.02
19488	ATT	AT&T	02/20/2026	
	AT&TDLRPD2526	vehicle back up internet		100.00
Total for Check Number 19488:				100.00
19489	BVElect	Bear Valley Electric Service Inc.	02/20/2026	
	BVES285Feb2026	285 electric		980.12

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19489:	980.12
19490	BVElect BVESmoonFeb2026	Bear Valley Electric Service Inc. moonridge electric	02/20/2026	130.12
			Total for Check Number 19490:	130.12
19491	BBUrgent 7025	Big Bear Urgent Care new hire screening	02/20/2026	336.00
			Total for Check Number 19491:	336.00
19492	BCarp TransReimbDec25	Brandon Carpenter transfer meal	02/20/2026	16.34
			Total for Check Number 19492:	16.34
19493	MeleB TransReimFeb26 TransReimFeb26	Brittany Melendez trasfer meal trasfer meal	02/20/2026	6.03 6.09
			Total for Check Number 19493:	12.12
19494	JPIARegi JPIAFebruary26 JPIAFebruary26 JPIAFebruary26 JPIAFebruary26	California JPIA ambulance workers comp fire liability ambulance liability fire workers comp	02/20/2026	15,042.00 15,855.00 5,285.00 45,126.00
			Total for Check Number 19494:	81,308.00
19495	04DWP DWP281moonFeb26	CBBL Dept of Water moonridge water	02/20/2026	54.84
			Total for Check Number 19495:	54.84
19496	04DWP DWP281wtrFeb26	CBBL Dept of Water 281 water	02/20/2026	152.34
			Total for Check Number 19496:	152.34
19497	DiazC TransReimFeb26 TransReimFeb26 TransReimFeb26	Cesar Diaz transfer meal transfer meal transfer meal	02/20/2026	17.72 14.38 18.62
			Total for Check Number 19497:	50.72
19498	ClarizE TransReimbFeb26 TransReimbFeb26	Evan Clarizio transfer meal transfer meal	02/20/2026	16.95 11.00
			Total for Check Number 19498:	27.95
19499	DeFoR TransReimbFeb26 TransReimbFeb26 TransReimbFeb26 TransReimbFeb26 TransReimbFeb26 TransReimbFeb26	Robert DeFoe transfer meal transfer meal transfer meal transfer meal transfer meal transfer meal	02/20/2026	19.18 22.06 25.00 22.72 11.40 24.17

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19499:	124.53
19500	ElkinN	Nicholas Elkin	02/20/2026	
	TransReimbFeb26	transfer meal		15.00
	TransReimbFeb26	transfer meal		13.54
	TransReimbFeb26	transfer meal		12.07
			Total for Check Number 19500:	40.61
19501	FloreP	Philip Flores	02/20/2026	
	TransReimbFeb26	transfer meal		17.56
	TransReimbFeb26	transfer meal		15.00
	TransReimbFeb26	transfer meal		20.00
	TransReimbFeb26	transfer meal		12.28
	TransReimbFeb26	transfer meal		24.12
	TransReimbFeb26	transfer meal		15.00
			Total for Check Number 19501:	103.96
19502	GomezJ	June Gomez	02/20/2026	
	ReimbFeb26	license renewal reimbursement		250.00
	TransreimFeb26	transfer meal		13.90
	TransreimFeb26	transfer meal		30.00
	TransreimFeb26	transfer meal		16.63
			Total for Check Number 19502:	310.53
19503	MaruJ	John Marubayashi	02/20/2026	
	TransReimbFeb26	transfer meal		29.00
			Total for Check Number 19503:	29.00
19504	MercadoN	Nicholas Mercado	02/20/2026	
	TransReimbFeb26	transfer meal		10.78
	TransReimbFeb26	transfer meal		11.03
			Total for Check Number 19504:	21.81
19505	Neopost Q2220533	Quadient Finance USA,Inc postage	02/20/2026	
			Total for Check Number 19505:	226.96
19506	StapR	Robert Stapp	02/20/2026	
	TransReimJan26	transfer meal		15.00
			Total for Check Number 19506:	15.00
19507	TGuyon	Tyler Guyon	02/20/2026	
	TransReimbFeb26	transfer meal		15.00
	TransReimbFeb26	transfer meal		19.24
	TransReimbFeb26	transfer meal		17.12
	TransReimbFeb26	transfer meal		16.76
	TransReimbFeb26	transfer meal		10.74
			Total for Check Number 19507:	78.86
19508	WardZac	Zachary Ward	02/20/2026	
	TransReimbFeb26	transfer meal		7.38
	TransReimbFeb26	transfer meal		14.90

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19508:	22.28
			Total for 2/20/2026:	84,355.11
ACH	HerrR StipendFeb26	Rick Herrick February board stipend	02/26/2026	260.00
			Total for this ACH Check for Vendor HerrR:	260.00
ACH	HicksC StipendFeb26	Charles Hicks February Board Stipend	02/26/2026	260.00
			Total for this ACH Check for Vendor HicksC:	260.00
ACH	Melnick StipendFeb2026	Perri Melnick February Board Stipend	02/26/2026	130.00
			Total for this ACH Check for Vendor Melnick:	130.00
ACH	PutzR StipendFeb2026	Randall Putz Board Stipend February 2026	02/26/2026	260.00
			Total for this ACH Check for Vendor PutzR:	260.00
ACH	SegoK StipendFeb2026	Kendi Segovia Board Stipend February 2026	02/26/2026	260.00
			Total for this ACH Check for Vendor SegoK:	260.00
19510	AlexM TransReimbFeb26 TransReimbFeb26 TransReimbFeb26	Alex Marshall transfer meal transfer meal transfer meal	02/26/2026	12.81 27.77 7.57
			Total for Check Number 19510:	48.15
19511	ATT AT&TFeb2026	AT&T cell phone service	02/26/2026	122.22
			Total for Check Number 19511:	122.22
19512	BVElect BVES282AFeb26	Bear Valley Electric Service Inc. 282 aux electric	02/26/2026	361.08
			Total for Check Number 19512:	361.08
19513	BVElect BVES282Feb26	Bear Valley Electric Service Inc. 282 electric	02/26/2026	2,188.96
			Total for Check Number 19513:	2,188.96
19514	BVElect BVES283Feb26	Bear Valley Electric Service Inc. 283 electric	02/26/2026	718.53
			Total for Check Number 19514:	718.53
19515	BraunNW 7357263	Braun NW, Inc. MA 9506	02/26/2026	313.05
			Total for Check Number 19515:	313.05

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
19516	ParcelQu 8659-2-2026	CD-DATA property information software	02/26/2026	2,399.00
Total for Check Number 19516:				2,399.00
19517	Cypher C-26-36863	Cypheron Healthcare Solutions ambulance billing service	02/26/2026	12,538.46
Total for Check Number 19517:				12,538.46
19518	DataT 189795	Data Ticket Inc citation processing service	02/26/2026	788.00
Total for Check Number 19518:				788.00
19519	HdL SIN059359	HdL Coren & Cone tax revenue forecast	02/26/2026	9,512.50
Total for Check Number 19519:				9,512.50
19520	FoxKen TravelReimbJan2 TravelReimbJan2	Kenneth Fox fuel/mileage travel expense - training	02/26/2026	6.05 214.77
Total for Check Number 19520:				220.82
19521	WalshLa StipendFeb2026	Larry Walsh Board Stipend February 2026	02/26/2026	260.00
Total for Check Number 19521:				260.00
19522	NoriMed 22-326903	Noridian Medicare JE ambulance refund	02/26/2026	399.48
Total for Check Number 19522:				399.48
19523	Haupt MoonridgeFeb26	Ralph W. Haupt INC 281 generator fuel	02/26/2026	107.05
Total for Check Number 19523:				107.05
19524	RelaInsu 23-145563 Song	Relation Insurance Inc ambulance refund	02/26/2026	1,940.68
Total for Check Number 19524:				1,940.68
19525	RRowe StipendFeb2026	Robert Rowe Board Stipebnd February 2026	02/26/2026	260.00
Total for Check Number 19525:				260.00
19526	RoweJo StipendFeb2026	JoKay Rowe Board Stipend February 2026	02/26/2026	260.00
Total for Check Number 19526:				260.00
19527	HSchein 52828533 53308444	Henry Schein Inc medical supplies medical supplies	02/26/2026	154.77 640.40
Total for Check Number 19527:				795.17
19528	SWGAs	Southwest Gas Corporation	02/26/2026	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	SWG281Feb2026	281 natural gas		2,688.04
			Total for Check Number 19528:	2,688.04
19529	SWGas SWG282AFeb2026	Southwest Gas Corporation 282 aux natural gas	02/26/2026	664.65
			Total for Check Number 19529:	664.65
19530	SWGas SWG282Feb2026	Southwest Gas Corporation 282 natural gas	02/26/2026	1,115.17
			Total for Check Number 19530:	1,115.17
19531	SWGas SWG283Feb2026	Southwest Gas Corporation 283 natural gas	02/26/2026	287.49
			Total for Check Number 19531:	287.49
19532	SWGas SWG285Feb2026	Southwest Gas Corporation 285 natural gas	02/26/2026	526.32
			Total for Check Number 19532:	526.32
19533	SWGas SWGBayFeb2026	Southwest Gas Corporation boulder bay natural gas	02/26/2026	17.41
			Total for Check Number 19533:	17.41
19534	SWGas SWGMoonFeb2026	Southwest Gas Corporation moonridge natural gas	02/26/2026	452.33
			Total for Check Number 19534:	452.33
19535	SWGas SWGTmBFeb2026	Southwest Gas Corporation training center B natural gas	02/26/2026	11.00
			Total for Check Number 19535:	11.00
19536	SWGas SWGTmCFeb2026	Southwest Gas Corporation training center C natural gas	02/26/2026	110.97
			Total for Check Number 19536:	110.97
19537	VeriWire 6135822143	Verizon Wireless cell phone service	02/26/2026	1,662.65
			Total for Check Number 19537:	1,662.65
19538	AmeriFid	American Fidelity Assurance	02/26/2026	
		PR Batch 00001.01.2026 Am Fidelity Pre Tax	PR Batch 00001.01.2026 Am	809.78
		PR Batch 00001.01.2026 Long & Short Term Di	PR Batch 00001.01.2026 Lon	88.02
		PR Batch 00002.01.2026 Am Fidelity Pre Tax	PR Batch 00002.01.2026 Am	809.78
		PR Batch 00001.01.2026 Life Ins Flight	PR Batch 00001.01.2026 Life	31.04
		PR Batch 00001.01.2026 Am Fidelity After Tax	PR Batch 00001.01.2026 Am	2,754.36
		PR Batch 00002.01.2026 Am Fidelity After Tax	PR Batch 00002.01.2026 Am	2,754.36
	Jan 26 Adj			87.36
			Total for Check Number 19538:	7,334.70
19539	AmerFlex	American Fidelity Assurance Company	02/26/2026	
		PR Batch 00001.01.2026 Am Fidelity FSA Full	PR Batch 00001.01.2026 Am	730.82
		PR Batch 00002.01.2026 Am Fidelity FSA Full	PR Batch 00002.01.2026 Am	730.82

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	Jan 26 Adj			-0.01
Total for Check Number 19539:				1,461.63
19540	Ameritas	Ameritas Life Insurance Corp PR Batch 00001.02.2026 Dental ER	02/26/2026 PR Batch 00001.02.2026 Den	6,365.32
	Feb 26 Adj			-211.60
Total for Check Number 19540:				6,153.72
19541	Ameritas	Ameritas Life Insurance Corp PR Batch 00001.02.2026 Vision ER	02/26/2026 PR Batch 00001.02.2026 Visi	868.04
	Feb 26 Adj			-242.12
Total for Check Number 19541:				625.92
19542	IAFF Feb 2026	IAFF-MERP	02/26/2026	12,083.43
Total for Check Number 19542:				12,083.43
19543	Kaiser	Public Agency Coalition Enterprise. ATTN PR Batch 00001.02.2026 Health ER Kaiser	02/26/2026 PR Batch 00001.02.2026 Hea	7,167.47
	Feb 26 Adj			2,588.25
Total for Check Number 19543:				9,755.72
19544	Keenan	Keenan & Associates PR Batch 00001.02.2026 Health ER EPO	02/26/2026 PR Batch 00001.02.2026 Hea	112,601.91
	Feb 26 Adj			6,019.97
Total for Check Number 19544:				118,621.88
19545	Lincoln	Lincoln National Life Insurance Co (5H-26 PR Batch 00001.02.2026 Lincoln Roth Flat Amo PR Batch 00001.02.2026 Lincoln 457 Percentag PR Batch 00001.02.2026 Lincoln 457 Flat Amou	02/26/2026 PR Batch 00001.02.2026 Linc PR Batch 00001.02.2026 Linc PR Batch 00001.02.2026 Linc	75.00 1,185.91 500.00
Total for Check Number 19545:				1,760.91
19546	MidAmeri	MidAmerica Admin & Retirement Solution PR Batch 00001.02.2026 Apple 457 Paid Call Pa	02/26/2026 PR Batch 00001.02.2026 App	540.46
Total for Check Number 19546:				540.46
19547	NatRetSo	Nationwide Retirement Solution PR Batch 00001.02.2026 Nationwide Roth Flat PR Batch 00001.02.2026 Nationwide Flat Amou PR Batch 00001.02.2026 Nationwide Roth Perce PR Batch 00001.02.2026 Nationwide Percentage	02/26/2026 PR Batch 00001.02.2026 Nati PR Batch 00001.02.2026 Nati PR Batch 00001.02.2026 Nati PR Batch 00001.02.2026 Nati	120.00 2,945.00 509.38 3,308.77
Total for Check Number 19547:				6,883.15
19548	SBCProFF	San Bernardino County Professional Firefig PR Batch 00001.02.2026 Union Dues Local 935	02/26/2026 PR Batch 00001.02.2026 Uni	2,527.56
Total for Check Number 19548:				2,527.56
19549	ReliStan	Reliance Standard Life Insurance Co. PR Batch 00001.02.2026 Short Term Disability PR Batch 00001.02.2026 Long Term Disability PR Batch 00001.02.2026 Life and AD and D ER	02/26/2026 PR Batch 00001.02.2026 Sho PR Batch 00001.02.2026 Lon PR Batch 00001.02.2026 Life	1,262.32 790.79 728.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	Feb 26 Adj			-1,774.51
Total for Check Number 19549:				1,006.60
19550	SBCERA	SBC Employees' Retirement Association	02/26/2026	
		PR Batch 00001.02.2026 SBCERA ER Contribu	PR Batch 00001.02.2026 SBC	101,961.67
		PR Batch 00001.02.2026 Survivor SBCERA ER	PR Batch 00001.02.2026 Surv	22.75
		PR Batch 00001.02.2026 SBCERA EE Tier 2	PR Batch 00001.02.2026 SBC	15,408.21
		PR Batch 00001.02.2026 Survivor SBCERA Em	PR Batch 00001.02.2026 Surv	22.75
		PR Batch 00001.02.2026 SBCERA EE Safety Ti	PR Batch 00001.02.2026 SBC	13,613.50
Total for Check Number 19550:				131,028.88
19551	Texas	Texas Life Insurance Company	02/26/2026	
		PR Batch 00001.01.2026 Texas Life Ins Post Tax	PR Batch 00001.01.2026 Texa	133.06
		PR Batch 00002.01.2026 Texas Life Ins Post Tax	PR Batch 00002.01.2026 Texa	133.06
Total for Check Number 19551:				266.12
Total for 2/26/2026:				341,989.86
ACH	ZieglerA BoardSipSept25 FebStipend2026 StipendFeb2026	Al Ziegler September 2025 Board Stipend February board stipend Board Stipend February 2026	03/02/2026	
				130.00
				130.00
				260.00
Total for this ACH Check for Vendor ZieglerA:				520.00
Total for 3/2/2026:				520.00
ACH	02EDD	California State Employment Development	03/03/2026	
		PR Batch 00002.02.2026 State Income Tax	PR Batch 00002.02.2026 Stat	15,176.67
		PR Batch 00002.02.2026 State Unemployment I	PR Batch 00002.02.2026 Stat	105.96
Total for this ACH Check for Vendor 02EDD:				15,282.63
ACH	IRS	Department Of Treasury	03/03/2026	
		PR Batch 00002.02.2026 Medicare	PR Batch 00002.02.2026 Med	4,533.89
		PR Batch 00002.02.2026 Medicare Employer	PR Batch 00002.02.2026 Med	4,533.89
		PR Batch 00002.02.2026 Federal Income Tax	PR Batch 00002.02.2026 Fed	39,062.89
Total for this ACH Check for Vendor IRS:				48,130.67
19552	Lincoln	Lincoln National Life Insurance Co (5H-26	03/03/2026	
		PR Batch 00002.02.2026 Lincoln 457 Flat Amou	PR Batch 00002.02.2026 Linc	500.00
		PR Batch 00002.02.2026 Lincoln 457 Percentag	PR Batch 00002.02.2026 Linc	1,135.29
		PR Batch 00002.02.2026 Lincoln Roth Flat Amc	PR Batch 00002.02.2026 Linc	75.00
Total for Check Number 19552:				1,710.29
19553	MidAmeri	MidAmerica Admin & Retirement Solution	03/03/2026	
		PR Batch 00002.02.2026 Apple 457 Paid Call Pe	PR Batch 00002.02.2026 App	321.56
Total for Check Number 19553:				321.56
19554	NatRetSo	Nationwide Retirement Solution	03/03/2026	
		PR Batch 00002.02.2026 Nationwide Roth Flat	PR Batch 00002.02.2026 Nati	120.00
		PR Batch 00002.02.2026 Nationwide Flat Amou	PR Batch 00002.02.2026 Nati	2,945.00
		PR Batch 00002.02.2026 Nationwide Roth Perce	PR Batch 00002.02.2026 Nati	487.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
		PR Batch 00002.02.2026 Nationwide Percentage	PR Batch 00002.02.2026 Nati	3,575.17
			Total for Check Number 19554:	7,127.17
19555	SBCProFF	San Bernardino County Professional Firefig	03/03/2026	
		PR Batch 00002.02.2026 Union Dues Local 935	PR Batch 00002.02.2026 Unic	2,527.56
			Total for Check Number 19555:	2,527.56
19556	SBCERA	SBC Employees' Retirement Association	03/03/2026	
		PR Batch 00002.02.2026 SBCERA EE Tier 2	PR Batch 00002.02.2026 SBC	15,589.99
		PR Batch 00002.02.2026 Survivor SBCERA ER	PR Batch 00002.02.2026 Surv	22.75
		PR Batch 00002.02.2026 SBCERA EE Safety Ti	PR Batch 00002.02.2026 SBC	13,236.58
		PR Batch 00002.02.2026 SBCERA ER Contribu	PR Batch 00002.02.2026 SBC	101,054.45
		PR Batch 00002.02.2026 Survivor SBCERA Em	PR Batch 00002.02.2026 Surv	22.75
			Total for Check Number 19556:	129,926.52
			Total for 3/3/2026:	205,026.40
ACH	WinsL BaldwinRent3-26	Scanner 1 284 rent	03/05/2026	
			Total for this ACH Check for Vendor WinsL:	9,947.74
19557	USBank	US Bank Corporate Payment Systems	03/05/2026	
	FEBCALCARD26	postage		64.24
	FEBCALCARD26	C2800		180.78
	FEBCALCARD26	mutual aid travel		135.48
	FEBCALCARD26	fuel		201.66
	FEBCALCARD26	PPE		1,429.70
	FEBCALCARD26	employee appreciation/retirement		311.85
	FEBCALCARD26	training courses		1,525.00
	FEBCALCARD26	software license renewals, transunion		659.99
	FEBCALCARD26	starlink		74.88
	FEBCALCARD26	new employee uniforms, boots		523.78
	FEBCALCARD26	hydro testing		330.00
	FEBCALCARD26	board meetings		88.44
	FEBCALCARD26	station cleaning supplioes, toiletries		515.52
	FEBCALCARD26	office supplies		7.46
	FEBCALCARD26	license renewals		625.00
			Total for Check Number 19557:	6,673.78
19558	TMobile	T-Mobile	03/05/2026	
	TmobileFeb2026	cell phone service		91.12
			Total for Check Number 19558:	91.12
19559	Thomgas	AmeriGas	03/05/2026	
	3187150470	284 propane		4,321.84
			Total for Check Number 19559:	4,321.84
19560	BVElect	Bear Valley Electric Service Inc.	03/05/2026	
	BVES284Feb26	284 electric		2.20
			Total for Check Number 19560:	2.20
19561	BVElect	Bear Valley Electric Service Inc.	03/05/2026	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	BVES285Feb26	285 electric		1,028.50
			Total for Check Number 19561:	1,028.50
19562	55BBCSD 68	Big Bear City CSD TC electric service	03/05/2026	699.75
			Total for Check Number 19562:	699.75
19563	55BBCSD CSD283wtrMar26	Big Bear City CSD 283 water service	03/05/2026	121.88
			Total for Check Number 19563:	121.88
19564	Grizzly 36559	Big Bear Grizzly BB Now Ad	03/05/2026	133.00
			Total for Check Number 19564:	133.00
19565	Bound BoundTreeFeb26	Bound Tree Medical, LLC medical supplies	03/05/2026	6,990.11
			Total for Check Number 19565:	6,990.11
19566	JPIARegi MarchJPIA2026 MarchJPIA2026 MarchJPIA2026 MarchJPIA2026	California JPIA liability insurance - ambulance liability insurance - fre workers comp - ambulance workers comp - fire	03/05/2026	5,285.00 15,855.00 15,042.00 45,126.00
			Total for Check Number 19566:	81,308.00
19567	Charter Chart282TVMar26	Charter Communications 282 TV	03/05/2026	642.25
			Total for Check Number 19567:	642.25
19568	Charter Chart284PHMar26	Charter Communications 284 Phone	03/05/2026	175.78
			Total for Check Number 19568:	175.78
19569	caltool DL5394 DL5395	CTWS LLC 281 oxygen and helium 282 oxygen	03/05/2026	330.00 204.00
			Total for Check Number 19569:	534.00
19570	Frontier Front282aPMar26	Frontier Communications 282 aux phone	03/05/2026	110.24
			Total for Check Number 19570:	110.24
19571	Frontier Front283PHMar26	Frontier Communications 283 phone	03/05/2026	271.66
			Total for Check Number 19571:	271.66
19572	Image200 835907	Image 2000 copier toner	03/05/2026	40.16
			Total for Check Number 19572:	40.16

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
19573	AmbKrajS 25-482622	Shanna Krajcir ambulance refund	03/05/2026	170.60
Total for Check Number 19573:				170.60
19574	LifeAssi LifeAssistFeb26	Life Assist Inc medical supplies	03/05/2026	1,432.41
Total for Check Number 19574:				1,432.41
19575	MissLin MissionFeb2026	Mission Linen Supply shop linen service	03/05/2026	109.71
Total for Check Number 19575:				109.71
19576	MountWat 95629-3252	Mountain Water Company LLC bottled water service	03/05/2026	81.00
Total for Check Number 19576:				81.00
19577	NAPA BB NapaBBFeb2026 NapaBBFeb2026	NAPA Auto Parts 282 generator BC2807	03/05/2026	112.55 107.99
Total for Check Number 19577:				220.54
19578	KBHR 1620004766	Parallel Broadcasting Inc ambulance radio ad	03/05/2026	213.60
Total for Check Number 19578:				213.60
19579	CotiKais 24-241395	Kaiser Permanente ambulance refund	03/05/2026	2,541.47
Total for Check Number 19579:				2,541.47
19580	Butc ButchersFeb2026	Pinon Enterprises INC drain, lock, caulk	03/05/2026	64.19
Total for Check Number 19580:				64.19
19581	MountBev 28449	Randy J. Spitz beverage service	03/05/2026	238.85
Total for Check Number 19581:				238.85
19582	Stryker 906055965	Stryker Sales, LLC 4th cardia monitor payment	03/05/2026	4,428.60
Total for Check Number 19582:				4,428.60
19583	NAPA NapaSupJan26 NapaSupJan26 NapaSupJan26	Superior Automotive Warehouse fleet maintenance 282 generator fleet maintenance- ambulance	03/05/2026	1,583.01 284.83 745.27
Total for Check Number 19583:				2,613.11
19584	BBTeleph 1565	American Telephone emergency phone service	03/05/2026	74.00
Total for Check Number 19584:				74.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
19585	SnellWil 3061268	Snell & Wilmer general matters	03/05/2026	2,128.00
Total for Check Number 19585:				2,128.00
Total for 3/5/2026:				127,408.09
19586	AllVall 47052	All Valley Environmental 281 waste oil	03/12/2026	350.00
Total for Check Number 19586:				350.00
19587	AmazNew ILNH-NG1H-14WT ILNH-NG1H-14WT ILNH-NG1H-14WT ILNH-NG1H-14WT ILNH-NG1H-14WT	Amazon Capital Services vehicle radio window shades, rat traps, flag pole cord, bolts, li rivet nuts, pressure washer chargers, iPad case, USB cables scissors	03/12/2026	152.51 505.86 43.26 447.50 15.07
Total for Check Number 19587:				1,164.20
19588	AmazNew I3R-1Y74-PXJ6 I3R-1Y74-PXJ6	Amazon Capital Services antenna, battery, ethernet cables, waterproof spe drill bits, pressure gun, water filter,	03/12/2026	213.68 297.46
Total for Check Number 19588:				511.14
19589	AmazNew 19NC-CGG6-34N3 19NC-CGG6-34N3	Amazon Capital Services creamer, lysol packing tape., label, label maker tape, project paj	03/12/2026	62.99 397.83
Total for Check Number 19589:				460.82
19590	AmeriAdm INV958047	Ameriflex admin fees	03/12/2026	315.00
Total for Check Number 19590:				315.00
19591	Thomgas 3187404794	AmeriGas 284 propane tank rental	03/12/2026	107.75
Total for Check Number 19591:				107.75
19592	BVElect BVES281Feb2026	Bear Valley Electric Service Inc. 281 electric service	03/12/2026	4,194.85
Total for Check Number 19592:				4,194.85
19593	55BBCSD CSD282AwtrMar26	Big Bear City CSD 282 aux water	03/12/2026	397.06
Total for Check Number 19593:				397.06
19594	55BBCSD CSD282wtrMar26	Big Bear City CSD 282 water service	03/12/2026	967.98
Total for Check Number 19594:				967.98
19595	caltool 027884 027885	CTWS LLC 281 02 cylinder exchange 282 02 cylinder exchange	03/12/2026	454.62 598.98

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19595:	1,053.60
19596	DickD	Duane Dickerson battery reimbursement	03/12/2026	28.65
			Total for Check Number 19596:	28.65
19597	FireA 03P6403	Fire Apparatus Solutions ME-4813	03/12/2026	286.58
			Total for Check Number 19597:	286.58
19598	Frontier Front281FMar26	Frontier Communications 281 fax	03/12/2026	79.77
			Total for Check Number 19598:	79.77
19599	Frontier Front282PHMar26	Frontier Communications 282 Phone	03/12/2026	17.65
			Total for Check Number 19599:	17.65
19600	GinosT 245140	Gino's Tire and Auto MA-1520353	03/12/2026	239.85
			Total for Check Number 19600:	239.85
19601	Lance 73550	Lance, Soll & Lunghard, LLP 2025 government audit	03/12/2026	1,276.00
			Total for Check Number 19601:	1,276.00
19602	DIY DIYFebruary2026 DIYFebruary2026	Lumber City Corp tape, hardware, ice melt tape, hardware, ice melt	03/12/2026	185.67 61.99
			Total for Check Number 19602:	247.66
19603	SafetyK 99482455	Safety-Kleen Systems, Inc. parts washer service/supplies	03/12/2026	322.05
			Total for Check Number 19603:	322.05
19604	SBCInnov 31847 31847	Innovation & Technology Dept. San Bernar radio maintenance- fire radio maintenance- ambulance	03/12/2026	1,393.32 4,179.94
			Total for Check Number 19604:	5,573.26
19605	SBCSheri RNG-25-046	San Bernardino County Sheriff's Dept use of force training	03/12/2026	235.00
			Total for Check Number 19605:	235.00
19606	HSchein	Henry Schein Inc medical supplies	03/12/2026	423.03
			Total for Check Number 19606:	423.03
19607	Stryker 9211690834	Stryker Sales, LLC 6th contract payment	03/12/2026	1,659.65

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19607:	1,659.65
19608	NAPA NapaSupFeb26 NapaSupFeb26	Superior Automotive Warehouse fleet maintenance-ambulance fleet maintenance-fire	03/12/2026	810.24 1,922.52
			Total for Check Number 19608:	2,732.76
19609	UniTech 17108 17120 1719 29510 29573	United Tech Ultra Pure Inc. 282 tank rental 281 tank rental 283 tank rental 282 tank refill 281 tank refill	03/12/2026	25.00 25.00 25.00 320.08 320.00
			Total for Check Number 19609:	715.08
			Total for 3/12/2026:	23,359.39
ACH	02EDD	California State Employment Development PR Batch 00001.03.2026 State Unemployment I PR Batch 00001.03.2026 State Income Tax	03/19/2026 PR Batch 00001.03.2026 Stat PR Batch 00001.03.2026 Stat	79.93 19,135.80
			Total for this ACH Check for Vendor 02EDD:	19,215.73
ACH	IRS	Department Of Treasury PR Batch 00001.03.2026 Medicare PR Batch 00001.03.2026 Medicare Employer PR Batch 00001.03.2026 Federal Income Tax	03/19/2026 PR Batch 00001.03.2026 Med PR Batch 00001.03.2026 Med PR Batch 00001.03.2026 Fed	5,213.98 5,213.98 49,065.80
			Total for this ACH Check for Vendor IRS:	59,493.76
19610	AmeriFid      PP6 2026 ADJ	American Fidelity Assurance PR Batch 00001.02.2026 Am Fidelity After Tax PR Batch 00002.02.2026 Am Fidelity Pre Tax PR Batch 00001.02.2026 Long & Short Term Di PR Batch 00001.02.2026 Life Ins Flight PR Batch 00002.02.2026 Am Fidelity After Tax PR Batch 00001.02.2026 Am Fidelity Pre Tax PP6 2026 ADJ	03/19/2026 PR Batch 00001.02.2026 Am PR Batch 00002.02.2026 Am PR Batch 00001.02.2026 Lon; PR Batch 00001.02.2026 Life PR Batch 00002.02.2026 Am PR Batch 00001.02.2026 Am	2,609.49 799.83 88.02 31.04 2,609.49 799.83 397.00
			Total for Check Number 19610:	7,334.70
19611	AmerFlex	American Fidelity Assurance Company PR Batch 00001.02.2026 Am Fidelity FSA Full PR Batch 00002.02.2026 Am Fidelity FSA Full	03/19/2026 PR Batch 00001.02.2026 Am PR Batch 00002.02.2026 Am	730.82 730.82
			Total for Check Number 19611:	1,461.64
19612	Ameritas  PP6 2026 ADJ	Ameritas Life Insurance Corp PR Batch 00001.03.2026 Vision ER PP6 2026 ADJ	03/19/2026 PR Batch 00001.03.2026 Visi	868.04 38.64
			Total for Check Number 19612:	906.68
19613	Ameritas  PP6 2026 ADJ	Ameritas Life Insurance Corp PR Batch 00001.03.2026 Dental ER PP6 2026 ADJ	03/19/2026 PR Batch 00001.03.2026 Den	6,365.32 105.04

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19613:	6,470.36
19614	IAFF MARCH 2026	IAFF-MERP MARCH 2026	03/19/2026	13,333.44
			Total for Check Number 19614:	13,333.44
19615	Kaiser PP6 2026 ADJ	Public Agency Coalition Enterprise. ATTN PR Batch 00001.03.2026 Health ER Kaiser PP6 2026 ADJ	03/19/2026 PR Batch 00001.03.2026 Hea	7,167.47 2,588.25
			Total for Check Number 19615:	9,755.72
19616	Keenan PP6 2026 ADJ	Keenan & Associates PR Batch 00001.03.2026 Health ER EPO PP6 2026 ADJ	03/19/2026 PR Batch 00001.03.2026 Hea	112,601.91 4,010.92
			Total for Check Number 19616:	116,612.83
19617	Lincoln	Lincoln National Life Insurance Co (5H-26 PR Batch 00001.03.2026 Lincoln 457 Percentag PR Batch 00001.03.2026 Lincoln Roth Flat Amc PR Batch 00001.03.2026 Lincoln 457 Flat Amou	03/19/2026 PR Batch 00001.03.2026 Linc PR Batch 00001.03.2026 Linc PR Batch 00001.03.2026 Linc	813.10 75.00 500.00
			Total for Check Number 19617:	1,388.10
19618	MidAmeri	MidAmerica Admin & Retirement Solution PR Batch 00001.03.2026 Apple 457 Paid Call Pa	03/19/2026 PR Batch 00001.03.2026 App	582.59
			Total for Check Number 19618:	582.59
19619	NatRetSo	Nationwide Retirement Solution PR Batch 00001.03.2026 Nationwide Percentage PR Batch 00001.03.2026 Nationwide Roth Perce PR Batch 00001.03.2026 Nationwide Roth Flat PR Batch 00001.03.2026 Nationwide Flat Amou	03/19/2026 PR Batch 00001.03.2026 Nati PR Batch 00001.03.2026 Nati PR Batch 00001.03.2026 Nati PR Batch 00001.03.2026 Nati	3,258.63 490.60 120.00 3,045.00
			Total for Check Number 19619:	6,914.23
19620	SBCProFF	San Bernardino County Professional Firefig PR Batch 00001.03.2026 Union Dues Local 935	03/19/2026 PR Batch 00001.03.2026 Unic	2,527.56
			Total for Check Number 19620:	2,527.56
19621	ReliStan PP6 2026 ADJ	Reliance Standard Life Insurance Co. PR Batch 00001.03.2026 Life and AD and D ER PR Batch 00001.03.2026 Long Term Disability PR Batch 00001.03.2026 Short Term Disability PP6 2026 ADJ	03/19/2026 PR Batch 00001.03.2026 Life PR Batch 00001.03.2026 Lon PR Batch 00001.03.2026 Sho	728.00 790.79 1,262.32 -167.65
			Total for Check Number 19621:	2,613.46
19622	SBCERA PP6 2026 ADJ	SBC Employees' Retirement Association PR Batch 00001.03.2026 Survivor SBCERA Em PR Batch 00001.03.2026 SBCERA EE Safety Ti PR Batch 00001.03.2026 Survivor SBCERA ER PR Batch 00001.03.2026 SBCERA ER Contribu PR Batch 00001.03.2026 SBCERA EE Tier 2 PP6 2026 ADJ	03/19/2026 PR Batch 00001.03.2026 Surv PR Batch 00001.03.2026 SBC PR Batch 00001.03.2026 Surv PR Batch 00001.03.2026 SBC PR Batch 00001.03.2026 SBC	22.75 17,383.74 22.75 117,116.51 15,558.02 -577.70
			Total for Check Number 19622:	149,526.07

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
19623	Texas	Texas Life Insurance Company	03/19/2026	
		PR Batch 00001.02.2026 Texas Life Ins Post Tax	PR Batch 00001.02.2026 Texa	133.06
		PR Batch 00002.02.2026 Texas Life Ins Post Tax	PR Batch 00002.02.2026 Texa	133.06
			Total for Check Number 19623:	266.12
			Total for 3/19/2026:	398,402.99
19624	AllStar 271020 271102	All Star Fire Equipment goggles - 2 helmets - 4 structure boots - 2	03/20/2026	
				1,182.74
				808.13
			Total for Check Number 19624:	1,990.87
19625	AmazNew 166J-MPN-TR1Y	Amazon Capital Services station supplies and toiletries	03/20/2026	
				383.92
			Total for Check Number 19625:	383.92
19626	ATT At&TNetMar2026	AT&T cell phone service	03/20/2026	
				138.18
			Total for Check Number 19626:	138.18
19627	AutoZone AutoZFeb2026	AutoZone BC2807, wiper blades	03/20/2026	
				187.82
			Total for Check Number 19627:	187.82
19628	04DWP DWpMoonFeb26	CBBL Dept of Water moonridge water	03/20/2026	
				54.84
			Total for Check Number 19628:	54.84
19629	Charter Chart281ITMar26	Charter Communications 281 internet	03/20/2026	
				2,798.00
			Total for Check Number 19629:	2,798.00
19630	Charter Chart281TVMar26	Charter Communications 281 TV	03/20/2026	
				354.35
			Total for Check Number 19630:	354.35
19631	Charter Chart281VMar26	Charter Communications 281 internet/voice	03/20/2026	
				989.14
			Total for Check Number 19631:	989.14
19632	Charter Chart282VMar26	Charter Communications 282 internet/voice	03/20/2026	
				989.14
			Total for Check Number 19632:	989.14
19633	Charter Chart283TVMar26	Charter Communications 283 TV	03/20/2026	
				291.17
			Total for Check Number 19633:	291.17
19634	Cypher C-26-60277	Cypheron Healthcare Solutions ambulance billing service	03/20/2026	
				15,540.39

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19634:	15,540.39
19635	DataT 187347 191833	Data Ticket Inc citation processing citation processing	03/20/2026	700.62 1,198.43
			Total for Check Number 19635:	1,899.05
19636	DLL 595946079	De Lage Landen Financial Services, INC copier lease - 3 months	03/20/2026	2,162.15
			Total for Check Number 19636:	2,162.15
19637	Ecolab 141755387	Ecolab Inc. heavy duty cleaning solutions	03/20/2026	2,057.34
			Total for Check Number 19637:	2,057.34
19638	GinosT 245369	Gino's Tire and Auto MA-6077	03/20/2026	34.95
			Total for Check Number 19638:	34.95
19639	ICEMA 26-138	Inland Counties Emergency Medical Agenc crane membership/registration	03/20/2026	650.00
			Total for Check Number 19639:	650.00
19640	MidAmerL	MidAmerica Admin.& Retirement Solution 4Q25 admin fees	03/20/2026	1,515.00
			Total for Check Number 19640:	1,515.00
19641	MountBev 28460	Randy J. Spitz beverage service	03/20/2026	271.50
			Total for Check Number 19641:	271.50
			Total for 3/20/2026:	32,307.81
19642	AmeriAdm INV966380	Ameriflex admin fees	03/26/2026	350.00
			Total for Check Number 19642:	350.00
			Total for 3/26/2026:	350.00
19643	SoTire 7060031885	Southern Tire Mart ambulance tires	03/27/2026	1,684.94
			Total for Check Number 19643:	1,684.94
19644	AlexM MarshReimbMar26 MarshReimbMar26 MarshReimbMar26 MarshReimbMar26	Alex Marshall transfer meal transfer meal transfer meal transfer meal	03/27/2026	21.28 15.00 15.00 7.36

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19644:	58.64
19645	BVElect BVES282aMar2026	Bear Valley Electric Service Inc. 282 aux electric service	03/27/2026	263.93
			Total for Check Number 19645:	263.93
19646	BVElect BVES282Mar2026	Bear Valley Electric Service Inc. 282 electric service	03/27/2026	1,960.98
			Total for Check Number 19646:	1,960.98
19647	BVElect BVES283Mar2026	Bear Valley Electric Service Inc. 283 electric service	03/27/2026	567.65
			Total for Check Number 19647:	567.65
19648	BVElect BVESMoonMar2026	Bear Valley Electric Service Inc. moonridge electric service	03/27/2026	110.71
			Total for Check Number 19648:	110.71
19649	BBK 105538 1055390	Best Best & Krieger general matters labor matters	03/27/2026	2,182.20 5,080.80
			Total for Check Number 19649:	7,263.00
19650	BidwellJ BidwellReimbMar	Jonathan Bidwell EMT license renewal reimbursement	03/27/2026	125.00
			Total for Check Number 19650:	125.00
19651	JPIARegi JPIAMARCH2026 JPIAMARCH2026 JPIAMARCH2026 JPIAMARCH2026	California JPIA ambulance liability insurance fire workers comp insurance ambulance workers comp insurance fire liability insurance	03/27/2026	5,285.00 45,126.00 15,042.00 15,855.00
			Total for Check Number 19651:	81,308.00
19652	DiazC DiazReimMar26	Cesar Diaz transfer meal	03/27/2026	29.98
			Total for Check Number 19652:	29.98
19653	DLL 596306504	De Lage Landen Financial Services, INC copier lease	03/27/2026	1,563.91
			Total for Check Number 19653:	1,563.91
19654	ElkinN ElkinReimMar26	Nicholas Elkin transfer meal	03/27/2026	22.08
			Total for Check Number 19654:	22.08
19655	EspiD EspinReimbMar26 EspinReimbMar26 EspinReimbMar26 EspinReimbMar26	Daniel Espinoza transfer meal transfer meal EMT recert reimbursement transfer meal	03/27/2026	7.08 22.94 162.00 30.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19655:	222.02
19656	FloreP FloresReimMar26 FloresReimMar26	Philip Flores transfer meal transfer meal	03/27/2026	17.23 15.00
			Total for Check Number 19656:	32.23
19657	FrancoEl FrancoReimbMar2	Elle Franco transfer reimbursement	03/27/2026	7.00
			Total for Check Number 19657:	7.00
19658	GinosT 245471	Gino's Tire and Auto MA 282 tire check	03/27/2026	169.95
			Total for Check Number 19658:	169.95
19659	GomezJ GomezReimMar26	June Gomez transfer meal	03/27/2026	15.00
			Total for Check Number 19659:	15.00
19660	ICEMA 26-131	Inland Counties Emergency Medical Agenc Q4 25/26 admin fees	03/27/2026	7,020.42
			Total for Check Number 19660:	7,020.42
19661	MountBev 28465	Randy J. Spitz station beverage service	03/27/2026	60.00
			Total for Check Number 19661:	60.00
19662	SWGAs SWG281Mar26	Southwest Gas Corporation 281 natural gas	03/27/2026	1,749.04
			Total for Check Number 19662:	1,749.04
19663	SWGAs SWG282aMar26	Southwest Gas Corporation 282 aux natural gas	03/27/2026	469.51
			Total for Check Number 19663:	469.51
19664	SWGAs SWG282Mar26	Southwest Gas Corporation 282 natural gas	03/27/2026	818.64
			Total for Check Number 19664:	818.64
19665	SWGAs SWG283Mar26	Southwest Gas Corporation 283 natural gas	03/27/2026	324.32
			Total for Check Number 19665:	324.32
19666	SWGAs SWG285Mar26	Southwest Gas Corporation 285 natural gas	03/27/2026	171.21
			Total for Check Number 19666:	171.21
19667	SWGAs SWGBbayMar26	Southwest Gas Corporation boulder bay natural gas	03/27/2026	77.77

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 19667:	77.77
19668	SWGAs SWGmoonMar26	Southwest Gas Corporation moonridge natural gas	03/27/2026	449.60
			Total for Check Number 19668:	449.60
19669	SWGAs SWGTrnBMar26	Southwest Gas Corporation training center B natural gas	03/27/2026	11.00
			Total for Check Number 19669:	11.00
19670	SWGAs SWGTrnCMar26	Southwest Gas Corporation training center C natural gas	03/27/2026	75.60
			Total for Check Number 19670:	75.60
19671	TGuyon GuyonReimMar26 GuyonReimMar26 GuyonReimMar26	Tyler Guyon transfer meal transfer meal transfer meal	03/27/2026	18.45 30.00 19.63
			Total for Check Number 19671:	68.08
19672	VeriWire VerizonMarch26	Verizon Wireless cell phone service	03/27/2026	1,679.56
			Total for Check Number 19672:	1,679.56
19673	KeouZ KeoughReimbMarc	Zachary Keough FP-C recert reimbursement	03/27/2026	385.00
			Total for Check Number 19673:	385.00
19674	Zoll 5078707	Zoll Medical Corporation autopulse battery	03/27/2026	2,275.56
			Total for Check Number 19674:	2,275.56
			Total for 3/27/2026:	111,040.33
			Report Total (410 checks):	2,921,295.73

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**BIG BEAR FIRE AUTHORITY  
MINUTES FOR THE MEETING OF  
February 10, 2026**

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**CALL TO ORDER**

A Regular Meeting of the Big Bear Fire Authority was called to order by Board Chair Rowe at 5:00 p.m., Tuesday, Friday 10, 2026, at 41090 Big Bear Boulevard, Big Bear Lake, California.

**MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE**

Moment of Silence: Observed  
Pledge of Allegiance: Led by Director Rowe

**ROLL CALL**

Present: Board Chair JoKay Rowe  
Vice Chair Kendi Segovia  
Director Rick Herrick  
Director Charles Hicks  
Director Perri Melnick  
Director Randall Putz  
Director Bob Rowe  
Director Larry Walsh  
Director Al Ziegler

Absent: Director John Russo

Also Present: Luke Wagner, Fire Chief  
Sherry Wentz, Interim Board Secretary  
Nicholaus Norvell, Assistant Authority Counsel  
Adriana Ochoa, Special Legal Counsel

**ANNOUNCEMENTS & UPCOMING EVENTS**

Chair Rowe made the following announcement:

The Fire Authority's Administrative Office will be closed:

- Monday, February 16, 2026, in observance of President's Day and will reopen on Tuesday, February 17, 2026, at 8:00 a.m.

**PRESENTATIONS**

There were no presentations.

## **DIRECTORS' GENERAL ANNOUNCEMENTS**

The Directors offered no announcement.

## **GENERAL PUBLIC COMMENTS**

Chair Rowe opened the Public Comments portion of the meeting.

Jon Bidwell, President of the Big Bear Firefighters Association, presented a brief overview and intent of the Joint Powers Agreement, leadership challenges, and Citygate findings on costs and revenue streams. He proposed the creation of a fire district. He doesn't support seeking County services until exhausting other local solutions and until after the elections due to the potential impacts to the Board.

Patrice Duncan thanked the Big Bear Lake Fire Protection District for the retention of Citygate to develop a comprehensive fire service report based upon the needs of the community. She commented on several of the report's recommendations, including a need to revise the current Joint Powers Agreement, a reduction of Board Members, various funding options, stating many of the recommendations had been previously proposed by the Strategic Planning Committee, but not supported by the Board. She agreed it is prudent for the Authority to seek an annexation of fire service proposal by San Bernardino County, noting each member agency should not act independently. She also commented on the next election's impact on the Fire Authority's Board.

Dan Gulbranson stated CSD (Community Services District) should get out now, cited his various reasons, noting Big Bear Lake having advantages. He commented on foolish projects being undertaken by the City of Big Bear Lake

Chair Rowe closed the Public Comments portion of the meeting.

## **CHIEF'S REPORT**

There was no Chief's Report.

## **FINANCE OFFICER'S REPORT**

There was no Finance Officer's Report.

## **FIRE AUTHORITY CONSENT CALENDAR**

**FA1. Approval of Demands – Check Issue Date 12/1/2025 through 12/31/2025 in the amount of \$1,145,572.69.**

**FA2. Approval of Meeting Minutes from the January 13, 2026, Regular Meeting of the Big Bear Fire Authority.**

The public offered no comments.

Directors Hicks suggested looking into the possibility of seeking reimbursement for costs associated with Ambulance Operators meal reimbursements.

**Action:** On motion by Director Rowe, seconded by Director Walsh, the Board approved the Consent Calendar by the following vote:

AYES: Herrick, Hicks, Melnick, Putz, Rowe, Walsh, Segovia, Ziegler, Chair Rowe  
NOES: None  
ABSENT: Russo  
ABSTAIN: None

## **PUBLIC HEARING**

There were no Public Hearings.

## **NEW BUSINESS**

### **BIG BEAR FIRE AUTHORITY DISCUSSION ITEMS**

**FA3. Discussion Regarding Review and Possible Direction to Initiate Amendment to Joint Powers Authority Agreement; Further Discussion of Fire Services Review.**

Fire Chief Wagner introduced the report and announced Citygate Associates Project Director Stewart Gary and Special Counsel Adriana Ochoa were available via Zoom to respond to questions.

Daniel Gulbranson commented on the disparity of funding sources between agencies, service impacts by resorts, and use of resources between the east and west ends of the area.

The Board agreed the subjects of its discussion are not based on the quality of its fire service's performance, but business concerns associated with its organizational sustainability. Subjects discussed included past funding struggles, agreement amending options, seeking service proposals, service annexation options, Local Agency Formation Committee (LAFCo) role, and a potential dissolving of the JPA.

**Action:** On motion by Director Melnick second by Vice Chair Segovia the Board, in an effort to explore all service options, directed that each respective agency solicit a Request for Proposal for fire services from San Bernardino County Fire Department based upon its own agency's constituent's emergency service level needs and at what costs, by the following vote:

AYES: Herrick, Hicks, Melnick, Putz, Rowe, Walsh, Segovia, Ziegler, Chair Rowe  
NOES: None  
ABSENT: Russo  
ABSTAIN: None

### **COMMITTEE REPORTS**

There were no Committee Reports.

### **DIRECTORS' CLOSING COMMENTS**

The Directors offered no closing comments.

### **CLOSED SESSION PUBLIC COMMUNICATIONS:**

Jon Bidwell, President of the Big Bear Professional Firefighters Association, commented on the Association's formal labor negotiations complaint filed with the California Public Employment Relations Board (Big Bear Professional Firefighters Associate v. Big Bear Fire Authority Unfair Practice Charge No. LA-CE-1857-M). Stating several of Labor's negotiation items had no financial impacts associated with them.

### **CLOSED SESSION**

#### **1. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION**

Significant exposure to litigation pursuant to Government Code Section 54956.9(d)(2): One (1) potential case

#### **2. PUBLIC EMPLOYMENT**

Title: Board Secretary

#### **3. CONFERENCE WITH LABOR NEGOTIATORS (GOVERNMENT CODE § 54957.6)**

Agency Designated Representative(s): Luke Wagner, Fire Chief  
Unrepresented Employee: Board Secretary

**4. CONFERENCE WITH LABOR NEGOTIATORS (GOVERNMENT CODE § 54957.6)**

Agency Designated Representative(s): Luke Wagner, Fire Chief

Employee Organization: Big Bear Professional Firefighters' Assoc., IAFF, Local 935

**5. PUBLIC EMPLOYEE PERFORMANCE EVALUATION (GOVERNMENT CODE § 54954.5)**

Position: Fire Chief

At the hour of 6:29 p.m., Board Chair Rowe adjourned to Closed Session.

At the hour of 7:30 p.m., Board Chair Rowe adjourned Closed Session.

At the hour of 7:30 p.m., Board Chair Rowe re-opened Regular Session, with no public present.

**REPORT ON CLOSED SESSION**

Attorney Norvell stated there were no reportable actions from Closed Session.

**ADJOURNMENT**

There being no further business to come before the Fire Authority at this session, Board Chair Rowe adjourned the meeting at 7:30 p.m.

/s/ Sherry Wentz

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Sherry Wentz  
Interim Board Secretary

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**BIG BEAR FIRE AUTHORITY  
MINUTES FOR THE SPECIAL MEETING OF  
February 6, 2026**

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**CALL TO ORDER**

A Special Meeting of the Big Bear Fire Authority was called to order by Board Chair Rowe at 10:30 a.m., Tuesday, February 6, 2026, at 41090 Big Bear Boulevard, Big Bear Lake, California.

Director Herrick, remoted in for the meeting, stated for the record that he could not be physically in attendance, due to providing child care for his minor grandchildren. He verified that no one over the age of 18 was in the room with him.

**ROLL CALL**

Present:	Board Chair JoKay Rowe Vice Chair Kendi Segovia Director Rick Herrick (via Zoom) Director Charles Hicks Director Perri Melnick Director Randall Putz Director Bob Rowe Director Larry Walsh Director Al Ziegler
Absent:	Director John Russo
Also Present:	Luke Wagner, Fire Chief Sherry Wentz, Interim Board Secretary Nicholaus Norvell, Assistant Authority Counsel Adriana Ochoa, Special Legal Counsel

**PRESENTATIONS**

Presentation by Citygate Associates on its Fire Services Review of the adequacy of fire services partnership, to include services delivered, operating and capital costs, cost apportionments, and governance under the Joint Powers Authority agreement. (PowerPoint presentation slides are available in the Fire Administrative Office).

Upon the conclusion of the presentation, Chair Rowe opened the floor to comments from the public.

The public offered no comments.

Board discussion ensued including an inquiry regarding the report being identified as a “preliminary” presentation, and the status of what remained to be completed.

Mr. Gary indicated all research has been completed, the report is finalized, and today's presentation was designed to present the essential facts of the report.

**ACTION:** On motion by Director Hicks, and second by Director Ziegler, the Board unanimously approved receiving and filing the presentation. Director Russo was absent.

Director Herrick requested clarification that today's meeting was to receive and file the Citygate presentation and that further discussion would be scheduled for the Board's next regular meeting.

Ms. Ochoa concurred that this was her understanding, having today's presentation would afford the Directors additional time to digest the information and to assist themselves in formulating options concerning the issues raised by Citygate regarding the Joint Powers Authority's agreement at the next Board meeting.

A point of order was raised by Director Herrick, as the item has been approved as a "received and file" could additional questions be raised?

Ms. Ochoa stated that as this is a single item agenda and that this item will be coming back on the next agenda, she saw no objection in allowing additional questions from the Directors at this time.

Discussion ensued regarding solicitation of proposals for services by other agencies; impacts to emergency resources by resorts; challenges in tracking use of services by residents, second owners, and visitors; the promotion and success of tourism's impacts on emergency services; and taxes and fee-based systems as revenue sources for services.

Ms. Ochoa asked if it was the pleasure of the Board to have Mr. Gary in attendance at the next meeting in connection with the continued discussion on this subject.

By consensus of those present, the Board concurred its support in having Mr. Gary available to response to questions at its next regular meeting.

Mr. Gary agreed to be in attendance.

### **ADJOURNMENT**

Board Chair Rowe adjourned the meeting at 11:24 a.m.

/s/ Sherry Wentz  
Sherry Wentz  
Interim Board Secretary



# BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. 5

**MEETING DATE:** April 14, 2026

**TO:** Board Chair and Directors of Big Bear Fire Authority

**FROM:** Kristin Mandolini, Director of Business Services *KM*

**SUBJECT:** **FY 2024-25 AUDIT REPORTS FOR BIG BEAR FIRE AUTHORITY**

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## **BACKGROUND**

Auditing firm Lance, Soll & Lunghard, LLP was engaged to complete the FY 2024-25 Financial Audit for the Big Bear Fire Authority. Interim audit work and testing were completed in June and field work and testing were completed in December. The finalized audit was completed on March 3, 2026, and is included in the April 14, 2026, Board packet for review.

## **DISCUSSION**

No deficiencies or material weaknesses were identified in the Financial Statements or practices.

## **RECOMMENDATION**

Staff recommends the Board receive and file the Lance, Soll & Lunghard, LLP, FY 2024-25, Big Bear Fire Authority Audit reports.

ATTACHMENT A: FY 2024-25 Fire Authority Audited Financials



March 3, 2026

To the Board of Directors  
Big Bear Fire Authority  
Big Bear Lake, California

We have audited the financial statements of the governmental activities and each major fund of the Big Bear Fire Authority, (the "Authority") for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 3, 2025. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2025. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimates of the pension and other postemployment benefits liability based on actuarial valuations. We evaluated the methods, assumptions, and data used to develop the pension and other postemployment benefits liability in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We are pleased to report that no such misstatements were identified during the course of our audit.



To the Board of Directors  
Big Bear Fire Authority  
Big Bear Lake, California

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 3, 2026.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to management's discussion and analysis, the budgetary comparison schedules for the General Fund and Grants Fund, and the required pension and other postemployment benefits schedules, which are required supplementary information ("RSI") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the budgetary schedules for the Capital Projects Fund which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### Future GASB Pronouncements

The following Government Accounting Standards Board (GASB) pronouncements will be effective for the following fiscal years' audits and should be reviewed for proper implementation by management:

Fiscal Year 2025-2026

GASB Statement No. 103, *Financial Reporting Model Improvements*.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*.



To the Board of Directors  
Big Bear Fire Authority  
Big Bear Lake, California

Future Projects

Comprehensive Project, *Revenue and Expense Recognition.*

Major Project, *Going Concern Uncertainties and Severe Financial Stress.*

Major Project, *Infrastructure Assets.*

Practice Issue, *Subsequent Events.*

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of the Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*LSL, LLP*

Irvine, California



INDEPENDENT AUDITORS' 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

To the Board of Directors  
Big Bear Fire Authority  
Big Bear Lake, California

We have audited, in accordance with the 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 governmental activities and each major fund of the Big Bear Fire Authority (hereafter, the Authority), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated March 3, 2026.

### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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 or significant deficiencies may exist that were not identified.

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority'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 financial statements. 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*.



To the Board of Directors  
Big Bear Fire Authority  
Big Bear Lake, California

### **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 Authority'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 Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*LSL, LLP*

Irvine, California  
March 3, 2026



**BIG BEAR FIRE AUTHORITY  
BIG BEAR LAKE, CALIFORNIA**  
FOR THE YEAR ENDED JUNE 30, 2025

FINANCIAL STATEMENTS

Focused  
on YOU



BIG BEAR FIRE AUTHORITY  
BIG BEAR LAKE, CALIFORNIA  
Financial Statements  
For the Year Ended June 30, 2025

PREPARED BY:  
FINANCE DEPARTMENT

BIG BEAR FIRE AUTHORITY  
 BIG BEAR LAKE, CALIFORNIA  
 Financial Statements  
 For the Year Ended June 30, 2025

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Big Bear Fire Authority  
Big Bear Lake, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of the Big Bear Fire Authority (hereafter, the Authority) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority'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 fund of the Authority 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 audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 the 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 Authority'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.



To the Board of Directors  
Big Bear Fire Authority  
Big Bear Lake, California

### ***Auditors' 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 auditors' 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 and *Government 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.

In performing an audit in accordance with generally accepted auditing standards and *Government 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 Authority'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 Authority'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, budgetary comparison information, and required pension and other post-employment benefits schedules as listed on the table of contents 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.



To the Board of Directors  
Big Bear Fire Authority  
Big Bear Lake, California

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The accompanying budgetary comparison schedule for the Capital Projects Fund (supplementary information) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information 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. The 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 supplementary information is 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 our report dated March 3, 2026, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Authority's internal control over financial reporting and compliance.

**LSL, LLP**

Irvine, California  
March 3, 2026

**BIG BEAR FIRE AUTHORITY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2025**

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As management of the Big Bear Fire Authority (the Authority), we offer readers of the Authority's financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our notes to the financial statements.

**Financial Highlights**

The Authority was formed in July 2012 and operates pursuant to the California Joint Exercise of Powers Act and the Fire Protection District Law of 1987. The Authority is a separate and legal entity which exercised joint authority over the participating fire agencies. The participating agencies are the Big Bear Lake Fire Protection District and the Big Bear Community Services District. The governing board is a ten-member board comprised of equal members from each of the partner agencies.

The Authority's financial highlights for the year ended June 30, 2025 are as follows:

- The Authority's primary source of revenue is from property taxes passed through from the Big Bear Lake Fire Protection District and the Big Bear City Community Services District, as well as from air operations, ambulance services, and mutual aid reimbursements. All revenues are generated from governmental activities. Total revenue was \$20,394,737, an increase of \$1,274,449 over the prior year.
- The Authority's change in net position was a decrease of \$4,056,459 due to actuarial pension value changes.
- The Authority's cost of governmental activities was \$24,451,196, a decrease of \$1,802,081 over the prior year.

**Overview of the Financial Statements**

The annual financial report consists of three primary parts:

- Government-wide Financial Statements
- Fund Financial Statements
- Notes to the Financial Statements

**Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the Authority's finances in a manner similar to a private-sector business.

The statement of net position presents information on the Authority's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as an indicator of the financial health of the Authority.

The statement of activities presents information showing how the government's net position changed during the fiscal year. It also separates revenue by governmental program.

**Fund Financial Statements**

Fund financial statements provide detailed information about the funds of the Authority. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**BIG BEAR FIRE AUTHORITY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2025**

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**Notes to the Financial Statements**

Notes to the financial statements are presented following the fund financial statements to provide additional information that is essential to a full understanding of the financial statements including significant accounting policies, cash and investments, inter-fund transactions, liabilities, and other disclosures.

**Financial Analysis of the Authority's General Fund Financial Statements**

Our analysis focuses on the balance sheet and changes in fund balance of the Authority's governmental activities within the General Fund. The difference between the Authority's assets and liabilities represents the Authority's General Fund fund balance. Table 1 shows the assets and liabilities resulting in the Authority's net position. Table 2 shows the revenues and expenses resulting in the change in net position.

**BIG BEAR FIRE AUTHORITY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2025**

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**Table 1**  
**Statement of Net Position**

	<b>2025</b>	<b>2024</b>
<b>ASSETS:</b>		
Cash and investments	\$ 72,927	\$ 1,066,891
Accounts receivable	3,877,536	3,242,076
Accrued interest receivable	8,881	9,066
Due from other governments	176,399	22,217
Prepaid costs	9,567	9,231
Capital assets not being depreciated	248,916	323,673
Capital assets, net of depreciation	5,240,933	5,243,085
<b>Total Assets</b>	<b>9,635,159</b>	<b>9,916,239</b>
<b>DEFERRED OUTFLOW OF RESOURCES:</b>		
Deferred outflows related to pensions/OPEB	11,990,987	18,292,874
	<b>11,990,987</b>	<b>18,292,874</b>
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	218,077	315,307
Accrued liabilities	673,523	568,293
Accrued Interest	18,243	21,385
Unearned revenue	8,400	11,400
Loans, Compensated absences, due in one year	1,089,462	1,147,518
Noncurrent liabilities		
Compensated absences, loans, due in more than one year	3,462,357	4,005,258
Net OPEB liability	5,637,158	4,911,045
Net pension liability	30,964,358	32,279,051
<b>Total Liabilities</b>	<b>42,071,578</b>	<b>43,259,257</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows related to pensions	5,409,617	6,584,800
Deferred inflows related to OPEB	213,848	377,494
<b>Total Deferred Inflows of Resources</b>	<b>5,623,465</b>	<b>6,962,294</b>
<b>NET POSITION</b>		
Net investment in capital assets	3,401,225	3,091,589
Unrestricted	(29,470,122)	(25,104,027)
<b>Total Net Position</b>	<b>\$ (26,068,897)</b>	<b>\$ (22,012,438)</b>

**BIG BEAR FIRE AUTHORITY**  
**Management’s Discussion and Analysis**  
**For the Year Ended June 30, 2025**

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**Table 2**  
**Change in Net Position**

	<u>2025</u>	<u>2024</u>
<b>Revenues:</b>		
Program Revenues	\$ 6,141,671	\$ 5,554,253
General Revenues		
Property Taxes	14,148,812	13,489,136
Investment Income	104,254	76,899
<b>Total Revenues</b>	<b><u>20,394,737</u></b>	<b><u>19,120,288</u></b>
<b>Expenditures:</b>		
Public safety	24,292,275	26,087,030
Interest and fiscal charges	158,921	166,247
<b>Total Expenditures</b>	<b><u>24,451,196</u></b>	<b><u>26,253,277</u></b>
 Net Change in Net Position	 (4,056,459)	 (7,132,989)
 Net Position, Beginning of Year	 (22,012,438)	 (14,879,449)
<b>Net Position at end of Year</b>	<b><u><u>\$ (26,068,897)</u></u></b>	<b><u><u>\$ (22,012,438)</u></u></b>

**CHANGE IN NET POSITION (Table 2)**

- Total revenues were \$20,394,737 or \$1,274,449 more than the prior year, due to an increase in property tax revenues.
- Total expenses were \$24,451,196 or \$1,802,081 less than the prior year as a result of pension actuarial valuation changes.
- Net Position at end of year was \$(26,068,897), a decrease of \$4,056,460 as a result of pension actuarial valuation changes.

**Debt Administration**

At the end of the current fiscal year, the Authority had total long-term liabilities outstanding of \$4,551,819. During the fiscal year, the District’s debt obligation decreased \$600,957 due to debt service payments made on the Authority’s loan obligations.

**Long Term Debt**  
**As of June 30, 2025**

	<u>2025</u>	<u>2024</u>
<b>Compensated Absences</b>	\$ 1,635,567	\$ 1,751,127
<b>Loans Payable</b>	2,916,252	3,401,649
	<b><u><u>\$ 4,551,819</u></u></b>	<b><u><u>\$ 5,152,776</u></u></b>

**BIG BEAR FIRE AUTHORITY**  
**Management’s Discussion and Analysis**  
**For the Year Ended June 30, 2025**

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**Pension-Related Items and Net Pension Liability**

Deferred Outflows and Inflows:

The pension related items include deferred outflows and inflows in the amount of \$11,990,987 and \$5,623,465 respectively. The portion of deferred outflows related to contributions made by the Authority subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. The deferred outflows and inflows result from changes in proportion and differences between employer contributions and proportionate share contributions, changes in actuarial assumptions, differences in projected and actual pension plan investments, and differences between expected and actual experience in total pension liability will be amortized and recognized as pension expense in the year ended June 30, 2026 and thereafter as shown in Note 9 to the financial statements.

Net Pension Liability:

The aggregate net pension liability represents total pension liability (the present value of projected benefit payments to be provided through the plan to current active and inactive employees that is attributed to those employees’ years of service) less the amount of the pension plan’s fiduciary net position. The Authority’s net pension liability as of June 30, 2025 is reported as \$30,964,358 for its proportionate shares of the SBCERA net pension liability and the Big Bear City Community Services District’s net pension liability administered by CalPERS.

Net OPEB Liability:

The aggregate net OPEB liability represents total OPEB liability (the present value of projected health benefit payments to be provided through the plan current retirees that is attributed to those employees’ years of service) less the amount of the OPEB plan’s fiduciary net position. The Authority’s net OPEB liability as of June 30, 2025 is reported as \$5,637,158 for its proportionate share of the Big Bear City Community Services District’s net OPEB liability.

**Capital Asset Activity**

As of June 30, 2025, the Authority had \$5,489,849 capital assets as shown in the table below. This amount represents an decrease in capital assets in the amount of \$76,909 as a depreciation expense during the year.

**Capital Assets (Net of Depreciation)**  
**Governmental Activities**  
**As of June 30, 2025**

Land	\$ 248,916
Buildings	180,096
Large Utility	4,677,136
Equipment	383,701
Total	<u>\$ 5,489,849</u>

**Considerations, Plans and Projections for Next Fiscal Year**

The revenue projections provided for in fiscal Year 2025-2026 are based on projected property tax pass-through revenues as well as ambulance, air operations and mutual aid revenues from which the projected expenditures for the Authority will be funded.

**BIG BEAR FIRE AUTHORITY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2025**

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**Contacting the Authority's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department, at the Big Bear Fire Authority, PO Box 2830, Big Bear Lake, California 92315, (909) 866-7566.

**BIG BEAR FIRE AUTHORITY**  
**Statement of Net Position**  
**June 30, 2025**

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	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 72,927
Receivables (net of uncollectibles):	
Accounts	3,877,536
Accrued interest	8,881
Due from other governments	176,399
Prepaid costs	9,567
Capital assets (not being depreciated)	248,916
Capital assets (net of accumulated depreciation)	<u>5,240,933</u>
<b>Total assets</b>	<b><u>9,635,159</u></b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension-related	11,209,611
OPEB-related	<u>781,376</u>
<b>Total deferred outflows of resources</b>	<b><u>11,990,987</u></b>
<b>LIABILITIES</b>	
Accounts payable	218,077
Accrued liabilities	673,523
Accrued interest	18,243
Unearned revenue	8,400
Noncurrent liabilities:	
Due within one year:	
Loans and compensated absences	1,089,462
Due in more than one year:	
Net pension liability	30,964,358
Net OPEB liability	5,637,158
Loans and compensated absences	<u>3,462,357</u>
<b>Total liabilities</b>	<b><u>42,071,578</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension-related	5,409,617
OPEB-related	<u>213,848</u>
<b>Total deferred inflows of resources</b>	<b><u>5,623,465</u></b>
<b>NET POSITION</b>	
Net investment in capital assets	3,401,225
Unrestricted	<u>(29,470,122)</u>
<b>Total net position</b>	<b><u>\$ (26,068,897)</u></b>

**BIG BEAR FIRE AUTHORITY**  
**Statement of Activities**  
**For the Year Ended June 30, 2025**

	<u>Program Revenues</u>		<u>Net (Expenses)</u> <u>Revenues and</u>	
	<u>Expenses</u>	<u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Contributions</u> <u>and Grants</u>	<u>Governmental</u> <u>Activities</u>
<b>Functions/Programs:</b>				
<b>Primary government:</b>				
<b>Governmental activities:</b>				
Public safety	\$ 24,292,275	\$ 5,138,259	\$ 1,003,412	\$ (18,150,604)
Interest on long-term debt	158,921	-	-	(158,921)
<b>Total governmental activities</b>	<b><u>24,451,196</u></b>	<b><u>5,138,259</u></b>	<b><u>1,003,412</u></b>	<b><u>(18,309,525)</u></b>
<b>Total primary government</b>	<b><u>\$ 24,451,196</u></b>	<b><u>\$ 5,138,259</u></b>	<b><u>\$ 1,003,412</u></b>	<b><u>(18,309,525)</u></b>
<b>General revenues:</b>				
General revenues:				
Property taxes				14,148,812
Use of money and property				104,254
<b>Total general revenues</b>				<b><u>14,253,066</u></b>
<b>Change in net position</b>				<b>(4,056,459)</b>
Net position-beginning				<u>(22,012,438)</u>
<b>Net position-ending</b>				<b><u>\$ (26,068,897)</u></b>

**BIG BEAR FIRE AUTHORITY**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2025**

		<b>Special Revenue Funds</b>	<b>Capital Projects Funds</b>	
	<b>General</b>	<b>Grants Fund</b>	<b>Capital Projects</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>				
Cash and investments	\$ 72,927	\$ -	\$ -	\$ 72,927
Receivables (net of allowance for uncollectible):				
Accounts	3,877,536	-	-	3,877,536
Accrued interest	8,881	-	-	8,881
Due from other governments	148,942	27,457	-	176,399
Due from other funds	19,057	-	-	19,057
Prepaid costs	9,567	-	-	9,567
<b>Total assets</b>	<b>\$ 4,136,910</b>	<b>\$ 27,457</b>	<b>\$ -</b>	<b>\$ 4,164,367</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 218,077	\$ -	\$ -	\$ 218,077
Accrued liabilities	673,523	-	-	673,523
Due to other funds	-	19,057	-	19,057
Unearned revenues	-	8,400	-	8,400
<b>Total liabilities</b>	<b>891,600</b>	<b>27,457</b>	<b>-</b>	<b>919,057</b>
<b>FUND BALANCES (DEFICITS)</b>				
Nonspendable	9,567	-	-	9,567
Unassigned	3,235,743	-	-	3,235,743
<b>Total fund balances</b>	<b>3,245,310</b>	<b>-</b>	<b>-</b>	<b>3,245,310</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 4,136,910</b>	<b>\$ 27,457</b>	<b>\$ -</b>	<b>\$ 4,164,367</b>

See Accompanying Notes to Financial Statements.

**BIG BEAR FIRE AUTHORITY**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
**June 30, 2025**

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Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances - governmental funds	\$ 3,245,310
Capital assets, net of accumulated depreciation/amortization, used in governmental activities are not financial resources and, therefore, are not reported in the funds.	5,489,849
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings, and contributions subsequent to the measurement date for the postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position.	
Deferred outflows-pension related	\$ 11,209,611
Deferred outflows-OPEB related	781,376
Deferred inflows-pension related	(5,409,617)
Deferred inflows-OPEB related	<u>(213,848)</u>
Total deferred outflows and inflows related to postemployment benefits	6,367,522
Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds.	
Loans payable	(2,916,252)
Compensated absences	(1,635,567)
Accrued interest payable on long-term debt	(18,243)
Net pension liability	(30,964,358)
Net OPEB liability	<u>(5,637,158)</u>
Total long-term liabilities	<u>(41,171,578)</u>
<b>Net position of governmental activities</b>	<b><u>\$ (26,068,897)</u></b>

**BIG BEAR FIRE AUTHORITY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2025**

	<b>General</b>	<b>Special Revenue Funds</b>	<b>Capital Projects Funds</b>	<b>Total Governmental Funds</b>
	<b>General</b>	<b>Grants Fund</b>	<b>Capital Projects</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>				
Taxes	\$ 14,148,812	\$ -	\$ -	\$ 14,148,812
Intergovernmental	-	30,457	-	30,457
Charges for services	3,555,204	-	-	3,555,204
Use of money and property	104,254	-	-	104,254
Contributions	972,955	-	-	972,955
Miscellaneous	1,583,055	-	-	1,583,055
<b>Total revenues</b>	<b>20,364,280</b>	<b>30,457</b>	<b>-</b>	<b>20,394,737</b>
<b>EXPENDITURES</b>				
Current:				
Public safety	19,726,297	32,349	-	19,758,646
Capital outlay	-	-	197,802	197,802
Debt service:				
Principal	485,397	-	-	485,397
Interest	162,063	-	-	162,063
<b>Total expenditures</b>	<b>20,373,757</b>	<b>32,349</b>	<b>197,802</b>	<b>20,603,908</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(9,477)</b>	<b>(1,892)</b>	<b>(197,802)</b>	<b>(209,171)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	1,892	197,802	199,694
Transfers out	(199,694)	-	-	(199,694)
<b>Total other financing sources (uses)</b>	<b>(199,694)</b>	<b>1,892</b>	<b>197,802</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(209,171)</b>	<b>-</b>	<b>-</b>	<b>(209,171)</b>
Fund balances-beginning	3,454,481	-	-	3,454,481
<b>Fund balances-ending</b>	<b>\$ 3,245,310</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,245,310</b>

See Accompanying Notes to Financial Statements.

**BIG BEAR FIRE AUTHORITY**  
**Reconciliation of the Statement of Revenues, Expenses and Changes in**  
**Fund Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2025**

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Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds: \$ (209,171)

Governmental funds report capital outlays are expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.

Capital outlay	\$ 197,802	
Depreciation expense	<u>(274,711)</u>	
Total adjustment		(76,909)

Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.

Principal payments	<u>485,397</u>	
Total adjustment		485,397

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Accrued interest on long-term debt	3,142	
Compensated absences	115,560	
Changes in pension liabilities and related deferred outflows and inflows of resources	(4,380,171)	
Changes in OPEB liabilities and related deferred outflows and inflows of resources	<u>5,693</u>	
Total adjustment		<u>(4,255,776)</u>

**Change in net position of governmental activities \$ (4,056,459)**

**NOTE 1: REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Big Bear Fire Authority (the Authority) was formed on June 21, 2012, pursuant to the California Joint Exercise of Powers Act, commencing at California Government Code section 6500 *et seq.* to merge the Big Bear Lake Fire Protection District's (FPD) and the Big Bear City Community Services District (CSD)'s fire agencies under one umbrella, and provide fire protection and prevention services in the Big Bear Valley area of San Bernardino County.

The governing board consists of ten directors, including the elected or appointed members of the boards of directors of the participating agencies. The term of office of each director shall be concurrent with that director's term or office on the participating agency's Board of Directors.

The Authority's operations are funded by contributions from the participating agencies.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the Authority.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Major individual governmental funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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 when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

The Authority reports the following major funds:

- The General Fund is the Authority's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The Grants Fund accounts for receipts and disbursements relating to grant programs received by the Authority.

**BIG BEAR FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

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**NOTE 1: REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

- The Capital Projects Fund accounts for receipts and disbursements related to the acquisition and construction of capital assets, including property, buildings, and equipment.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first and then unrestricted resources as they are needed.

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**D. Assets, Liabilities and Net Position or Equity**

Cash and Investments

The Authority's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Investments for the Authority are reported at fair value. The State Treasurer's Investment Pool operates in accordance with appropriate State laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Receivables and Payables

Available means due or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The Authority accrues revenue only for those revenues which are received within 90 days after year-end.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than purchased.

**BIG BEAR FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

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**NOTE 1: REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental activities' column in the government-wide financial statements. The Authority defined capital assets as assets with an initial, individual cost of more than \$3,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of acquisition.

In accordance with GASB Statement No. 34, the Authority has reported its general infrastructure.

Addition of a major component (over \$3,000) to an existing fixed asset that increases its usability or value is considered to be a fixed asset addition to the original asset. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the Authority are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
General plant and equipment	5 - 30

Compensated Absences

It is the Authority's policy to permit employees to accumulate general leave benefits. Under the current memorandum of understanding, the Authority's suppression employees receive 17 to 22, 24-hour shifts of general leave each year depending upon length of service. Ambulance operators receive 13 to 17, 24-hour shifts per year; flight staff receive 10 to 14, 24-hour shifts of general leave, and administrative staff receive 21 to 31, 8-hour shifts per year. Each employee's maximum accrual of general leave shall be equal to three times the employee's annual entitlement in hours. Employees may cash out up to 192 hours of general leave per fiscal year. However, employees must keep a minimum leave amount of 72 hours.

All paid time off is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental fund only if they have matured, for example, as a result of employee resignations and retirements.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Authority has two items that qualify for reporting in this category. The items are deferred pension related items and deferred other post-employment benefits (OPEB) related items.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has two items that qualify for reporting in this category. The items are deferred pension related items and deferred other post-employment benefits (OPEB) related items.

**NOTE 1: REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Pensions

For the purposes of measuring the net pension liability, deferred outflows and inflows of resources, and pension expense, information about the fiduciary net position of the San Bernardino County Employees' Retirement Association (SBCERA) and the California Public Employees Retirement System (CalPERS) and additions to/deductions from SBCERA and CalPERS' plans fiduciary net positions have been determined on the same basis as they are reported by SBCERA and CalPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms, and investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

Valuation Date (VD)	June 30, 2023
Measurement Date (MD)	June 30, 2024
Measurement Period (MP)	July 1, 2023, to June 30, 2024

Other Post-Employment Benefits

For the purposes of measuring the net other post-employment benefits (OPEB) liability, deferred outflows and inflows of resources, and OPEB expense, information about the fiduciary net position of California Public Employees Retirement System (CalPERS) trust, and additions to/deductions from CalPERS plan's fiduciary net position have been determined on the same basis as it is reported by CalPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms, and investments are reported at fair value. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023, to June 30, 2024

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenses when incurred.

Fund Equity

In the fund financial statements, government funds report the following fund balance classifications:

Non-spendable Fund Balance – This includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – This includes amounts that are constrained on the use of resources by either (a) external creditors, grantors, contributors, or laws of regulations of other governments or (b) by law through constitutional provisions or enabling legislation.

**NOTE 1: REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Committed Fund Balance – This includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest authority. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a minute action or a resolution of the Authority’s Board of Directors.

Assigned Fund Balance – This includes amounts that are constrained by the government’s intent to be used for specific purposes but are neither restricted nor committed.

Unassigned Fund Balance – This includes the residual amounts that have not been restricted, committed, or assigned to specific purposes.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Authority considers restricted amounts to be used first, then unrestricted. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, they are considered to be spent in the order as follows: committed, assigned and then unassigned.

Functional Classifications

Expenditures of the governmental funds are classified by function. Functional classifications are defined as follows:

- Public Safety includes activities of the Authority involved in the protection of people and property from fire, and emergency medical services.

**E. New GASB Pronouncements Effective during Fiscal Year**

The following Government Accounting Standards Board (GASB) pronouncement was effective for and implemented for the fiscal year ended June 30, 2025:

**1. *GASB Statement No. 101, Compensated Absences***

The requirements of this Statement will improve financial reporting by implementing a unified recognition and measurement model that will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. Establishing the unified model will result in consistent application to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. This Statement will also result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

The effects of GASB 101, Compensated Absences do not have a material effect on the financial statements.

**2. *GASB Statement No. 102, Certain Risk Disclosures***

The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government’s financial condition. The City’s financial statements were not impacted by the implementation of this Statement.

**NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Note 2 to Required Supplementary Information, *Excess of Expenditures over Appropriations*, describes budgetary excesses in the General Fund that occurred for the year ended June 30, 2025.

**BIG BEAR FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

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**NOTE 3: CASH AND INVESTMENTS**

Cash and investments at June 30, 2025, consisted of the following:

	<u>Governmental Activities</u>
Cash and cash equivalents	\$ 68,049
Investments	<u>4,878</u>
Total Cash and Investments	<u>\$ 72,927</u>

The Authority follows the practice of pooling cash and investments of all funds. Interest income earned on pooled cash and investments is allocated quarterly to the various funds based on monthly cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

Deposits

At June 30, 2025, the carrying amount of the Authority's deposits was \$68,049 and the bank balance was \$627,672. The \$559,623 difference represents outstanding checks and other reconciling items.

The California Government Code requires California banks and savings and loan associations to secure a City's deposits by pledging government securities with a value of 110% of a City's deposits. California law also allows financial institutions to secure a City's deposits by pledging first trust deed mortgage notes having a value of 150% of a City's total deposits. The City Treasurer may waive the collateral requirement for deposits that are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository are considered to be held for, and in the name of, the local governmental agency.

Investments in State Investment Pool

The Authority is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the Authority's investment in this pool is reported in the accompanying financial statements at amounts based on the Authority's pro rate share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. LAIF is not registered with the Securities and Exchange Commission and is not rated. Deposits and withdrawals in LAIF are made on the basis of \$1 and not fair value.

Concentration of Credit Risk

The only investment held by the Authority is LAIF, which is exempt from any restrictions regarding concentration of credit risk.

Credit Risk

As of June 30, 2025, the Authority's investments in external investment pools are unrated.

**BIG BEAR FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. As of June 30, 2025, the Authority had no investments considered to be exposed to custodial credit risk. The Authority does not have a policy related to custodial credit risk.

Interest Rate Risk

As of June 30, 2025, the fair value of the Authority's investments was \$4,878, all invested in the Local Agency Investment Fund which has a maturity of less than one year.

Fair Value Measurements

GASB Statement No. 72, *Fair Value Measurement and Application* establishes general principles for measuring fair value and standards of accounting and financial reporting for assets and liabilities measured at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Authority 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. LAIF, being the only investment held, is considered to be uncategorized.

**NOTE 4: CAPITAL ASSETS**

A summary of changes in capital assets for fiscal year ended June 30, 2025, is as follows:

	Balance June 30, 2024	Additions	Deletions	Transfers	Balance June 30, 2025
Governmental activities:					
Capital assets, not being depreciated					
Land	\$ 248,916	\$ -	\$ -	\$ -	\$ 248,916
Construction-in-progress	74,757	-	-	(74,757)	-
Total capital assets, not being depreciated	323,673	-	-	(74,757)	248,916
Capital assets, being depreciated					
Buildings	268,769	15,700	-	-	284,469
Machinery, equipment, and vehicles	305,989	4,353	-	-	310,342
Automotive equipment	5,496,309	177,749	-	74,757	5,748,815
Total capital assets, being depreciated	6,071,067	197,802	-	74,757	6,343,626
Less accumulated depreciation					
Buildings	(86,631)	(17,742)	-	-	(104,373)
Machinery, equipment, and vehicles	(189,569)	(30,324)	-	-	(219,893)
Automotive equipment	(551,782)	(226,645)	-	-	(778,427)
Total accumulated depreciation	(827,982)	(274,711)	-	-	(1,102,693)
Total capital assets, being depreciated, net	5,243,085	(76,909)	-	74,757	5,240,933
Total governmental activities capital assets	\$ 5,566,758	\$ (76,909)	\$ -	\$ -	\$ 5,489,849

Depreciation expense was fully charged to the public safety function in the amount of \$274,711.

**BIG BEAR FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

**NOTE 5: LONG TERM DEBT**

**A. Asset-related loans payable**

A summary of the changes in long-term debt of the Authority for the fiscal year ended June 30, 2025, is as follows:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025	Amount Due Within One Year
Governmental activities					
Loans payable					
PNC fire engine	\$ 234,217	\$ -	\$ 116,106	\$ 118,111	\$ 118,111
Banc of america #1	1,294,315	-	152,919	1,141,396	155,634
Banc of america #2	946,637	-	117,520	829,117	119,803
Total loans payable	2,475,169	-	386,545	2,088,624	393,548
Compensated absences *	1,751,127	-	115,560	1,635,567	654,227
Total governmental activities	\$ 4,226,296	\$ -	\$ 502,105	\$ 3,724,191	\$ 1,047,775

\*Compensated absences is presented as a net change in accordance with GASB 101, Compensated Absences.

PNC Fire Engine

In February 2021, the Authority entered into a financed asset acquisition for the acquisition of a Pumper Engine valued at \$671,651. The ambulance has a five-year estimated useful life. This agreement qualifies as a financed asset acquisition for accounting purposes and, therefore, has been recorded at the present value of future minimum payments as of the inception date. The agreement is to be liquidated through the General Fund. The balance of the loan at June 30, 2025, is \$118,111.

Banc of America Loan #1

In December 2021, the Authority entered into a financed asset acquisition for the acquisition of a ladder truck and brush engine valued at \$1,442,429. The ambulance has a five-year estimated useful life. This agreement qualifies as a financed asset acquisition for accounting purposes and, therefore, has been recorded at the present value of future minimum payments as of the inception date. The agreement is to be liquidated through the General Fund. The balance of the loan at June 30, 2025, is \$1,141,396.

Banc of America Loan #2

In February 2022, the Authority entered into a financed asset acquisition for the acquisition of a fire engine, ambulance and Battalion Chief vehicle valued at \$821,825. The ambulance has a five-year estimated useful life. This agreement qualifies as a financed asset acquisition for accounting purposes and, therefore, has been recorded at the present value of future minimum payments as of the inception date. The agreement is to be liquidated through the General Fund. The balance of the loan at June 30, 2025, is \$829,117.

The future minimum agreement obligations and the net present value of these agreement payments as of June 30, 2025, were as follows:

June 30	Asset-related loans payable	
	Principal	Interest
2026	\$ 393,548	\$ 39,200
2027	280,527	32,584
2028	285,712	27,399
2029	290,992	22,118
2030	299,334	13,777
2031-2035	538,511	10,859
Totals	\$ 2,088,624	\$ 145,937

**BIG BEAR FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

**NOTE 5: LONG TERM DEBT (CONTINUED)**

**B. Pension related loans**

A summary of the changes in loan obligations for the fiscal year ended June 30, 2025, is as follows:

	Balance June 30, 2024	Increases	Decreases	Balance June 30, 2025	Amount Due Within One Year
Pension related loans payable:					
SBCERA Loan	\$ 865,958	\$ -	\$ 38,330	\$ 827,628	\$ 41,687
CSD Side Fund Loan	60,522	-	60,522	-	-
Total pension related loans payable	<u>\$ 926,480</u>	<u>\$ -</u>	<u>\$ 98,852</u>	<u>\$ 827,628</u>	<u>\$ 41,687</u>

SBERA Loan

As part of the merger between the FPD and the Authority, the employees of the FPD are to be included in the San Bernardino County Employees' Retirement Association (SBCERA)'s County Safety cost group and moved out of the City's Other Safety cost group. SBCERA and the FPD, on behalf of the City, have agreed that the amount to effectuate the inclusion of the FPD into the present County Safety cost group, and to avoid negatively impacting the County as a result, is \$6,508,000 calculated as of June 30, 2016, the last date for which actuarially determined unfunded actuarial liability (UAL) figures are available ("Transfer Amount"). As of June 30, 2025, the outstanding balance is \$827,628.

CSD CalPERS Side Fund Loan

In Fiscal Year 2014-15, the CSD's Sewer Department loaned \$1,020,445 to the CSD Fire Department. The CSD Fire Department paid off their Safety Group CalPERS side fund with the loaned funds. The legally binding interfund agreement requires that the Fire Department repay the loan within 10 years including 3.75 percent interest. Previously the CSD Fire Department had paid CalPERS 7.5 percent for the same loan and the Sewer Department had been earning 0.3 percent with the California Local Agency Investment Fund (LAIF). The side fund loan is secured with CSD collected property tax. As part of the merger agreement between the CSD Fire Department and the Authority, this loan is now an obligation of the Authority. As of June 30, 2025, there is no outstanding balance.

Debt service requirements on long-term debt at June 30, 2025, are as follows:

June 30	<u>Pension related loans payable</u>	
	Principal	Interest
2026	\$ 41,687	\$ 63,297
2027	45,339	59,645
2028	49,310	55,674
2029	53,629	51,355
2030	58,327	46,657
2031-2035	377,824	147,096
2036-2040	201,512	8,455
Totals	<u>\$ 827,628</u>	<u>\$ 432,179</u>

**NOTE 6: DEFINED CONTRIBUTION PENSION PLAN**

The Authority's two 457(b) deferred compensation plans are defined contribution pension plans administered by the Board of Directors and management of the Authority. The deferred compensation plans cover all employees who were previously covered under the Authority's previous 401(a) Money Purchase Plan, which closed at the end of the previous fiscal year and did not opt for a distribution of assets from that plan.

Employees may make voluntary contributions to the plan up to the maximum annual amounts permitted by the Internal Revenue Service. One of the 457(b) plans is administered by Nationwide Trust Company (Nationwide Plan) and the other is administered by Lincoln Financial Group (Lincoln Plan). Voluntary employee contributions to the plans were \$242,813 to the Nationwide Plan and \$62,974 to the Lincoln Plan.

Federal law requires that Plan assets be held in trust for the exclusive benefit of the participants. Accordingly, the Authority is in compliance with the legislation. Therefore, these assets are not the legal property of the Authority and are not subject to claims of the Authority's general creditors. Market value of the plan assets held in trust at June 30, 2025, for the Nationwide Plan were \$1,967,790 for 22 participants; plan assets for the Lincoln Plan for the same period was \$856,662 for 14 participants.

The Authority's Board of Directors establishes and amends all deferred compensation plan provisions, including benefit terms and contribution requirements. Amendment or termination of the plans is subject to the meet and confer requirement of the Myers-Milias-Brown Act and other applicable law.

**NOTE 7: DEFINED BENEFIT PENSION PLANS**

**A. SBCERA Cost-Sharing Plan**

Plan Description

SBCERA was established by the County of San Bernardino in 1945. SBCERA is governed by the County Employees' Retirement Law of 1937 (California Government Code Section 31450 et. seq), the California Public Employees' Pension Reform Act of 2013 (CalPEPRA), and the regulations, procedures, and policies adopted by SBCERA's Board of Retirement. SBCERA is a cost-sharing, multiple employer, defined benefit public employee Retirement Association whose main function is to provide service retirement, disability, death, and survivor benefits to the General and Safety members employed by the County of San Bernardino. SBCERA also provides retirement benefits to the employee members for 17 other employers which are members of SBCERA.

The Plan operates under the provisions of the California County Employees' Retirement Law of 1937 (CERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by SBCERA's Board of Retirement (Board). The Plan's authority to establish and amend the benefit terms are set by the CERL and PEPRA and may be amended by the California state legislature and in some cases require approval by the County of San Bernardino Board of Supervisors and/or the SBCERA Board. SBCERA is a tax qualified plan under Section 401 (a) of the Internal Revenue Code.

SBCERA is a legally separate entity from the Authority, not a component unit, and there is no financial interdependency with the County of San Bernardino. For these reasons, the Authority's basic financial statements exclude the SBCERA pension plan as of June 30, 2025. SBCERA publishes its own comprehensive annual financial report that includes its financial statements and required supplementary information, that can be obtained by writing SBCERA at, 348 W. Hospitality Lane, Third Floor, San Bernardino, California 92415-0014 or visiting the website at: [www.SBCERA.org](http://www.SBCERA.org).

**BIG BEAR FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

**NOTE 7: DEFINED BENEFIT PENSION PLANS (CONTINUED)**

Benefits Provided

SBCERA provides retirement, disability, death, and survivor benefits. The CERL and PEPRA establish benefit terms. Retirement benefits are calculated on the basis of age, average final compensation and service credit as follows:

	Safety - Tier 1	Safety - Tier 2
Final Average Compensation	Highest 12 months	Highest 36 months
Normal Retirement Age	Age 50	Age 52
Early Retirement: Years of service required and/or age eligible for	Age 70 any years	Age 70 any years
	10 years age 50	5 years age 50
	20 years any age	N/A
Benefit percent per year of service for normal retirement age	3% per year of final average compensation for every year of service credit	Final average compensation multiplied by years of accrued retirement credit multiplied by the age factor.
Benefit adjustments	Reduce before age 50	Reduce before age 57
Final Average Compensation Limitation	Government Code 31664.1	Government Code 7522.25(d)

An automatic cost of living adjustment is provided to benefit recipients based on changes in the local region Consumer Price Index (CPI) up to a maximum of 2% per year. Any increase greater than 2% is banked and may be used in years where the CPI is less than 2%. There is a one-time 7% increase at retirement for members hired before August 19, 1975. The Plan also provides disability and death benefits to eligible members and their beneficiaries, respectively. For retired members, the death benefit is determined by the retirement benefit option chosen. For all other members, the beneficiary is entitled to benefits based on the members years of service or if the death was caused by employment. General members are also eligible for survivor benefits which are payable upon a member's death.

Contributions

Participating employers and active members are required by statute to contribute a percentage of covered salary to the Plan. This requirement is pursuant to Government Code sections 31453.5 and 31454, for participating employers and Government Code sections 31621.6, 31639.25 and 7522.30 for active members.

The contribution requirements are established and may be amended by the SBCERA Board pursuant to Article 1 of the CERL, which is consistent with the Plan's actuarial funding policy. The contribution rates are adopted yearly, based on an annual actuarial valuation, conducted by an independent actuary, that requires actuarial assumptions with regard to mortality, expected future service (including age at entry into the Plan, if applicable and tier), and compensation increases of the members and beneficiaries. The combined active member and employer contribution rates are expected to finance the costs of benefits for employees that are allocated during the year, with an additional amount to finance any unfunded accrued liability. Participating employers may pay a portion of the active members' contributions through negotiations and bargaining agreements.

Employee contribution rates for the fiscal year ended June 30, 2025, ranged between 9.51% and 15.78% for Tier 1 General members and 9.12% for Tier 2 General members and 12.70% and 18.50% for Tier 1 Safety member and 15.84% for Tier 2 Safety member.

Employer contribution rates for the year ended June 30, 2025, are as follows:

	<u>Employer Contribution Rates</u>	
	<u>Tier 1 Members <sup>1</sup></u>	<u>Tier 2 Members <sup>1</sup></u>
General	24.21%	21.57%
Safety	61.41%	52.82%

(1) Rates are in accordance with the June 30, 2023 valuation.

**BIG BEAR FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

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**NOTE 7: DEFINED BENEFIT PENSION PLANS (CONTINUED)**

The required employer contributions and the amount paid to SBCERA by the Authority for the year ended June 30, 2025, were \$2,946,246. The employer contributions were equal to the required employer contributions for the year ended June 30, 2025.

Pension Liability, Pension Expense and Deferred Outflows/Inflows of Resources

At June 30, 2025, the Authority reported a net pension liability of \$13,324,252 for its proportionate share of the SBCERA's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The SBCERA's publicly available financial report provides details on the change in the net pension liability.

The Authority's proportion of the net pension liability were based on the contributions received by SBCERA during the measurement period for employer payroll paid dates from July 1, 2023, through June 30, 2024, relative to the total employer contributions received from all of SBCERA's participating employers. At the June 30, 2024, measurement date, the Authority's proportion was 0.628%, which is a 0.019% increase over the prior year proportion of 0.609%.

For the year ended June 30, 2025, the Authority recognized \$3,108,641 for its proportionate share of SBCERA's pension expense.

At June 30, 2025, the Authority reported their proportionate shares of deferred outflows of resources and deferred inflows of resources related to pensions, from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Contributions subsequent to the measurement date	\$ 2,946,246	\$ -
Changes of assumptions	280,146	468,156
Net difference between projected and actual earnings on pension plan investments	-	340,203
Differences between expected and actual experience	1,690,853	174,747
Difference between actual contributions and the proportionate share of contributions	<u>761,863</u>	<u>2,743,709</u>
Total	<u>\$ 5,679,108</u>	<u>\$ 3,726,815</u>

The \$2,946,246 reported as deferred outflows of resources related to pensions contributions made subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to SBCERA pensions will be recognized in pension expense as follows:

Fiscal Period Ended June 30,	Deferred Outflows/(Inflows) of Resources
2026	\$ (2,036,309)
2027	1,267,578
2028	(137,515)
2029	<u>(87,707)</u>
Total	<u>\$ (993,953)</u>

**BIG BEAR FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

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**NOTE 7: DEFINED BENEFIT PENSION PLANS (CONTINUED)**

Actuarial Assumptions and Methods

The significant actuarial assumptions and methods used to measure the total pension liability are as follows:

Actuarial valuation date	June 30, 2024
Actuarial cost method	Entry age normal
Amortization method	Level percent of payroll
Investment rate of return	7.25%
Inflation	2.50%
Projected salary increases	4.75% to 10.00%
Administrative expenses	0.90% of payroll

Mortality is based on the Pub-2010 Amount-Weighted Above-Median Mortality Table projected generationally with the two-dimensional MP-2021 projection scale.

The actuarial assumptions used in the June 30, 2024, valuation were based on the results of an actuarial experience study for the three-year period of July 1, 2019 through June 30, 2022.

The long-term expected rate of return on pension plan investments is 7.25%. SBCERA's actuary prepares an analysis of the long-term expected rate of return on a triennial basis using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage by adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocations (approved by the SBCERA Board) and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before deducting investment expenses, used in the derivation of the long term expected investment rate of return assumptions are summarized in the following table.

Asset Class	Target Allocation	Long-Term Expected Arithmetic Real Estate of Return <sup>1</sup>
Large Cap U.S. Equity	14.50%	6.00%
Small Cap U.S. Equity	2.50%	6.65%
Developed International Equity	7.00%	7.01%
Emerging Market Equity	6.00%	8.80%
U.S. Core Fixed Income	2.00%	1.97%
Emerging Market Debt	6.00%	4.76%
Real Estate - Core	2.50%	3.86%
Cash and Equivalents	2.00%	0.63%
Private Equity	18.00%	9.84%
High Yield/Credit Strategies	13.00%	6.48%
Absolute Return	7.00%	7.10%
Real Estate - Non-Core	2.50%	5.40%
Real Assets	6.00%	10.10%
International Credit	11.00%	7.10%
<b>Total</b>	<b>100.00%</b>	

<sup>1</sup> Arithmetic real rates of return are net of inflation.

**NOTE 7: DEFINED BENEFIT PENSION PLANS (CONTINUED)**

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made based on the actuarially determined rates based on the SBCERA Board's funding policy, which establishes the contractually required rate based on statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

For the actuarial valuation date of June 30, 2024, the discount rate used to measure the total pension liability as of the year ended June 30, 2025, was 7.25%.

Sensitivity of Net Pension Liability to Changes in Discount Rate

The following table presents the Authority's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	Discount Rate -1 Percent -6.25%	Current Discount Rate 7.25%	Discount Rate +1 Percent 8.25%
Proportionate share of net pension liability/(asset)	<u>\$ 23,490,757</u>	<u>\$ 13,324,252</u>	<u>\$ 5,016,183</u>

Pension Plan Fiduciary Net Position

Detailed information about the SBCERA's fiduciary net position is available in a separately issued SBCERA comprehensive annual financial report. That report may be obtained on the Internet at [www.SBCERA.org](http://www.SBCERA.org); by writing to SBCERA at 348 W. Hospitality Lane, Third Floor, San Bernardino, California 92415; or by calling (909) 885-7980 or (877) 722-3721.

**B. CalPERS Cost-Sharing Plan**

The Authority funds a portion of the CSD's CalPERS pension plan for safety retirees. No current employees are eligible to participate in this plan and all active employees transitioned over to the SBCERA cost-sharing plan at June 30, 2024. The CalPERS plan is a cost-sharing, multiple employer, defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plan are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment.

**BIG BEAR FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

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**NOTE 7: DEFINED BENEFIT PENSION PLANS (CONTINUED)**

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

Actuarial Methods and Assumptions

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

Entry Age Normal in accordance with the requirements of GASB 68

Actuarial Assumptions	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table <sup>1</sup>	Derived using CalPERS' membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies

<sup>1</sup> The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 80% of scale MP 2020. For more details on this table, please refer to the December 2021 experience study report that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability for PERF C (pension fund administered by CalPERS) was 6.90 percent. 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.

Long-Term Expected Rate of Return

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

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

**BIG BEAR FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

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**NOTE 7: DEFINED BENEFIT PENSION PLANS (CONTINUED)**

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

Asset Class	Assumed Asset Allocation	Real Return <sup>1, 2</sup>
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%

<sup>1</sup> An expected inflation of 2.30% used for this period.

<sup>2</sup> Figures are based on the 2022 Asset Liability Management study

Pension Plan Fiduciary Net Position

The plan fiduciary net position disclosed in the GASB 68 accounting valuation report may differ from the plan assets reported in the funding actuarial valuation report due to several reasons. First, for the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance and OPEB expense included as assets. These amounts are excluded for rate setting purposes in the funding actuarial valuation. In addition, differences may result from early Annual Comprehensive Financial Report closing and final reconciled reserves.

Changes in Net Pension Liability

At June 30, 2025, the Authority reported its proportionate share of the CSD's net pension liability of \$17,640,106, a decrease of \$179,377 from the prior year amount of \$17,819,483.

The Authority's proportionate share of the net pension liability for the plan as of June 30, 2023 and 2024, was as follows:

Proportion - June 30, 2023	0.1707%
Proportion - June 30, 2024	0.1742%
Change	<u>0.0035%</u>

**BIG BEAR FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

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**NOTE 7: DEFINED BENEFIT PENSION PLANS (CONTINUED)**

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Plan as of the Measurement Date, calculated using the discount rate of 6.90 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

	Discount Rate -1 Percent -5.90%	Current Discount Rate 6.90%	Discount Rate +1 Percent 7.90%
Proportionate share of net pension liability/(asset)	\$ 25,076,275	\$ 17,640,106	\$ 11,558,365

Recognition of Gains and Losses

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Difference between projected and actual earnings	5 year straight-line amortization
All other amounts	Straight-line amortization over the expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired). The EARSL for PERF C for the measurement period ending June 30, 2024, is 3.8 years.

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

For the fiscal year ended June 30, 2025, the Authority recognized a pension expense of \$5,278,506.

**BIG BEAR FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

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**NOTE 7: DEFINED BENEFIT PENSION PLANS (CONTINUED)**

As of June 30, 2025, the Department reports other amounts for the Plan as deferred outflow and deferred inflow of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 809,997	\$ -
Differences between Expected and Actual Experience	1,439,590	46,807
Changes of Assumptions	434,616	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	852,642	-
Change in employer's proportion	1,993,658	314,860
Differences between the employer's contribution and the employer's proportionate share of contributions	-	1,321,135
Total	<u>\$ 5,530,503</u>	<u>\$ 1,682,802</u>

The \$809,997 reported as deferred outflows of resources related to employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. That and other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal period Ended June 30:	Deferred Outflows/(Inflows) of Resources
2026	\$ 2,143,974
2027	1,450,313
2028	(264,847)
2029	(291,736)
Total	<u>\$ 3,037,704</u>

**C. Summary of Pension Liabilities, Deferred Outflows and Deferred Inflows of Resources, and Pension Expense – All Plans**

	SBCERA	CalPERS	Total
Net Pension Liability	\$ 13,324,252	\$ 17,640,106	\$ 30,964,358
Deferred Outflows of Resources	5,679,108	5,530,503	11,209,611
Deferred Inflows of Resources	3,726,815	1,682,802	5,409,617
Pension Expense	3,108,641	5,278,506	8,387,147

**NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

Plan Description

The Authority funds health benefits for its share of all qualifying fire safety retirees from the CSD in accordance with Memorandums of Understanding under various labor agreements. The CSD's plan is an agent, multiple-employer plan administered by the CSD.

**BIG BEAR FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

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**NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

Contributions

As required by GASB Statement No. 75, an actuary will determine the CSD’s annual required contribution (ARC) at least once every three fiscal years. The ARC is calculated in accordance with certain parameters and includes (1) the Normal Cost for one year, and (2) a component for amortization of the total Unfunded Actuarial Accrued Liability (UAAL) over a period not to exceed 30 years. The Authority provides funding to the CSD for the former CSD fire safety retirees enrolled in the plan. The Authority did not make any contributions to the plan for the year ended June 30, 2025.

Significant Actuarial Assumptions Used for Total OPEB Liability

Actuarial Assumption	June 30, 2025 Measurement Date
Actuarial Valuation Date	June 30, 2024
Contribution Policy	Authority contributes portion of full CSD ADC
Discount Rate	6.25 percent
General Inflation	2.50 percent
Mortality, Retirement	Mortality projected fully generational with Scale MP-2021
Disability, Termination	CalPERS 2000-2019 Experience Study
Salary Increases	2.75 percent
Medical Trends	Non-Medicare - 7.90% in 2026, decreasing to 3.45% in 2076 Medicare (Non-Kaiser) - 6.90% for 2026, decreasing to 3.45% in 2076 Medicare (Kaiser) - 5.65% for 2026, decreasing to 3.45% in 2076

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Expected Real Rate of Return <sup>1</sup>
Global Equity	49.00%	4.56%
Fixed Income	23.00%	1.56%
TIPS	5.00%	-0.08%
Commodities	3.00%	1.22%
REITs	20.00%	4.06%
Assumed Long-Term Rate of Inflation		2.50%
Expected Long-Term Net Rate of Return, Rounded		6.25%

<sup>1</sup> The long-term expected real rates of return are presented as geometric means.

**BIG BEAR FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

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**NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

Changes in Net OPEB Liability

At June 30, 2025, the measurement date, the Authority reported its proportionate share of the CSD's net OPEB liability of \$5,637,158; an increase of \$726,113 from the prior year amount of \$4,911,045.

The net OPEB liability of the plan is measured as of June 30, 2025, and the total OPEB liability for the plan used to calculate the net OPEB liability was determined by an actuarial valuation of June 30, 2024, rolled forward to June 30, 2025, using standard update procedures. The proportion of the net OPEB liability was based on a projection of the Authority's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. The Authority's proportionate share of the net OPEB liability for the plan as of June 30, 2024, and 2025 was as follows:

	OPEB Plan
Proportion – June 30, 2024	37%
Proportion – June 30, 2025	36%
Change – Increase (Decrease)	1%

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Plan as of the Measurement Date, calculated using the discount rate of 6.25 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.25 percent) or 1 percentage-point higher (7.25 percent) than the current rate:

	Discount Rate - 1% (5.25%)	Current Discount Rate (6.25%)	Discount Rate + 1% (7.25%)
Plan's Net OPEB Liability -Authority Allocation (35%)	\$4,345,277	\$5,637,158	\$3,067,268

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rate

The following presents the net OPEB liability of the Plan as of the Measurement Date, calculated using current healthcare trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

	Discount Rate - 1% (5.25%)	Current Discount Rate (6.25%)	Discount Rate + 1% (7.25%)
Plan's Net OPEB Liability -Authority Allocation (35%)	\$2,980,038	\$5,637,158	\$4,462,863

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

**BIG BEAR FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

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**NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

The recognition period differs depending on the source of the gain or loss. The net difference between projected and actual earnings on OPEB plan investments are amortized over 5 years, while all other deferred outflows and inflows are amortized over the average expected remaining service life of plan participants. For the June 30, 2024 beginning measurement date, the average expected remaining service life is 5.5 years.

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2025, the Authority recognized OPEB income of \$5,692. As of fiscal year-ended June 30, 2025, the Department reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 642,443	\$ 138,552
Changes in assumptions	138,933	5,749
Net difference between projected and actual earnings on plan investments	-	69,547
Total	<u>\$ 781,376</u>	<u>\$ 213,848</u>

The amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2026	\$ 154,611
2027	110,929
2028	109,146
2029	121,459
2030	71,383
Total	<u>\$ 567,528</u>

**NOTE 9: INSURANCE**

**A. Description of Self-Insurance Pool Pursuant to Joint Powers Agreement**

The Authority is a member of the California Joint Powers Insurance Authority (CJPIA). CJPIA is composed of 126 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. CJPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

**NOTE 9: INSURANCE (CONTINUED)**

**B. Self-Insurance Programs of the CJPIA**

Each member pays an annual contribution at the beginning of the coverage period. A retrospective adjustment is then conducted annually thereafter, for coverage years 2012-13 and prior. Coverage years 2013-14 and forward are not subject to routine annual retrospective adjustment. The total funding requirement for primary self-insurance programs is based on an actuarial analysis. Costs are allocated to individual agencies based on payroll and claims history, relative to other members of the risk-sharing pool.

Primary Liability Program

Claims are pooled separately between police and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$100,000 to \$500,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$500,000 to \$50 million are distributed based on the outcome of cost allocation within the first and second loss layers.

The overall coverage limit for each member, including all layers of coverage, is \$50 million per occurrence. Subsidence losses also have a \$50 million per occurrence limit. The coverage structure is composed of a combination of pooled self-insurance, reinsurance, and excess insurance. Additional information concerning the coverage structure is available on CJPIA's website: <https://cjpia.org/coverage/risk-sharing-pools/>.

Primary Workers' Compensation Program

Claims are pooled separately between public safety (police and fire) and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$75,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$75,000 to \$200,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$200,000 to statutory limits are distributed based on the outcome of cost allocation within the first and second loss layers.

For 2024-25, CJPIA's pooled retention is \$1 million per occurrence, with reinsurance to statutory limits under California Workers' Compensation Law. Employer's Liability losses are pooled among members to \$1 million. Coverage from \$1 million to \$5 million is purchased as part of a reinsurance policy, and Employer's Liability losses from \$5 million to \$10 million are pooled among members.

**C. Purchased Insurance**

Pollution Legal Liability Insurance

The Authority participates in the pollution legal liability insurance program which is available through CJPIA. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the Authority. Coverage is on a claims-made basis. There is a \$250,000 deductible. CJPIA has an aggregate limit of \$20 million.

Property Insurance

The Authority participates in the all-risk property protection program of CJPIA. This insurance protection is underwritten by several insurance companies. The Authority's property is currently insured according to a schedule of covered property submitted by the Authority to the CJPIA. The Authority's property currently has all-risk property insurance protection in the amount of \$11,678,494. There is a \$10,000 deductible per occurrence except for non-emergency vehicle insurance which has a \$2,500 deductible.

**NOTE 9: INSURANCE (CONTINUED)**

Crime Insurance

The Authority purchases crime insurance coverage in the amount of \$1,000,000 with a \$2,500 deductible. The fidelity coverage is provided through CJPIA.

**D. Adequacy of Protection**

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2024-25.

**NOTE 10: COMMITMENTS AND CONTINGENCIES**

The Authority is subject to litigation arising in the normal course of business. In the opinion of legal counsel, there is no pending litigation which is likely to have a material adverse effect on the financial position of the Authority.

**NOTE 11: SUBSEQUENT EVENTS**

The Authority evaluated subsequent events for recognition and disclosure through March 3, 2026, the date on which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2025, that required recognition or disclosure in these financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

**BIG BEAR FIRE AUTHORITY**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual**  
**General Fund**  
**For the Year Ended June 30, 2025**

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Taxes	\$ 13,845,655	\$ 13,845,655	\$ 14,148,812	\$ 303,157
Charges for services	11,984,137	11,984,137	3,555,204	(8,428,933)
Use of money and property	73,329	73,329	104,254	30,925
Contributions	997,100	997,100	972,955	(24,145)
Miscellaneous	822,780	822,780	1,583,055	760,275
<b>Total revenues</b>	<b><u>27,723,001</u></b>	<b><u>27,723,001</u></b>	<b><u>20,364,280</u></b>	<b><u>(7,358,721)</u></b>
<b>EXPENDITURES</b>				
Current:				
Public safety	18,932,432	18,932,432	19,726,297	(793,865)
Debt service:				
Principal	485,397	485,397	485,397	-
Interest	163,991	163,991	162,063	1,928
<b>Total expenditures</b>	<b><u>19,581,820</u></b>	<b><u>19,581,820</u></b>	<b><u>20,373,757</u></b>	<b><u>(791,937)</u></b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b><u>8,141,181</u></b>	<b><u>8,141,181</u></b>	<b><u>(9,477)</u></b>	<b><u>(8,150,658)</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(378,975)	(378,975)	(199,694)	179,281
<b>Total other financing sources (uses)</b>	<b><u>(378,975)</u></b>	<b><u>(378,975)</u></b>	<b><u>(199,694)</u></b>	<b><u>179,281</u></b>
<b>Net change in fund balances</b>	<b><u>\$ 7,762,206</u></b>	<b><u>\$ 7,762,206</u></b>	<b><u>(209,171)</u></b>	<b><u>\$ (7,971,377)</u></b>
Fund balances-beginning			3,454,481	
<b>Fund balances-ending</b>			<b><u>\$ 3,245,310</u></b>	

The notes to required supplementary information are an integral part of this schedule.

**BIG BEAR FIRE AUTHORITY**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual**  
**Grants Fund**  
**For the Year Ended June 30, 2025**

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	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 35,066	\$ 35,066	\$ 30,457	\$ (4,609)
<b>Total revenues</b>	<u>35,066</u>	<u>35,066</u>	<u>30,457</u>	<u>(4,609)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	35,066	35,066	32,349	2,717
<b>Total expenditures</b>	<u>35,066</u>	<u>35,066</u>	<u>32,349</u>	<u>2,717</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>(1,892)</u>	<u>(1,892)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	1,892	1,892
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>1,892</u>	<u>1,892</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balances-beginning			-	
<b>Fund balances-ending</b>			<u>\$ -</u>	

The notes to required supplementary information are an integral part of this schedule.

**BIG BEAR FIRE AUTHORITY**  
**Schedule of Proportionate Share of the Net Pension Liability**  
**As of June 30 for the last Ten Fiscal Years <sup>1</sup>**

<u>Measurement Date</u>	<u>2025</u> <u>6/30/2024</u>	<u>2024</u> <u>6/30/2023</u>	<u>2023</u> <u>6/30/2022</u>
<u>SBCERA Plan:</u>			
Proportion of the Net Pension Liability	0.628%	0.609%	0.620%
Proportionate Share of the Net Pension Liability	\$ 13,324,252	\$ 14,459,568	\$ 14,410,735
Covered Payroll	\$ 5,772,366	\$ 5,254,888	\$ 5,790,479
Proportionate Share of the Net Pension Liability as Percentage of Covered Payroll	230.83%	275.16%	248.87%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.54%	79.68%	79.58%
<u>CalPERS Plan:</u>			
Proportion of the Net Pension Liability	0.174%	0.171%	0.095%
Proportionate Share of the Net Pension Liability	\$ 17,640,106	\$ 17,819,483	\$ 16,929,089
Covered Payroll	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.08%	63.93%	78.85%

**Notes to Schedule:**

Benefit Changes: None

Changes of Assumptions: There were no assumption changes in 2023 or 2024. Effective with the June 30, 2021, valuation date (June 30, 2022, measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. 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. In addition, demographic assumptions and the price inflation assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017, through June 30, 2021, and 7.65% for measurement dates June 30, 2015, through June 30, 2016.

<sup>1</sup> Fiscal year 2019 was the first year the Authority reported a defined benefit pension plan, therefore only seven years are shown.

<sup>2</sup> This plan is closed to new entrants, and has no active participants. As such, there is no covered payroll.

The notes to required supplementary information are an integral part of this schedule.

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	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
	<b>6/30/2021</b>	<b>6/30/2020</b>	<b>6/30/2019</b>	<b>6/30/2018</b>
	0.744%	0.606%	0.787%	0.393%
\$	9,801,142	\$ 24,295,795	\$ 21,353,585	\$ 9,948,458
\$	4,944,594	\$ 6,049,654	\$ 4,484,497	\$ 2,343,852
	198.22%	401.61%	476.16%	424.45%
	84.92%	66.36%	72.87%	72.87%
	0.053%	0.047%	0.051%	0.066%
\$	2,882,904	\$ 5,474,917	\$ 5,291,112	\$ 6,397,198
	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>
	88.29%	75.10%	75.26%	72.82%

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The notes to required supplementary information are an integral part of this schedule.

**BIG BEAR FIRE AUTHORITY**  
**Schedule of Plan Contributions**  
**As of June 30 for the last Ten Fiscal Years <sup>1</sup>**

<u>SBCERA Plan:</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>
Actuarially Determined Contribution <sup>3</sup>	\$ 2,946,246	\$ 2,917,364	\$ 2,777,063
Actual Contributions	<u>(2,946,246)</u>	<u>(2,917,364)</u>	<u>(2,777,063)</u>
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
Covered Payroll	\$ 6,066,510	\$ 5,772,366	\$ 5,254,888
Contributions as a Percentage of Covered Payroll	48.57%	50.54%	52.85%

<u>CalPERS Plan:</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>
Actuarially Determined Contribution <sup>3</sup>	\$ 809,997	\$ 459,296	\$ 684,766
Actual Contributions	<u>(809,997)</u>	<u>(459,296)</u>	<u>(684,766)</u>
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
Covered Payroll	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>

**Note to Schedule:**

<sup>1</sup> Fiscal year 2019 is the first year the Authority is reporting a defined benefit pension plan, therefore only seven years are shown.

<sup>2</sup> This plan is closed to new entrants, and has no active participants. As such, there is no covered payroll.

<sup>3</sup> For information on the actuarial assumptions underlying the actuarially determined contribution, refer to the SBCERA Funding Valuation dated June 30, 2024, and the CalPERS Funding Valuation dated June 30, 2023, available on the retirement plans' respective websites: [www.sbcera.org](http://www.sbcera.org) and [www.calpers.ca.gov](http://www.calpers.ca.gov).

The notes to required supplementary information are an integral part of this schedule.

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<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
\$ 2,803,745	\$ 2,490,371	\$ 2,708,917	\$ 2,618,764
(2,803,745)	(2,490,371)	(2,708,917)	(2,618,764)
\$ -	\$ -	\$ -	\$ -
\$ 5,790,479	\$ 4,944,594	\$ 6,049,654	\$ 4,484,497
48.42%	50.37%	44.78%	58.40%

<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
\$ 616,998	\$ 575,708	\$ 509,619	\$ 506,410
(616,998)	(575,708)	(509,619)	(506,410)
\$ -	\$ -	\$ -	\$ -
N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>

The notes to required supplementary information are an integral part of this schedule.

**BIG BEAR FIRE AUTHORITY**  
**Schedule of Proportionate Share of the Net OPEB Liability**  
**As of June 30 FOR THE LAST TEN FISCAL YEARS <sup>1</sup>**

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	<u>2025</u>	<u>2024</u>	<u>2023</u>
Proportion of the Net OPEB Liability <sup>2</sup>	36%	37%	33%
Proportionate Share of the Net OPEB Liability	\$ 5,637,158	\$ 4,911,045	\$ 3,320,307
Covered Payroll	N/A <sup>3</sup>	N/A <sup>3</sup>	N/A <sup>3</sup>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	35.8%	36.7%	33.1%

**Notes to Schedule:**

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<sup>1</sup> Fiscal year 2019 is the first year the Authority is reporting a defined benefit OPEB plan, therefore only seven years are shown.

<sup>2</sup> This amount represents the Authority's share of the CSD's net OPEB liability. For more information on the CSD's proportionate share of the net pension liability in relation to CalPER's pool as a whole, refer to the CSD's financial statements available at [www.bbcsd.org](http://www.bbcsd.org).

<sup>3</sup> This plan is closed to new entrants, and has no active participants. As such, there is no covered payroll.

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<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
37%	40%	35%	36%
\$ 3,271,833	\$ 3,219,758	\$ 3,913,298	\$ 4,085,325
N/A <sup>3</sup>	N/A <sup>3</sup>	N/A <sup>3</sup>	N/A <sup>3</sup>
30.8%	34.8%	22.5%	19.8%

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The notes to required supplementary information are an integral part of this schedule.

**BIG BEAR FIRE AUTHORITY**  
**Notes To Required Supplementary Information**  
**For the Year Ended June 30, 2025**

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**NOTE 1: GENERAL BUDGET POLICIES**

1. The annual budget adopted by the Authority Board of Directors provides for the general operation of the Authority. It includes proposed expenditures and the means of financing them.
2. The Authority Board of Directors approves total budgeted appropriations and any amendments to appropriations throughout the year. This appropriated budget covers the Authority expenditures. Actual expenditures may not exceed budgeted appropriations at the function level. Budget figures used in the financial statements are the final adjusted amounts, including any amendments to the budget during the year.
3. Formal budgetary integration is employed as a management control device. Commitments for materials and services such as purchase orders and contracts are recorded during the year as encumbrances to assist in controlling expenditures. Appropriations which are encumbered at year-end lapse, and then are added to the following year's budgeted appropriations.
4. The budget is adopted on a basis substantially consistent with Generally Accepted Accounting Principles (GAAP). Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items.

**NOTE 2: EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2025, the following functions of the General Fund reflected expenditures in excess of budgeted amounts.

Major Fund	Appropriations	Expenditures	Amount of Excess
General Fund			
Public safety	\$ 18,932,432	\$ 19,726,297	\$ (793,865)

**SUPPLEMENTARY INFORMATION**

**BIG BEAR FIRE AUTHORITY**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual**  
**Capital Projects Fund**  
**For the Year Ended June 30, 2025**

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	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>EXPENDITURES</b>				
Capital outlay	\$ 378,975	\$ 378,975	\$ 197,802	\$ 181,173
<b>Total expenditures</b>	<u>378,975</u>	<u>378,975</u>	<u>197,802</u>	<u>181,173</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(378,975)</u>	<u>(378,975)</u>	<u>(197,802)</u>	<u>181,173</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	197,802	197,802
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>197,802</u>	<u>197,802</u>
<b>Net change in fund balances</b>	<u>\$ (378,975)</u>	<u>\$ (378,975)</u>	<u>-</u>	<u>\$ 378,975</u>
Fund balances-beginning			<u>-</u>	
<b>Fund balances-ending</b>			<u>\$ -</u>	

The notes to required supplementary information are an integral part of this schedule.



# BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. 6

**MEETING DATE:** April 14, 2026

**TO:** Chairman and Directors of the Fire Authority Board

**FROM:** Luke Wagner, Fire Chief *LW*

**PREPARED BY:** Sherry Wentz, Interim Board Secretary

**SUBJECT:** **RESOLUTION APPOINTING AND DESIGNATING A NEW BOARD SECRETARY**

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## **BACKGROUND**

On October 10, 2023, the Board of Directors of Big Bear Fire Authority selected and duly appointed, Chardelle Smith as its Board Secretary by adopting Resolution No. BBFA2023-005. Chardelle Smith vacated this position December 31, 2025. An open recruitment was conducted and Ms. Dakota Cotton was selected to fill the vacancy.

## **DISCUSSION**

The Board Secretary position requires the Board to approve the selection and make its appointment by Resolution and rescind the former appointment Resolution No. BBFA2023-005.

## **RECOMMENDATION**

Staff recommends the Fire Authority Board approve and adopt proposed Resolution No. BBFA2026-001 entitled:

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BIG BEAR FIRE  
AUTHORITY, A CALIFORNIA JOINT POWERS AUTHORITY, APPOINTING  
AND DESIGNATING DAKOTA COTTON AS AUTHORITY SECRETARY AND  
RESCIND RESOLUTION NO. BBFA2023-005**

Appointing and designating Dakota Cotton as its new Board Secretary and rescinding Resolution No. BBFA2023-005.

**RESOLUTION NO. BBFA2026-001**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF  
THE BIG BEAR FIRE AUTHORITY, A CALIFORNIA  
JOINT POWERS AUTHORITY, APPOINTING AND  
DESIGNATING DAKOTA COTTON AS AUTHORITY  
SECRETARY AND RESCIND RESOLUTION NO.  
BBFA2023-005**

**WHEREAS**, the Big Bear Fire Authority exists pursuant to the laws of the state of California and that certain Joint Powers Agreement entered into by and between the Big Bear City Community Services District and the Big Bear Lake Fire Protection District, a subsidiary fire protection district of the City of Big Bear Lake; and

**WHEREAS**, Section 6506 of the California Government Code, and Section 7.2 of the Joint Powers Agreement executed between the Big Bear City Community Services District and the Big Bear Lake Fire Protection District, permit the parties to such agreement to contribute the services of personnel to the Authority as necessary; and

**WHEREAS**, the affairs of the Board require the appointment and designation of a secretary to assist the Board with its work; and

**WHEREAS**, the Big Bear Fire Authority adopted Resolution No. BBFA2023-005 authorizing Chardelle Smith to serve as the Board Secretary of the Big Bear Fire Authority; and,

**WHEREAS**, Chardelle Smith left service, effective December 31, 2025, it is now necessary to transfer the appointment of Board Secretary to Dakota Cotton, an employee of the Big Bear Fire Authority.

**NOW, THEREFORE**, the Board of Directors of the Big Bear Fire Authority resolves as follows:

1. Dakota Cotton, an employee of Big Bear Fire Authority, is hereby appointed and designated to serve as the Secretary of the Board of Directors of the Big Bear Fire Authority.
2. The Secretary shall assist the Fire Chief and the Chair of the Board in the preparation of the agenda, shall post the agenda and distribute agenda materials to the Board and others as required, shall take and distribute meeting minutes, shall attest to the execution of all resolutions, ordinances or other Board documents by the Chair, and shall have other duties specified in the Authority's Bylaws and Policies, the Joint Powers Agreement, or as otherwise specified by the Board.
3. This Resolution shall take effect immediately upon its adoption.

**PASSED, APPROVED, AND ADOPTED** this 14<sup>th</sup> day of April, 2026.

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

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JoKay Rowe  
Chair  
Big Bear Fire Authority

ATTEST:

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Sherry Wentz  
Interim Board Secretary  
Big Bear Fire Authority

STATE OF CALIFORNIA                    )  
COUNTY OF SAN BERNARDINO ) ss  
CITY OF BIG BEAR LAKE                )

I, Sherry Wentz, Interim Secretary of the Big Bear Fire Authority Board, do hereby certify that the whole number of members of the said Board is ten; that the foregoing resolution, being Resolution No. BBFA2026-001 was duly passed and adopted by the said Board, approved and signed by the Chair of said Board, and attested by the Interim Secretary of said Board, all at a meeting of the said Board held on the 14<sup>th</sup> day of April, 2026, and that the same was so passed and adopted by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

Witness my hand and the official seal of said Authority this 14<sup>th</sup> day of April, 2026.

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Sherry Wentz  
Interim Board Secretary  
Big Bear Fire Authority



# BIG BEAR FIRE AUTHORITY AGENDA REPORT

Item No. 7

**MEETING DATE:** April 14, 2026

**TO:** Board Chair and Directors of Big Bear Fire Authority

**FROM:** Luke Wagner, Fire Chief *LW*

**PREPARED BY:** Sherry Wentz, Interim Board Secretary

**SUBJECT:** **FINANCE COMMITTEE RECOMMENDATIONS – PROPOSED AMENDMENT TO FY 2025-26 BUDGET**

---

## **BACKGROUND**

In response to ongoing funding discussions occurring since the September 9, 2025, Big Bear Fire Authority (BBFA) budget adoption, the Finance Committee and the full Board of Directors have been actively discussing how to move forward with a potential budget amendment that follows the 50/50 cost share outlined in the 2012 Joint Powers Authority (JPA) Agreement, while also maintaining the current level of public services. For your reference, attached is a copy of the current approved FY 2025-26 Budget (Attachment 1).

## **DISCUSSION**

The Finance Committee met on March 12, 2026, to continue discussing options to move forward with a potential amended budget for BBFA. During this meeting, as directed, staff presented a potential budget amendment showing property tax revenues reduced by \$1,373,193 to accommodate the 50/50 cost share outlined in the 2012 JPA Agreement, while also accommodating for the Big Bear Community Services District's projected available tax revenues. This would result in a change in the current projected increase to fund balance of \$1,244,292 to a budget deficit of \$128,901 (Attachment 2). The Finance Committee unanimously supported presenting the Board of Directors a proposed amendment to the FY 2025-26 Budget with a zero-bottom line by reducing property tax revenues by approximately \$1.2 million; the Committee's recommendation also included the Big Bear Lake Fire Protection District funding an additional \$128,091 to cover the budget deficit, ensuring no operational shortfall (Attachment 3).

## **FISCAL IMPACT**

This budget amendment would result in a reduction of property tax revenues to BBFA of \$1,244,292 for FY 2025-26.

## **RECOMMENDATION**

Staff recommends the Board of Directors consider the following recommendations by its Finance Committee: Adopt the proposed amendments to the FY 2025-26 budget in which approximately \$1.2 million of property tax revenue is eliminated from the BBFA budget, and that BBFA accepts \$128,091 in additional property tax revenues from the Fire Protection District in order to reach a zero-bottom line budget and maintain public services at current levels

Attachments: 1. FY 2025-26 Approved Budget

2. Finance Committee Proposed Amended Budget
3. Proposed Zero-Bottom Line Budget

## BIG BEAR FIRE AUTHORITY

### 2025-2026 Budget

	Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Debt Service	Grants	Capital	Total
<i>Revenue</i>									
Property Tax Revenues	14,761,416	0	0	0	0	0	0	0	14,761,417
Service Charges	99,311	3,612,979	340,000	0	0	0	0	0	4,052,291
Mutual Aid Reimbursement	0	0	0	0	1,106,785	0	0	0	1,106,785
Personnel Reimbursement	0	0	690,000	0	0	0	0	0	690,000
Citations/Cost Recovery Fees	0	0	0	412,126	0	0	0	0	412,126
Use of Money and Property	77,003	0	9,600	0	0	0	0	0	86,603
Other Revenue	0	10,577	0	0	0	0	0	0	10,577
Grant Revenue	0	0	0	0	0	0	27,448	0	27,448
<b>Total Revenue</b>	<b>14,937,731</b>	<b>3,623,556</b>	<b>1,039,600</b>	<b>412,126</b>	<b>1,106,785</b>	<b>0</b>	<b>27,448</b>	<b>0</b>	<b>21,147,247</b>
<i>Expenses</i>									
Salaries and Benefits	9,538,890	2,867,373	660,962	365,570	827,295	0	0	0	14,260,091
Retiree Benefits	1,252,032	11,948	0	0	0	0	0	0	1,263,980
Professional Services	491,686	736,626	0	21,752	0	0	0	0	1,250,063
Insurance	807,507	265,393	0	0	0	0	0	0	1,072,900
Maintenance and Equipment	493,173	58,419	5,000	0	0	0	0	0	556,592
Supplies	153,590	165,369	0	7,000	6,327	0	0	0	332,286
Utilities	230,400	0	10,300	0	0	0	0	0	240,700
Other Expenditures	272,590	11,300	0	25,000	52,272	0	0	0	361,162
Debt Service - Apparatus	0	0	0	0	0	432,748	0	0	432,748
Debt Service - Pension	0	0	0	0	0	104,984	0	0	104,984
Grant Related Expenditures	0	0	0	0	0	0	27,448	0	27,448
Transfer to Capital Fund	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>13,239,868</b>	<b>4,116,428</b>	<b>676,262</b>	<b>419,322</b>	<b>885,894</b>	<b>537,732</b>	<b>27,448</b>	<b>0</b>	<b>19,902,955</b>
<b>Excess Revenue Over Expenses</b>	<b>1,697,863</b>	<b>(492,872)</b>	<b>363,338</b>	<b>(7,196)</b>	<b>220,891</b>	<b>(537,732)</b>	<b>0</b>	<b>0</b>	<b>1,244,292</b>

**BIG BEAR FIRE AUTHORITY**  
**Potential Amended 2025-2026 Budget**

	<b>Operations</b>	<b>Ambulance</b>	<b>Air Ops</b>	<b>Prevention</b>	<b>Mutual Aid</b>	<b>Debt Service</b>	<b>Grants</b>	<b>Capital</b>	<b>Total</b>
<i>Revenue</i>									
Property Tax Revenues	14,761,416	0	0	0	0	0	0	0	13,388,224
Service Charges	99,311	3,612,979	340,000	0	0	0	0	0	4,052,291
Mutual Aid Reimbursement	0	0	0	0	1,106,785	0	0	0	1,106,785
Personnel Reimbursement	0	0	690,000	0	0	0	0	0	690,000
Citations/Cost Recovery Fees	0	0	0	412,126	0	0	0	0	412,126
Use of Money and Property	77,003	0	9,600	0	0	0	0	0	86,603
Other Revenue	0	10,577	0	0	0	0	0	0	10,577
Grant Revenue	0	0	0	0	0	0	27,448	0	27,448
<b>Total Revenue</b>	<b>14,937,731</b>	<b>3,623,556</b>	<b>1,039,600</b>	<b>412,126</b>	<b>1,106,785</b>	<b>0</b>	<b>27,448</b>	<b>0</b>	<b>19,774,054</b>
<i>Expenses</i>									
Salaries and Benefits	9,538,890	2,867,373	660,962	365,570	827,295	0	0	0	14,260,091
Retiree Benefits	1,252,032	11,948	0	0	0	0	0	0	1,263,980
Professional Services	491,686	736,626	0	21,752	0	0	0	0	1,250,063
Insurance	807,507	265,393	0	0	0	0	0	0	1,072,900
Maintenance and Equipment	493,173	58,419	5,000	0	0	0	0	0	556,592
Supplies	153,590	165,369	0	7,000	6,327	0	0	0	332,286
Utilities	230,400	0	10,300	0	0	0	0	0	240,700
Other Expenditures	272,590	11,300	0	25,000	52,272	0	0	0	361,162
Debt Service - Apparatus	0	0	0	0	0	432,748	0	0	432,748
Debt Service - Pension	0	0	0	0	0	104,984	0	0	104,984
Grant Related Expenditures	0	0	0	0	0	0	27,448	0	27,448
Transfer to Capital Fund	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>13,239,868</b>	<b>4,116,428</b>	<b>676,262</b>	<b>419,322</b>	<b>885,894</b>	<b>537,732</b>	<b>27,448</b>	<b>0</b>	<b>19,902,955</b>
<b>Excess Revenue Over Expenses</b>	<b>1,697,863</b>	<b>(492,872)</b>	<b>363,338</b>	<b>(7,196)</b>	<b>220,891</b>	<b>(537,732)</b>	<b>0</b>	<b>0</b>	<b>(128,901)</b>

**2025-26 Property Tax Pass Through**

	<u>Approved Budget</u>	<u>50/50 Invoicing</u>	
Big Bear City Community Services District	6,249,390	6,249,390	No further funding available
City of Big Bear Lake Fire Protection District	8,512,027	7,138,834	As billed per attorneys
	<u>\$14,761,417</u>	<u>\$13,388,224</u>	

**2025-26 Potential Property Tax Receipt Reduction**

Potential property tax reduction for FY 25-26	\$1,373,193
Budgeted Fund Balance Addition FY 25/26	\$1,244,292
Potential Fund Balance Deduction FY 25-26	<u>-\$128,901</u>
	<u>\$1,373,193</u>

**Reserve Policy Goal: 35% of Projected Budgeted Annual Expenses**

	<u>Goal</u>	<u>Projected As Budgeted</u>	<u>Projected with 50/50</u>
2025-2026	\$6,966,034	\$4,489,602	\$3,116,409
2026-2027	\$7,138,277	\$5,959,946	\$3,158,632
<b>2027-2028*</b>	<b>\$7,324,979</b>	<b>\$7,641,201</b>	\$3,254,642
2028-2029	\$7,552,818	\$9,443,000	\$3,506,785
2029-2030	\$7,790,610	\$11,349,456	\$3,822,454

**\*Projected TRAN Elimination as Budgeted - Staff Expansion and Savings for Future Apparatus Begins**

**Projected TRAN Needs**

	<u>Projected As Budgeted</u>	<u>Projected with 50/50</u>
FY 25-26	\$3,000,000	\$3,000,000
FY 26-27	\$2,000,000	\$4,500,000
FY 27-28	\$0	\$4,500,000
FY 28-29	\$0	\$4,250,000
FY 29-30	\$0	\$4,000,000

**BIG BEAR FIRE AUTHORITY**  
**Potential Amended 2025-2026 Budget**

	<b>Operations</b>	<b>Ambulance</b>	<b>Air Ops</b>	<b>Prevention</b>	<b>Mutual Aid</b>	<b>Debt Service</b>	<b>Grants</b>	<b>Capital</b>	<b>Total</b>
<i>Revenue</i>									
Property Tax Revenues	13,517,124	0	0	0	0	0	0	0	13,517,125
Service Charges	99,311	3,612,979	340,000	0	0	0	0	0	4,052,291
Mutual Aid Reimbursement	0	0	0	0	1,106,785	0	0	0	1,106,785
Personnel Reimbursement	0	0	690,000	0	0	0	0	0	690,000
Citations/Cost Recovery Fees	0	0	0	412,126	0	0	0	0	412,126
Use of Money and Property	77,003	0	9,600	0	0	0	0	0	86,603
Other Revenue	0	10,577	0	0	0	0	0	0	10,577
Grant Revenue	0	0	0	0	0	0	27,448	0	27,448
<b>Total Revenue</b>	<b>13,693,439</b>	<b>3,623,556</b>	<b>1,039,600</b>	<b>412,126</b>	<b>1,106,785</b>	<b>0</b>	<b>27,448</b>	<b>0</b>	<b>19,902,955</b>
<i>Expenses</i>									
Salaries and Benefits	9,538,890	2,867,373	660,962	365,570	827,295	0	0	0	14,260,091
Retiree Benefits	1,252,032	11,948	0	0	0	0	0	0	1,263,980
Professional Services	491,686	736,626	0	21,752	0	0	0	0	1,250,063
Insurance	807,507	265,393	0	0	0	0	0	0	1,072,900
Maintenance and Equipment	493,173	58,419	5,000	0	0	0	0	0	556,592
Supplies	153,590	165,369	0	7,000	6,327	0	0	0	332,286
Utilities	230,400	0	10,300	0	0	0	0	0	240,700
Other Expenditures	272,590	11,300	0	25,000	52,272	0	0	0	361,162
Debt Service - Apparatus	0	0	0	0	0	432,748	0	0	432,748
Debt Service - Pension	0	0	0	0	0	104,984	0	0	104,984
Grant Related Expenditures	0	0	0	0	0	0	27,448	0	27,448
Transfer to Capital Fund	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>13,239,868</b>	<b>4,116,428</b>	<b>676,262</b>	<b>419,322</b>	<b>885,894</b>	<b>537,732</b>	<b>27,448</b>	<b>0</b>	<b>19,902,955</b>
<b>Excess Revenue Over Expenses</b>	<b>453,571</b>	<b>(492,872)</b>	<b>363,338</b>	<b>(7,196)</b>	<b>220,891</b>	<b>(537,732)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**REVENUE CATEGORY DETAILS  
2025-2026**

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<b>Property Taxes</b>	CSD Fire Parcel Tax	2,467,051						2,467,051
	CSD Fire Ad Valorum Property Tax (Less Lighting)	3,782,339						3,782,339
	<i>Total CSD Property Taxes*</i>							<b>6,249,390</b>
	FPD Ad Valorum Taxes	5,483,203						5,483,203
	FPD Suppl Roll Prtx Current Year	107,230						107,230
	FPD Unitary Tax	203,191						203,191
	FPD Prior Year Taxes	105,840						105,840
	FPD Suppl Roll Prtx Prior Year	101,254						101,254
	FPD RDA Residual Balance RR09	622,982						622,982
	FPD RDA Residual Balance RR10	118,663						118,663
	FPD RDA Sharing Agreement RR09	441,312						441,312
FPD RDA Sharing Agreement RR10	84,061						84,061	
<i>Total FPD Property Taxes*</i>								<b>7,267,736</b>
	<b>Total</b>	<b>13,517,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,517,125</b>
<i>*FPD Property Tax Contribution Exceeds CSD's by \$1,018,346</i>								
<b>Current Service Charges</b>	Workers Comp Reimb	97,958						97,958
	Public Training	1,353						1,353
	Ambulance Charges for Service		7,612,761					7,612,761
	Ambulance Contractual Allowance		(3,777,735)					(3,777,735)
	Ambulance Bad Debt Write-Off		(222,047)					(222,047)
	Air Amb - Patient Transport Fees				340,000			
	<b>Total</b>	<b>99,311</b>	<b>3,612,979</b>	<b>340,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,052,291</b>
<b>Mutual Aid</b>	Mutual Aid Response Reimbursement					1,106,785		1,106,785
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,106,785</b>	<b>-</b>	<b>1,106,785</b>
<b>Personnel Reimbursement</b>	Air Amb - Clinical Crew - Paramedic Reimbursement			552,000				552,000
	Air Amb - Clinical Crew - Flight Nurse Reimbursement			138,000				138,000
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>690,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>690,000</b>
<b>Citations/Cost Recovery</b>	Fire Hazard Abatement Citations				237,493			237,493
	Wildfire Mitigation Disclosure AB 38				134,154			134,154
	Inspections Reports and Misc				6,886			6,886
	Licenses and Permits				2,025			2,025
	Plan Review				31,568			31,568
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>412,126</b>	<b>-</b>	<b>-</b>	<b>412,126</b>

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<b>Use of Money and Property</b>	Gain on Investment	5,000						5,000
	Rent Income - Bear Mtn	3,900						3,900
	Rent Income - Baldwin Lake	40,908						40,908
	Rent/Options - Cell Tower	27,195						27,195
	Amb Air - Facility Lease			9,600				9,600
	<b>Total</b>	<b>77,003</b>	<b>-</b>	<b>9,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,603</b>

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<b>Other Revenue</b>	Ambulance Membership Program		19,100					19,100
	Ambulance Membership Write-Off		(8,523)					(8,523)
	<b>Total</b>	<b>-</b>	<b>10,577</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,577</b>

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<b>Grant Revenue</b>	Grant Revenue						27,448	27,448
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,448</b>	<b>27,448</b>

**EXPENSE CATEGORY DETAILS  
2025-2026**

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<b>Salaries and Benefits</b>	Salaries	4,440,488	1,359,814	332,721	237,430	235,077		6,605,531
	Overtime	1,513,286	588,848	84,144	2,657	580,394		2,769,329
	Paramedic Pay	314,377	16,019					330,396
	Uniform Allowance	36,000						36,000
	Medical Insurance	882,999	265,805	118,868	37,734			1,305,407
	Dental Insurance	48,752	9,253	5,991	1,653			65,649
	Vision Insurance	5,934	1,948	773	319			8,974
	Life Insurance	5,386	2,999	1,728	351			10,464
	Disability Insurance	21,836	17,574	2,472	1,489			43,372
	HRA	176,573	17,177	20,000	11,250			225,000
	SBCERA Expense - Retirement	1,985,530	533,258	88,936	68,977			2,676,701
	Medicare ER	86,730	23,690	4,824	3,457	11,824		130,526
	SUI Insurance	6,574	2,136	504	252			9,466
	Direct Benefits Cafeteria	14,426	28,852					43,278
	<b>Total</b>	<b>9,538,890</b>	<b>2,867,373</b>	<b>660,962</b>	<b>365,570</b>	<b>827,295</b>	<b>-</b>	<b>14,260,091</b>

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<b>Retiree Benefits</b>	Retiree Medical Insurance	372,700	11,948					384,648
	PERS Unfunded Liability	879,332						879,332
	<b>Total</b>	<b>1,252,032</b>	<b>11,948</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,263,980</b>

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<b>Professional Services</b>	<b>Contractual Services</b>							
	EMS Medical Maintenance (Pro Care and CA Medical Maintenance)		90,000					90,000
	Nancy K Bohl Inc. Employee Counseling /Testing	9,000						9,000
	Cypheron Healthcare Solutions		163,000					163,000
	Forced Abatements/Citation Processing				21,752			21,752
	Confire	86,042	258,126					344,168
	Emergency Repairs	40,000						40,000
	<b>Professional Services</b>							
	Legal	120,000						120,000
	Audit	27,690						27,690
	Medical Director Contract		5,000					5,000
	DTA's services for CFD	20,000						20,000
	TRAN Cost of Issuance	50,000						50,000
	ICEMA contract (administrative fees)	12,000	12,000					24,000
	LAFCo Apportionment/CalPERS GASB68 (CSD)	3,600						3,600
	ICEMA Medical Control (inspections/permit)	2,500	4,500					7,000
	Property Tax Budget Forecasting	10,000						10,000
	<b>Other</b>							
	General Support Services - CSD	31,200						31,200
	Property Tax Collection Charges	68,654						68,654
PP-GEMT IGT		204,000					204,000	
Recruitment	11,000						11,000	
	<b>Total</b>	<b>491,686</b>	<b>736,626</b>		<b>21,752</b>			<b>1,250,063</b>

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<b>Insurance</b>	Workers Compensation Insurance	555,236	185,079					740,314
	Workers Comp Tail Claims	5,000						5,000
	Property Insurance	44,494	14,831					59,325
	Liability Insurance	196,451	65,484					261,934
	Crime & Other Insurance	6,327						6,327
		<b>Total</b>	<b>807,507</b>	<b>265,393</b>		<b>-</b>		

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<b>Maintenance &amp; Equipment</b>	Fleet Maintenance	151,500	48,333					199,833
	Equipment Rotation	76,600						76,600
	Machinery and Equipment	50,000						50,000
	Maint - Buildings and Grounds	80,000		5,000				85,000
	Maintenance Equipment	45,000						45,000
	Communications - Radio	11,200						11,200
	Software/Other Peripheral	78,873	10,085					88,958
		<b>Total</b>	<b>493,173</b>	<b>58,419</b>	<b>5,000</b>	<b>-</b>		

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<b>Supplies</b>	Clothing and Personal Equipment	34,100						34,100
	Fuel	74,600	53,569		2,000	6,327		136,496
	General Household	25,800						25,800
	Medical Supplies		111,500					111,500
	Office Supplies	10,000						10,000
	Postage	5,900	300		5,000			11,200
	Printing	3,190						3,190
		<b>Total</b>	<b>153,590</b>	<b>165,369</b>		<b>7,000</b>	<b>6,327</b>	

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<b>Utilities</b>	Data Telephone Lines	72,200						72,200
	Utilities - Electric	74,800		7,300				82,100
	Utilities - Gas	64,100		1,400				65,500
	Utilities - Water	19,300		1,600				20,900
	<b>Total</b>	<b>230,400</b>	<b>-</b>	<b>10,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>240,700</b>

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<b>Other Expenditures</b>	Advertising	8,000			25,000			33,000
	Community Promotion	5,000						5,000
	Education & Training	69,000						69,000
	Employee Appreciation	3,000						3,000
	Interest Expense	50,000						50,000
	Other Expenditures	2,500	3,700					6,200
	Memberships and Dues	8,000						8,000
	Rents and Leases	48,300						48,300
	Travel	31,800				52,272		84,072
	Board & Admin Meetings	9,400						9,400
	Board Stipends and Expenses	26,800						26,800
	Bank Fees	10,790		7,600				18,390
	Reimburse CSD- Street Lighting	0						-
	<b>Total</b>	<b>272,590</b>	<b>11,300</b>	<b>25,000</b>	<b>52,272</b>	<b>-</b>	<b>-</b>	<b>361,162</b>

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<b>Debt Servicing Apparatus</b>	Type 1 Engine Loan Principal (PNC)	118,111						118,111
	Type 1 Engine Loan Interest (PNC)	1,526						1,526
	Brush Engine/Ladder Truck -Loan Principal (B of A)	155,634						155,634
	Brush Engine/Ladder Truck -Loan Interest (B of A)	20,398						20,398
	Type 1 Engine/Ambulance/BC Rig Loan Principal (B of A)	119,803						119,803
	Type 1 Engine/Ambulance/BC Rig Loan Interest B of A)	17,276						17,276
	<b>Total</b>	<b>432,748</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>432,748</b>

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<b>Debt Servicing Pension</b>	SBCERA County Pool Payment - Principal	41,687						41,687
	SBCERA County Pool Payment - Interest	63,297						63,297
	<b>Total</b>	<b>104,984</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>104,984</b>

		Operations	Ambulance	Air Ops	Prevention	Mutual Aid	Grants	Total
<b>Other Funds</b>	Grant Expenditures						27,448	27,448
	Capital Expenditures							0
	N/A							0
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,448</b>	<b>27,448</b>

## Big Bear Fire Authority Full-Time Equivalent by Classification

2024-2025      2025-2026			
JOB CLASSIFICATIONS	FTE BUDGET	FTE BUDGET	CHANGE
<b>OPERATIONS</b>			
BATTALION CHIEF	3	3	0
FIRE CAPTAIN	9	9	0
FIRE ENGINEER	9	9	0
FIRE FIGHTER	12	12	0
FLIGHT NURSE	1	1	0
FLIGHT PARAMEDIC	4	4	0
AMBULANCE OPERATOR	15	15	0
FIRE MECHANIC	1	1	0
<b>FIRE PREVENTION</b>			
FIRE INSPECTOR	1	1	0
FIRE PREVENTION ADMINISTRATIVE ASSISTANT	1	1	0
<b>ADMINISTRATIVE SUPPORT STAFF</b>			
BOARD SECRETARY	0.5	0.5	0
FACILITIES & SYSTEMS MANAGER	1	1	0
HUMAN RESOURCES COORDINATOR	1	1	0
ACCOUNTING TECHNICIAN	1	1	0
<b>EXECUTIVE STAFF</b>			
FIRE CHIEF	1	1	0
ASSISTANT FIRE CHIEF/FIRE MARSHALL	1	0	-1
DIRECTOR OF BUSINESS SERVICES	1	1	0
<b>TOTAL FTE</b>	<b>62.5</b>	<b>61.5</b>	<b>-1</b>
<b>PAID CALL</b>			
	<b>Positions</b>	<b>Positions</b>	<b>Positions</b>
PAID CALL DIVISION CHIEF	3	3	0
PAID CALL BATTALION CHIEF	3	3	0
PAID CALL CAPTAIN	3	3	0
PAID CALL EQUIPMENT OPERATOR	2	2	0
<b>Total Paid Call Positions</b>	<b>11</b>	<b>11</b>	<b>0</b>

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

2022-2023    2023-2024    2024-2025    February    2024-2025    2024-2025    2025-2026

	Actual	Actual	Budget	YTD	Projected	Variance	Budget
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### OPERATIONS

#### Operations Revenue

##### Property Taxes

CSD Fire Parcel Tax	2,203,394	2,255,323	2,372,620	1,445,309	2,372,620	0%	2,467,051
CSD Fire Ad Valorum Property Tax (Less Lighting)	3,352,048	3,672,594	3,604,003	2,230,747	3,604,003	0%	3,782,339
<i>Total CSD Property Taxes*</i>							<b>6,249,390</b>
FPD Ad Valorum Taxes	5,572,251	5,706,781	6,390,364	3,649,071	6,390,364	0%	5,483,202
FPD Suppl Roll Prtx Current Year	119,627	86,584	97,201	18,184	97,201	0%	107,230
FPD Unitary Tax	176,365	203,332	161,032	122,913	161,032	0%	203,191
FPD Prior Year Taxes	74,941	414,863	90,406	8,650	90,406	0%	105,840
FPD Suppl Roll Prtx Prior Year	132,899	200,250	90,869	57,425	90,869	0%	101,254
FPD RDA Residual Balance RR09	495,691	541,601	757,933	384,649	657,063	-13%	622,982
FPD RDA Residual Balance RR10	94,972	103,706	57,479	87,503	125,155	118%	118,663
FPD RDA Sharing Agreement RR09	181,429	249,557	196,285	115,807	451,377	130%	441,312
FPD RDA Sharing Agreement RR10	42,989	54,545	27,463	35,241	85,977	213%	84,059
<i>Total FPD Property Taxes*</i>							<b>7,267,735</b>
<b>Total Property Tax Revenue</b>	<b>12,446,605</b>	<b>13,489,134</b>	<b>13,845,658</b>	<b>8,155,499</b>	<b>14,126,067</b>	<b>2%</b>	<b>13,517,124</b>

##### Current Services Charges

Workers Comp Reimb	36,911	186,807	128,677	9,438	39,438	-69%	97,958
Inspections Reports and Misc	11,201	739	0	0	0	0%	0
Licenses and Permits	4,632	0	0	0	0	0%	0
Public Training	1,820	1,950	1,432	0	0	-100%	1,353
Plan Review	25,894	0	0	0	0	0%	0
<b>Total Current Service Charges</b>	<b>80,458</b>	<b>189,496</b>	<b>130,110</b>	<b>9,438</b>	<b>39,438</b>	<b>-70%</b>	<b>99,311</b>

##### Use of Money and Property

Gain on Sale of Assets	102,050	0	0	15,239	15,239	0%	0
Gain on Investment	772	9,870	5,000	526	5,000	0%	5,000
Rent Income - Bear Mtn	15,000	0	3,750	0	3,900	4%	3,900
Rent Income - Baldwin Lake	38,196	38,196	39,051	23,863	39,051	0%	40,908
Rent/Options - Cell Tower	25,407	28,833	25,528	15,712	25,528	0%	27,195

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

	2022-2023	2023-2024	2024-2025	February	2024-2025	2024-2025	2025-2026
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
<b>Total Use of Money and Property</b>	181,425	76,899	73,329	55,340	88,718	21%	77,003

<b>Total Operations Revenue</b>	12,708,488	13,755,529	14,049,096	8,220,277	14,254,222	1%	13,693,439
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### Operations Expenditures

<b>Salaries</b>							
Salaries	4,243,274	4,154,036	4,222,216	3,008,804	4,321,050	2%	4,440,488
<b>Total Salaries</b>	<b>4,243,274</b>	<b>4,154,036</b>	<b>4,222,216</b>	<b>3,008,804</b>	<b>4,321,050</b>	<b>2%</b>	<b>4,440,488</b>

<b>Overtime &amp; Other Pay</b>							
Overtime	1,347,455	1,731,463	1,237,340	1,140,824	1,547,857	25%	1,513,286
Paramedic Pay	277,236	282,426	309,843	209,868	303,143	-2%	314,377
Uniform Allowance	36,000	36,000	36,000	33,600	36,000	0%	36,000
<b>Total Overtime &amp; Other Pay</b>	<b>1,660,691</b>	<b>2,049,889</b>	<b>1,583,183</b>	<b>1,384,292</b>	<b>1,887,000</b>	<b>19%</b>	<b>1,863,662</b>

<b>Benefits</b>							
Medical Insurance	771,704	770,249	756,296	576,208	814,312	8%	882,999
Dental Insurance	62,187	42,422	49,080	38,302	51,069	4%	48,752
Vision Insurance	8,773	6,280	5,839	4,009	6,014	3%	5,934
Life Insurance	5,211	4,961	5,322	3,484	5,226	-2%	5,386
Disability Insurance	19,412	20,108	13,216	17,675	21,513	63%	21,836
HRA	176,209	191,835	175,508	93,179	175,508	0%	176,573
Other Retirement Expense	26,974	18,977	31,500	13,698	13,698	-57%	0
SBCERA Expense - Retirement	2,091,300	2,193,380	2,202,276	1,548,157	2,322,236	5%	1,985,530
Medicare ER	87,529	84,421	82,083	63,626	90,017	10%	86,730
SUI Insurance	9,412	7,641	5,913	6,512	6,768	14%	6,574
Direct Benefits Cafeteria	80,647	50,350	61,134	9,477	17,404	-72%	14,426
<b>Total Benefits Employer Paid</b>	<b>3,339,358</b>	<b>3,390,624</b>	<b>3,388,166</b>	<b>2,374,327</b>	<b>3,523,764</b>	<b>4%</b>	<b>3,234,739</b>
<b>Total Salaries and Benefits</b>	<b>9,243,323</b>	<b>9,594,549</b>	<b>9,193,566</b>	<b>6,767,423</b>	<b>9,731,813</b>	<b>6%</b>	<b>9,538,890</b>

### Retiree Benefits

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

2022-2023    2023-2024    2024-2025    February    2024-2025    2024-2025    2025-2026

	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Retiree Medical Insurance	314,450	323,642	332,600	241,217	361,826	9%	372,700
PERS Unfunded Liability	684,766	459,296	809,997	539,998	809,997	0%	879,332
<b>Total Retiree Benefits</b>	<b>999,216</b>	<b>782,938</b>	<b>1,142,597</b>	<b>781,215</b>	<b>1,171,823</b>	<b>3%</b>	<b>1,252,032</b>

### Professional Services

Contractual Services	187,769	114,290	130,945	78,184	117,276	-10%	135,042
Professional Services	74,400	64,258	125,790	39,374	119,061	-5%	125,790
Professional Services - Legal	62,917	159,410	85,000	94,583	121,875	43%	120,000
Recruitment	11,047	7,100	11,000	3,447	8,171	-26%	11,000
General Support Services - CSD	31,200	31,200	31,200	0	31,200	0%	31,200
Property Tax Collect Charges	63,152	66,654	48,806	9,242	65,000	33%	68,654
<b>Total Professional Services</b>	<b>430,485</b>	<b>442,911</b>	<b>432,741</b>	<b>224,830</b>	<b>462,582</b>	<b>7%</b>	<b>491,686</b>

### Insurance

Workers Compensation Insurance	517,830	592,535	500,013	385,536	514,048	3%	555,236
Workers Comp Tail Claims	3,079	(18,486)	5,000	0	5,000	0%	5,000
Insurance Property	23,031	30,559	31,406	23,097	34,646	10%	44,494
Insurance Liability	113,670	121,363	199,568	115,402	173,103	-13%	196,451
Insurance Crime & Other	4,906	5,532	6,594	6,203	6,203	-6%	6,327
<b>Total Insurance</b>	<b>662,516</b>	<b>731,502</b>	<b>742,581</b>	<b>530,238</b>	<b>733,000</b>	<b>-1%</b>	<b>807,507</b>

### Maintenance and Equipment

Fleet Maintenance	136,495	198,027	151,500	88,739	153,108	1%	151,500
Equipment Rotation	30,582	24,386	76,600	23,539	55,000	-28%	76,600
Machinery and Equipment	51,345	17,824	50,000	4,179	32,500	-35%	50,000
Maint - Buildings and Grounds	110,299	82,163	80,000	31,611	60,192	-25%	80,000
Maintenance Equipment	55,035	35,132	45,000	10,561	40,842	-9%	45,000
Communications - Radio	15,841	21,250	11,200	(158)	11,200	0%	11,200
Software/Other Peripheral	103,281	67,351	78,873	32,529	73,794	-6%	78,873
<b>Total Maintenance and Equipment</b>	<b>502,878</b>	<b>446,133</b>	<b>493,173</b>	<b>191,000</b>	<b>426,635</b>	<b>-13%</b>	<b>493,173</b>

### Supplies

Clothing and Personal Equipment	32,834	27,088	34,100	9,045	21,068	-38%	34,100
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## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

	2022-2023	2023-2024	2024-2025	February	2024-2025	2024-2025	2025-2026
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
<b>Fuel</b>	78,642	73,235	74,600	42,525	68,788	-8%	74,600
General Household	16,758	14,770	17,200	16,728	25,092	46%	25,800
Office Supplies	14,765	10,963	10,000	4,586	9,879	-1%	10,000
Postage	4,862	3,035	4,500	3,788	5,682	26%	5,900
Printing	2,760	3,407	4,400	1,274	2,911	-34%	3,190
<b>Total Supplies</b>	<b>150,621</b>	<b>132,499</b>	<b>144,800</b>	<b>77,946</b>	<b>133,419</b>	<b>-8%</b>	<b>153,590</b>
<b>Utilities</b>							
Data Telephone Lines	75,233	68,414	71,100	46,681	70,022	-2%	72,200
Utilities - Electric	76,427	62,878	74,700	38,414	72,621	-3%	74,800
Utilities - Gas	66,977	52,891	64,100	27,477	41,895	-35%	64,100
Utilities - Water	21,726	20,894	19,300	12,502	18,500	-4%	19,300
<b>Total Utilities</b>	<b>240,363</b>	<b>205,077</b>	<b>229,200</b>	<b>125,074</b>	<b>203,038</b>	<b>-11%</b>	<b>230,400</b>
<b>Other Expenditures</b>							
Advertising	29,965	5,398	8,000	3,854	5,781	-28%	8,000
Community Promotion	4,599	3,970	5,000	3,879	5,819	16%	5,000
Education & Training	40,496	36,905	66,267	54,292	69,144	4%	69,000
Employee Appreciation	2,207	2,309	3,000	911	2,570	-14%	3,000
Interest Expense	21,495	41,875	50,000	39,576	41,875	100%	50,000
Other Expenditures	1,700	(1,293)	2,500	297	2,500	0%	2,500
Memberships and Dues	3,554	7,169	6,000	5,333	8,000	33%	8,000
Rents and Leases	52,847	58,724	56,600	31,207	46,811	-17%	48,300
Travel	22,555	14,854	31,800	6,268	19,402	-39%	31,800
Board & Admin Meetings	7,132	5,774	5,300	2,191	3,287	-38%	9,400
Board Stipends and Expenses	11,418	23,230	17,356	12,830	19,245	11%	26,800
Bank Fees	11,887	6,060	4,934	6,851	10,277	108%	10,790
Reimburse CSD- Street Lighting	33,985	34,322	39,000	26,325	39,488	1%	0
<b>Total Other Expenditures</b>	<b>243,840</b>	<b>239,296</b>	<b>295,757</b>	<b>193,814</b>	<b>274,196</b>	<b>-7%</b>	<b>272,590</b>
<b>Total Operating Expenditures</b>	<b>12,473,242</b>	<b>12,574,905</b>	<b>12,674,414</b>	<b>8,891,540</b>	<b>13,136,506</b>	<b>0</b>	<b>13,239,868</b>

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

	2022-2023	2023-2024	2024-2025	February	2024-2025	2024-2025	2025-2026
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
<b>Excess Revenue over Expenses - Operations</b>	235,246	1,180,624	1,374,682	(671,263)	1,117,717		453,571

### AMBULANCE

<b>Ambulance Revenue</b>							
<b>Current Services Charges</b>							
Ambulance Charges for Services	7,015,322	7,226,243	7,581,535	5,024,925	7,537,388	-1%	7,612,761
Contractual Allowance	(3,865,871)	(3,252,786)	(3,254,499)	(2,560,221)	(3,740,332)	15%	(3,777,735)
Bad Debt	(729,906)	(711,388)	(501,298)	(143,720)	(215,580)	-57%	(222,047)
Write-Offs	0	0	0	0	0	0%	0
Ground Emergency Medical Transport	923,347	39,603	0	0	0	0%	0
<b>Total Current Service Charges</b>	<b>3,342,892</b>	<b>3,301,672</b>	<b>3,825,737</b>	<b>2,320,984</b>	<b>3,581,476</b>	<b>-6%</b>	<b>3,612,979</b>
<b>Other Revenue</b>							
Ambulance Membership Program	19,345	19,470	21,000	12,705	19,058	-9%	19,100
Ambulance Membership Write-Off	(11,967)	(9,553)	(9,300)	(2,181)	(3,272)	-65%	(8,523)
<b>Total Other Revenue</b>	<b>7,378</b>	<b>9,917</b>	<b>11,700</b>	<b>10,524</b>	<b>15,786</b>	<b>35%</b>	<b>10,577</b>
<b>Total Ambulance Revenue</b>	<b>3,350,270</b>	<b>3,311,589</b>	<b>3,837,437</b>	<b>2,331,508</b>	<b>3,597,262</b>	<b>65%</b>	<b>3,623,556</b>

<b>Ambulance Expenditures</b>							
<b>Salaries</b>							
Salaries	1,224,540	1,235,570	1,495,230	865,788	1,298,682	-13%	1,359,814
<b>Total Salaries</b>	<b>1,224,540</b>	<b>1,235,570</b>	<b>1,495,230</b>	<b>865,788</b>	<b>1,298,682</b>	<b>-13%</b>	<b>1,359,814</b>
<b>Overtime &amp; Other Pay</b>							
Overtime	798,967	813,336	560,333	515,707	673,561	20%	588,848
Paramedic Pay	14,321	14,481	15,788	10,722	16,083	2%	16,019
<b>Total Overtime &amp; Other Pay</b>	<b>813,288</b>	<b>827,817</b>	<b>576,121</b>	<b>526,429</b>	<b>689,644</b>	<b>20%</b>	<b>604,868</b>
<b>Benefits</b>							
Medical Insurance	236,419	273,832	262,979	208,506	272,759	4%	265,805

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

	2022-2023	2023-2024	2024-2025	February	2024-2025	2024-2025	2025-2026
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Dental Insurance	13,554	10,683	11,835	5,875	8,813	-26%	9,253
Vision Insurance	3,333	3,226	2,223	2,218	3,327	50%	1,948
Life Insurance	2,957	2,659	3,157	1,934	2,901	-8%	2,999
Disability Insurance	11,481	12,791	13,550	11,375	17,063	26%	17,574
SBCERA Expense - Retirement	583,144	615,984	679,588	395,933	593,900	-13%	533,258
HRA	6,646	46,555	96,242	4,833	87,014	-10%	17,177
Medicare ER	26,643	27,314	25,697	18,394	27,591	7%	23,690
SUI Insurance	5,137	3,763	2,809	2,017	3,026	8%	2,136
Direct Benefits Cafeteria	31,918	33,707	40,317	29,770	44,655	11%	28,852
<b>Total Benefits Employer Paid</b>	<b>921,232</b>	<b>1,030,514</b>	<b>1,138,396</b>	<b>680,855</b>	<b>1,061,047</b>	<b>-7%</b>	<b>902,692</b>

<b>Total Salaries and Benefits</b>	<b>2,959,060</b>	<b>3,093,901</b>	<b>3,209,748</b>	<b>2,073,072</b>	<b>3,049,373</b>	<b>-5%</b>	<b>2,867,373</b>
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### Retiree Benefits

Retiree Medical Insurance	9,624	10,418	10,609	7,717	11,576	9%	11,948
<b>Total Retiree Benefits</b>	<b>9,624</b>	<b>10,418</b>	<b>10,609</b>	<b>7,717</b>	<b>11,576</b>	<b>9%</b>	<b>11,948</b>

### Professional Services

Contractual Services	583,973	649,445	650,834	502,110	703,165	8%	736,626
<b>Total Professional Services</b>	<b>583,973</b>	<b>649,445</b>	<b>650,834</b>	<b>502,110</b>	<b>703,165</b>	<b>8%</b>	<b>736,626</b>

### Insurance

Workers Compensation Insurance	172,610	197,511	190,481	128,512	171,349	-10%	185,079
Insurance Property	7,677	10,186	10,469	7,699	10,265	-2%	14,831
Insurance Liability	37,890	40,454	49,892	38,467	51,289	3%	65,484
<b>Total Insurance</b>	<b>218,177</b>	<b>248,151</b>	<b>250,842</b>	<b>174,678</b>	<b>232,904</b>	<b>-7%</b>	<b>265,393</b>

### Maintenance and Equipment

Fleet Maintenance	63,971	59,045	48,333	18,067	52,100	8%	48,333
Software/Other Peripheral	11,722	3,415	8,085	9,229	11,844	46%	10,085
<b>Total Maintenance and Equipment</b>	<b>75,693</b>	<b>62,460</b>	<b>56,419</b>	<b>27,296</b>	<b>63,944</b>	<b>13%</b>	<b>58,419</b>

### Supplies

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

	2022-2023	2023-2024	2024-2025	February	2024-2025	2024-2025	2025-2026
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
Fuel	52,285	50,717	55,840	24,807	37,211	-33%	53,569
Medical Supplies	102,954	112,330	111,500	63,659	105,489	-5%	111,500
Postage	210	449	300	45	68	0%	300
<b>Total Supplies</b>	<b>155,449</b>	<b>163,495</b>	<b>167,640</b>	<b>88,511</b>	<b>142,767</b>	<b>-15%</b>	<b>165,369</b>

### Other Expenditures

Other Expenditures	4,196	3,444	3,000	2,404	3,606	20%	3,700
Bank Fees	6,900	8,724	9,400	5,040	7,560	-20%	7,600
<b>Total Other Expenditures</b>	<b>11,096</b>	<b>12,168</b>	<b>12,400</b>	<b>7,444</b>	<b>11,166</b>	<b>-10%</b>	<b>11,300</b>

<b>Total Ambulance Expenditures</b>	<b>4,013,072</b>	<b>4,240,038</b>	<b>4,358,492</b>	<b>2,880,828</b>	<b>4,214,893</b>	<b>-3%</b>	<b>4,116,428</b>
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<b>Excess Revenue over Expenses - Ambulance</b>	<b>(662,802)</b>	<b>(928,449)</b>	<b>(521,054)</b>	<b>(549,320)</b>	<b>(617,631)</b>		<b>(492,872)</b>
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## AIR OPERATIONS

### Air Operations Revenue

#### Current Services Charges

Air Amb - Clinical Crew - Paramedic Reimbursement	524,472	521,898	552,000	343,765	515,648	-7%	552,000
Air Amb - Clinical Crew - Flight Nurse Reimbursement	138,000	138,000	138,000	92,000	138,000	0%	138,000
Air Amb - Patient Transport Fees	315,350	272,000	297,500	226,950	340,425	14%	340,000
<b>Total Current Service Charges</b>	<b>977,822</b>	<b>931,898</b>	<b>987,495</b>	<b>662,715</b>	<b>994,073</b>	<b>1%</b>	<b>1,029,995</b>

#### Use of Money and Property

Amb Air - Facility Lease	9,600	9,600	9,600	5,600	9,600	0%	9,600
<b>Total Use of Money and Property</b>	<b>9,600</b>	<b>9,600</b>	<b>9,600</b>	<b>5,600</b>	<b>9,600</b>	<b>0%</b>	<b>9,600</b>

<b>Total Air Operations Revenue</b>	<b>987,422</b>	<b>941,498</b>	<b>997,095</b>	<b>668,315</b>	<b>1,003,673</b>	<b>-20%</b>	<b>1,039,595</b>
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### Air Operations Expenditures

#### Salaries

Salaries	275,446	295,215	352,425	255,600	363,400	3%	332,721
<b>Total Salaries</b>	<b>275,446</b>	<b>295,215</b>	<b>352,425</b>	<b>255,600</b>	<b>363,400</b>	<b>3%</b>	<b>332,721</b>

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

2022-2023    2023-2024    2024-2025    February    2024-2025    2024-2025    2025-2026

	Actual	Actual	Budget	YTD	Projected	Variance	Budget
<b>Overtime &amp; Other Pay</b>							
Overtime	103,467	104,387	108,130	54,462	81,693	-24%	84,144
<b>Total Overtime &amp; Other Pay</b>	<b>103,467</b>	<b>104,387</b>	<b>108,130</b>	<b>54,462</b>	<b>81,693</b>	<b>-24%</b>	<b>84,144</b>
<b>Benefits</b>							
Medical Insurance	99,557	112,209	129,748	71,936	107,904	-17%	118,868
Dental Insurance	5,418	5,496	7,823	3,052	4,578	-41%	5,991
Vision Insurance	1,287	1,234	794	716	1,074	35%	773
Life Insurance	1,627	1,415	1,751	716	1,074	-39%	1,728
Disability Insurance	4,760	4,211	3,929	2,430	3,645	-7%	2,472
SBCERA Expense - Retirement	102,619	108,000	114,341	69,536	104,304	-9%	88,936
HRA	687	20,750	20,750	500	20,750	0%	20,000
Medicare ER	7,723	8,398	5,185	6,068	6,454	24%	4,824
SUI Insurance	995	786	668	520	987	48%	504
<b>Total Benefits</b>	<b>224,673</b>	<b>262,499</b>	<b>284,989</b>	<b>155,474</b>	<b>250,770</b>	<b>-12%</b>	<b>244,097</b>
<b>Total Salaries and Benefits</b>	<b>603,586</b>	<b>662,101</b>	<b>745,544</b>	<b>465,536</b>	<b>695,863</b>	<b>-7%</b>	<b>660,962</b>
<b>Maintenance and Equipment</b>							
Maintenance Building and Grounds	6,845	0	5,000	3,457	5,000	0%	5,000
<b>Total Maintenance and Equipment</b>	<b>6,845</b>	<b>0</b>	<b>5,000</b>	<b>3,457</b>	<b>5,000</b>	<b>0%</b>	<b>5,000</b>
<b>Utilities</b>							
Utilities - Electric	8,072	6,600	6,900	4,857	7,286	6%	7,300
Utilities - Gas	1,791	1,737	1,700	928	1,392	-18%	1,400
Utilities - Water	1,549	1,067	1,300	1,057	1,586	22%	1,600
<b>Total Utilities</b>	<b>11,412</b>	<b>9,404</b>	<b>9,900</b>	<b>6,842</b>	<b>10,263</b>	<b>4%</b>	<b>10,300</b>
<b>Total Air Operations Expenditures</b>	<b>621,843</b>	<b>671,505</b>	<b>760,444</b>	<b>475,835</b>	<b>711,126</b>	<b>-6%</b>	<b>676,262</b>
<b>Excess Revenue over Expenses - Air Operations</b>	<b>365,579</b>	<b>269,993</b>	<b>236,651</b>	<b>192,480</b>	<b>292,547</b>		<b>363,333</b>

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

2022-2023    2023-2024    2024-2025    February    2024-2025    2024-2025    2025-2026

Actual    Actual    Budget    YTD    Projected    Variance    Budget

### FIRE PREVENTION

#### Fire Prevention Revenue

Fire Hazard Abatement Citations	0	278,534	412,883	61,424	107,136	-74%	237,493
Wildfire Mitigation Disclosure AB 38	0	33,483	26,988	65,971	103,957	285%	134,154
Inspections Reports and Misc	0	16,495	18,365	4,372	6,558	-64%	6,886
Licenses and Permits	0	7,792	958	1,286	1,929	101%	2,025
Plan Review	0	31,640	27,202	20,043	30,065	11%	31,568
<b>Total Fire Prevention Revenue</b>	<b>0</b>	<b>367,943</b>	<b>486,395</b>	<b>153,096</b>	<b>249,644</b>	<b>-49%</b>	<b>412,126</b>

<b>Total Fire Prevention Revenue</b>		<b>367,943</b>	<b>486,395</b>	<b>153,096</b>	<b>249,644</b>		<b>412,126</b>
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#### Fire Prevention Expenditures

##### Salaries

Salaries	0	211,583	274,908	184,901	277,352	1%	237,430
<b>Total Salaries</b>	<b>0</b>	<b>211,583</b>	<b>274,908</b>	<b>184,901</b>	<b>277,352</b>	<b>1%</b>	<b>237,430</b>

##### Overtime & Other Pay

Overtime	0	867	1,341	1,720	2,580	92%	2,657
<b>Total Overtime &amp; Other Pay</b>	<b>0</b>	<b>867</b>	<b>1,341</b>	<b>1,720</b>	<b>2,580</b>	<b>92%</b>	<b>2,657</b>

##### Benefits - Employer Paid

Medical Insurance	0	31,534	31,264	27,476	41,214	32%	37,734
Dental Insurance	0	1,649	3,954	1,926	2,889	-27%	1,653
Vision Insurance	0	447	380	268	402	6%	319
Life Insurance	0	286	390	182	273	-30%	351
Disability Insurance	0	586	963	374	561	-42%	1,489
SBCERA Expense - Retirement	0	87,155	75,120	41,614	62,421	-17%	68,977
HRA	0	2,500	12,500	1,667	12,500	0%	11,250
Medicare ER	0	3,238	4,174	2,749	4,124	-1%	3,457
SUI Insurance	0	634	322	462	693	115%	252
<b>Total Benefits</b>	<b>0</b>	<b>128,028</b>	<b>129,067</b>	<b>76,718</b>	<b>125,077</b>	<b>-3%</b>	<b>125,482</b>

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

	2022-2023	2023-2024	2024-2025	February	2024-2025	2024-2025	2025-2026
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
<b>Total Salaries and Benefits</b>	0	340,479	405,316	263,339	405,008	0%	365,570
<b>Professional Services</b>							
Contractual Services		21,745	32,113	7,144	20,716	-35%	21,752
<b>Total Professional Services</b>		<b>21,745</b>	<b>32,113</b>	<b>7,144</b>	<b>20,716</b>	<b>-35%</b>	<b>21,752</b>
<b>Maintenance and Equipment</b>							
Software/Other Peripheral		10,507	30,000	0	0	-100%	0
<b>Total Maintenance and Equipment</b>		<b>10,507</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>-100%</b>	<b>0</b>
<b>Supplies</b>							
Fuel		45	5,000	1,205	1,808	-64%	2,000
Office Supplies		3,099	2,000	0	0	-100%	0
Postage		19,824	30,429	859	1,289	-96%	5,000
<b>Total Supplies</b>		<b>22,967</b>	<b>37,429</b>	<b>2,064</b>	<b>3,096</b>	<b>-92%</b>	<b>7,000</b>
Advertising		21,018	25,000	0	25,000	0%	25,000
Other Expenditures		393	1,000	0	0	-100%	0
<b>Total Other Expenditures</b>		<b>21,411</b>	<b>26,000</b>	<b>0</b>	<b>25,000</b>	<b>-4%</b>	<b>25,000</b>
<b>Total Fire Prevention Expenditures</b>		<b>417,109</b>	<b>530,857</b>	<b>272,547</b>	<b>453,820</b>		<b>419,322</b>
<b>Excess Revenue over Expenses - Fire Prevention</b>		<b>(49,166)</b>	<b>(44,463)</b>	<b>(119,451)</b>	<b>(204,176)</b>		<b>(7,196)</b>

## MUTUAL AID

<b>Mutual Aid Revenue</b>							
<b>Intergovernmental</b>							
Mutual Aid Response Reimbursement	1,413,019	652,476	822,780	1,349,104	1,561,094	90%	1,106,785
<b>Total Intergovernmental Revenue</b>	<b>1,413,019</b>	<b>652,476</b>	<b>822,780</b>	<b>1,349,104</b>	<b>1,561,094</b>	<b>90%</b>	<b>1,106,785</b>
<b>Total Mutual Aid Revenue</b>	<b>1,413,019</b>	<b>652,476</b>	<b>822,780</b>	<b>1,349,104</b>	<b>1,561,094</b>	<b>90%</b>	<b>1,106,785</b>

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

	2022-2023	2023-2024	2024-2025	February	2024-2025	2024-2025	2025-2026
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
<b>Mutual Aid Expenditures</b>							
<b>Salaries</b>							
Salaries	182,740	107,704	174,755	247,953	247,953	42%	235,077
<b>Total Salaries</b>	<b>182,740</b>	<b>107,704</b>	<b>174,755</b>	<b>247,953</b>	<b>247,953</b>	<b>42%</b>	<b>235,077</b>
<b>Overtime &amp; Other Pay</b>							
Overtime	482,337	331,204	431,463	622,441	662,441	54%	580,394
<b>Total Overtime &amp; Other Pay</b>	<b>482,337</b>	<b>331,204</b>	<b>431,463</b>	<b>622,441</b>	<b>662,441</b>	<b>54%</b>	<b>580,394</b>
<b>Benefits - Employer Paid</b>							
Medicare ER	11,867	11,692	8,790	14,746	14,746	68%	11,824
<b>Total Benefits Employer Paid</b>	<b>11,867</b>	<b>11,692</b>	<b>8,790</b>	<b>14,746</b>	<b>14,746</b>	<b>68%</b>	<b>11,824</b>
<b>Total Salaries and Benefits</b>	<b>676,944</b>	<b>450,600</b>	<b>615,008</b>	<b>885,140</b>	<b>925,140</b>	<b>50%</b>	<b>827,295</b>
<b>Supplies</b>							
Fuel	4,512	3,059	4,704	8,465	8,465	80%	6,327
<b>Total Supplies</b>	<b>4,512</b>	<b>3,059</b>	<b>4,704</b>	<b>8,465</b>	<b>8,465</b>	<b>80%</b>	<b>6,327</b>
<b>Other Expenditures</b>							
Supplies/Travel	137,501	40,606	38,512	57,325	57,325	49%	52,272
<b>Total Other Expenditures</b>	<b>137,501</b>	<b>40,606</b>	<b>38,512</b>	<b>57,325</b>	<b>57,325</b>	<b>49%</b>	<b>52,272</b>
<b>Total Mutual Aid Expenditures</b>	<b>818,957</b>	<b>494,265</b>	<b>658,224</b>	<b>950,930</b>	<b>990,930</b>	<b>51%</b>	<b>885,894</b>
<b>Excess Revenue over Expenses - Mutual Aid</b>	<b>594,062</b>	<b>158,211</b>	<b>164,556</b>	<b>398,174</b>	<b>570,164</b>		<b>220,891</b>

## DEBT SERVICING/TRANSFERS

### Debt Servicing

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

	2022-2023	2023-2024	2024-2025	February	2024-2025	2024-2025	2025-2026
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
<b>Debt Service - Apparatus</b>							
Type 1 Engine Loan Principal (PNC)	111,239	115,091	116,106	116,106	116,106	0%	118,111
Type 1 Engine Loan Interest (PNC)	8,398	4,546	3,531	3,531	3,531	0%	1,526
Brush Engine/Ladder Truck -Loan Principal (B of A)	147,632	150,252	152,919	152,919	152,919	0%	155,634
Brush Engine/Ladder Truck -Loan Interest (B of A)	28,400	25,780	23,112	23,112	23,112	0%	20,398
Type 1 Engine/Ambulance/BC Rig Loan Principal (B of A)	113,083	115,280	117,519	117,519	117,519	0%	119,803
Type 1 Engine/Ambulance/BC Rig Loan Interest B of A)	23,996	21,799	19,559	19,559	19,559	0%	17,276
<b>Total Debt Service - Apparatus</b>	<b>432,748</b>	<b>432,748</b>	<b>432,746</b>	<b>432,746</b>	<b>432,746</b>	<b>0%</b>	<b>432,748</b>
<b>Debt Service - Pension</b>							
Side Fund Loan CSD (Principal)	113,429	117,723	60,522	60,522	117,723	95%	0
Side Fund Loan CSD (Interest)	9,884	5,591	1,135	1,135	5,591	393%	0
SBCERA County Pool Payment - Principal	32,405	35,243	38,330	25,553	38,330	0%	41,687
SBCERA County Pool Payment - Interest	72,579	69,741	66,654	44,435	66,654	0%	63,297
<b>Total Debt Service - Pension</b>	<b>228,297</b>	<b>228,298</b>	<b>166,641</b>	<b>131,645</b>	<b>228,298</b>	<b>37%</b>	<b>104,984</b>
<b>Total Debt Service</b>	<b>661,045</b>	<b>661,045</b>	<b>599,387</b>	<b>564,391</b>	<b>661,044</b>		<b>537,732</b>
Transfer Out - Grant Fund (Matching Expenses)	17,429	0	0	0	0	0%	0
Transfer Out - Capital Fund	131,776	41,753	378,975	0	227,477	-40%	0
<b>TOTAL OPERATING FUND REVENUE</b>	<b>18,729,325</b>	<b>19,029,035</b>	<b>20,192,809</b>	<b>12,722,300</b>	<b>20,665,895</b>		<b>19,875,501</b>
<b>TOTAL OPERATING FUND EXPENSES</b>	<b>19,007,490</b>	<b>19,100,621</b>	<b>19,960,792</b>	<b>14,036,071</b>	<b>20,395,796</b>		<b>19,875,507</b>
<b>EXCESS REVENUE OVER EXPENSES</b>	<b>(278,164)</b>	<b>(71,587)</b>	<b>232,017</b>	<b>(1,313,771)</b>	<b>270,099</b>		<b>(5)</b>

### GRANT FUND

<b>BBL Chipping/Tree Contribution Revenue</b>							
Chipping Contribution - City of BBL	0	0	9,462	0	0	-100%	9,462
Tree Contribution - City of BBL	2,700	9,938	8,580	2,000	4,000	-53%	4,580
<b>Total Revenue</b>	<b>2,700</b>	<b>9,938</b>	<b>18,042</b>	<b>2,000</b>	<b>4,000</b>	<b>-78%</b>	<b>14,042</b>
<b>BBL Chipping Contribution Expense</b>							
Contractual Services - Chip	0	0	9,462	0	0	-100%	9,462
Contractual Services - Tree	2,700	9,938	8,580	2,000	4,000	-53%	4,580

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

	2022-2023	2023-2024	2024-2025	February	2024-2025	2024-2025	2025-2026
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
<b>Total Expense</b>	2,700	9,938	18,042	2,000	4,000	-78%	14,042
<b>HSG Grant Revenue</b>							
Grant Revenue	17,081	14,111	17,024	0	17,024	0%	13,406
<b>Total Revenue</b>	<b>17,081</b>	<b>14,111</b>	<b>17,024</b>	<b>0</b>	<b>17,024</b>	<b>0%</b>	<b>13,406</b>
<b>HSG Grant Expense</b>							
Radios	17,081	14,111	17,024	14,439	17,024	0%	13,406
<b>Total Expense</b>	<b>17,081</b>	<b>14,111</b>	<b>17,024</b>	<b>14,439</b>	<b>17,024</b>	<b>0%</b>	<b>13,406</b>
<b>TOTAL GRANT FUND REVENUE</b>	<b>270,126</b>	24,049	35,066	2,000	21,024		27,448
<b>TOTAL GRANT FUND EXPENSES</b>	<b>270,126</b>	24,049	35,066	16,439	21,024		27,448
<b>EXCESS REVENUE OVER EXPENSES</b>	<b>(278,164)</b>	0	0	(14,439)	0		0

## CAPITAL

<b>Capital Transfers In</b>							
Transfer in from Operating Fund	131,776	7,508	378,975	0	227,477	-40%	
PY Loan Proceeds		67,801					
<b>Capital Expenditures</b>							
Garage Door Replacement	57,020						
Rope Rescue Equipment		7,508					
Ambulance Chassis + Buildout (Roll to 24-25)	74,756	0	179,500	177,749	177,749	-1%	
Gurney			10,000	0	10,000	0%	
282 Exterior Paint			9,925	0	9,925	0%	
282 Asphalt Patching			15,800	15,700	15,700	-1%	
283 Exterior Paint			9,750	0	9,750	0%	
Snow Blower			4,000	4,353	4,353	9%	
282 Roof (Roll to 25-26)	0	0	150,000	0	0	-100%	
<b>Total Capital Expenditures</b>	<b>0</b>	<b>7,508</b>	<b>378,975</b>	<b>197,802</b>	<b>227,477</b>	<b>0</b>	<b>0</b>

## 2025-2026 BIG BEAR FIRE AUTHORITY BUDGET

	2022-2023	2023-2024	2024-2025	February	2024-2025	2024-2025	2025-2026
	Actual	Actual	Budget	YTD	Projected	Variance	Budget
TOTAL CAPITAL FUND REVENUE	0	75,309	378,975	0	227,477	(0)	0
TOTAL CAPITAL FUND EXPENSES	0	7,508	378,975	197,802	227,477	0	0
EXCESS REVENUE OVER EXPENSES	(278,164)	67,801	0	(197,802)	0	(0)	0

<b>TOTAL ALL FUND REVENUE</b>	<b>18,729,325</b>	<b>19,128,393</b>	<b>20,227,875</b>	<b>12,724,300</b>	<b>20,686,919</b>	<b>2%</b>	<b>19,902,955</b>
<b>TOTAL ALL FUND EXPENSES</b>	<b>18,875,714</b>	<b>19,132,178</b>	<b>19,995,858</b>	<b>14,250,312</b>	<b>20,416,820</b>	<b>2%</b>	<b>19,902,955</b>
<b>EXCESS REVENUE OVER EXPENSES</b>	<b>(146,388)</b>	<b>(3,786)</b>	<b>232,017</b>	<b>(1,526,012)</b>	<b>270,099</b>		<b>(0)</b>

**BIG BEAR FIRE AUTHORITY**  
**Finance Committee Meeting of March 12, 2026**

**Staff Notes**

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**OPEN SESSION**

**CALL TO ORDER**

A Finance Committee meeting of the Big Bear Fire Authority was called to order by Board Chair Rowe at 2:00 p.m., on March 12, 2026, at 41090 Big Bear Boulevard, Big Bear Lake, California.

**Committee Board Members Present:** Director Herrick, Director Hicks, Director Rowe, Director Walsh, and Board Chair Rowe

**Committee Board Members Absent:** None

**Staff Present:** Fire Chief Luke Wagner, Director of Business Services Kristin Mandolini, Board Secretary Dakota Cotton, Interim Board Secretary Sherry Wentz, and Special Counsel Andriana Ochoa.

**MOMENT OF SILENCE**                      Observed

**PLEDGE OF ALLEGIANCE:**        Led by Director Walsh

**INTRODUCTION OF NEW EMPLOYEE**

Chief Wagner introduced newly appointed Board Secretary Dakota Cotton, and thanked Interim Board Secretary Sherry Wentz for her service.

**PUBLIC COMMUNICATION**

*Dan Gulbranson* stated that he had not received proper noticing of meetings, departmental phone system message needing to be updated to reflect new administrative office hours, and his observations and concerns regarding City Hall's code compliance and occupancy posting requirement.

**DISCUSSION ITEMS**

**1. Fiscal Year 2025-2026 4<sup>th</sup> Quarter Budget Discussion**

Discussion was held regarding the following:

- Reviewed the current adopted budget with a positive bottom line of \$1,244,292.
- Compared an amended budget scenario reflecting 50/50 invoicing, resulting in a projected deficit of \$128,091.
- Discussed the impact of 50/50 invoicing on property tax contributions:
  - CSD: \$6.2 million (maximum available)

- Fire Protection District: \$7.1 million
- Total: \$13.3 million (versus \$14.7 million in the original budget)
- Reviewed reserve policy goals, projected fund balance scenarios, and the potential need for Tax Revenue Anticipation Notes (TRANs) under different funding approaches.

Vice Chair Segovia raised a point of order from the audience. She stated the Board Chair was not an appointed member of the Finance Committee. That the Committee's prior make-up has always been limited to two representatives from each agency. Board Chair Rowe, in an abundance of caution, recused herself from any further participation. Chief Wagner stated staff would research and report back its findings concerning the membership of the Finance Committee.

- Members discussed the importance of maintaining full fire protection services and avoiding operational cuts.
- Consensus developed around using funds normally allocated to reserves to cover the \$128,091 deficit, resulting in a zero-balance amended budget.
- Staff confirmed that revised Q4 invoices would reflect actual amounts payable, with CSD paying its \$6.2 million, and the Fire Protection District covering the additional \$128,091.
- Director Walsh recommended staff investigate the necessity of the forensic audit, referencing the \$100,000 price tag and the City Manager [of Big Bear Lake] remarking that it was unnecessary.

Special Counsel Adriana Ochoa wished the record reflect the proposed action would not resolve Community Services District's shortfall associated with the current JPA agreement's 50/50 cost sharing.

Action: On motion by Director Hicks, and second by Director Herrick, the Finance Committee recommend the Board of Directors adoption of an amended FY 2025-26 budget with a zero-bottom line by redirecting approximately \$1.2 million from planned reserves to operations and covering the \$128,091 deficit through additional Fire Protection District funding. Motion carried by a unanimous vote.

### **ADJOURNMENT**

With no further business the Finance Committee adjourned at 3:02 p.m.

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Sherry Wentz  
Interim Board Secretary