



**EL DORADO COUNTY FIRE PROTECTION DISTRICT
BOARD MEETING**

AGENDA

**City of Placerville
Town Hall
549 Main Street
Placerville, CA 95667**

**May 20, 2021
1:00 P.M. Open Session**

ATTENTION

As a result of the COVID-19 emergency and the Governor's Executive Orders N-29-20 and N-33-20, this meeting will occur for the public via video and teleconference. There will not be a physical public access location. Anyone who would like to participate in the meeting must use the Zoom video link or conference line below:

Join Zoom Meeting

<https://us02web.zoom.us/j/87940489399?pwd=OSTZVkJkY2WjVpamJBUGIVc1NlId3hpdz09>

Meeting ID: 879 4048 9399
Passcode: 783441

One tap mobile
1(669)900-9128

If you choose to attend the Zoom meeting and wish to make a comment on an item, please use the "raise a hand" button or press *9 if dialing in by phone. Public comments will be limited to 3 minutes. Thank you for your understanding during these challenging times

Fire Chief, Tim Cordero

**Mark Brunton (Div. 1)
Mickey Kaiserman (Div. 2)
Chris Swarbrick (Div. 3) -Chair**

**Ken Harper (Div. 4)
Paul Gilcrest (Div. 5)**

1:00 P.M. OPEN SESSION

1. CALL TO ORDER:

2. ROLL CALL:

3. PLEDGE OF ALLEGIANCE:

4. APPROVE AGENDA:

5. CONSENT CALENDAR:

(All items approved on a single vote except those pulled for individual discussion and action).

A. Minutes: April 14, 2021 Board Meeting

B. Standard Operating Guidelines Article 3 Section 23

C. Claim Payments/Deposits:

<u>District Claims:</u>	<u>District Deposit/JE</u>
\$107,944.31	\$7,064.33
\$533.97	\$10,148.10
\$9,120.04	
\$90.49	
\$1,914.91	
\$216,386.88	
\$19,416.24	
\$17,434.29	
\$903.24	
\$31,835.40	
\$350.00	

6. PUBLIC COMMENT:

(Any person wishing to address the Board on any item that is not on the agenda may do so at this time. Public comments are limited to three minutes per person.)

7. DEPARTMENTAL MATTERS:

A. FY 2019-2020 Final Audit

- Craig Fechter

B. Resolution 2021-02 – FY 2021-2022 Appropriation Limits

C. Resolution 2021-03 – FY 2021-2022 Preliminary Budget

D. Resolution 2021-04 – CalFire Amador Contract

E. American River Community Coalition Protecting Communities Along the American River.

F. Development Impact Fee Study

- Update

G. Letter of Support for the Aukum Fairplay Fire Safe Council (AFFSC) and the Oak Hill Area Fire Safe Council (OHAFSC)

8. BOARD MATTERS:

A. Board Training.

- Training for New Board Members
- B. Strategic Plan

9. **COMMITTEE REPORTS:**

Standing Committees:

- A. Strategic Planning
- B. Budget and Finance (Kaiserman, Gilchrest)
- C. Communications & Outreach (Brunton, Gilchrest)

Ad-hoc Committees:

- A. Operational Strategic Planning. (Swarbrick, Kaiserman)
- B. Facilities & Equipment (Brunton, Kaiserman)
- C. Human Resources (Swarbrick, Harper)
 - Employee Satisfaction Survey

10. **CORRESPONDENCE AND COMMUNICATION:**

- Fire Engine Response Statistics.
- Medic Unit Response Statistics.
- Thank you letter from the Texas Hill Fire Safe Council
- Letter of Support for Fire Safe Councils

11. **FIRE CHIEF'S REPORT:**

12. **BOARD COMMENTS:**

13. **FUTURE AGENDA ITEMS:**

Next regularly scheduled Board Meeting, June 3,2021.

14. **ADJOURNMENT:**

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability related modification or accommodation to participate in this meeting, then please contact Fire Chief Tim Cordero by telephone at 530-644-9630 or by fax 530-644-9636. Request must be made as early as possible and at least one full business day before the start of the meeting.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
BOARD MEETING**

April 14, 2021

10:00 A.M. Open Session
10:05 A.M. Closed Session
10:45 Open Session

ATTENTION

As a result of the COVID-19 emergency and the Governor's Executive Orders N-29-20 and N-33-20, this meeting will occur for the public via video and teleconference. There will not be a physical public access location. Anyone who would like to participate in the meeting must use the Zoom video link or conference line below:

Join Zoom Meeting

<https://us02web.zoom.us/j/86814594100?pwd=dzZSWUVyVjNlcF15QTdLL3dDM3drZz09>

Meeting ID: 868 1459 4100
Passcode: 680307

One tap mobile
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Fire Chief, Tim Cordero

10:00 A.M. OPEN SESSION

PUBLIC COMMENT:

(Any person wishing to address the Board on any item on the closed session portion of the agenda may do so at this time. Public Comments are limited to three minutes per person.)

No Public Comment

10:05 A.M. CLOSED SESSION:

- A. Meeting with designated representatives of the El Dorado County Fire Protection District regarding employee salaries, salary schedules, and/or other compensation in the form of fringe benefits pursuant to Government Code Section 54957.6. The El Dorado County Fire Protection District's designated representatives are Fire Chief Tim Cordero, Director Chris Swarbrick, Director Ken Harper and Patrick Clark.

El Dorado County Professional Firefighter Union Local 3556, The Management Association.

- B. Closed session pursuant to Government Code Section 54957(b)(1), PUBLIC EMPLOYEE PERFORMANCE EVALUATION AND PUBLIC EMPLOYMENT, Title: Fire Chief.

10:45 P.M. OPEN SESSION

1. CALL TO ORDER:

Director Swarbrick called the meeting to order at 11:44 A.M.

2. ROLL CALL:

Present: Brunton, Swarbrick, Harper, Kaiserman, Gilchrest
Absent: None

3. PLEDGE OF ALLEGIANCE:

The Pledge of Allegiance was recited.

4. APPROVE AGENDA:

It was moved by Director Harper and seconded by Director Kaiserman to approve the agenda as presented. The motion was passed by the following vote:

Ayes: Brunton, Swarbrick, Harper, Kaiserman, Gilchrest
Noes: None
Absent: None

5. CONSENT CALENDAR:

(All items approved on a single vote except those pulled for individual discussion and action).

- A. Minutes: March 18, 2021 Board Meeting Minutes
March 25, 2021 Strategic Planning Workshop
April 7, 2021 Joint Special Meeting

B. Claim Payments/Deposits:

<u>District Claims:</u>	<u>District Deposit/JE:</u>
\$ 113,329.43	\$ 5,441.60
\$ 372.00	\$ 10,000.00
\$ 1,039.78	\$ 8,889.40
\$ 1,325.08	\$ 151,443.69
\$ 18,210.00	
\$ 86,909.69	
\$ 12,981.54	
\$ 651.04	
\$ 43,785.92	
\$ 22,819.18	

It was moved by Director Kaiserman and seconded by Director Harper to approve the Consent Calendar with revisions submitted to the Board Clerk by Director Gilchrest. The motion was passed by the following vote:

Ayes: Brunton, Swarbrick, Harper, Kaiserman, Gilchrest
Noes: None
Absent: None

6. OATH OF OFFICE:

- Captain Lucas Shepard

7. PUBLIC COMMENT:

(Any person wishing to address the Board on any item that is not on the agenda may do so at this time. Public comments are limited to five minutes per person).

Curt Kruger

8. REPORT OF ACTION TAKEN IN CLOSED SESSION:

- a. Meeting with designated representatives of the El Dorado County Fire Protection District regarding employee salaries, salary schedules, and/or other compensation in the form of fringe benefits pursuant to Government Code Section 54957.6. The El Dorado County Fire Protection District's designated representatives are Fire Chief Tim Cordero, Director Chris Swarbrick, Director Ken Harper and Patrick Clark. El Dorado County Professional Firefighter Union Local 3556, The Management Association.

Director Swarbrick stated the board unanimously voted in support of the side letter with the El Dorado County Professional Firefighters Union Local 3556.

- b. Closed session pursuant to Government Code Section 54957(b)(1), PUBLIC EMPLOYEE PERFORMANCE EVALUATION AND PUBLIC EMPLOYMENT, Title: Fire Chief.

Director Swarbrick stated the board delivered Chief Cordero's annual review.

9. DEPARTMENTAL MATTERS:

- A. DTA Fire Impact Fee Presentation

Director Kaiserman recused himself from Departmental Matters A & B.

- B. Resolution 2021-01 Fire Impact Fee Nexus Study

It was moved by Director Gilchrest and seconded by Director Harper to approve Resolution 2021-01 Fire Impact Fee Nexus Study. The motion was passed by the following vote:

Ayes: Brunton, Swarbrick, Harper, Gilchrest
Noes: None

Abstain: Kaiserman
Absent: None

- C. Review District Email Standard Operating Guideline
- Email Signature Line

It was moved by Director Kaiserman and seconded by Director Harper to update the District Style Guide and Standard Operating Guideline to include email signature line (name, title & contact information). The motion was passed by the following vote:

Ayes: Brunton, Swarbrick, Harper, Kaiserman, Gilchrest
Noes: None
Abstain: None
Absent: None

10. **BOARD MATTERS:**

- A. Board Training
- Training for New Board Members

Chief Cordero stated the District is currently working on a new Board of Directors Onboarding Handbook.

- B. Preparation of Board packet.

Chief Cordero stated the District will be reaching out to RTS for assistance on making the board packet a searchable document.

- C. Strategic Plan

Chief Cordero stated he will be contacting Lloyd Ogan to schedule the next workshop.

11. **COMMITTEE REPORTS:**

Standing Committees:

- A. **Strategic Planning**

No Report

- B. **Budget and Finance** (Kaiserman, Gilchrest)

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Director Kaiserman stated they met on March 16, 2021 and discussed the following items:

- Monthly Trending of Expenditures Annual Budget -reviewed and discussed by Chief Dutch through the period ending March 31,2021.
- Community Facility District Information- Captain Luke Shepard provided some background information regarding setting up a CFD to collect Melo-roos fees for maintenance of existing fire facilities and equipment. Two consultants are

providing bids on the cost of setting up the CFD like other fire districts in the local area.

- AdastraGov Programing- The program will be presented to the Board of Directors when totally operational at the June or July Board meeting.
- Meeting Preparation with State Senator Dahle- Chief Dutch will prepare a PowerPoint presentation that will cover fiscal issues facing our fire district: Reductions of Funding, Consolidation of Districts, UAL Increasing Costs, Competitiveness of the Fire District Retaining Personnel including bullet point solutions in the next couple of weeks.
- UAL White Paper- A work in progress by Chief Dutch is placed on hold.
- Preliminary Budget for fiscal 2021-2022- Chief Dutch presented the preliminary budget for discussion purposes with assumptions.
- Educational Scholarships- There is meeting set for Monday April 19 with local fire chiefs and the El Dorado Community Foundation.
- CalPers Buyback- CalPers requested additional materials which were supplied, and a response is expected within 120 days.
- DTA Impact Study- This nexxus study was reviewed with DTA along with the uses of the fees collected.
- CalFire Contract- Is expected to be signed in on April 16.

C. Communications & Outreach (Brunton, Gilchrest)

Director Gilchrest stated the Communications Committee did not meet this month. Moving forward they will be meeting quarterly.

Ad-hoc Committees:

A. Facilities and Equipment (Brunton, Kaiserman)

No Report

B. Human Resources (Swarbrick, Harper)

- Employee Satisfaction Survey

Director Swarbrick stated HR will be meeting next week to start reviewing the responses to the satisfaction survey. HR will be brining that raw data back to the whole board. The board will then look at 3 month, 6month, 1 year and 5 year goals.

Director Gilchrest suggested utilizing a consulting firm for future surveys.

C. Operational Strategic Planning (Swarbrick, Kaiserman)

No Report.

12. CORRESPONDENCE AND COMMUNICATION:

- Fire Engine Response Statistics.
- Medic Unit Response Statistics.

- Thank you letter from Judy Puthuff, Wendy Thomas and Dennis Thomas.

13. **FIRE CHIEF'S REPORT:**

- Brief Update on Fire Station maintenance projects – Chief Williams
- JPA:
 - Following up on the UAL Legacy costs and evaluation of the current contract and needs, Chief Dutch has been involved in several meetings discussing the methodology involved with covering costs and determining the administration rates, UAL percentages, and operational components. Additional meetings are being planned, we may look to break the current contract and enter a new contract – which require Board action/approval.
- Amador Plan for Station 20, I will be meeting with Chief Blankenheim on Friday to review and sign the agreement. Thank you to Chief Blankenheim for his assistance on completing this agreement.
- American Rescue Plan Act – President Biden signed the bill on March 11th, providing \$1.9 trillion in coronavirus relief to State and Local Government. About \$65 billion is directed to County Governments, with El Dorado County receiving approximately \$37 million. The guidelines or criteria for these funds is not identified, fire districts are working with the County CAO's office for direction and needs. One major difference with this bill is the timeline, which runs through 2024. We are compiling a list of needs, once the guidelines are fully known, we will be submitting our request.
- Hiring Update:
 - Currently we have 9 candidates going through the pre-employment process with 2 additional potential candidates.
 - We are currently expediting the pre-employment process to get new personnel online as quick as possible.
- City of Placerville
 - Continue to work with City staff, attending staff meetings and City Council.
 - Thank you for the joint meeting Placerville City Council regarding the joint public safety building. This is a large project; however, both our firefighters and the City Police Officers need and deserve updated adequate facilities.
- Fire Prevention update
 - Crews are currently engaged in our annual defensible space inspections across the district.
 - Captain Stirling and Captain Shepard are working through some of the prevention processes and looking for areas to modernize and streamline the bureau.
- District information
 - Engine 17 is beginning the construction process at Pierce, timeline for completion is May 2021. Photographs are being updated on our social media sites.

- The Pollock-Pines Camino Fire Safe Council placed a new sign at Station 21 regarding defensible space.
- I have been able to be part of the Harvest Season Traffic meetings, along with meetings with the City and Cal Trans regarding traffic impacts in the Camino area and Highway 50. These are on-going, working to identify possible areas to reduce traffic congestion within the Camino area and highway 50 in Placerville.
- We have a community meeting / public education scheduled for May 15th in Strawberry, Captain Shepard and Engine 17 will also be in attendance.
- LAFCO process for our island annexations will be on the agenda for April 28th, pending the ballots received by area landowners, we may be completed with the process.
- We had the opportunity to submit a request to the County for possible TOT funds to offset costs associated with tourism impacts. Our request for \$68,000 was approved by the County, we are working on further developing processes to further capture and identify impacts of tourism to our District. If the funds are available again next year, we should be better poised to provide a more in-depth report and request.
- Chief Williams and I had an online meeting with USFS regarding the rent/use agreement with Station 16 (Kyburz). The current and previous agreements need updating to assist in covering operational costs of the station.
- Update on the shared service agreement with Diamond Springs, there have been some internal challenges that Diamond Springs is currently working through. As a result, we have taken a respectful step back to allow Diamond Springs to work through their challenges internally. Our FPO's continue to network with Diamond Springs and the other FPO's in the County, we continue to support the backup Chief Officer assistance.

14. BOARD COMMENTS:

Brunton: No Comment

Swarbrick: No Comment

Kaiserman: No Comment

Harper: No Comment

Gilchrest: Director Gilchrest stated he wanted to provide an update for the letter of support for the Greater Cameron Park Area Fire Safe Council resolution. He stated the letter is currently on pause because there was a recommendation from Cameron Park Fire not to support the resolution. It came down to some understanding of terms so there is a meeting being scheduled with all the influencing agencies in the area to have a dialog on it and amend the resolution so that Cameron Park Fire would be on board.

15. **FUTURE AGENDA ITEMS:**

Next regularly scheduled Board Meeting, May 20, 2021.

Review of letter for American River Coalition.

Review of information for future employee engagements.

16. **ADJOURNMENT:** *At 1:07 P.M. it was moved by Director Kaiserman and seconded by Director Harper to adjourn; all in favor.*

El Dorado County Fire Protection District

Standard Operating Procedures

Article: 3 Emergency Operations
Section: 23 ECF Rescue Boat Operations

Adopted: DRAFT
Revised: 04/18/21

1. Purpose

- To promote safe guidelines for operating both motorized and non-motorized boats in the water environment. The District has many lakes and rivers within its district boundaries that have caused incidents that include water rescues, boating accidents, and remote area rescues. If needed, the District can deploy the proper boat according to the incidents needs. Any requests by an outside agency must be approved by the Duty Chief.

2. Definitions

- **Boat**- Inflatable boat with motor
- **Hazard** – Any object that can cause damage to personnel, boat or engine.
- **Operator**- District approved personnel who are responsible for the boat & crew.
- **Raft**- White water rated inflatable raft.
- **Rescue Swimmer** – District approved water rescue technician.
- **Spotter**- An individual who is at the bow of the boat looking for hazards.
- **Static Water**- Water with no current or less than one knot
- **Swift Water** – Water moving at a rate greater than one knot (1.15 mph or almost 2 ft./sec.). Class I: moving water with small waves; Class II: easy rapids with up to 3-ft. waves, Class III: rapids with high, irregular waves, requiring complex maneuvering, Class IV: long, difficult rapids with constricted passages, Class V: Extremely difficult.
- **Swim Test**- Annual swim proficiency test that is required for any personnel to enter the water

3. Guideline

- Any incident occurring on or near a body of water is reason to bring one of the Districts two boats. If time allows, it is the preferred rescue method to reduce the risk of injury or exposure to both rescuers and victims.
 - ◊ Boat 17 should be used to access areas that are inaccessible by non-motorized vessels or to cover a large distance by water.
 - Raft 74 should be considered anytime there is a river rescue. The rafts maneuverability and floatation are superior to any rescue swimmer.
- Only district personnel who have who have successfully completed District Training requirements in that water environment may be allowed to operate the boat.
 - Boat 17 Operators must have the following:
 - Static water use- CA Boating License and to pass District Training Standards for flat water.
 - Swiftwater use- CA Boating license, approved rescue boat operator course and rescue swimmer qualified.

El Dorado County Fire Protection District

Standard Operating Procedures

Article: 3 Emergency Operations
Section: 23 ECF Rescue Boat Operations

Adopted: DRAFT
Revised: 04/18/21

- Raft 74 Operators must have the following:
 - Static water use- pass annual swim test.
 - Swiftwater use- required to be rescue swimmer qualified and have passed the District Training Standards.
- Only qualified personnel who have successfully completed the District Training requirements in that water environment may be allowed in a boat.
 - Boat 17 Crewmembers must have the following:
 - Static water use- pass annual swim test.
 - Swiftwater use- rescue swimmer qualified.
 - Raft 74 Crewmembers must have the following:
 - Static water use- pass annual swim test.
 - Swiftwater use- rescue swimmer qualified.

4. Operations

- Prior to any launch, the operator must ensure those in the boat have passed the appropriate swim test for the environment they are entering.
- Appropriate level of PPE will be worn for the expected water conditions.
- A risk assessment should be completed before launch and equipment needs determined.
- A briefing should be conducted with the crew outlining what their assignments will be, plan for entry, victim contact and egress.
- Maintain communications with resources on land.
- Use spotter(s).
- Do not tie the victim to the boat or any equipment that could restrict their ability to swim if the boat were to flip.
- Victim care may need to be modified until you return to land and exit the IDLH environment.
- Use of other agency personnel:
 - Boat 17- must be qualified as a Rescue Swimmer by their department.
 - Raft 74- must be qualified as a Rescue Swimmer by their department.

Loading and Transporting

- a. Raft 74- stored at Station 74. Resides on top of Air 72 which is a one-ton pickup with a flat top service bed. It is advised to use the electric pump in the passenger side compartment to “top off” the raft and tighten the 4 straps before departing. Air 72 is a manual transmission.
- b. Boat 17- stored at Station 17. It has a dedicated trailer that it rests on at all times. Trailer shall be properly connected to hitch with safety chains and wiring harness attached. Any vehicle with a hitch and wiring harness will do. When responding to high elevation lakes, do not top off the boat before departure.

EL DORADO COUNTY FIRE FINANCE REPORT

1. Fire Operations Budget Summary
2. District Claims Submitted for Payment

District Claims:

- \$107,944.31
- \$533.97
- \$9,120.04
- \$90.49
- \$1,914.91
- \$216,386.88
- \$19,416.24
- \$17,434.29
- \$903.24
- \$31,835.40
- \$350.00

District Deposits/Journal Entries:

- \$7,064.33
- \$10,148.10

EL DORADO COUNTY FIRE PROTECTION DISTRICT

Final Fire Operations Budget Summary 2020-2021

July 1, 2020 Through April 30, 2021 83% Expended

Sub	Revenues / Sources	Final Budget 2020-2021	Expended 2020-2021	Over or Under Budget	Percentage Collected
	<i>Carry-over funds from previous year</i>				
100	Property Taxes-Secured (current year)	\$9,497,462.76	\$9,296,580.71	(\$200,882.05)	98%
101	Property Taxes - ERAF rebate	\$0.00	\$0.00	\$0.00	0%
110	Property Taxes-Unsecured (current)	\$169,635.00	\$169,893.12	\$258.12	100%
140	Supplemental Property Taxes-Current	\$269,182.88	\$148,151.92	(\$121,030.96)	55%
174	Tax: Timber Yield	\$103.56	\$67.52	(\$36.04)	65%
342	Fund Balance (Measure S Fund Transfer St. 28)	\$0.00	\$0.00	\$0.00	0%
820	State Homeowners Property Tax Relief	\$79,697.06	\$38,804.63	(\$40,892.43)	49%
	<i>Prior Years Property Taxes</i>				
120	Property Taxes-Prior Secured	(\$2,843.20)	(\$1,371.59)	\$1,471.61	0%
130	Property Taxes-Prior Unsecured	\$6,074.14	\$5,341.05	(\$733.09)	88%
160	Supplemental Property Taxes-Prior	\$9,006.08	\$16,573.35	\$7,567.27	184%
360	Taxes-Penalties	\$6,894.80	\$6,168.72	(\$726.08)	89%
	<i>Voter Approved Special Taxes</i>				
175	Direct Assessment	\$514,175.78	\$497,252.01	(\$16,923.77)	97%
1310	Fire Suppression (Shingle Springs)	\$5,684.18	\$5,089.30	(\$594.88)	90%
	<i>Other Fees & Service Reimbursements</i>				
881	Federal/State Reimbursements	\$156,885.26	\$497,844.33	\$338,959.07	313%
400	Interest	\$81,806.22	\$14,138.41	(\$67,667.81)	17%
420	Rent: Land & Building	\$31,938.94	\$10,000.00	(\$21,938.94)	31%
1100	Other Federal Revenue CARES Relief Funds	\$0.00	\$109,538.00	\$109,538.00	0%
1400	Inspection Fee's - Prevention	\$131,122.11	\$32,748.46	(\$98,373.65)	25%
1401	Plan Check Fees & Permit Fees	\$0.00	\$91,976.49	\$91,976.49	0%
1403	Development Fees Trust Fund	\$0.00	\$0.00	\$0.00	0%
4304	Ambulance Admin Reimbursement (1686)	\$457,319.00	\$0.00	(\$457,319.00)	0%
1744	Misc: Inspection or Services VHR	\$0.00	\$10,725.00	\$10,725.00	0%
1940	Miscellaneous	\$11,564.24	\$4,485.22	(\$7,079.02)	39%
1942	Misc: Reimbursement	\$10,135.82	\$0.00	(\$10,135.82)	0%
1947	Insurance Refunds & Safety Funds	\$2,972.00	\$5,082.88	\$2,110.88	171%
2000	Sale of Fixed Assets	\$289.00	\$2,880.00	\$2,591.00	997%
1200	JPA Operational Revenue	\$4,600,000.00	\$0.00	(\$4,600,000.00)	0%
1207	Shingle Springs Rancheria	\$609,081.56	\$0.00	(\$609,081.56)	0%
1800	Interfund Rev: Service Between Fund Types	\$138,040.00	\$138,040.00	\$0.00	100%
	Total Revenue	\$16,788,227.19	\$11,100,009.53	(\$5,688,217.66)	66.12%

EL DORADO COUNTY FIRE PROTECTION DISTRICT

Final Fire Operations Budget Summary 2020-2021

July 1, 2020 Through April 30, 2021 83% Expended

Sub	Salaries & Benefits Expenditures / Uses: Class I	Final Budget 2020-2021	Expended 2020-2021	Over or Under Budget	Percentage Expended
3000	Salaries and Wages	\$4,673,097.94	\$3,447,163.90	(\$1,225,934.04)	74%
3001	Directors/Apprentice FF/Prevention Consultants	\$0.00	\$12,737.93	\$12,737.93	0%
3002	Overtime	\$1,041,572.10	\$1,275,283.82	\$233,711.72	122%
3004	Other Compensation	\$315,787.54	\$251,850.59	(\$63,936.95)	80%
3020	Retirement	\$1,871,917.98	\$2,025,817.04	\$153,899.06	108%
3021	OASDI	\$6,096.99	\$518.94	(\$5,578.05)	9%
3022	Medicare	\$63,851.46	\$71,778.32	\$7,926.86	112%
3040	Health & Dental	\$963,459.30	\$1,028,377.12	\$64,917.82	107%
3041	Unemployment Insurance	\$2,986.48	\$88.50	(\$2,917.98)	2%
3042	Long Term Disability & Volunteer Program	\$20,764.80	\$15,300.00	(\$5,464.80)	74%
3043	Defer Comp Employer Share	\$0.00	\$49,867.70	\$49,867.70	0%
3044	Vision	\$12,227.73	\$10,689.84	(\$1,537.89)	87%
3060	Workman's Compensation Insurance	\$504,000.00	\$543,173.00	\$39,173.00	108%
	Total	\$9,475,762.32	\$8,732,626.70	(\$743,135.62)	92.16%

EL DORADO COUNTY FIRE PROTECTION DISTRICT

Final Fire Operations Budget Summary 2020-2021

July 1, 2020 Through April 30, 2021 83% Expended

Sub	Expenditures / Uses: Class II	Final Budget 2020-2021	Expended 2020-2021	Over or Under Budget	Percentage Expended
4020	Clothing	\$15,000.00	\$8,510.88	(\$6,489.12)	57%
4021	Safety Equipment	\$13,000.00	\$23,264.16	\$10,264.16	179%
4022	Uniforms	\$5,000.00	\$1,573.84	(\$3,426.16)	31%
4040	Communications	\$149,400.00	\$117,652.60	(\$31,747.40)	79%
4060	Food	\$2,200.00	\$1,593.86	(\$606.14)	72%
4080	Warehouse Expenses	\$30,000.00	\$38,886.01	\$8,886.01	130%
4085	Refuse Disposal	\$19,000.00	\$14,150.93	(\$4,849.07)	74%
4087	Extermination	\$1,000.00	\$0.00	(\$1,000.00)	0%
4100	Insurance Premiums	\$76,500.00	\$77,396.15	\$896.15	101%
4140	Maintenance - Equipment	\$9,750.00	\$3,810.45	(\$5,939.55)	39%
4142	Maintenance - Radios	\$8,000.00	\$4,265.63	(\$3,734.37)	53%
4145	Maintenance - Equipment Parts	\$16,500.00	\$2,904.63	(\$13,595.37)	18%
4160	Maintenance - Vehicles	\$70,000.00	\$53,944.87	(\$16,055.13)	77%
4162	Maintenance - Vehicle Supplies	\$70,000.00	\$63,665.07	(\$6,334.93)	91%
4164	Maintenance - Tires & tubes	\$30,000.00	\$20,626.41	(\$9,373.59)	69%
4180	Maintenance - Buildings & Improvements	\$10,000.00	\$6,427.20	(\$3,572.80)	64%
4197	Building Supplies	\$15,000.00	\$19,461.87	\$4,461.87	130%
4200	Medical Supplies	\$0.00	\$0.00	\$0.00	0%
4220	Memberships	\$10,000.00	\$8,836.68	(\$1,163.32)	88%
4260	Office Expense	\$10,000.00	\$6,082.28	(\$3,917.72)	61%
4261	Postage	\$3,000.00	\$1,611.44	(\$1,388.56)	54%
4263	Subscriptions	\$200.00	\$0.00	(\$200.00)	0%
4300	Professional & Specialized Services	\$217,600.00	\$168,538.80	(\$49,061.20)	77%
4304	Agency Administration	\$0.00	\$0.00	\$0.00	0%
4313	Legal Services - Being Paid out of 4300	\$50,000.00	\$0.00	(\$50,000.00)	0%
4324	Medical, Dental, & Lab Services	\$20,000.00	\$5,417.00	(\$14,583.00)	27%
4400	Publications & Legal Notices	\$500.00	\$351.40	(\$148.60)	70%
4420	Rent & Leases Equipment	\$18,300.00	\$12,017.29	(\$6,282.71)	66%
4440	Rents & Leases	\$500.00	\$0.00	(\$500.00)	0%
4461	Minor Equipment	\$51,700.00	\$5,046.67	(\$46,653.33)	10%
4462	Equipment: Computers	\$4,000.00	\$987.99	(\$3,012.01)	25%
4500	Special Departmental Expense	\$26,450.00	\$20,408.63	(\$6,041.37)	77%
4503	Educational Training	\$5,000.00	\$0.00	(\$5,000.00)	0%
4507	Fire & Safety Supplies	\$25,000.00	\$2,024.95	(\$22,975.05)	8%
4529	Software License	\$30,625.00	\$32,368.91	\$1,743.91	106%
4536	Retirement Benefit	\$0.00	\$35,785.00	\$35,785.00	100%
4617	Staff Development	\$57,600.00	\$12,104.81	(\$45,495.19)	21%
4600	Transportation & Travel	\$0.00	\$1,823.58	\$1,823.58	0%
4606	Fuel Purchase - Bulk	\$124,000.00	\$74,171.69	(\$49,828.31)	60%
4620	Utilities	\$107,000.00	\$90,545.97	(\$16,454.03)	85%
	Total	\$1,301,825.00	\$927,746.77	(\$374,078.23)	71%

EL DORADO COUNTY FIRE PROTECTION DISTRICT

Final Fire Operations Budget Summary 2020-2021

July 1, 2020 Through April 30, 2021 83% Expended

Sub	Expenditures: Class III	Final Budget 2020-2021	Expended 2020-2021	Over or Under Budget	Percentage Expended
5060	Retirement/Interest of Other Long Term Debt	\$99,204.00	\$105,380.37	\$6,176.37	106%
5100	Interest	\$38,836.00	\$31,010.19	(\$7,825.81)	80%
5142	Audit Findings	\$0.00	\$0.00	\$0.00	0%
	Total	\$138,040.00	\$136,390.56	(\$1,649.44)	99%
Sub	Fixed Assets - Class IV	Final Budget 2020-2021	Expended 2021	Over or Under Budget	Percentage Expended
6020	Fixed Assets - Structures & Improvements	\$360,000.00	\$43,801.45	(\$316,198.55)	12%
6040	Fixed Assets - Apparatus/Equipment	\$786,052.00	\$725,688.58	(\$60,363.42)	92%
6042	Fixed Assets - Computer Systems	\$0.00	\$0.00	\$0.00	0%
	Total	\$1,146,052.00	\$769,490.03	(\$376,561.97)	67%

EL DORADO COUNTY FIRE PROTECTION DISTRICT

Final Fire Operations Budget Summary 2020-2021


July 1, 2020 Through April 30, 2021 83% Expended

	Final Budget 2020-2021	Expended 2020-2021	Over or (Under) Budget	Percentage Collected
Expenditures: Class III	Final Budget 2020-2021	Expended 2020-2021	Over or Under Budget	Percentage Expended
Class I: Salaries/Benefits	\$9,475,762.32	\$8,732,626.70	(\$743,135.62)	92%
Class II: Service & Supplies	\$1,301,825.00	\$927,746.77	(\$374,078.23)	71%
Class III: Long Term Debt	\$138,040.00	\$136,390.56	(\$1,649.44)	99%
Class IV: Fixed Assets	\$1,146,052.00	\$769,490.03	(\$376,561.97)	67%
TOTALS	\$12,061,679.32	\$10,566,254.06	(\$1,495,425.26)	88%

**EL DORADO COUNTY
AUDITOR-CONTROLLER
ELECTRONIC FUNDS TRANSFER
MEMORANDUM**

TO: K.E. Coleman, Treasurer/Tax Collector

FROM: Department/District: El Dorado County Fire District

Authorized Signature: 

Joe Harn, Auditor-Controller

Authorized Signature: _____

DATE:

RE: AUTHORIZATION TO ELECTRONICALLY TRANSFER FUNDS

This is my official warrant to pay via electronic transfer on 4/21/2021, as described below:

METHOD OF TRANSFER: ACH WIRE TRANSFER

AMOUNT: \$107,944.31

BANK NAME: Union Bank

BANK BRANCH: 400 California Street

San Francisco, CA 94104

ABA NUMBER/ROUTING NUMBER: 1220200496

BANK ACCOUNT NUMBER: 0050206971

BANK ACCOUNT/PAYEE NAME: CalPERS Fiscal Services Division

PAYEE INVOICE NUMBER (if any): 100000016404481

FENIX DOCUMENT NUMBER: _____

I hereby certify that the above ACH/Wire transfer instructions and account information has been confirmed by me.

Kathleen Freeman 4/15/21 
Print name of employee responsible Date Signature
for accuracy of wire instructions

Treasury Use Only

PAYMENT # _____ DATE _____ TIME _____ INITIAL _____

APPROVED _____ RELEASED _____ TIME _____ INITIAL _____

AUDITOR'S USE ONLY

BATCH #
 CASH ACCT 99120
 DOC #
 CK/WIRE #
 ACTION DATE

HEADER DESCRIPTION:

ENTERED BY
 DATE

REVIEWED BY

APPROVED BY

PROCESSING

APP JOURNAL #
 DATE

TJ JOURNAL #
 DATE

NOTES:

PREPARED BY: Kathleen Freeman
 PRINT NAME

SIGNATURE AND DATE
 REQUIRED

DEPARTMENT NAME El Dorado County Fire District

DEPARTMENT NUMBER 8561
 (4 DIGIT NUMBER)

PRINT AUTHORIZED NAME
 Tim Cordero

AUTHORIZED SIGNATURE

DEPARTMENT AUTHORIZATION: I HERBY CERTIFY THAT THE DETAILS OF THIS REQUESTED WIRE DISBURSEMENT ALONG WITH THE ATTACHED SUPPORTING DOCUMENTS ARE: WITHIN MY AUTHORITY TO APPROVE; WERE NECESSARY TO CONDUCT COUNTY BUSINESS; ARE ITEMS RECEIVED OR FOR A SERVICE THAT HAS OR WILL BE DELIVERED AS OBLIGATED BY VENDOR; AND THAT NO PRIOR DISBURSEMENT HAS BEEN MADE FOR SAID

VENDOR NAME CalPERS Fiscal Services Division

FENIX VENDOR NUMBER 225 2

INVOICE NUMBER (20 CHARACTERS) 100000016404481

AMOUNT \$107,944.31
 SUFFIX

ACH AUTO WITHDRAWAL

ACH TRANSFER (ABA/ACCT# REQ)

WIRE TRANSFER (REQUIRES JUSTIFICATION)

REQUESTED TRANSFER DATE 04/21/21

CONFIRMED 48 HRS NOTICE TO TREASURY

INITIAL

****WIRE TRANSFER JUSTIFICATION: District/JPA Health Premiums May 2021**

ORG CODE	OBJECT	PROJECT STRING	DESCRIPTION (30 CHARACTERS MAX)	AMOUNT
8561000	3040		Dist. Health May 2021	\$70,343.75
8561001	3040		JPA Health May 2021	\$37,600.56
			TOTAL	\$107,944.31



P.O. Box 942715, Sacramento, CA 94229-2715
 888 CalPERS (or 888-225-7377) | Fax: (800) 959-6545
 TTY: (877) 249-7442
 www.calpers.ca.gov

California Public Employees' Retirement System

Tim Cordero
 El Dorado County Fire Protection District
 PO BOX 807
 4040 CARSON ROAD
 CAMINO, CA 95709-0807

Business Unit: 1800
 CalPERS ID: 4388508673
 Statement Date: 04/14/2021

Dist \$ 70,343.75
 JPA \$ 37,600.56

Health Premium Statement - PERS

Receivable ID	Description	Billing Month	Amount
100000016404481	Total Active & Retired Premium: \$156,495.85	05/2021	
	PA Billing Active Premium		\$99,560.72
	PA Billing Employer Share of Retired Premium		\$8,008.00
	Admin Fee for Active: (0.24% of Total Active Premium)		\$238.95
	Admin Fee for Retired: (0.24% of Total Retired Premium)		\$136.64
	Subtotal		\$107,944.31
100000016370553	Previous Payment Due	04/2021	\$113,329.43
	Payment Applied		(\$113,329.43)
	Subtotal		\$0.00

Total Payment Due 05/10/2021: \$107,944.31



Retain this Statement for your records.

Health Premium payments are to be paid in full by the 10th of each month. Payments which are not received in full on or before this date will be assessed interest on the next month's statement (California Code of Regulations §599.515) and may be subject to the delinquency process. Please note that this monthly statement is a demand for payment in accordance with the Public Employees' Medical and Hospital Care Act, and failure to timely remit health premium payments in full by the 10th of each month may result in the termination of health care coverage for your agency pursuant to Government Code §22939 and collection of any outstanding amounts, including, but not limited to, all outstanding health premium payments/contributions, interest, penalties, and the costs of collection, including reasonable legal fees, when necessary to collect the amount due.

Please pay this statement using Electronic Funds Transfer (EFT) debit or Automated Clearing House (ACH) credit method. Please visit my.calpers.ca.gov to schedule a debit EFT payment or call our CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**) for information regarding EFT ACH credit payments. Please allow two banking days prior to the due date for payments to be received at CalPERS on time.

To view the Monthly Employer Billing Roster, please log on to my.calpers.ca.gov and select the Download Roster option that is located within the Billing and Payment Summary section. If discrepancies are discovered when reconciling the Statement to the Roster or the Roster to your internal records, please contact us. The Health Premium Billing should be reconciled on a monthly basis.

If you have questions, please contact the **CalPERS Customer Contact Center at 888 CalPERS** (or **888-225-7377**).



Outside District Claim Form

AUDITOR USE ONLY

PROCESSOR USE ONLY

District: **El Dorado County Fire** Date: **04/13/21**
 Prepared By: **Kathleen Freeman**
 Contact Phone: **530-644-8630 # 104**
 4-13-2021 EDCF Bills

DEPT: _____
 FILE NAME: _____
 Audited By: _____

PLEASE INDICATE CHECK DISTRIBUTION METHOD IN THE SPACE BELOW:
 US MAIL: Return to District: X
 California fee code: 530-644-8630 # 104
 Document Total: **\$1,814.91**
 Entered by: _____
 Date: _____

THE ARTICLES FOR SERVICES DESCRIBED BY THE INVOICE(S) ATTACHED AND LISTED BELOW WERE APPROVED AND ARE INCLUDED IN THE DISTRICT BUDGET THAT HAS BEEN ADOPTED BY THE BOARD OF DIRECTORS AND WERE NECESSARY FOR USE BY THE DISTRICT AND HAVE BEEN DELIVERED OR PERFORMED AND THAT NO PRIOR CLAIM HAS BEEN PRESENTED FOR SAID ARTICLES OR SERVICES. (FURTHER CERTIFICATION IS AUTHORIZED BY THE BOARD OF DIRECTORS TO APPROVE PAYMENT REQUESTS TO THE AUDITOR-CONTROLLER FOR THE ATTACHED INVOICES).

Authorizing signatures: _____

ALWAYS 1	VENDOR	SUFFIX	Invoice Number (Limit 20)	AMOUNT	FILE NAME	DATE	ALWAYS 1	ORG	OBJECT	DESCRIPTION (LIMIT 50 CHARACTERS)	AMOUNT	VENDOR NAME	SIMPLE CHECK
1	59	0	318-347210	21.82	EDCF041321	04/13/21	2	8561000	4182	EDCF Inv. 318-347210 E-25	21.82	Ricbes	
1	59	0	318-348139	658.46	EDCF041321	04/13/21	2	8561000	4182	EDCF Inv. 318-348139 E-72	658.46	Ricbes	
1	59	0	318-348151	127.53	EDCF041321	04/13/21	2	8561000	4182	EDCF Inv. 318-348151 E-72	127.53	Ricbes	
1	59	0	388-428183	32.15	EDCF041321	04/13/21	2	8561000	4182	EDCF Inv. 388-428183	32.15	Ricbes	
1	59	0	296-503304	6.23	EDCF041321	04/13/21	2	8561000	4182	EDCF Inv. 296-503304 E-17	6.23	Ricbes	
1	59	0	318-350296	33.75	EDCF041321	04/13/21	2	8561000	4182	EDCF Inv. 318-350296 D3	33.75	Ricbes	
1	59	0	318-350673	101.88	EDCF041321	04/13/21	2	8561000	4182	EDCF Inv. 318-350673 E-28	101.88	Ricbes	
1	59	0	318-351203	31.65	EDCF041321	04/13/21	2	8561000	4182	EDCF Inv. 318-351203 E-19	31.65	Ricbes	
1	59	0	318-352585	172.86	EDCF041321	04/13/21	2	8561000	4182	EDCF Inv. 318-352585 E-319	172.86	Ricbes	
1	59	0	318-353210	456.03	EDCF041321	04/13/21	2	8561000	4182	EDCF Inv. 318-353210	456.03	Ricbes	
1	59	0	318-353787	18.67	EDCF041321	04/13/21	2	8561000	4182	EDCF Inv. 318-353787 E-72	18.67	Ricbes	
1	59	0	318-353839	107.21	EDCF041321	04/13/21	2	8561000	4182	EDCF Inv. 318-353839 E-272	107.21	Ricbes	
1	59	0	318-354553	45.29	EDCF041321	04/13/21	2	8561000	4182	EDCF Inv. 318-354553 S-21	45.29	Ricbes	
1	59	0	318-355079	82.94	EDCF041321	04/13/21	2	8561000	4182	EDCF Inv. 318-355079	82.94	Ricbes	
1	59	0	318-355080	18.34	EDCF041321	04/13/21	2	8561000	4182	EDCF Inv. 318-355080 E-25	18.34	Ricbes	

AUTHORIZING SIGNATURES:

1	17375726	0	21	0	EDCFM1521	04/15/21	2	8561000	4085	EDCF Inv. 17375726 Acct. 4030-3003006-001 Sk-17	208.53	208.53	El Dorado Disposal
1	17375748	0	21	0	EDCFM1521	04/15/21	2	8561000	4085	EDCF Inv. 17375748 Acct. 4030-6002002 Gold Hill	130.22	130.22	El Dorado Disposal
1	17375754	0	21	0	EDCFM1521	04/15/21	2	8561000	4085	EDCF Inv. 17375754 Acct. 4030-6002001 Sk-72	130.22	130.22	El Dorado Disposal
1	17375762	0	21	0	EDCFM1521	04/15/21	2	8561000	4085	EDCF Inv. 17375762 Acct. 4030-60047719 Sk-74	132.14	132.14	El Dorado Disposal
1	FASIS-2021-0764	0	3267	0	EDCFM1521	04/15/21	2	8561000	3090	EDCF Inv. FASIS-2021-0764 4th Qtr Premiums	134517.00	134517.00	FASIS
1	FASIS-2021-0765	0	3267	0	EDCFM1521	04/15/21	2	8561000	3090	EDCF Inv. FASIS-2021-0765 4th Qtr Premiums	42689.00	42689.00	FASIS
1	0062336	0	4948	0	EDCFM1521	04/15/21	2	8561000	4180	EDCF Inv. 0062336 E-727	525.00	525.00	G & O Body Shop, Inc.
1	3265	0	4660	0	EDCFM1521	04/15/21	2	8561000	4300	EDCF Inv. 3265 Legal Services March 2021	5489.00	5489.00	Grant, Edwards, Stevens & Tucker LLP
1	20104659	0	3460	0	EDCFM1521	04/15/21	2	8561000	4420	EDCF Inv. 20104659 Copy Machine Lease	963.35	963.35	GreenAmerica Financial Services Corp
1	300057876	0	5002	0	EDCFM1521	04/15/21	2	8561000	4080	EDCF Inv. 300057876 Supplies	86.00	86.00	Hillyard Inc.
1	INV-006098	0	2230	0	EDCFM1521	04/15/21	2	8561000	4180	EDCF Inv. INV-006098 Mechanic Services March 21	1865.28	1865.28	Jon Lyons Truck Repair
1	424672	0	822	0	EDCFM1521	04/15/21	2	8561000	4820	EDCF Inv. 424672 Sk-19	637.24	637.24	JS West
1	831131	0	822	0	EDCFM1521	04/15/21	2	8561000	4820	EDCF Inv. 831131 Sk-17	501.18	501.18	JS West
1	241149	0	822	0	EDCFM1521	04/15/21	2	8561000	4620	EDCF Inv. 241149 Sk-72	527.75	527.75	JS West
1	358980	0	822	0	EDCFM1521	04/15/21	2	8561000	4820	EDCF Inv. 358980 Sk-28	865.24	865.24	JS West
1	541443	0	822	0	EDCFM1521	04/15/21	2	8561000	4820	EDCF Inv. 541443 Sk-19	486.07	486.07	JS West
1	252446	0	822	0	EDCFM1521	04/15/21	2	8561000	4820	EDCF Inv. 252446 Sk-74	244.00	244.00	JS West
1	108680	1	4964	1	EDCFM1521	04/15/21	2	8561000	4500	EDCF Inv. 108680 Sk-19	85.80	85.80	Life-Assist
1	108685	1	4964	1	EDCFM1521	04/15/21	2	8561000	4500	EDCF Inv. 108685 Sk-72	238.74	238.74	Life-Assist
1	108188	1	4964	1	EDCFM1521	04/15/21	2	8561000	4500	EDCF Inv. 108188 Sk-72	514.80	514.80	Life-Assist
1	108179	1	4964	1	EDCFM1521	04/15/21	2	8561000	4500	EDCF Inv. 108179 Sk-72	85.08	85.08	Life-Assist
1	8821	0	4874	0	EDCFM1521	04/15/21	2	8561000	4400	EDCF Inv. 8821 Public Notice	110.90	110.90	Mountain Democrat
1	04062021-01	0	82	0	EDCFM1521	04/15/21	2	8561000	4820	EDCF Inv. 04062021-01 Acct. 8720303286-8 Sk-74	25.99	25.99	Pacific Gas & Electric, Inc.
1	04062021-02	0	82	0	EDCFM1521	04/15/21	2	8561000	4820	EDCF Inv. 04062021-02 Acct. 9381049424-2 Sk-19	505.04	505.04	Pacific Gas & Electric, Inc.
1	0312021-03	0	82	0	EDCFM1521	04/15/21	2	8561000	4820	EDCF Inv. 0312021-03 Acct. 570744931-3 Treats Hill	21.87	21.87	Pacific Gas & Electric, Inc.
1	04012021-15	0	82	0	EDCFM1521	04/15/21	2	8561000	4820	EDCF Inv. 04012021-15 Acct. 3752486564-1 Sk-23	80.48	80.48	Pacific Gas & Electric, Inc.
1	04012021-16	0	82	0	EDCFM1521	04/15/21	2	8561000	4820	EDCF Inv. 04012021-16 Acct. 957507740-6 Sk-23	33.74	33.74	Pacific Gas & Electric, Inc.
1	115983	0	3193	0	EDCFM1521	04/15/21	2	8561000	4197	EDCF Inv. 115983 Sk-25	19.47	19.47	Pleasantville Hardware
1	134329	0	239	0	EDCFM1521	04/15/21	2	8561000	4197	EDCF Inv. 134329 Sk-19	10.02	10.02	Pleasant Valley Ass, Inc.
1	132115	0	239	0	EDCFM1521	04/15/21	2	8561000	4197	EDCF Inv. 132115 Sk-19	5.71	5.71	Pleasant Valley Ass, Inc.
1	A946152	0	1553	0	EDCFM1521	04/15/21	2	8561000	4197	EDCF Inv. A946152 Sk-17	47.18	47.18	Poblock Pines Tree Value
1	A946325	0	1553	0	EDCFM1521	04/15/21	2	8561000	4197	EDCF Inv. A946325 Sk-17	42.86	42.86	Poblock Pines Tree Value
1	A847428	0	1553	0	EDCFM1521	04/15/21	2	8561000	4197	EDCF Inv. A847428 Sk-17	32.42	32.42	Poblock Pines Tree Value
1	A946081	0	1553	0	EDCFM1521	04/15/21	2	8561000	4197	EDCF Inv. A946081 Sk-17	34.31	34.31	Poblock Pines Tree Value
1	17569	0	3337	0	EDCFM1521	04/15/21	2	8561000	4300	EDCF Inv. 17569 Platinum Service Plan May 2021	5954.48	5954.48	RTS IT
1	3840646	0	922	0	EDCFM1521	04/15/21	2	8561000	4280	EDCF Inv. 3840646 Office Supplies	219.86	219.86	Sierra Office Supply & Printing
1	3948685	0	922	0	EDCFM1521	04/15/21	2	8561000	4280	EDCF Inv. 3948685 Office Supplies	811.56	811.56	Sierra Office Supply & Printing
1	502952-1	0	2737	0	EDCFM1521	04/15/21	2	8561000	4180	EDCF Inv. 502952-1 E-72 Labor	383.50	383.50	Sierra Nevada Tire & Wheel
1	502952-2	0	2737	0	EDCFM1521	04/15/21	2	8561000	4180	EDCF Inv. 502952-2 E-72 Tires	1470.77	1470.77	Sierra Nevada Tire & Wheel
1	2104	0	401	0	EDCFM1521	04/15/21	2	8561000	4142	EDCF Inv. 2104 Radio Maintenance	1646.27	1646.27	Sierra Nevada, Inc.
1	04092021-01	0	1840	0	EDCFM1521	44301	2	8561000	4617	EDCF Inv. 04092021-01 Structure Habitat Reimbursements	350	350	Shawcroft, Lucas

Outside District Claim Form

AUDITOR USE ONLY

PROCESSOR USE ONLY

District: **El Dorado County Fire**

Date: **04/23/21**

Prepared By: **Kathleen Freeman**

Contact Phone: **530-444-9630 # 104**

4-23-2021 EDCF Bills

DEPT: _____

FILE NAME: _____

Audited By: _____ Date: _____

PLEASE INDICATE CHECK DISTRIBUTION METHOD IN THE SPACE BELOW:
 US MAIL: Return to District:
 Confidential key pickup: 530-444-9630 # 104
 Document Total: **\$17,434.23**

THE ARTICLES FOR SERVICES DESCRIBED BY THE INVOICE(S) ATTACHED AND LISTED BELOW WERE APPROVED AND ARE INCLUDED IN THE DISTRICT BUDGET THAT HAS BEEN ADOPTED BY THE BOARD OF DIRECTORS AND WERE NECESSARY FOR USE BY THE DISTRICT AND HAVE BEEN DELIVERED OR PERFORMED AND THAT NO ERROR CLAIM HAS BEEN PRESENTED FOR SAID ARTICLES OR SERVICES. I FURTHER CERTIFY I AM AUTHORIZED BY THE BOARD OF DIRECTORS TO APPROVE PAYMENT REQUESTS TO THE AUDITOR-CONTROLLER FOR THE ATTACHED INVOICE(S).

Authorizing signatures:

[Handwritten Signature]

ALWAYS	VENDOR	SUFFIX	Invoice Number (Limit 20)	AMOUNT	FILE NAME	DATE	ALWAYS	ORG	OBJECT	DESCRIPTION (LIMIT 50 CHARACTERS)	AMOUNT	VENDOR NAME	INVOICE CHECK	DOC
1	1080	0	03022021-02	91.69	EDCF042321	04/23/21	2	8561000	4040	EDCF Inv. 03022021-02 KF S1-19	91.69	US Bank		
1	1080	0	03022021-03	133.75	EDCF042321	04/23/21	2	8561000	4040	EDCF Inv. 03022021-03 KF S1-72	133.75	US Bank		
1	1080	0	03012021-15	60.70	EDCF042321	04/23/21	2	8561000	4040	EDCF Inv. 03012021-15 KF S1-74	60.70	US Bank		
1	1080	0	03022021-04	28.29	EDCF042321	04/23/21	2	8561000	4538	EDCF Inv. 03022021-04 KF FF Postage	28.29	US Bank		
1	1080	0	03042021-01	150.15	EDCF042321	04/23/21	2	8561000	4022	EDCF Inv. 03042021-01 KF Embroidery	150.15	US Bank		
1	1080	0	03052021-04	110.00	EDCF042321	04/23/21	2	8561000	4261	EDCF Inv. 03052021-04 KF Postage	110.00	US Bank		
1	1080	0	03062021-02	14.99	EDCF042321	04/23/21	2	8561000	4538	EDCF Inv. 03062021-02 KF Zoom	14.99	US Bank		
1	1080	0	03062021-04	855.83	EDCF042321	04/23/21	2	8561000	4197	EDCF Inv. 03062021-04 KF S1-19	855.83	US Bank		
1	1080	0	03062021-	103.89	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03062021- KF FF Testing	103.89	US Bank		
1	1080	0	03062021-01	95.23	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03062021-01 KF FF Testing	95.23	US Bank		
1	1080	0	03102021-03	45.88	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03102021-03 KF FF Testing	45.88	US Bank		
1	1080	0	03102021-04	128.37	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03102021-04 KF FF Testing	128.37	US Bank		
1	1080	0	03112021-04	23.98	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03112021-04 KF FF Testing	23.98	US Bank		
1	1080	0	03112021-05	73.15	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03112021-05 KF FF Testing	73.15	US Bank		
1	1080	0	03122021-04	160.88	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03122021-04 KF FF Testing	160.88	US Bank		
1	1080	0	03152021-02	38.50	EDCF042321	04/23/21	2	8561000	4261	EDCF Inv. 03152021-02 KF Postage	38.50	US Bank		
1	1080	0	03172021-01	21.32	EDCF042321	04/23/21	2	8561000	4040	EDCF Inv. 03172021-01 KF S1-21	21.32	US Bank		
1	1080	0	03172021-02	21.62	EDCF042321	04/23/21	2	8561000	4162	EDCF Inv. 03172021-02 E21 7721	21.62	US Bank		
1	1080	0	02262021-04	-45.14	EDCF042321	04/23/21	2	8561000	4197	EDCF Inv. 02262021-04 E23 Credit	-45.14	US Bank		
1	1080	0	03012021-16	320.28	EDCF042321	04/23/21	2	8561000	4197	EDCF Inv. 03012021-16 E23 S1-19	320.28	US Bank		
1	1080	0	03012021-17	108.15	EDCF042321	04/23/21	2	8561000	4197	EDCF Inv. 03012021-17 E23 S1-19	108.15	US Bank		
1	1080	0	03162021-01	15.70	EDCF042321	04/23/21	2	8561000	4197	EDCF Inv. 03162021-01 E28 S1-28	15.70	US Bank		
1	1080	0	02252021-04	84.86	EDCF042321	04/23/21	2	8561000	4180	EDCF Inv. 02252021-04 E25 S1-25	84.86	US Bank		
1	1080	0	03092021-02	18.87	EDCF042321	04/23/21	2	8561000	4180	EDCF Inv. 03092021-02 E25 S1-25	18.87	US Bank		
1	1080	0	02222021-01	84.61	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 02222021-01 PM Training Burn	84.61	US Bank		
1	1080	0	03042021-03	36.44	EDCF042321	04/23/21	2	8561000	4260	EDCF Inv. 03042021-03 TC Office Supplies	36.44	US Bank		
1	1080	0	03042021-04	18.02	EDCF042321	04/23/21	2	8561000	4260	EDCF Inv. 03042021-04 TC Office Supplies	18.02	US Bank		

AUTHORIZING SIGNATURES:

1	1080	0	03062021-03	63.26	EDCF042321	04/23/21	2	8561000	4260	EDCF Inv. 03062021-03 KF Office Supplies	63.26	US Bank
1	1080	0	02252021-02	85.00	EDCF042321	04/23/21	2	8561000	4260	EDCF Inv. 02252021-02 KF Office Expense	85.00	US Bank
1	1080	0	02252021-03	85.00	EDCF042321	04/23/21	2	8561000	4260	EDCF Inv. 02252021-03 KF Office Expense	85.00	US Bank
1	1080	0	02242021-01	92.12	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 02242021-01 PM Training Burn	92.12	US Bank
1	1080	0	03262021-05	101.30	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03262021-05 PM Training Burn	101.30	US Bank
1	1080	0	03022021-05	0.99	EDCF042321	04/23/21	2	8561000	4539	EDCF Inv. 03022021-05 PM	0.99	US Bank
1	1080	0	03112021-07	90.75	EDCF042321	04/23/21	2	8561000	4065	EDCF Inv. 03112021-07 PM Burn Garage	90.75	US Bank
1	1080	0	02222021-02	675.57	EDCF042321	04/23/21	2	8561000	6020	EDCF Inv. 02222021-02 TW Bad Frames	675.57	US Bank
1	1080	0	03062021-06	14.22	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03062021-06 TW	14.22	US Bank
1	1080	0	03062021-07	21.74	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03062021-07 TW	21.74	US Bank
1	1080	0	02262021-01	674.40	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 02262021-01 WS Supplies	674.40	US Bank
1	1080	0	03012021-18	87.06	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03012021-18 WS Supplies	87.06	US Bank
1	1080	0	03022021-06	62.10	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03022021-06 WS Supplies	62.10	US Bank
1	1080	0	03142021-01	43.24	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03142021-01 WS Supplies	43.24	US Bank
1	1080	0	03152021-03	28.42	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03152021-03 WS Supplies	28.42	US Bank
1	1080	0	03152021-04	172.59	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03152021-04 WS Supplies	172.59	US Bank
1	1080	0	03162021-02	65.00	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03162021-02 WS Coffee	65.00	US Bank
1	1080	0	03162021-03	83.94	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03162021-03 WS Coffee	83.94	US Bank
1	1080	0	03162021-04	65.00	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03162021-04 WS Coffee	65.00	US Bank
1	1080	0	03162021-05	65.00	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03162021-05 WS Coffee	65.00	US Bank
1	1080	0	03162021-06	65.00	EDCF042321	04/23/21	2	8561000	4060	EDCF Inv. 03162021-06 WS Coffee	65.00	US Bank
1	1080	0	03102021-05	27.91	EDCF042321	04/23/21	2	8561000	4260	EDCF Inv. 03102021-05 LL Office Supplies	27.91	US Bank
1	1080	0	03162021-05	-60.00	EDCF042321	04/23/21	2	8561000	6020	EDCF Inv. 03162021-05 TW Credit	-60.00	US Bank
1	1080	0	03152021-06	-220.00	EDCF042321	04/23/21	2	8561000	6020	EDCF Inv. 03152021-06 TW Credit	-220.00	US Bank
1	1080	0	02242021-02	420.00	EDCF042321	04/23/21	2	8561000	4617	EDCF Inv. 02242021-02 BS	420.00	US Bank
1	1080	0	02222021-04	261.67	EDCF042321	04/23/21	2	8561000	4197	EDCF Inv. 02222021-04 TC Vacuum	261.67	US Bank
1	1080	0	02272021-01	68.99	EDCF042321	04/23/21	2	8561000	4539	EDCF Inv. 02272021-01 TC Annual Renewal	68.99	US Bank
1	1080	0	02262021-02	80.52	EDCF042321	04/23/21	2	8561000	4539	EDCF Inv. 02262021-02 TC Domain Hosting	80.52	US Bank
1	1080	0	03032021-03	5141.46	EDCF042321	04/23/21	2	8561000	4300	EDCF Inv. 03032021-03 TC Health & Wellness	5141.46	US Bank
1	1080	0	03042021-02	14.99	EDCF042321	04/23/21	2	8561000	4539	EDCF Inv. 03042021-02 TC Adobe	14.99	US Bank
1	1080	0	03132021-02	1076.04	EDCF042321	04/23/21	2	8561000	4040	EDCF Inv. 03132021-02 TC Admin Phones	1076.04	US Bank
1	1080	0	03162021-07	30.00	EDCF042321	04/23/21	2	8561000	4539	EDCF Inv. 03162021-07 TC	30.00	US Bank
1	1080	0	03162021-02	4650.00	EDCF042321	04/23/21	2	8561000	4300	EDCF Inv. 03162021-02 TC Health and Wellness	4650.00	US Bank
1	1080	0	03152021-07	12.98	EDCF042321	04/23/21	2	8561000	4539	EDCF Inv. 03152021-07 PL Adobe	12.98	US Bank
1	1080	0	03162021-06	110.29	EDCF042321	04/23/21	2	8561000	4260	EDCF Inv. 03162021-06 TC Office Supplies	110.29	US Bank
1	1080	0					2					
1	1080	0					2					
1	1080	0					2					
1	1080	0					2					
1	1080	0					2					

Outside District Claim Form


District: El Dorado County Fire
Date: 04/28/21
Prepared By: Kathleen Freeman
Contact Phone: 530-644-8630 # 104
4-28-2021 EDCF Bills

AUDITOR USE ONLY
DEPT:
FILE NAME:
Audited By:

PLEASE INDICATE CHECK DISTRIBUTION METHOD IN THE SPACE BELOW:
 US MAIL: Return to Office: X
 Call/email for pickup: 530-644-8630 # 104
Document Total: \$31,835.40

PROCESSOR USE ONLY
BATCH:
 Entered by:
 Date:

THE ARTICLES FOR SERVICES DESCRIBED BY THE INVOICES ATTACHED AND LISTED BELOW WERE APPROVED AND ARE INCLUDED IN THE DISTRICT BUDGET THAT HAS BEEN ADOPTED BY THE BOARD OF DIRECTORS AND WERE NECESSARY FOR USE BY THE DISTRICT AND HAVE BEEN DELIVERED OR PERFORMED AND THAT NO PRIOR CLAIM HAS BEEN PRESENTED FOR SAID ARTICLES OR SERVICES. I FURTHER CERTIFY I AM AUTHORIZED BY THE BOARD OF DIRECTORS TO APPROVE PAYMENT REQUESTS TO THE AUDITOR-CONTROLLER FOR THE ATTACHED INVOICES(S).

Authorizing signatures: 

ALWAYS 1	VENDOR	SUFFIX	Invoice Number (Limit 30)	AMOUNT	FILE NAME	DATE	ALWAYS 1	ORG	OBJECT	DESCRIPTION (LIMIT 50 CHARACTERS)	AMOUNT	VENDOR NAME	SINGLE CHECK	DOC:
1	341	0	932548	459.85	EDCF042821	04/28/21	2	6561000	4162	EDCF Inv. 932548 E-317	459.85	Burton's Fire Inc		
1	341	0	932550	77.36	EDCF042821	04/28/21	2	6561000	4162	EDCF Inv. 932550 E-19	77.36	Burton's Fire Inc		
1	442	0	56612	968.24	EDCF042821	04/28/21	2	6561000	4022	EDCF Inv. 56612 Dory T-Shirts	968.24	California Custom Tee's / Kenneth James Michael		
1	2712	0	79462	206.32	EDCF042821	04/28/21	2	6561000	4140	EDCF Inv. 79462 E-17	206.32	Cambo Power Tool		
1	1491	0	04142021-01	245.69	EDCF042821	04/28/21	2	6561000	4040	EDCF Inv. 04142021-01 Acct. 8165600510102943 S121	245.69	Comcast		
1	6690	0	Y9-40252	78.55	EDCF042821	04/28/21	2	6561000	4162	EDCF Inv. Y9-40252 E-26	78.55	Cummins West		
1	6690	0	none	52.70	EDCF042821	04/28/21	2	6561000	4162	EDCF Inv. Y8-41728 E-26	52.70	Cummins West		
1	6690	0	Y5-51769	564.30	EDCF042821	04/28/21	2	6561000	4162	EDCF Inv. Y5-51769 E-26	564.30	Cummins West		
1	41	0	8E004427126-1	8194.92	EDCF042821	04/28/21	2	6561000	3040	EDCF Inv. 8E004427126-1 Dent. Dental May 2021	8194.92	Delta Dental		
1	41	0	8E004427126-2	3779.05	EDCF042821	04/28/21	2	6561001	3040	EDCF Inv. 8E004427126-2 JPA Dental May 2021	3779.05	Delta Dental		
1	1583	0	0422021-01	326.99	EDCF042821	04/28/21	2	6561000	4617	EDCF Inv. 0422021-01 S-215 Reimbursement	326.99	Dennis, Ty		
1	8785	0	2103241	3213.81	EDCF042821	04/28/21	2	6561000	4300	EDCF Inv. 2103241 News Study March 2021	3213.81	DTA		
1	46	0	04212021-01	146.77	EDCF042821	04/28/21	2	6561000	4620	EDCF Inv. 04212021-01 Acct. 119456-001 S1-21	146.77	El Dorado Irrigation District		
1	1080	0	04142021-01	72.49	EDCF042821	04/28/21	2	6561000	4620	EDCF Inv. 04142021-01 Acct. 039236-001 S1-18	72.49	US Bank		
1	46	0	04152021-02	72.49	EDCF042821	04/28/21	2	6561000	4620	EDCF Inv. 04152021-02 Acct. 009876-001 S1-15	72.49	El Dorado Irrigation District		
1	46	0	04152021-03	110.52	EDCF042821	04/28/21	2	6561000	4620	EDCF Inv. 04152021-03 Acct. 006352-001 S1-17	110.52	El Dorado Irrigation District		
1	3434	0	C827768	229.57	EDCF042821	04/28/21	2	6561000	4162	EDCF Inv. C827768 E-26	229.57	Golden State Emergency Vehicle Service		
1	3460	0	26112736	964.72	EDCF042821	04/28/21	2	6561000	4120	EDCF Inv. 26112736 Copy Machine Lease	964.72	GreatAmerica Financial Services Corp		
1	2532	0	66574	137.50	EDCF042821	04/28/21	2	6561000	4140	EDCF Inv. 66574 S1-28	137.50	Hangtown Fire Control		
1	2532	0	66640	81.73	EDCF042821	04/28/21	2	6561000	4140	EDCF Inv. 66640 S1-72	81.73	Hangtown Fire Control		
1	5086	0	04152021-04	200.00	EDCF042821	04/28/21	2	6561000	4617	EDCF Inv. 04152021-04 PALS Renewal	200.00	Harris, Shayne		
1	5002	0	60426671	434.02	EDCF042821	04/28/21	2	6561001	4617	EDCF Inv. 60426671 Supplies	434.02	Hillyard Inc.		
1	5002	0	60426672	243.84	EDCF042821	04/28/21	2	6561000	4600	EDCF Inv. 60426672 Supplies	243.84	Hillyard Inc.		
1	4864	1	604266102	191.42	EDCF042821	04/28/21	2	6561000	4600	EDCF Inv. 604266102 Supplies	191.42	Hillyard Inc.		
1	10113	0	1003198	5.05	EDCF042821	04/28/21	2	6561000	4500	EDCF Inv. 1003198 S1-17	5.05	Life-Assist		
1	10113	0	04232021-01	325.00	EDCF042821	04/28/21	2	6561000	4617	EDCF Inv. 04232021-01 Class A Reimbursement	325.00	McMurry, Brandon		
1	82	0	04202021-01	182.61	EDCF042821	04/28/21	2	6561000	4600	EDCF Inv. 04202021-01 Acct. 477462625-6 S1-16	182.61	Pacific Gas & Electric, Inc.		

EL DORADO COUNTY DEPOSIT PERMIT

TREASURER HAS RECEIVED A DEPOSIT FROM
EL DORADO COUNTY FIRE PROTECTION DISTRICT
 DEPARTMENT OR AGENCY NAME (including division)

DATE 4/13/2021
 PREPARED BY Kathleen Freeman
 Phone # 530-644-9630
 DEPOSITOR NUMBER 808561

ENTER COIN AND CURRENCY (auto populates Total Deposit section)

Coin and Currency	\$ 0.01	x	0	\$ -	\$ 1.00	x	0	\$ -
	\$ 0.05	x	0	\$ -	\$ 5.00	x	0	\$ -
	\$ 0.10	x	0	\$ -	\$ 10.00	x	0	\$ -
	\$ 0.25	x	0	\$ -	\$ 20.00	x	0	\$ -
	\$ 0.50	x	0	\$ -	\$ 50.00	x	0	\$ -
					\$ 100.00	x	0	\$ -

Total Deposit Section

COIN	0.00
CURRENCY	753.00
CHECKS	9,395.10
OFF - SITE	0.00
DIRECT	0.00
4/13/2021	

Total Coin: \$ - Total Currency: \$ -

Enter Total Checks: Enter Total Offsites: \$ -

Enter Total Direct Deposit/Wire: \$ -

TOTAL DEPOSIT	10,148.10
----------------------	------------------

GENERAL LEDGER ACCOUNT LINES (type apostrophe first if there are leading zero):

ORG	OBJECT NUMBER	PROJECT STRING	DESCRIPTION (30 CHARACTERS MAX.)	AMOUNT
8561000	1401	223	CR# 198 Check#2533 519 Placerville Dr.	376.00
8561000	1401	223	CR#199 Check#1133 2760 Hay Rand Road	186.00
8561000	1401	223	CR#200 Check#353 Oak Leaf Circle	186.00
8561000	1401	223	CR#201 Check#354 4920 Starks Grade	279.00
8561000	1401	223	CR#202 Check#15868 Sierra View	186.00
8561000	1401	223	CR#203 Check#1050 6500 Furlong Lane	186.00
8561000	1401	223	CR#204 Check#20679 Business/Product Dr.	186.00
8561000	1401	223	CR#205 Check#819 4921 Grandview Ct.	186.00
8561000	1401	223	CR#206 Cash 5218 Camp Snowline Road	372.00
8561000	1401	223	CR#207 Check#889 3810 Opal Trail	186.00
8561000	4022	291	CR#208 Cash Duty T's	20.00
8561000	1401	223	CR#209 Check#33151 3201 Native Lane	40.00
8561000	1401	223	CR#210 Check#7036 6440 Fernwood Dr.	186.00
8561000	1401	223	CR#211 Check#8771 5101 Oakleaf Cir	186.00
8561000	1401	223	CR#212 Check#428 4661 Pony Express	186.00
8561000	1401	223	CR#213 Check#0102 5254 Leisure View Road	186.00

JOE HARN, C.P.A. AUDITOR / CONTROLLER

C.L. RAFFETY, TREASURER / TAX COLLECTOR

BY [Signature]
 DATE 4/14/21

277508 1/3

CERTIFIED INTO THE COUNTY TREASURY
 UNDER SECTION GOVT CODE 27008

JE NUMBER	2019- -
INPUT BY	

NOTATION: WHITE - AUDITOR / GREEN - TREASURY / YELLOW - DEPARTMENT RECEIPT

Updated 1/1/18

EL DORADO COUNTY

DEPOSIT PERMIT

PAGE 2 OF 2

TREASURER HAS RECEIVED A DEPOSIT FROM
EL DORADO COUNTY FIRE PROTECTION DISTRICT
 DEPARTMENT OR AGENCY NAME (Including Division)

DATE April 13, 2021

PREPARED BY _____
 PHONE NUMBER: 808561
 DEPOSITOR NUMBER _____

GENERAL LEDGER ACCOUNT LINES (type apostrophe first if there are leading zero):

S F X	ORG	OBJECT NUMBER	PROJECT STRING	DESCRIPTION (50 CHARACTERS MAX.)	AMOUNT
17	8561000	1401	223	CR#214 Check#1029 2165 Union Ridge	186.00
18	8561000	1401	223	CR#215 Check#44314 4170 Business Dr.	751.80
19	8561000	1401	223	CR#216 Check#11686 4650 Glenwood Dr.	186.00
20	8561000	1401	223	CR#217 Check#98265 2239 Hidden Valley	3,492.30
21	8561000	1401	223	CR#218 Cash 4791 Pleasant Valley Road	175.00
22	8561000	1401	223	CR#219 Check#1495 4316 Hwy 49	186.00
23	8561000	1401	223	CR#220 Check#1899 4491 Buckeye Road	186.00
24	8561000	1401	223	CR#221 Check#1281 4538 Washboard	186.00
25	8561000	1401	223	CR#222 Cash 4372 South Shingle	186.00
26	8561000	1401	223	CR#223 Check#7848 1145 Cold Springs Road	186.00
27	8561000	1401	223	CR#224 Check#2244 3730 Trade Way	656.00
28	8561000	1401	223	CR#225 Check#3080992606 Incident Report	20.00
29	8561000	1401	223	CR#225 Check#112795789 Incident Report	20.00
30	8561000	1401	223	CR#226 Check#3080992894 Incident Report	20.00
31	8561000	1401	223	CR#226 Check#112787601 Incident Report	20.00
32	8561000	1401	223	CR#228 Check#5952 Hich Hill Ranch	372.00
33	8561000	1401	223	CR#227 Check#364 4460 Gemstone Road	186.00
34					
35					
36					
37					
38					

BY Joe Harn
 E 4/13/21

C.L. RAFFETY, TREASURER / TAX COLLECTOR
 BY R. Harn
 DATE 4/13/21

277 508

CERTIFIED INTO THE COUNTY TREASURY SECTION GOVT CODE	BATCH DATE	
	CODED BY	

**EL DORADO COUNTY
FIRE PROTECTION DISTRICT
MANAGEMENT REPORT
FOR THE YEAR ENDED
JUNE 30, 2020**

**EL DORADO COUNTY
FIRE PROTECTION DISTRICT**

Management Report
For the Year Ended June 30, 2020

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February 23, 2021

To the Board of Directors
El Dorado County Fire Protection District
Camino, California

We have audited the financial statements of the El Dorado County Fire Protection District for the year ended June 30, 2020, and have issued our report thereon dated February 23, 2021. As part of our audit we made a study and evaluation of the District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by auditing standards generally accepted in the United States of America. The purpose of our study and evaluation was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the District's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the El Dorado County Fire Protection District is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of El Dorado County Fire Protection District taken as a whole.

Our study and evaluation disclosed no condition that we believed to be a material weakness. However, we have enclosed recommendations for your consideration.

This report is intended solely for the use of management and should not be used for any other purpose.

To the Board of Directors
El Dorado County Fire Protection District
Camino, California

We would like to thank the District staff for taking the time to compile complete and accurate records for the audit. We look forward to working with the District and its staff in the future.

Sincerely,



Craig R. Fechter, CPA, President
Fechter & Company
Certified Public Accountants

EL DORADO COUNTY FIRE PROTECTION DISTRICT
Required Communication
June 30, 2020

The Auditor's Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated December 28, 2020, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the District financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants; noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Recommendations

Missing Credit Card Receipts.

During our fieldwork, we performed credit card testing of two haphazardly selected months (December 2019 and April 2020) for the fiscal year 2019-20. Upon review, we noticed that fifty-seven credit card transactions did not have supporting receipts for the related expense. In order to prevent further exceptions from occurring, we recommend that El Dorado County Fire Protection District require all employees with credit cards to provide receipts for each and every purchase made on their credit cards in order to determine if the transaction is for official District business and not for personal purchases.

EL DORADO COUNTY FIRE PROTECTION DISTRICT
Required Communications
June 30, 2020

Internal Control Related Matters

In any smaller entity, whether private enterprise or a governmental agency, the lack of segregation of duties can present potential issues in regards to the perpetuation and concealment of fraud. Even with a perfect segregation of duties frauds can be perpetuated and concealed. The District can perform some specific control procedures to help reduce the risk of fraud, however. Some of the controls would include:

- Having someone independent of the bank reconciliation function review the bank statements on a monthly basis. At this District, it would mean someone independent of the accounting function reviewing the county reports.
- Examining a budget to actual report on a frequent basis.
- Comparing the financial statements on a detailed level to the prior year on a frequent basis.
- Having someone independent of the payroll process review payroll on a bi-weekly basis, checking for accuracy of pay rates, paid time off recorded, etc.
- Verifying that a second person is approving all disbursement activity and that an individual independent of the accounting function is signing checks and asking questions about invoices presented for payment.
- Frequently displaying “professional skepticism” when considering staff responses on District finances.

California Government Code Section 12422.5 requires the State Controller’s office to develop internal control guidelines applicable to each local agency by January 1, 2016. The intent of the legislation is to assist local agencies in establishing a system of internal control to safeguard assets and prevent and detect financial errors and fraud. To this end, the State Controller’s Office has produced a draft of control guidelines for local Agencies. As the District contemplates changes to its system of internal control, we advise in utilizing these guidelines when developing internal procedures to assist with your internal control processes.

The State Controller’s office has defined internal controls into five components that work together in an integrated framework. Their guidelines were adopted from the definitions and descriptions contained in *Internal Control – Integrated Framework*, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The components are:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring Activities

The objective of *control environment* is the set of standards, processes, and structures that provided the basis for carrying out internal control across the entity. The governing board and management establish the “tone at the top” regarding the importance of internal control, including expected standards of conduct which then cascade down through the various levels of the organization and have a strong effect on the overall system of internal control.

A District’s *Risk Assessment* process includes how management identifies risks (including fraud risk) relevant to the preparation and fair presentation of the financial statements in accordance with the District’s applicable financial reporting framework. In addition, this would also involve areas of business and operational risk which could potentially affect the District’s finances on an ongoing basis.

EL DORADO COUNTY FIRE PROTECTION DISTRICT
Required Communications
June 30, 2020

The District's risk assessment process is an extremely important activity the board and management should undertake. Every organization, public or private, faces business risks on a day to day basis. Identifying those risks and then acting on them in a timely manner may prevent future problems from becoming completely unmanageable.

Management should consistently attempt to identify risks that exist and then present those risks to the board for action. It is impossible for us to identify every potential risk that exists but either way, management and the board should proactively attempt to identify risks that could adversely affect the District's operations.

Control Activities are in reference to establishing policies and procedures that achieve management directives and respond to identified risks in the internal control system. These are specific procedures designed to perform a secondary review of internal processes that will allow for segregation of duties and a management level review of processed transactions.

Information and Communication are the District's methods of identifying what information is relevant to present to management and the board to assist the District in making the correct decisions. It also is in reference to the District's internal processes of gathering and summarizing that information.

Monitoring involves evaluating the effectiveness of controls on an on-going basis and taking remedial actions, when necessary, when identified by the other control procedures in place. On-going monitoring activities often are built into the normal recurring activities of a local government and include regular management and supervisory activities.

There is no catch-all for finding all instances of fraud within any entity, whether public or private. One of the key factors in helping prevent fraud is to encourage ethical behavior at all levels of the organization, i.e., "tone at the top". Another key would be to note instances of abnormal behavior of finance or accounting staff when questioned about District financial matters.

The District should remember that they have outside resources available in the case of fraud – they are able to contact the District's auditor, their attorney, or County Auditor-Controller should anyone feel there is a chance of fraud or abuse.

Accounting Estimates

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 estimate(s) affecting the financial statements were:

- Accrual and disclosure of compensated absences
- Capital asset lives and depreciation expense
- CalPERS estimated annual required contribution for pension expenditures
- Actuarial study to determine required annual contributions for post-employment benefits
- Actuarial study to determine the net pension liability

EL DORADO COUNTY FIRE PROTECTION DISTRICT
Required Communications
June 30, 2020

Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated). The following adjustments were recorded as part of this year's audit:

- Recording an adjustment for deferred revenue on the revenues received from the Rancheria
- Recording GASB 34 adjustments
- Recording all adjustments for the net pension liability and other post-employment benefits liability

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter 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.

Consultations with Other Independent Auditors

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 governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, the District made no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

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 District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Difficulties Encountered in Performing the Audit

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

**EL DORADO COUNTY
FIRE PROTECTION DISTRICT**

**ANNUAL FINANCIAL REPORT
With Independent Auditor's Report Thereon**

JUNE 30, 2020

**EL DORADO COUNTY
FIRE PROTECTION DISTRICT
Annual Financial Report
June 30, 2020**

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
El Dorado County Fire Protection District
Camino, California

We have audited the accompanying financial statements of the governmental activities and each major fund of the El Dorado County Fire Protection District (District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

Opinions

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 El Dorado County Fire Protection District as of June 30, 2020, 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.

Board of Directors
El Dorado County Fire Protection District
Camino, California

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, post-employment benefits, pensions, and budgetary comparison information, on pages 3-7 and 32-34 respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of 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.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the El Dorado County Fire Protection District's financial statements. The Principal Officials on page 35 is presented for the purpose of additional analysis and is not a required part of the financial statements. The additional information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Fechter & Company
Certified Public Accountants



Sacramento, California
February 23, 2021

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

Members of the Board of Directors and
Citizens of the El Dorado County Fire Protection District

As management of the El Dorado County Fire Protection District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2020. Please read it in conjunction with the District's financial statements following this section.

Financial Highlights

- At the end of fiscal year 2020, the District's deficit net position totaled \$(25.8) million. This is a decrease of \$0.6 million from the prior year. The main reason for this decrease is due to the fact that revenue decreased by \$34,930 while expenses increased by \$1.9 million.
- At June 30, 2020, total fund balance in the General Fund was \$8.6 million. This is an increase of \$0.4 million from the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise of three components:

- 1) Government-Wide Financial Statements
- 2) Fund Financial Statements, which are combined as a single presentation
- 3) 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 District's finances, in a manner similar to a private-sector business.

The Statement of Net Position present information on all of the Fire District'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 a useful indicator of whether the financial position of the Fire District is improving or deteriorating.

The Statement of Activities present information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The Government-Wide Financial Statements present activities of the Fire District that are principally supported by taxes and charges for services. The District provides services for fire protection, emergency medical, fire prevention, safety, rescue, and hazardous materials response services.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

Fund Financial Statements

The District, like other state and local governments, uses fund accounting for recording its financial activities. In general, fund accounting provides a mechanism to separately account for a variety of different funding sources and enables the District to demonstrate compliance with finance-related legal requirements.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-Wide Financial Statements. However, unlike the Government-Wide Financial Statements, Governmental Fund Financial Statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of government funds is narrower than that of the Government-Wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-Wide Financial Statements. By doing so, readers may better understand the long-term impact of the District's near-term financial decisions. Both the government fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains the individual governmental funds. Information is combined in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Development Fee, Medical Benefit Trust Fund, and JPA Retiree Health Insurance Benefits.

The District adopts an annual appropriate budget for its governmental funds. Budgetary comparison statements have been provided for the governmental funds to demonstrate compliance with this budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide Fund Financial Statements.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

Government-Wide Financial Statements

The District has presented its financial statements under the reporting model required by Governmental Accounting Standards Board Statement No. 34 (GASB 34). The following government-wide statements include a comparison between current and prior year results by operations and year-end balances.

**STATEMENT OF NET POSITION
Governmental Activities
As of June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Assets:		
Current and other assets	\$ 9,346,622	\$ 8,616,945
Capital assets (net of depreciation)	<u>6,121,230</u>	<u>5,719,912</u>
Total Assets	<u>15,467,852</u>	<u>14,336,857</u>
Deferred outflows of resources	10,144,190	7,384,630
Liabilities:		
Current and other liabilities	982,605	1,099,736
Long-term liabilities	<u>42,368,834</u>	<u>38,037,053</u>
Total Liabilities	<u>43,351,439</u>	<u>39,136,789</u>
Deferred inflows of resources	8,049,465	7,817,686
Net Position:		
Net investment in capital assets	4,112,938	3,645,577
Restricted	1,369,694	1,180,437
Unrestricted	<u>(31,271,494)</u>	<u>(30,059,002)</u>
Total Net Position	<u>\$ (25,788,862)</u>	<u>\$ (25,232,988)</u>

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

Government-Wide Financial Statements, continued

The Statement of Activities provides details of how net position changed from the beginning of the year to the end of the year.

**STATEMENT OF ACTIVITIES
Governmental Activities
Fiscal Years Ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Revenues:		
Program Revenues:		
Service charges	\$ 609,082	\$ 591,916
Operating contributions and grants	4,228,761	4,520,000
Other Government agencies	158,885	739,065
General Revenues:		
Property taxes	9,812,899	9,318,383
Direct benefit assessments	519,860	521,920
Use of money and property	162,248	148,739
Development fees	162,808	268,210
Other	<u>657,795</u>	<u>239,035</u>
Total Revenues	<u>16,312,338</u>	<u>16,347,268</u>
Expenses:		
Public protection	16,416,109	14,507,055
Depreciation	<u>452,103</u>	<u>477,206</u>
Total Expenses	<u>16,868,212</u>	<u>14,984,261</u>
Increase (Decrease) in net position:	<u>(555,874)</u>	<u>1,363,007</u>
Net position – beginning	<u>(25,232,988)</u>	<u>(26,595,995)</u>
Net position - ending	<u>\$ (25,788,862)</u>	<u>\$ (25,232,988)</u>

Capital Assets

As of June 30, 2020, the District's capital assets amounted to \$6,121,230 (net of accumulated depreciation), an increase of \$401,318 from June 30, 2019.

For additional information on capital assets, refer to Note 3.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

Long-Term Debt

The District entered into a Capital Lease agreement dated September 1, 2010, with the California Infrastructure and Economic Development Bank (CIEDB), to provide funds for the acquisition and construction of major capital facilities in an amount totaling \$2,500,000. The balance of the long-term debt as of June 30, 2020, was \$1,981,541.

For additional information on long-term debt, refer to Note 5.

Requests for Information

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to El Dorado County Fire Protection District, P. O. Box 807, Camino, CA 95709.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2020**

ASSETS	
Cash and investments	\$ 9,311,878
Accounts receivable	12,279
Prepaid expenses	22,465
Capital assets, net	<u>6,121,230</u>
TOTAL ASSETS	15,467,852
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows - pensions	8,154,173
Deferred outflows - OPEB	<u>1,990,017</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	10,144,190
 LIABILITIES	
Accounts payable	352,899
Accrued salaries and benefits	380,797
Compensated absences	154,823
Accrued interest	26,751
Current portion of long-term debt	67,335
Long-term liabilities:	
Net pension liability	26,961,628
Long-term debt	1,914,206
OPEB liability	<u>13,493,000</u>
TOTAL LIABILITIES	43,351,439
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows - pensions	4,494,257
Deferred inflows - OPEB	<u>3,555,208</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	8,049,465
 NET POSITION	
Net investment in capital assets	4,112,938
Restricted for:	
Development fee reserves	1,369,694
Unrestricted deficit	<u>(31,271,494)</u>
TOTAL NET POSITION	<u><u>\$ (25,788,862)</u></u>

The accompanying notes are an integral part of these financial statements.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

Functions/Programs	Expenses	Program Revenues			Net (Expense) and Change in Net Position
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	
Governmental Activities:					
Public Safety	\$ 16,797,635	\$ 609,082	\$ 4,228,761	\$ -	\$ (11,959,792)
Interest on long-term debt	70,577	-	-	-	(70,577)
Total Governmental Activities	\$ 16,868,212	\$ 609,082	\$ 4,228,761	\$ -	(12,030,369)
General Revenues					
					\$ 9,812,899
					519,860
					162,808
					143,401
					162,248
					457,319
					158,885
					<u>57,075</u>
					11,474,495
					<u>(555,874)</u>
					<u>(25,232,988)</u>
					<u>\$ (25,788,862)</u>

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020**

ASSETS

Cash and investments	\$ 9,311,878
Accounts receivable	12,279
Prepaid expenses	<u>22,465</u>
TOTAL ASSETS	<u><u>\$ 9,346,622</u></u>

LIABILITIES

Accounts payable	\$ 352,899
Accrued payroll	<u>380,797</u>
Total liabilities	<u>733,696</u>

FUND BALANCES

Fund balance:	
Restricted for development fee reserves	1,369,694
Unassigned	<u>7,243,232</u>
Total fund balance	<u>8,612,926</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 9,346,622</u></u>

The accompanying notes are an integral part of these financial statements.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2020**

Total fund balances - governmental funds		\$ 8,612,926
<p>In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.</p>		
Capital assets at historical cost, net of accumulated depreciation		6,121,230
Deferred outflows of resources - pensions		8,154,173
Deferred outflows of resources - OPEB		1,990,017
<p>Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Those liabilities consist of:</p>		
Accrued compensated absences	(154,823)	
Accrued interest	(26,751)	
Long-term debt	(1,981,541)	
OPEB liability	(13,493,000)	
Net pension liability	(26,961,628)	
Deferred inflows of resources	<u>(8,049,465)</u>	<u>(50,667,208)</u>
Net position of governmental activities		<u>\$ (25,788,862)</u>

The accompanying notes are an integral part of these financial statements.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

REVENUES

Property taxes	\$ 9,812,899
Special assessments	519,860
Development fees	162,808
Plan check fees	143,401
Use of money and property	162,248
JPA administrative fee	457,319
Charges for services	609,082
Intergovernmental revenues	4,228,761
Reimbursements	158,885
Miscellaneous	<u>68,735</u>
Total revenues	<u>16,323,998</u>

EXPENDITURES

Salaries and benefits	13,130,115
Services and supplies	1,254,366
Capital outlay	960,261
Debt service:	
Principal	65,222
Interest	<u>71,398</u>
Total expenditures	<u>15,481,362</u>

EXCESS OF REVENUE OVER EXPENDITURES	842,636
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FUND BALANCES, BEGINNING OF YEAR	<u>7,770,290</u>
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FUND BALANCE, END OF YEAR	<u><u>\$ 8,612,926</u></u>
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The accompanying notes are an integral part of these financial statements.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

The schedule below reconciles the Net Change in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures, and Change in Fund Balances, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

Net change in fund balance	\$ 842,636
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay expenditures are therefore added back to fund balances	853,421
Depreciation expense not reported in governmental funds	(452,103)

Repayment of principal is an expenditure in the governmental funds, but in the Statement of Net Position the repayment reduces long-term liabilities. In addition the change in the net pension liability may increase or decrease the long-term liabilities associated with it.

Repayment of debt principal is added back to fund balance	65,222
Accrued interest	821
Change in compensated absences liability	5,464
Decrease in OPEB liability and deferred inflows of resources for OPEB	(222,574)
Change in net pension liability and deferred outflows/inflows of resources for pensions	<u>(1,648,761)</u>

Change in net position of governmental activities	<u>\$ (555,874)</u>
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The accompanying notes are an integral part of these financial statements.

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

In 1991, several fire districts in El Dorado County consolidated into the El Dorado County Fire Protection District (the District), which proudly provides fire protection, rescue, and emergency medical service to the communities of: Apple Hill, Camino, Coloma, Cool, Gold Hill, Kyburz, Lotus, Oak Hill, Pacific House, Pilot Hill, Placerville, Pleasant Valley, Pollock Pines, Salmon Falls, Shingle Springs, Sierra Springs, Silver Fork, Strawberry, Texas Hill, and Twin Bridges, with a population of approximately 74,000 residents within 281 square miles.

The District is located in the California Mother Lode along US Highway 50, between Sacramento and South Lake Tahoe, California, on the Western slope of the Sierra Nevada mountain range. The District begins in the lower foothills near Salmon Falls at an altitude of 500 feet and ends well into the Sierras at Twin Bridges, an elevation of nearly 6,000 feet. The incorporated city of Placerville, protected by the District, is the county seat, situated in the center of the District. It comprises approximately 20 square miles of urban area, while maintaining a small-town flair.

The District's mission is dedicated to provide an all-risk service to our citizens that results in improved quality of life and peace of mind. As a team, we will strive to minimize loss and suffering through our emergency service delivery, public education, and community service activities. We will provide this service with pride, trust, and integrity.

To protect this wide diversity, the Fire District is governed by a five-member board of directors. Charged with a \$16.5 million dollar budget, the 69 career personnel operate from six staffed and seven volunteer firehouses, protecting over \$7.3 billion in assessed valuation.

Fund Balances

In February 2009, the GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which establishes accounting and financial reporting standards for all governments that report governmental funds.

Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are now broken out in five categories:

- **Nonspendable Fund Balance** – this fund balance classification includes amounts that cannot be spent because they are either not in spendable form (i.e., prepaid expenses) or legally or contractually required to be maintained intact.

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)

Fund Balances – (continued)

- **Restricted Fund Balance** – this fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.
- **Committed Fund Balance** – this fund balance classification can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority (i.e., fund balance designations passed by board resolution).
- **Assigned Fund Balance** – this fund balance classification 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 fund balance classification is the residual classification for the general fund.

Basis of Presentation – Government-Wide Financial Statements

The Government-Wide Financial Statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and user charges for support. The District has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain indirect costs are allocated from the general government activity to the public safety function based on relative percentages or prior year actual operating expenditures. Program revenues include: 1) charges to customers who purchase, use, or directly benefit from the 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 expenses.

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. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue when reimbursable costs are incurred under the accrual basis of accounting. When both restricted and unrestricted resources are available for use, it is the government’s policy to use restricted resources first, then unrestricted resources as they are needed.

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)

Basis of Presentation – Fund Financial Statements

The accounts of the District are organized on the basis of funds. A fund is a separate accounting entity with a self-balancing set of accounts. Each fund was established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions, or limitations. Separate financial statements are provided for each governmental fund. Major individual governmental funds are reported as separate columns in the fund financial statements.

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means that the amount of the transaction can be determined, and “available” means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues susceptible to accrual include property taxes, grants, donations, and charges for current services. The District uses an availability period of 60 days after year-end. Expenditures under the modified accrual basis of accounting are generally recognized when the related fund liability is incurred.

The District reports the following major governmental fund types:

General Fund

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)

Budgets and Budgetary Process

The District operates under the laws of the State of California. The Board of Directors adopts a General Fund budget only, which can be amended by the Board during the fiscal year. All appropriations lapse at year end.

The budgeted financial statements represented in these reports reflect the final budget authorizations, including all amendments.

Board of Directors

There are five members of the board. Each member of the board is a resident and registered voter of the District and is an elected representative of the general public.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from these estimates.

Fund Balance

Reservations of fund balance represent amounts that are not appropriable or are legally segregated for a specific purpose. Designations of fund balance represent current management plans.

Revenue

Revenue to finance the District's operation is derived from the County property tax bills. Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments, on April 10 and December 10. Unsecured property taxes are payable in one installment on or before August 31.

Property Taxes and Special Assessments

Secured property taxes are considered measurable and available when apportioned to the District. The County is responsible for assessing and collecting secured property taxes for the District, in accordance with enabling state legislation (including appropriation limits). The County apportions secured taxes to the District under the "Teeter Plan" – California Revenue and Taxation Code Sections 4701-4717. A complex allocation formula is used to distribute levied secured taxes to the County and its districts. The levy date is July 1. The District is credited with 100 percent of its apportionments, regardless of the actual collections and delinquencies and,

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)

Property Taxes and Special Assessments – (continued)

accordingly, penalties and interest collected by the County are not allocated to the District. Apportionments are distributed according to the following schedule:

<u>Action</u>	<u>Date</u>	<u>Percent</u>
1st Apportionment	By December 25	55 Percent
2 nd Apportionment	By April 25	40 Percent
3 rd Apportionment	By June 25	5 Percent

Supplemental unsecured property taxes and special assessments are considered measurable and available when collected. The District assesses supplemental unsecured property taxes and special assessments on real property. These assessments are not based on property values but on usage and are levied by parcel, square footage, dwelling unit, and/or space, in accordance with Proposition 218. The assessments are remitted to the County for collection with the secured property tax billings. The County deposits collections in the District’s County Treasury account. The County does not maintain separate accounts receivable by year but remits any past due amounts upon allocation.

Property, Plant, and Equipment

Fixed assets are recorded at actual cost or estimated historical cost if actual cost is not available. Assets costing \$1,000 or more and with an expected life of 5 years or more are capitalized. Donated fixed assets are valued at donation date at the estimated fair market value. When actual cost is not available, estimated costs are made by knowledgeable personnel. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Fixed assets of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building	10-45
Equipment	1-40
Vehicles	5-20

Allowance for Doubtful Accounts

Management believes its accounts receivable to be fully collectable and, accordingly, no allowance for doubtful accounts is considered necessary.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 2: CASH AND INVESTMENTS

Cash at June 30, 2020, consisted of the following:

	Cost	Fair Value
Pooled Funds:		
Cash in County Treasury	\$ 9,311,878	\$ 9,311,878
Total Funds	\$ 9,311,878	\$ 9,311,878

Authorized Investments

California statutes authorize the District to invest idle or surplus funds in a variety of credit instruments, as provided for in California Government Code Section 53600, Chapter 4 – Financial Affairs. The Government Code allows investments in the following instruments:

- Securities of the United States Government, or its agencies
- Small Business Administration loans
- Certificates of Deposit (or Time Deposits) placed with commercial banks
- Negotiable Certificates of Deposit
- Banker’s Acceptances
- Commercial paper and medium-term corporate notes
- Local Agency Investment Fund (State Pool and County Pool) Deposits
- County Cash Pool

Investments

The District has adopted provisions of Governmental Accounting Standards Board (GASB) 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. GASB 31 establishes accounting and financial standards for investments in interest-earning investment contracts, external investment pools, and mutual funds. The statement requires all applicable investments to be reported at fair value on the balance sheet. Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced sale. All investment income, including changes in fair market value of investments, is recognized as revenue in the operating statement.

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2: CASH AND INVESTMENTS – (continued)

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The bank certificates of deposits held by the District are all under eighteen months in maturity and are non-negotiable and, thus, have a guaranteed face value.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. Generally, this is measured by the assignment of a rating by a nationally recognized statistical rating organization.

NOTE 3: CAPITAL ASSETS

The following changes in the capital assets occurred during the year:

	Balance July 1, 2019	Additions	Disposals	Balance June 30, 2020
Capital assets, not being depreciated:				
Land	\$ 95,588	\$ -	\$ -	\$ 95,588
Total capital assets, not being depreciated	95,588	-	-	95,588
Capital assets, being depreciated:				
Buildings and improvements	4,571,583	218,915		4,790,498
Equipment	7,643,703	634,506	(205,000)	8,073,209
Total cost of capital assets, being depreciated	12,215,286	853,421	(205,000)	12,863,707
Accumulated depreciation	(6,590,962)	(452,103)	205,000	(6,838,065)
Net capital assets being depreciated	5,624,324	401,318	-	6,025,642
Capital assets, net	<u>\$ 5,719,912</u>	<u>\$ 401,318</u>	<u>\$ -</u>	<u>\$ 6,121,230</u>

Total depreciation expense for the year was \$452,103, all charged to the public safety function.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4: PENSION PLANS

Plan Description

Qualified employees are covered under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814. Assembly Bill 340 created the Public Employees' Pension Reform Act (PEPRA) that implemented new benefit formulas and final compensation period, as well as new contribution requirements for new employees hired on or after January 1, 2013. This act changes the safety plan from its current 3% at age 50 attributes to a 2.7% at age 57 plan. This will impact employees hired on or after January 1, 2013.

Funding Policy

The contribution requirements of the plan members are established by state statute. The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the contribution rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for the fiscal year 2019/2020:

Tier	Safety	Non-Safety
Tier 1	21.927%	12.805%
Tier 2	17.684%	9.975%
PEPRA	13.034%	7.026%

The contribution requirements of plan members and the District are established and may be amended by CalPERS. CalPERS has changed its methodology of calculating its unfunded liability payments as it no longer incorporates these payments into the overall contribution rates. The following is a schedule of the unfunded liability payments made during the 2019/2020 fiscal year:

Tier	Safety	Non-Safety
Tier 1	\$ 1,614,425	\$ 62,082
Tier 2	1,549	412
PEPRA	2,441	368

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4: PENSION PLANS – (continued)

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

At June 30, 2020, the District reported a liability of \$26,961,628 in the Statement of Net Position for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, which was actuarially determined.

For the fiscal year ended June 30, 2020, the District recognized pension expense of \$3,216,802 in its Government-Wide Financial Statements. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

The District’s proportionate share of the net pension liability for the Plan as of June 30, 2019 and 2020, was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Proportion - June 30, 2019	0.01857%	0.41887%	0.26231%
Proportion - June 30, 2020	0.01820%	0.42023%	0.26312%
Change - Increase/(Decrease)	-0.00037%	0.00136%	0.00081%

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4: PENSION PLANS – (continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources
Related to Pensions – continued

At June 30, 2020, the District reported 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>
Change of assumptions	\$ 887,839	\$ -
Differences between expected and actual experience	1,759,464	-
Differences between projected and actual investment earnings	-	373,619
Differences between employer's contributions and proportionate share of contributions	2,534,010	3,991,633
Change in employer's proportion	393,604	129,005
Pension contributions made subsequent to measurement date	<u>2,579,256</u>	<u>-</u>
Total	<u>\$ 8,154,173</u>	<u>\$ 4,494,257</u>

\$2,579,256 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020.

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 Year <u>Ending June 30,</u>	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
2021	\$ 1,163,711	\$ 44,550	\$ 1,208,262
2022	859,571	(1,275,558)	(415,987)
2023	530,445	(314,850)	215,595
2024	2,575	70,216	72,790
Total	<u>\$ 2,556,302</u>	<u>\$ (1,475,642)</u>	<u>\$ 1,080,660</u>

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4: PENSION PLANS – (continued)

Actuarial Assumptions

The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions. Total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

- Discount Rate/Rate of Return – 7.15%, net of investment expense
- Inflation Rate – 2.75%
- Salary increases – Varies by Entry Age and Service
- COLA Increases – Up to 2.75%
- Post-Retirement Mortality – Derived using CalPERS’ Membership Data for all Funds

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2016. The long-term expected rate of return on pension plan investments (7.15%) was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension 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 weighting 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	50.0%	5.98%
Fixed Income	28.0%	2.62%
Inflation Assets	0.0%	1.81%
Private Equity	8.0%	7.23%
Real Assets	13.0%	4.93%
Liquidity	1.0%	-0.92%

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4: PENSION PLANS – (continued)

Actuarial Assumptions – continued

The discount rate used to measure the total pension liability was 7.15 %. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension fund’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. In theory, the discount rate may differ from the long-term expected rate of return discussed previously. However, based on the projected availability of the pension fund’s fiduciary net position, the discount rate is equal to the long-term expected rate of return on pension plan investments, and was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.15%) or 1 percentage point higher (8.15%) than the current rate:

	1% Decrease 6.15%	Discount Rate 7.15%	1% Increase 8.15%
District's proportionate share of the net pension plan liability:			
Miscellaneous	\$ 1,022,938	\$ 728,796	\$ 486,003
Safety	39,193,133	26,232,832	15,607,415
Total	\$40,216,071	\$ 26,961,628	\$16,093,418

Detailed information about the pension fund’s fiduciary net position is available in the separately issued CALPERS comprehensive annual financial report, which may be obtained by contacting PERS.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5: LONG-TERM DEBT

Changes in Long-Term Debt are summarized below:

	Balance July 1, 2019	Additions	Reductions	Balance July 1, 2020	Amount due in 1 year
Compensated absences	\$ 160,287	\$ -	\$ (5,464)	\$ 154,823	\$ 154,823
OPEB liability	10,778,262	2,714,738	-	13,493,000	-
Accrued interest	27,572	-	(821)	26,751	26,751
Long-term debt	2,046,763	-	(65,222)	1,981,541	67,335
Net pension liability	25,277,250	1,684,378	-	26,961,628	-
Totals	<u>\$ 38,290,134</u>	<u>\$ 4,399,116</u>	<u>\$ (71,507)</u>	<u>\$ 42,617,743</u>	<u>\$ 248,909</u>

Long-Term Debt interest paid for the year was \$71,398.

The District entered into a Capital Lease agreement dated September 1, 2010, with the California Infrastructure and Economic Development Bank (CIEDB), to provide funds for the acquisition and construction of major capital facilities in an amount totaling \$2,500,000. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has also been recorded at the present value of the future minimum lease payments in the statement of net position.

Collateral for the lease are the lease payments made by the district to the Finance Corporation for the use of the existing facilities. The future minimum lease obligations and the net present value of those minimum lease payments as of June 30, 2020, are as follows:

Fiscal Year Ending June 30,	
2021	\$ 130,446
2022	130,370
2023	130,335
2024	130,336
2025	130,298
2026-2030	650,858
2031-2035	649,678
2036-2040	648,295
2041	129,471
Total Future Payments	<u>2,730,087</u>
Less Interest Portion	<u>(748,546)</u>
Total Due	<u>\$ 1,981,541</u>

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6: DEVELOPMENT FEES

On November 18, 1998, the Board of Directors adopted Resolution 98-11, establishing the development fees for the District. The use of these funds is restricted solely for financing public facilities and equipment necessary to serve new developments.

Activities of the development fees reserved for 2019-2020 is as follows:

Balance, July 1, 2019	\$ 1,183,385
Development fees collected	162,808
Interest apportioned by County	<u>23,501</u>
Balance, June 30, 2020	<u><u>\$ 1,369,694</u></u>

NOTE 7: JOINT POWERS AUTHORITY

The District is a member agency of a Joint Powers Authority (JPA), the El Dorado County Regional Pre-Hospital Emergency Services Operations Authority that was formed in 1997, for the purpose of providing pre-hospital emergency medical service and emergency dispatch service for the west-slope of El Dorado County.

Other member agencies are Cameron Park Community Services District/Fire Department, Diamond Springs/El Dorado Fire Protection District, El Dorado Hills County Water District/Fire Department, Garden Valley Fire Protection District, Georgetown Fire Protection District, Latrobe Fire Protection District, Mosquito Fire Protection District, Pioneer Fire Protection District, and Rescue Fire Protection District.

The District is fully reimbursed for all authorized costs incurred in the furtherance of the contract. In addition, the District realizes revenue as the result of administering the twenty-eight employees who operate the ambulances in the JPA.

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 8: RISK OF LOSS

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets, and injuries to employees. During the 2020 fiscal year, the District purchased certain commercial insurance coverages to provide mitigation for these risks.

NOTE 9: POST-RETIREMENT BENEFITS

Plan Description

The District provides post-employment health care benefits to certain employees who are eligible to retire with PERS and have completed a minimum of 5 years of employment with the District.

Funding Policy

The required contribution is based on projected pay-as-you-go financing requirements, with an amount of funding the actuarial accrued liability as determined annually by the Board. For the fiscal year ended June 30, 2020, the District contributed only for pay-as-you-go in the amount of \$499,034.

Annual OPEB Cost and Net OPEB Obligation

The District's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 75.

Employees Covered by Benefit Terms

At the OPEB liability measurement date of June 30, 2020, the following employees were covered by the benefit terms:

- Retired employees – 60
- Active employees – 69
- Surviving spouse – 1

Total OPEB liability

The District's total OPEB liability was measured as of June 30, 2020, and was determined by an actuarial valuation as of that date.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 9: POST-RETIREMENT BENEFITS – (continued)

Actuarial Assumptions and Other Inputs

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

Inflation	2.50%
Salary increases	3.00%
Medical cost trend	5.4% in 2021 to 4.0% in 2076
Discount rate	2.21%

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

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

	<u>1% Decrease</u> 1.21%	<u>Discount Rate</u> 2.21%	<u>1% Increase</u> 3.21%
District's proportionate share of the net OPEB plan liability	\$15,684,882	\$ 13,493,000	\$11,720,030

Sensitivity of the District's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following is the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a health care cost trend rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

	<u>1% Decrease</u>	<u>Current</u> <u>Trend Rate</u>	<u>1% Increase</u>
District's proportionate share of the net OPEB plan liability	\$11,610,194	\$ 13,493,000	\$15,900,274

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 9: POST-RETIREMENT BENEFITS – (continued)

Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position, and the net OPEB liability during the measurement period ending on June 30, 2020 for the District.

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (c) = (a) - (b)
Balance at June 30, 2019	\$ 10,778,262	\$ -	\$ 10,778,262
Changes recognized for the measurement period:			
Service cost	586,702	-	586,702
Interest	390,152	-	390,152
Change of assumptions	2,236,918		2,236,918
Employer contributions	-	499,034	(499,034)
Benefit payments	(499,034)	(499,034)	-
Net Changes	2,714,738	-	2,714,738
Balance at June 30, 2020	<u>\$ 13,493,000</u>	<u>\$ -</u>	<u>\$ 13,493,000</u>

OPEB expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the District recognized OPEB expense of \$433,991. OPEB income represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss and actuarial assumptions.

As of the end of the fiscal year, the District had deferred outflows of resources of \$1,990,017, and deferred inflows of resources of \$3,555,208, related to OPEB. This is related to changes of assumptions related to discount rates during the 2020 fiscal year study. They will be ratably recognized into OPEB expense as follows:

Fiscal Year Ending June 30,	
2021	\$ 255,246
2022	255,246
2023	255,246
2024	255,246
2025	255,246
Thereafter	288,961
Total	<u>\$ 1,565,191</u>

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 10: COVID-19

In January 2020, the virus SARS-CoV-2 was transmitted to the United States from overseas sources. This virus, responsible for the Coronavirus disease COVID-19, has proven to be extremely virulent with transmission rates as yet unknown. Although the financial impact on the District thus far has been minimal, the long-term economic impact in the State of California and the County of El Dorado, as yet has not been determined, and therefore any potential impact on the District is not yet known.

NOTE 11: SUBSEQUENT EVENTS

The District has evaluated subsequent events through February 23, 2021, which is the date the basic financial statements were available to be issued. Based upon this evaluation, except for the following, it was determined that no other subsequent events occurred that require recognition or additional disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION – POST-EMPLOYMENT BENEFITS
JUNE 30, 2020**

Schedule of Changes in Net OPEB Liability

Last 10 Fiscal years*:

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total OPEB liability - beginning of year	\$ 14,772,566	\$ 14,711,366	\$ 10,778,262
Service cost	800,599	762,883	586,702
Interest	537,135	588,147	390,152
Changes in benefit terms	-	(789,352)	-
Differences between expected and actual experience	-	(3,117,493)	-
Changes in assumptions	(685,137)	(823,977)	2,236,918
Benefit payments	(713,797)	(553,312)	(499,034)
Net change in total OPEB liability	<u>(61,200)</u>	<u>(3,933,104)</u>	<u>2,714,738</u>
Total OPEB liability - end of year	<u>\$ 14,711,366</u>	<u>\$ 10,778,262</u>	<u>\$ 13,493,000</u>
Covered payroll	8,000,646	8,444,248	8,061,176
Net OPEB liability as a % of covered-employee payroll	184%	128%	167%
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%
Measurement date	6/30/2018	6/30/2019	6/30/2020

* Fiscal year ended June 30, 2018 was the first year of implementation. Additional years will be presented as they become available.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION - PENSIONS
JUNE 30, 2020**

Schedule of the District's proportionate share of the Net Pension Liability:

Last 10 Fiscal years*:

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
District's proportion of the net pension liability	Varies by plan	0.26390%	0.25799%	0.25150%	0.26231%	0.26312%
District's proportionate share of the net pension liability	\$ 15,891,296	\$ 15,928,991	\$ 22,324,385	\$ 24,941,380	\$ 25,277,250	\$ 26,961,628
District's covered employee payroll	6,243,562	5,534,769	5,534,769	5,884,210	5,753,258	5,806,255
District's proportionate share of the net pension liability as a % of its covered-employee payroll	254.52%	287.80%	403.35%	423.87%	439.36%	464.35%
Plan Fiduciary net position as a % of total pension liability	79.49%	79.36%	73.49%	72.15%	72.81%	72.13%

CALPERS - Schedule of District contributions:

Last 10 Fiscal Years*:

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
Actuarially determined contribution	\$ 1,024,588	\$ 1,232,848	\$ 961,121	\$ 1,105,548	\$ 2,564,447	\$ 2,579,256
Total actual contributions	<u>(1,024,588)</u>	<u>(1,232,848)</u>	<u>(961,121)</u>	<u>(1,105,548)</u>	<u>(2,564,447)</u>	<u>(2,579,256)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	6,243,562	5,534,769	5,534,769	5,884,210	5,753,258	5,806,255
Contributions as a percentage of covered employee payroll	16.41%	22.27%	17.37%	18.79%	44.57%	44.42%

* Fiscal year ended June 30, 2015 was the first year of implementation. Additional years will be presented as they become available.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Property taxes	\$ 9,451,180	\$ 9,663,271	\$ 9,812,899	\$ 149,628
Special assessments	534,563	521,920	519,860	(2,060)
Development fees	-	-	162,808	162,808
Plan check fees	100,000	133,075	143,401	10,326
Use of money and property	31,447	216,576	162,248	(54,328)
JPA administrative fee	-	80,000	457,319	377,319
Charges for services	591,916	609,082	609,082	-
Intergovernmental revenues	4,600,000	4,400,000	4,228,761	(171,239)
Reimbursements	733,977	739,065	158,885	(580,180)
Miscellaneous	23,632	28,316	68,735	40,419
From reserves	138,040	138,040	-	(138,040)
	<u>16,204,755</u>	<u>16,529,345</u>	<u>16,323,998</u>	<u>(67,307)</u>
Total revenues				
EXPENDITURES				
Current:				
Salaries and benefits	13,892,288	14,304,064	13,130,115	1,173,949
Services and supplies	1,138,275	1,118,275	1,254,366	(136,091)
Capital outlay	903,500	903,500	960,261	(56,761)
Debt service:				
Principal	99,204	99,204	65,222	33,982
Interest	38,836	38,836	71,398	(32,562)
	<u>\$ 16,072,103</u>	<u>\$ 16,463,879</u>	<u>15,481,362</u>	<u>\$ 982,517</u>
Total expenditures				
Net changes in fund balances			<u>\$ 842,636</u>	

OTHER SUPPLEMENTARY INFORMATION

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
PRINCIPAL OFFICIALS
JUNE 30, 2020**

Board of Directors:

Mark Brunton	Chair
Chris Swarbrick	Vice-Chair
Mickey Kaiserman	Director
Ken Harper	Director
Paul Gilchrest	Director

Operations:

Tim Cordero	Fire Chief
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To: Board of Directors
From: Tim Cordero, Fire Chief
Date: May 11, 2020
Subject: 2021/2022 Fiscal Year Appropriation Limits

The fire district is required to adopt by Resolution an annual financial spending limitation for the upcoming fiscal year, referred to as Appropriation Limits. See attached, 2021-2022 Proposition 4- Appropriation Limitation Memorandum from Bob Toscano, Assistant Auditor-Controller.

Appropriation Limits are placed on the amount of proceeds of taxes that the State and local agencies can appropriate and spend each year. The limit is different for every agency and changes each year.

Fiscal year's 2020-2021 appropriation Limit was \$20,487,739.43 and our budget was \$12,145,145.30.

The fiscal year 2021-2022 Appropriation Limit is \$21,899,344.68 which is well below our preliminary budget of \$12,736,551.00.

Staff recommends that the Board of Directors approve and adopt Resolution 2021-02, Appropriation Limitations.

Attachment(s):

2021-2022 Proposition 4 – Appropriation Limitation Memorandum from Bob Toscano.

Resolution 2021-02 - Appropriation Limitations.

**BOARD OF DIRECTORS
OF THE
EL DORADO COUNTY FIRE PROTECTION DISTRICT**

RESOLUTION 2021-02

WHEREAS, the Board of Directors conducted a hearing on the appropriation limitation for the El Dorado County Fire Protection District on May 20, 2021; which was

WHEREAS, the hearing was advertised and noticed as required by law; and,

WHEREAS, the Board received testimony and other evidence regarding the appropriation limitation to be established for the El Dorado County Fire Protection District.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the El Dorado County Fire Protection District that the El Dorado County Fire Protection District's appropriation limit for the 2020-2021 fiscal year, as described in Article XIII B of the State Constitution and implemented by Chapter 1205, Statutes of 1980 was calculated at the sum of \$21,899,344.68. Utilizing the new amount the 2021-2022 fiscal year appropriation limits would be computed as follows:

<u>\$20,487,739.43</u>	X	1.0689	<u>\$21,899,344.68</u>
(2020-2021 Appropriation Limit)			(2021-2022 Appropriation Limit)

The foregoing resolution was passed and adopted by the Board of Directors of the El Dorado County Fire Protection District at a meeting of said Board held on the 20th day of May 2021, by the following vote:

AYES:
NOES:
ABSENT:

ATTEST:

Chairman, Board of Directors

Secretary to the Board of Directors



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667-4193
Phone: (530) 621-5487 Fax: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

May 11, 2021

To: All Special Districts
From: Bob Toscano, Assistant Auditor-Controller
Subject: 2021-2022 Proposition 4 - Appropriation Limitation

Your district needs to calculate and adopt the new tax spending limit for FY 2021-22 in accordance with the provisions of the spending limitation legislation implementing Proposition 4 (the 1979 Gann Spending Limit Initiative). Government Code Section 7910 requires that: “. . . the governing body of each local jurisdiction to establish appropriation limits by resolution for the following fiscal year at a regular or special meeting.”

The district’s new limit for the 2021-2022 year will be calculated on the basis of the prior year’s limit increased by a growth factor. The growth factor results from combining the change in Per Capita Personal Income and the change in population for your district (as certified by the State’s Department of Finance) or the change reported for “unincorporated areas” for our County.

The change in the “cost of living” factor (Per Capita Personal Income) has been reported to be 5.73% and reported increase in population in the County’s unincorporated areas to be 1.10%. Therefore, the ratio of change to be applied to last year’s limit is:

$$1.0573 \quad (X) \quad 1.0110 \quad = \quad 1.0689$$

Attached is a sample format for the required “NOTICE OF PUBLIC HEARING” and a sample resolution (which includes the calculation formula).

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
RESOLUTION 2021-03**

**ADOPTIN THE PRELIMINARY
FIRE OPERATING BUDGET
FOR FISCAL YEAR 2021-2022**

WHEREAS, the Preliminary Fire Operating Budget has been reviewed and revised to meet anticipated revenue and expected expenditures;

WHEREAS, pursuant to Health and Safety Code Section 13900, a two-thirds majority vote of the total membership of the District Board shall be required for the future appropriation of any of the following:

- (a) Balances in appropriations for contingencies, including accretions from cancellations of appropriations.
- (b) Designations and reserves no longer required for the purpose for which intended, excluding the general reserve, balance sheet reserves, and reserve for encumbrances.
- (c) Amounts which are either in excess of anticipated amounts not specifically set forth in the budget derived from any or anticipated increases in available financing.

WHEREAS; Pursuant to Government Code Sections 50075-50077.5 funds received from voter approved special taxes in the Coloma-Lotus, Pollock Pines-Camino, Pleasant Valley, Strawberry and the Northside (Cool-Pilot Hill) areas have been designated for the specific purposes as defined in each ballot measure. Additionally, the proceeds are deposited into a special account at the El Dorado County Auditor-Controller Office and those funds will be used exclusive for such purposes.

WHEREAS; a public hearing of the adoption of the Preliminary Budget was held on May 20, 2021.

NOW, THEREFORE BE IT RESOLVED that the Preliminary 2021-2022 Fiscal Year Budget, in the amount of **\$12,680,629.00** for Fire Operations, attached hereto and identified as EXHIBIT 'A' is hereby approved and adopted.

PASSED AND ADOPTED this 20th day of May 2021.

ATTEST:

Secretary, El Dorado County Fire Protection District

Chairman, Board of Directors

ECF Asset/Revenue Statement FY 21/22 (Preliminary)

01 CATEGORY (TAXES)	FY 20/21	FY 21/22
(0100) PROP TAX: CURR SECURED (BOE 1% decrease)	\$9,497,462.00	\$9,687,411.00
(0100) PROP TAX : SECURED (STATE ASSESSED PROPERTY)	\$186,814.00	\$186,814.00
(0110) PROP TAX: CURR UNSECURED	\$163,711.00	\$163,711.00
(0120) PROP TAX: PRIOR SECURED	\$2,843.00	\$2,843.00
(0130) PROP TAX: PRIOR UNSECURED	\$6,074.00	\$6,074.00
(0140) PROP TAX: SUPP CURRENT	\$269,182.00	\$269,182.00
(0150) PROP TAX: SUPP PRIOR	\$9,006.00	\$9,006.00
(0174) TAX: TIMBER YIELD	\$103.00	\$103.00
(0175) TAX: SPECIAL TAX	\$514,176.00	\$514,176.00
(0100) PROPERTY TAX ADMINISTRATIVE COST	-\$206,328.00	-\$206,328.00
03 CATEGORY (FINES AND PENALTIES)		
(0360) PEN & COST DELIQUENT TAXES	\$6,895.00	\$6,895.00
04 CATEGORY (REV USE MONEY/PROP)		
(0400) REV: INTEREST	\$81,806.00	\$81,806.00
(0420) RENT: LAND AND BUILDINGS	\$31,939.00	\$31,939.00
08 CATEGORY (STATE/FEDERAL REIMBURSEMENTS)		
(0820) ST: HOMEOWNER PROP TAX RELIEF	\$79,697.00	\$79,697.00
(0881) ST: MANDATED REIMBURSEMENTS	\$641,570.00	\$641,570.00
12 CATEGORY (OTHER GOV AGENCY)		
(1200) Temporary T.O.T. reimbursement	\$0.00	\$60,000.00
(1207) REV: SHINGLE SPRINGS RANCHERIA	\$609,082.00	\$609,082.00
13 - 16 CATEGORY (SERVICE CHARGES)		
(1310) SPECIAL ASSESSMENTS	\$5,684.00	\$5,684.00
(1400/1401) PLAN & ENG: SERVICES AND FEES	\$131,122.00	\$131,122.00
(1686) JPA ADMINISTRATIVE FEE	\$451,239.00	\$304,328.00
18 CATEGORY (INTRFND: SRV BTWN FND TYPE)		
(1800) TRANSFER FOR STATION 28 PAYMENT	\$138,040.00	\$138,040.00
19 CATEGORY (MISCELLANEOUS REV)		
(1940) MISC: REVENUE (Temporary T.O.T. approval)	\$10,135.00	\$10,135.00
(1947) INSURANCE REFUND	\$2,972.00	\$2,972.00
20 CATEGORY (OTHER FIN SOURCES)		
(2000) SALE FIXED ASSETS	\$289.00	\$289.00
Total District Annual Revenue (including Measure S transfer)	\$12,633,513.00	\$12,736,551.00

ECF Financial Summary FY 21/22 (Preliminary)

Revenue	FY 21/22
Revenue (includes Measure S and JPA fund transfers : \$442,368	\$12,736,551.00
Expenditures	\$12,680,629.00
Budgeted surplus	\$55,922.00
Total Budget adopted for FY 21/22	\$12,680,629.00
*Projected carry-over into Reserve Fund at end of FY 21/22	\$55,922.00
*Projected carry-over into Apparatus Fund at end of FY 21/22	\$350,000.00

Expenditure/Allocation Summary	FY 21/22
Salaries & Benefits	\$10,658,264.00
Services & Supplies	\$1,305,825.00
Debt Service/Audit Findings (Station 28 payment)	\$138,040.00
Improvements to Fire Stations/training ground materials	\$125,000.00
Safety Equipment	\$103,500.00
Annual allocation towards emergency vehicle replacement	\$350,000.00
Total Expenditures/Allocation for FY 21/22	\$12,680,629.00

Undesignated Reserve Account Balance	FY 21/22
General Undesignated Reserve Fund	\$3,200,000.00
Fire hose capital replacement fund	\$15,000.00
Total available undesignated reserve balance	\$3,215,000.00

ECF FY 21/22 Designated/Special Purpose Funds (Preliminary)

Fixed & rolling capital/administrative funds	FY 21/22
General Apparatus Fund (end of FY 21/22 projection)	\$907,448.00
Red Hawk Administration Fund	\$600,000.00
Station 17 remodel	\$400,000.00
Station 28 pay-off	\$1,500,000.00
Total	\$3,407,448.00

Development fees	FY 21/22
Development Fee Balance City of Placerville (Designated)	\$406,780.00
Development Fee Balance other areas of District (Designated)	\$1,500,000.00
Measure S Funds/Station 28 (Designated)	\$188,606.08
Cafeteria Plan Fund (Designated)	\$23,493.00
Total	\$2,118,879.08

Draft

ECF Wage and Benefit Detail FY 21/22 Page 1 (Preliminary)

3000 Salaries (Includes time in service longevity pay)	FY 20/21	FY 21/22
Fire Chief (1)	\$166,962.00	\$166,962.00
Division Chief (4)	\$499,424.00	\$504,812.00
Fire Captain/Paramedic (18) (15 engine, 2 specialist, +1 over)	\$2,106,921.00	\$1,821,947.00
Fire Fighter/Paramedic (18)	\$1,011,424.00	\$1,219,254.00
Fire Fighter/EMT (8)	\$656,685.00	\$564,491.00
Administrative Support (4)	\$225,680.00	\$190,000.00
Board of Directors Pay	\$6,000.00	\$10,000.00
FY 21/22: 2% cola, AMA contract, engineer promotion estimate	\$0.00	\$481,625.00
Total	\$4,673,096.00	\$4,959,091.00

3002 Overtime	FY 20/21	FY 21/22
Sick Leave Coverage	\$289,198.00	\$279,398.00
Vacation Leave Coverage	\$593,488.00	\$542,557.00
Strike Team Coverage (100% reimbursable from State of CA)	\$641,570.00	\$641,570.00
Station 74 fire season staffing	\$58,444.00	\$63,500.00
New hire onboarding (recruitment, training, pay in process)	\$25,000.00	\$25,000.00
Total	\$1,607,700.00	\$1,552,025.00

3004 Additional Compensation	FY 20/21	FY 21/22
FLSA	\$104,432.00	\$100,894.00
Uniform Allowance	\$31,600.00	\$34,400.00
Holiday Pay	\$116,492.00	\$111,959.00
Employee 457 contributions	\$63,262.00	\$64,549.00
Total	\$315,786.00	\$311,802.00

3020 Retirement	FY 20/21	FY 21/22
Safety ("Classic") Normal Cost	\$573,471.00	\$519,791.00
Safety FY 21/22 UAL	\$1,012,210.00	\$1,429,761.00
Safety (PEPRA) Normal Cost	\$198,576.00	\$251,587.00
Miscellaneous Normal Cost	\$25,793.00	\$16,554.00
Miscellaneous FY 21/22 UAL	\$61,866.00	\$64,640.00
Total	\$1,871,916.00	\$2,282,333.00

	FY 20/21	FY 21/22
Page Total	\$8,443,498.00	\$9,105,251.00

ECF Wage and Benefit Detail FY 21/22 Page 2 (Preliminary)

	FY 20/21	FY 21/22
3021 Social Security		
Social Security	\$6,097.00	\$6,279.00
Total	\$6,097.00	\$6,279.00
3022 Medicare		
Medicare	\$63,851.00	\$78,044.00
Total	\$63,851.00	\$78,044.00
3040 Health Insurance		
Current Employee Health	\$718,200.00	\$708,880.00
Retiree Health	\$192,500.00	\$175,664.00
Dental Insurance	\$52,759.00	\$52,759.00
Total	\$963,459.00	\$937,303.00
3041 Unemployment Insurance		
Unemployment Insurance	\$2,986.00	\$2,986.00
Total	\$2,986.00	\$2,986.00
3042 Long-term Disability		
Long-term Disability	\$20,765.00	\$20,765.00
Total	\$20,765.00	\$20,765.00
3044 Vision Insurance		
Vision Insurance Plan	\$12,228.00	\$12,228.00
Total	\$12,228.00	\$12,228.00
3060 Workers Compensation		
FASIS	\$538,068.00	\$495,408.00
Total	\$538,068.00	\$495,408.00
	FY 20/21	FY 21/22
Page Total	\$1,607,454.00	\$1,553,013.00
*Class 3000 total for FY 21/22		\$10,404,496.00

ECF Services & Supplies FY 21/22 Page 1 (Preliminary)

4020 Clothing	FY 20/21	FY 21/22
Safety Boots	\$15,000.00	\$15,000.00
Total	\$15,000.00	\$15,000.00
4021 Fire Turnouts	FY 20/21	FY 21/22
Safety Equipment; Structural PPE	\$10,000.00	\$10,000.00
Wild land PPE	\$1,500.00	\$1,500.00
FATS Tags	\$1,500.00	\$1,500.00
Total	\$13,000.00	\$13,000.00
4022 Uniforms (100% purchase recovery/Job shirts)	FY 20/21	FY 21/22
Job Shirts/Jackets	\$5,000.00	\$5,000.00
Total	\$5,000.00	\$5,000.00
4040 Communications	FY 20/21	FY 21/22
Dispatch	\$72,000.00	\$72,000.00
Internet (add fiber-optic upgrade)	\$23,200.00	\$23,200.00
Telephone - Long Distance	\$35,000.00	\$35,000.00
Cellular Telephone	\$18,000.00	\$18,000.00
District Website Maintenance	\$1,200.00	\$1,200.00
Total	\$149,400.00	\$149,400.00
4060 Meal Purchases	FY 20/21	FY 21/22
During Incidents	\$4,000.00	\$4,000.00
During Professional Meetings	\$1,200.00	\$1,200.00
During Meetings	\$5,200.00	\$5,200.00
4080 Household Expenses	FY 20/21	FY 21/22
Station Services (Station 21 now Amador contract)	\$30,000.00	\$25,000.00
Total	\$30,000.00	\$25,000.00
4085 Refuse Disposal	FY 20/21	FY 21/22
During Incidents	\$19,000.00	\$19,000.00
Total	\$19,000.00	\$19,000.00
FY 20/21 Page Total		\$231,600.00

ECF Services & Supplies FY 21/22 Page 2 (Preliminary)

4087 Extermination	FY 20/21	FY 21/22
Station Extermination	\$1,000.00	\$1,000.00
Total	\$1,000.00	\$1,000.00
4100 Insurance	FY 20/21	FY 21/22
Fire, Theft, Property	\$70,500.00	\$70,500.00
Employee Life Insurance	\$6,000.00	\$6,000.00
Total	\$76,500.00	\$76,500.00
4140 Equipment Maintenance	FY 20/21	FY 21/22
Chainsaws	\$250.00	\$250.00
Extinguisher Maintenance	\$500.00	\$500.00
General Equipment Maintenance	\$6,000.00	\$6,000.00
Extrication Equipment	\$1,000.00	\$1,000.00
Hydrant Maintenance	\$1,000.00	\$1,000.00
Miscellaneous Equipment Maintenance	\$1,000.00	\$1,000.00
Total	\$9,750.00	\$9,750.00
4142 Radio Maintenance	FY 20/21	FY 21/22
Radio Equipment	\$8,000.00	\$8,000.00
Total	\$8,000.00	\$8,000.00
4145 Maintenance: Equipment Parts	FY 20/21	FY 21/22
SCBA Maintenance	\$15,000.00	\$15,000.00
Equipment Parts	\$500.00	\$500.00
Chainsaw Parts	\$500.00	\$500.00
Misc. Parts	\$500.00	\$500.00
Total	\$16,500.00	\$16,500.00
4160 Vehicle Maintenance Service Contract	FY 20/21	FY 21/22
Mechanics Services (Station 21 now Amador contract)	\$70,000.00	\$59,000.00
Total	\$70,000.00	\$59,000.00
4162 Vehicle Maintenance: Supplies	FY 20/21	FY 21/22
Vehicle Supplies	\$70,000.00	\$70,000.00
Total	\$70,000.00	\$70,000.00
FY 20/21 Page Total		\$240,750.00

ECF Services & Supplies FY 21/22 Page 3 (Preliminary)

4164 Vehicle Tires/Tubes	Preliminary	Final
Vehicle Tires (Station 21 now Amador contract)	\$30,000.00	\$25,000.00
Total	\$30,000.00	\$25,000.00
4180 Building Improvements	FY 20/21	FY 21/22
Station Improvements	\$10,000.00	\$10,000.00
Total	\$10,000.00	\$10,000.00
4197 Building Supplies	FY 20/21	FY 21/22
Suplies	\$15,000.00	\$15,000.00
Total	\$15,000.00	\$15,000.00
4220 Memberships	FY 20/21	FY 21/22
Professional Organizations	\$10,000.00	\$10,000.00
Total	\$10,000.00	\$10,000.00
4260 Office Expense	FY 20/21	FY 21/22
Miscellaneous Office Supplies	\$10,000.00	\$10,000.00
Total	\$10,000.00	\$10,000.00
4261 Postage	FY 20/21	FY 21/22
General Postage	\$3,000.00	\$3,000.00
Total	\$3,000.00	\$3,000.00
4263 Subscriptions	FY 20/21	FY 21/22
Periodicals	\$200.00	\$200.00
Total	\$200.00	\$200.00
FY 20/21 Page Total		\$73,200.00

ECF Services and Supplies FY 21/22 Page 4 (Preliminary)

4300 Professional Services	FY 20/21	FY 21/22
CPS Testing/Assessments	\$1,000.00	\$1,000.00
Annual Audit	\$13,000.00	\$13,000.00
CPA Services	\$10,000.00	\$10,000.00
IT Consultants/Hardware/Software Upgrades	\$70,000.00	\$70,000.00
Consultant(s) includes Agov/Govinvest, prev., public safety bldg.	\$50,000.00	\$100,000.00
Elections	\$0.00	\$0.00
A&E Consulting Group	\$4,000.00	\$4,000.00
Employee Assistance Program	\$7,000.00	\$7,000.00
Employee Backgrounds	\$2,000.00	\$2,000.00
El Dorado County LAFCO	\$7,600.00	\$7,600.00
Explorer Program	\$500.00	\$500.00
Printing, Engraving, Alterations	\$2,500.00	\$2,500.00
Department Health and Wellness Program (MOU pending)	\$50,000.00	\$50,000.00
Total	\$217,600.00	\$267,600.00

4313 Legal Services	FY 20/21	FY 21/22
Legal Services/Consultation	\$50,000.00	\$50,000.00

4324 Medical/Dental/Lab	FY 20/21	FY 21/22
Medical Aid (Work Related Injury)	\$20,000.00	\$20,000.00
Total	\$20,000.00	\$20,000.00

4400 Publications & Legal Notices	FY 20/21	FY 21/22
Election Notices	\$0.00	\$0.00
Budget Hearings	\$0.00	\$0.00
Miscellaneous	\$500.00	\$500.00
Total	\$500.00	\$500.00

4420 Rents & Leases of Equipment	FY 20/21	FY 21/22
Copiers	\$16,000.00	\$16,000.00
Audio/Visual Equipment	\$0.00	\$0.00
Telephone Equipment	\$2,300.00	\$2,300.00
Total	\$18,300.00	\$18,300.00

FY 21/22 Page total		\$356,400.00
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ECF Services & Supplies FY 21/22 Page 5 (Preliminary)

4440 Rents & Leases of Equipment	FY 20/21	FY 21/22
Lease of Postage Machine/Water Disposal	\$500.00	\$500.00
Total	\$500.00	\$500.00
4461 Equipment (Minor)	FY 20/21	FY 21/22
General Minor Equipment (AVL upgrades)	\$40,500.00	\$40,500.00
Investigation	\$3,700.00	\$3,700.00
Prevention Division	\$500.00	\$500.00
Audio/Visual Support	\$0.00	\$0.00
Administration	\$2,000.00	\$2,000.00
Computer/Camera Equipment	\$16,000.00	\$16,000.00
Total	\$62,700.00	\$62,700.00
4462 Equipment	FY 20/21	FY 21/22
Computer Equipment	\$4,000.00	\$4,000.00
Total	\$4,000.00	\$4,000.00
4500 Special Department Expense	FY 20/21	FY 21/22
Prevention (General/Public Education)	\$7,000.00	\$7,000.00
Prevention (Interwest Program)	\$5,000.00	\$5,000.00
DMV Renewals	\$250.00	\$250.00
Administration/Badges/Awards/Flags	\$500.00	\$500.00
Manuals (Network)	\$600.00	\$600.00
Manuals (Prevention)	\$600.00	\$600.00
General Training Items	\$1,000.00	\$1,000.00
CPR/Fire EMS supplies	\$11,500.00	\$11,500.00
Total	\$26,450.00	\$26,450.00
4503 Staff Development	FY 20/21	FY 21/22
Instructor reimbursement	\$5,000.00	\$5,000.00
Total	\$5,000.00	\$5,000.00
FY 20/21 Page Total		\$98,650.00

ECF Services and Supplies FY 21/22 Page 6 (Preliminary)

4507 Fire & Safety Supplies	FY 20/21	FY 21/22
Fire Hose and Supplies; Replacement/Repair	\$15,000.00	\$15,000.00
Technical Rescue Equipment	\$9,000.00	\$9,000.00
Firefighting Foam	\$1,000.00	\$1,000.00
Total	\$25,000.00	\$25,000.00

4529 Software License	FY 20/21	FY 21/22
Firehouse Software Maintenance Agreement	\$2,625.00	\$2,625.00
TeleStaff Maintenance Agreement	\$10,000.00	\$10,000.00
Target Solutions & Web Staff Agreement	\$8,000.00	\$8,000.00
Telestaff Software Upgrade	\$10,000.00	\$10,000.00
Computer programs/license upgrades	\$0.00	\$0.00
Total	\$30,625.00	\$30,625.00

4540 MOU Training Reimbursement	FY 20/21	FY 21/22
MOU approved training reimbursement (ECF & JPA)	\$57,600.00	\$57,600.00
Total	\$57,600.00	\$57,600.00

4606 Fuel Purchases	FY 20/21	FY 21/22
Fire District Fuel (Station 21 now Amador contract)	\$124,000.00	\$103,000.00
Total	\$124,000.00	\$103,000.00

4620 Utilities	FY 20/21	FY 21/22
Water	\$15,000.00	\$12,000.00
Electricity	\$62,000.00	\$59,000.00
Propane	\$30,000.00	\$26,000.00
Total	\$107,000.00	\$97,000.00

FY 20/21 Page Total		\$313,225.00
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FY 20/21 Class 4000 total		\$1,303,825.00
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ECF Debt Service FY 21/22 Page 1 (Preliminary)

Class 5000	FY 20/21	FY 21/22
5060 Facilities	\$99,204.00	\$99,204.00
5100 Interest	\$38,836.00	\$38,836.00
5142 Audit Findings	\$0.00	\$0.00
Total	\$138,040.00	\$138,040.00
Class 5000 Total		\$138,040.00
Transfer out of Measure S Fund into Class 5000		\$138,040.00

Draft

ECF Class 6000 FY 21/22 (Preliminary)

	FY 20/21	FY 21/22
6020 Structures & Improvements		
Station Improvements	\$335,000.00	\$100,000.00
Training ground materials	\$25,000.00	\$25,000.00
Class 6020 Total	\$360,000.00	\$125,000.00
6040 Equipment		
Safety Equipment; Stucturual PPE	\$100,000.00	\$100,000.00
Wildland PPE	\$3,000.00	\$3,000.00
FATS Tags	\$500.00	\$500.00
Generational Apparatus Replacement	\$682,552.00	\$350,000.00
Class 6040 Total	\$786,052.00	\$453,500.00
	FY 20/21	FY 21/22
Total Class 6000 Expenditures	\$1,146,052.00	\$578,500.00

Draft



To: Board of Directors
From: Tim Cordero, Fire Chief
Date: April 29, 2021
Subject: Resolution 2021-04

The Board of Directors, at the December 17, 2020 Board of Directors meeting, approved the Joint Labor Management Committee (JLMC) business model change, which included an Amador Plan with the local Cal Fire Unit. The Board also authorized the Fire Chief to be the signatory to the agreement with Cal Fire for the Amador Plan.

The District has been working with the local Cal Fire Unit Chief, Chief Blankenheim, to complete the necessary documentation to execute the Amador Plan agreement. During the final process of executing the agreement, Sacramento has requested an additional resolution in addition to the Board meeting minutes to authorize the Fire Chief to sign the agreement and execute the contract.

Staff would recommend approval of Resolution 2021-04, authorizing the Fire Chief to sign and execute the Amador Plan agreement with Cal Fire.

**BEFORE THE BOARD OF DIRECTORS OF THE
El Dorado County Fire Protection District
COUNTY OF El Dorado, STATE OF CALIFORNIA**

IN THE MATTER OF:

**RESOLUTION NO: 2021-04
APPROVING THE DEPARTMENT OF FORESTRY AND FIRE
FOR SERVICES FROM July 1, 2021 TO June 30, 2024**

BE IT RESOLVED by the Board of Directors of the El Dorado County Fire Protection District, that said Board does hereby approve the agreement with the California Department of Forestry and Fire Protection (CAL FIRE) dated April 16, 2021. This agreement provides Fire Protection Services during the State fiscal year 2021/22 thru 2023/24

BE IT FURTHER RESOLVED that the Fire Chief of said District be and hereby is authorized to sign and execute said agreement on behalf of the El Dorado County Fire Protection District.

The foregoing resolution was duly passed and adopted by the Board of Directors of the El Dorado County Fire Protection District at a regular meeting thereof, held on the 20th day of May 2021 by the following vote:

AYES:

NOES:

ABSENT:

Signature, Board Chair

Print Name

~~~~CERTIFICATION OF RESOLUTION~~~~

ATTEST:

I _____, Clerk of the El Dorado County Fire Protection District, El Dorado County, California do hereby certify that this is a true and correct copy of the original

Resolution No. _____.

WITNESS MY HAND OR THE SEAL OF THE EL DORADO COUNTY FIRE PROTECTION DISTRICT, on this _____ day of _____ Month _____, Year.

Signature
Kathleen Freeman
Board Clerk



American River Community Coalition
Protecting Communities Along the American River
PO Box 33
Cool, CA 95614
www.arcc.group
501c3 Id # 31954

April 2, 2021

Director Armando Quintero
California State Parks
Sacramento, CA

RE: Proposed General Plan for the Auburn State Recreation Area

Dear Director Quintero,

We, the undersigned, are fire agencies and Fire Safe Councils impacted by the Auburn State Recreation Area (ASRA).

We have serious concerns regarding the additional threat of wildfire that will result from the proposed expansion of facilities throughout ASRA. We therefore request:

1. State Parks' should explicitly state they will implement all fire-related recommendations made by CalFire NEU in their letter of September 11, 2019, or subsequent recommendations should plans be revised.
2. Shaded Fuel Breaks and Grassland Fuel Breaks are essential protections for people and property within and adjacent to ASRA. These Fire prevention features need to be maintained at the Fire Return Interval, typically at least every five (5) years in the ASRA canyon area. Failure to maintain any of these fuel breaks at their recommended frequency would require the facilities in the vicinity of those areas to be closed to the public.


Above statement supported by:

Foresthill Fire District
Georgetown Fire Protection District
El Dorado County Fire Department
Placer County Fire Department
Greater Auburn Area Fire Safe Council
Cool-Pilot Hill Fire Safe Council
Auburn Lake Trails Fire Safe Improvement Council
El Dorado County Fire Safe Council

Signature Page Follows:

Signatures:

Foresthill Fire District




Glenn W. Brown, Fire Chief
Georgetown Fire Protection District

Placer County Fire Department

El Dorado County Fire Department

Greater Auburn Area Fire Safe Council



Michael A. Connelly, President
Auburn Lake Trails Fire Safe Improvement
Council

Cool Pilot Hill Fire Safe Council

El Dorado County Fire Safe Council

Attachment:

CAL FIRE NEU Comment Letter to Auburn State Recreation Area General Plan

September 11, 2019

Brian Estes, Unit Chief:

The North and Middle Forks of the American River have a significant history of large and damaging wildfires. The west to east alignment of river drainages with local wind patterns, steep and inaccessible terrain, continuous vegetation and exposure to critical infrastructure and communities create an incredibly challenging fire environment with considerable potential for large and damaging wildfires. Adding the diverse recreational usage that includes white water rafting, off highway vehicles, camping and day use, and the well-developed trail system invites additional opportunities for human caused ignitions.

The fire risk is great to park visitors, surrounding communities and watershed resources. The project area is surrounded primarily by High and Very High Fire Hazard Severity Zones. The Watershed provides critical infrastructure for the entire Sacramento Region.

The CAL FIRE- Nevada Yuba Placer Unit (NEU) and the Placer County Fire Agencies provide a coordinated, interagency response to wildfires in and around the ASRA and fully appreciate the current and future risk of catastrophic wildfire. The CAL FIRE response to the federally owned Bureau of Reclamation (BOR)/Auburn State Recreation Area (ASRA) lands is through a "direct cost" Fire Suppression Agreement (Agreement No. I O-XC-200399). CAL FIRE has no land management responsibilities.

CAL FIRE NEU has reviewed the Resource Management Plan/ General Plan (RMP/GP) and Environmental Impact Report. As identified in the RMP/GP, any actions as proposed by the RMP/GP project increases visitor usage from 20% to 45% throughout the park.

Any planned increase of public use or additional development of ASRA RMP/GP may require the following mitigations to adequately address public safety of park visitors, the surrounding communities, and the natural and historical resource values.

Regulations:

Compliance with all established codes, covenants, regulations, and best practices

- Title 14 California Fire Safe Regulations
- Public Resources Code
- California Fire Code
- California Building Code/WU I Code 7 A
- NFPA 1194

Fire Prevention:

Development, implement and staff a comprehensive Fire Plan

- Approved Vegetation Management Plan- Strategic plan for Ridge top fuel breaks, roadside fuels reduction, access roads and trail maintenance.
- Enforcement Officers
- Educational Programs
- Public Information Officers
- Burning and campfire restrictions

Planning:

Develop and implement integrated, interagency emergency plans consistent with existing local plans

- Approved Fire Management Plan
- Consistency with surrounding local agency's General Plans
- Evacuation Planning- County Office of Emergency Services
- Pre-fire/Pre-Incident Planning- State Parks, Sheriff, Fire Districts and CAL FIRE
- GIS and Mapping

Emergency Roads and Access:

Construct, install and maintain adequate emergency access

- Provide emergency access into interior portions of the park where reasonably possible
- Dead end roads shall have turn-arounds
- All gates will have both CAL FIRE and Knox padlocks
- All parking areas will have maintained fire access lanes of 20' and will meet the fire truck turning radii and support 75,000 pounds.

Water Supplies:

Construct, install and maintain emergency water supplies

- Fire Hydrants connected to municipal water systems- California Fire Code
- Stored water supplies/tanks- NFPA 1142
- Drafting sites and other means

Kathleen Freeman

From: Chris S <heavyfire@yahoo.com>
Sent: Friday, April 30, 2021 8:19 AM
To: Kathleen Freeman
Subject: Fwd: Letter of Support requested for Fire Safe council grant application

Good morning, can you please add this to the next board meeting agenda. Thanks!

Sent from my iPhone

Begin forwarded message:

From: Chris S <heavyfire@yahoo.com>
Date: April 29, 2021 at 5:08:32 PM PDT
To: Lester Lubetkin <lesterlubetkin@gmail.com>
Subject: Re: Letter of Support requested for Fire Safe council grant application

Thanks Lester, I'll bring it up in the board meeting. Shouldn't be a problem.

Sent from my iPhone

On Apr 29, 2021, at 4:41 PM, Lester Lubetkin <lesterlubetkin@gmail.com> wrote:

Dear Mr. Swarbrick;

The Aukum Fairplay Fire Safe Council (AFFSC) and the Oak Hill Area Fire Safe Council (OHAFSC) are submitting a partnered application for a CALFIRE California Climate Investment (CCI) grant for a major project titled "South El Dorado County Fuel Hazard Project". This project will provide significant enhanced fire safety for this region by removal and trimming of vegetation along major roadways in the area, and by developing a shaded fuel break around part of the Outingdale community.

These roadways are primary emergency access for first responders egress and for community evacuation, for not only this area but also for communities further up the hill. The shaded fuel break at Outingdale will help protect this significant community that has a single road way in and out.

This project is part of our draft Community Wildfire Protection Plan and our Vegetation Management Plan (recently completed by our local Resource Conservation District). Hence the project is essentially "shovel ready" to proceed with grant funding.

We would very much appreciate a Letter of Support for this project from the El Dorado County Fire Protection District. I have attached a draft letter of support for your use. Thank you in advance for consideration of this project.

Sincerely,

Lester Lubetkin
Oak Hill Area Fire Safe Council Chair

Lester Lubetkin

<Draft Letter of Support template.docx>

EMAIL SIGNATURE POLICY FOR DISTRICT EMAIL ACCOUNTS

A. Purpose and Scope: The purpose of this policy is to strengthen the District's brand identity by creating consistent employee signatures on emails sent through District accounts.

B. Justification: All communications from District email accounts should reflect the El Dorado County Fire Protection District brand. To keep our brand identity strong and consistent, and to enhance credibility for our employees who communicate via email, all emails created by District employees and delivered via the District's email system should feature standardized email signatures.

C. Definition: An email signature is a small block of text appended to the end of an email in order to identify the sender and facilitate further contact. Official District email signatures establish credibility for our employees by clearly identifying them and their roles in the District. The official signature provides contact information for the employee and points email recipients to the District website, a key source of information about the District. Signatures should not contain extraneous information that may not align with the District's mission, purpose and goals.

D. Policy: All employees shall create an email signature consistent with the District brand that will appear on email sent from District accounts. The email signature will consist of the employee's name; official title; division(s) or station assignments; gender pronouns (optional); the District name in full; the District's physical address; the employee's office phone number and (optional) mobile phone number or fax; the employee's district email address; and the District website address, www.eldoradocountyfire.com.

A standard confidentiality statement will appear by default below the email signature on all outgoing emails:

CONFIDENTIALITY NOTICE: *This e-mail and any files transmitted with it are confidential and intended solely for the use of the individual or entity to which it is addressed. If you have received this e-mail in error, you are hereby notified that any use, dissemination, distribution, or forwarding of this message is strictly prohibited and may violate applicable laws including the Electronic Communications Privacy Act. If you are not the intended recipient, please notify me by e-mail reply and delete the original from your system.*

To maintain consistency, official District email signatures will appear in the colors, font, point sizes and style indicated. (See the addendum "Procedure for Creating Your Email Signature," below.) Any exception to this style (because of an especially long name or

title, for instance) must be approved by the Fire Chief.

Employees may not create their own variations or interpretations of the official email signature style for outgoing email. Employees may not add information, including links to websites or social media accounts, to their official email signature. They may, however, create a secondary, condensed version of the email signature to use for replies/forwards, providing (at minimum) their name, the name El Dorado County Fire Protection District and a telephone number is included.

No mottos, quotations, taglines or other statements may be added to the approved District email signature, as these may be misunderstood as representing the District's official positions, values or views. No borders, backgrounds, photos, GIFs, emojis, logos or other images may be used in conjunction with the District email signature.

Once an employee has created an email signature consistent with current brand standards, older email signatures should be deleted so they are not used inadvertently.

New employees will receive instruction on creating an official District email signature when their District email accounts are created. Current employees will receive information ("Procedure for Creating Your Email Signature") outlining the steps for creating an official District email signature. Administration can provide support for any employee who needs assistance in creating an official email signature.

E. Expectations: All employees are expected to comply with this policy by creating an approved email signature and using it consistently when communicating via their District email accounts. Supervisors shall be responsible to ensure compliance for their assigned personnel.

Addendum: Procedure for Creating Your Email Signature

An official District email signature consists of this information:

Line 1: **First and Last Name** (middle initial optional)

Line 2: **Your Official Title (e.g., Firefighter Paramedic, Director, Fire Chief, etc.)**

Line 3: Your Division or Department (optional - full name; e.g. Administration, Division 3- Pleasant Valley etc.)

Line 4: [District logo]

Line 5: El Dorado County Fire Protection District (no abbreviations)

Line 6: 4040 Carson Rd., PO Box 807

Line 7: Camino, CA 95713-0807

Line 8: office: 530-644-XXXX | mobile: XXX-XXX-XXXX (mobile # is optional; fax may be used instead; include direct extension if desired)

Line 9: yourname@eldofire.com | www.eldoradocountyfire.com

It is created in the Arial font, and it looks like this:

Example A. Sample

*Division Chief
Training Division*



EL DORADO COUNTY FIRE PROTECTION DISTRICT

4040 Carson Rd., PO Box 807

Camino, CA 95709-0807

office: 530-644-9630 | mobile: 530-919-0000

yourname@eldofire.com | www.eldoradocountyfire.com

How to Create Your Signature

1. On a District computer, open a new email and click on “signature” in the tool bar at the top of the page, or follow these instructions for creating a new email signature in Outlook. *Note: Procedures may vary slightly depending on the software version in use.*

2. Once you have opened the “new message” or “new signature” box, copy and paste the example below into the box, then personalize the signature with your name and contact information.

If you prefer, you may type in your signature information and adjust the font, size, color and text-style settings for each line, as shown below; leave two spaces before and after the vertical red “pipe,” which is located above the “backslash” symbol on your keyboard.

Your Name 14-point Bold Black Italic

Your Title 10-point Italic

Department or Division 10-point Italic



Logo 1" height, be careful not to distort the logo

EL DORADO COUNTY FIRE PROTECTION DISTRICT 11-point Bold CAPS Times New Roman Font

4040 Carson Rd., PO Box 807 10-point Bold Italic

Camino, CA 95709-0807 10-point Bold Italic

office: 530-644-XXXX | mobile: XXX-XXX-XXXX 10-point regular, red pipe divider

yourname@eldofire.com | www.eldoradocountyfire.com 10-point italic (allow hyperlink), red pipe divider

3. Check that you have specified Arial as the font and used the right type size and style for each line. Note that the District name is in Times New Roman font and all Caps. Check your spelling carefully and assure that all information is correct.

4. Choose this new signature as the default signature for outgoing messages, or check "Automatically include my signature on new messages."

5. Be sure to delete any old-style signatures so they are not used inadvertently.

6. Save and close the box where you created your new signature. When you open a new email, your new email signature should appear.

If you wish, repeat the process to add a condensed secondary signature to use for replies/forwards. This shorter signature should include (at minimum) your name, the full name of the District (no abbreviations) and your phone number.

Use the Arial font and correct type size and style for each line. Set this as the signature you use for replies/forwards only.

Creating a secondary signature is optional. Here's what a secondary signature for replies/forwards only might look like:

Example A. Sample

EL DORADO COUNTY FIRE PROTECTION DISTRICT

office: 530-644-0000 | mobile: 530-919-XXXX



El Dorado County Fire Protection District

Station 17 Run Review April 2021

ENGINE 17: 103 Total Calls

Medical Aid- 63

Fire- 6

Traffic Collision- 10

Public Assist- 9

Misc- 8

Move/Cover - 7

MEDIC 17: 237 Total Calls

Medical Aid- 103

Fire- 2

Traffic Collision- 14

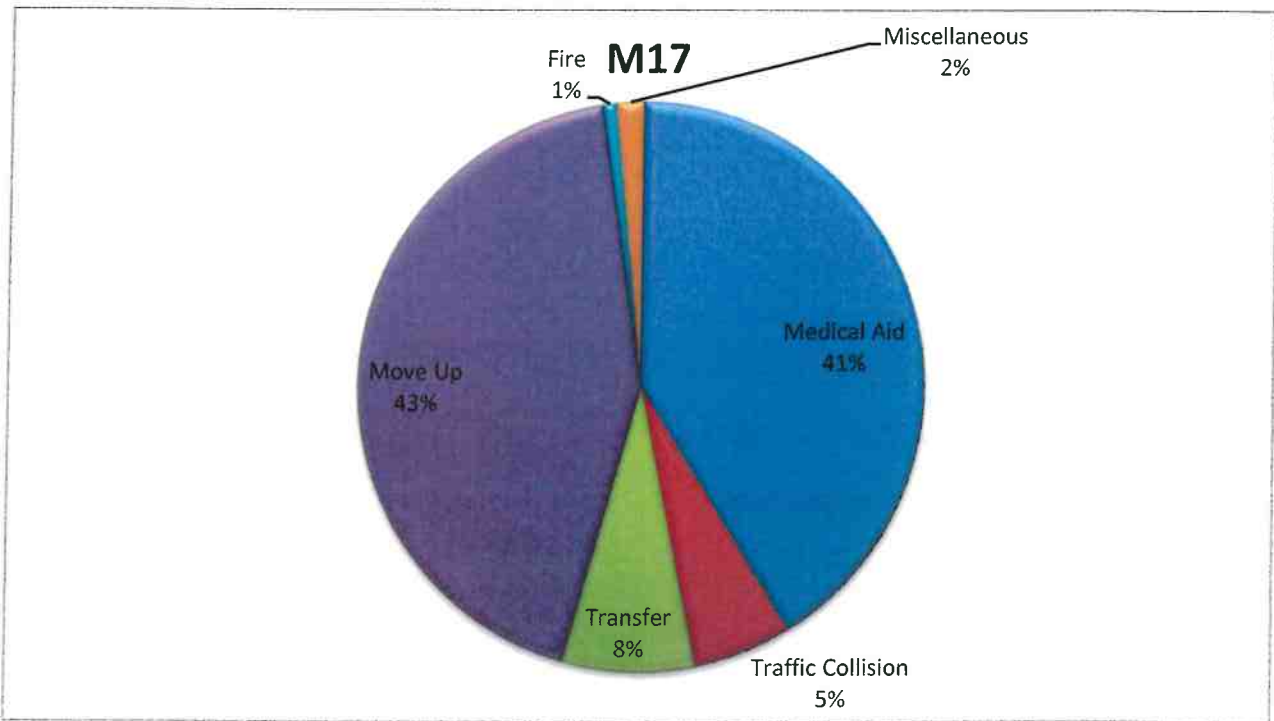
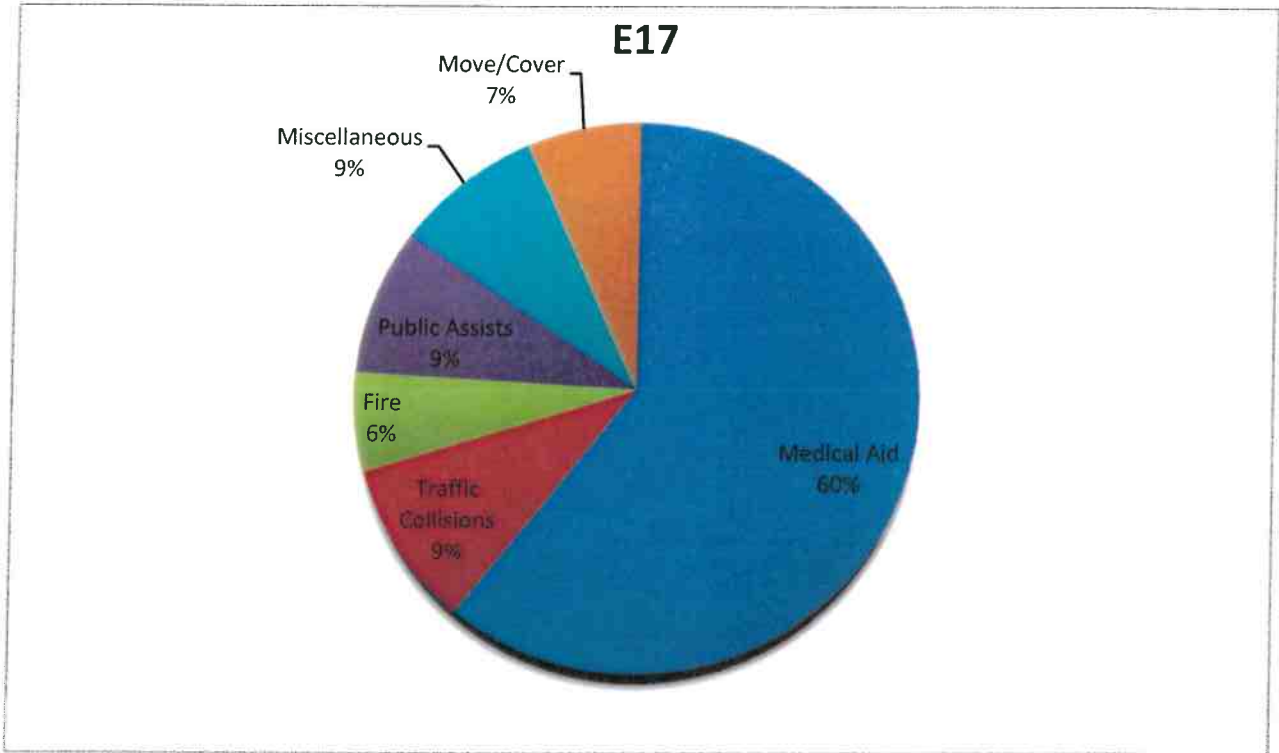
Transfer- 19

Misc- 5

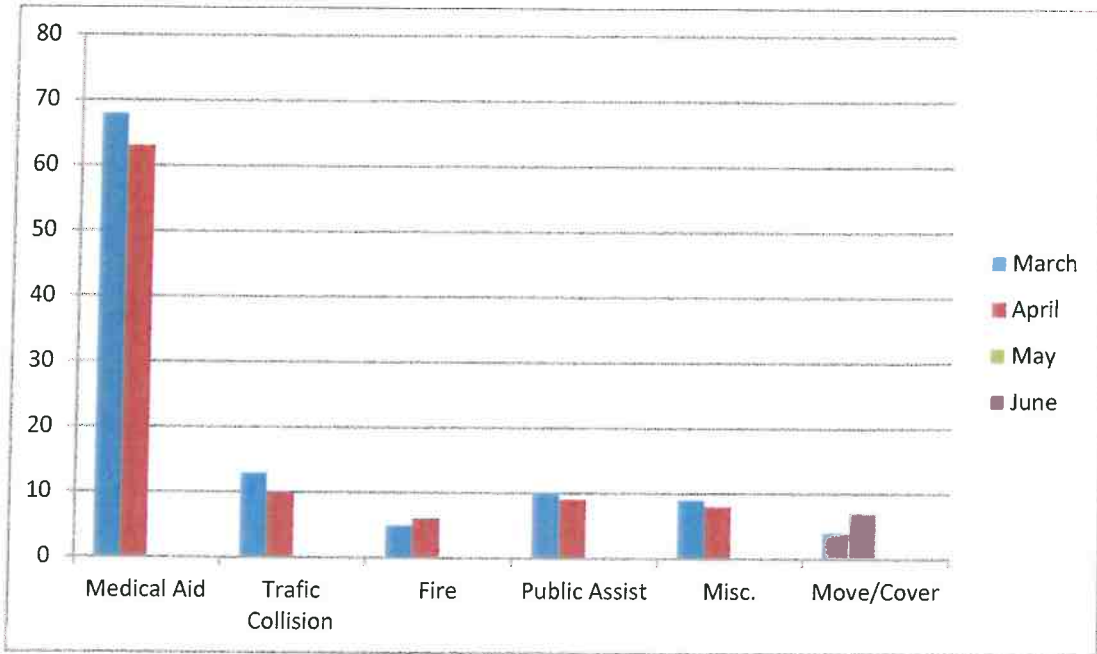
Move/Cover - 108

M17 CQI Statistics: 85/85 - 100%

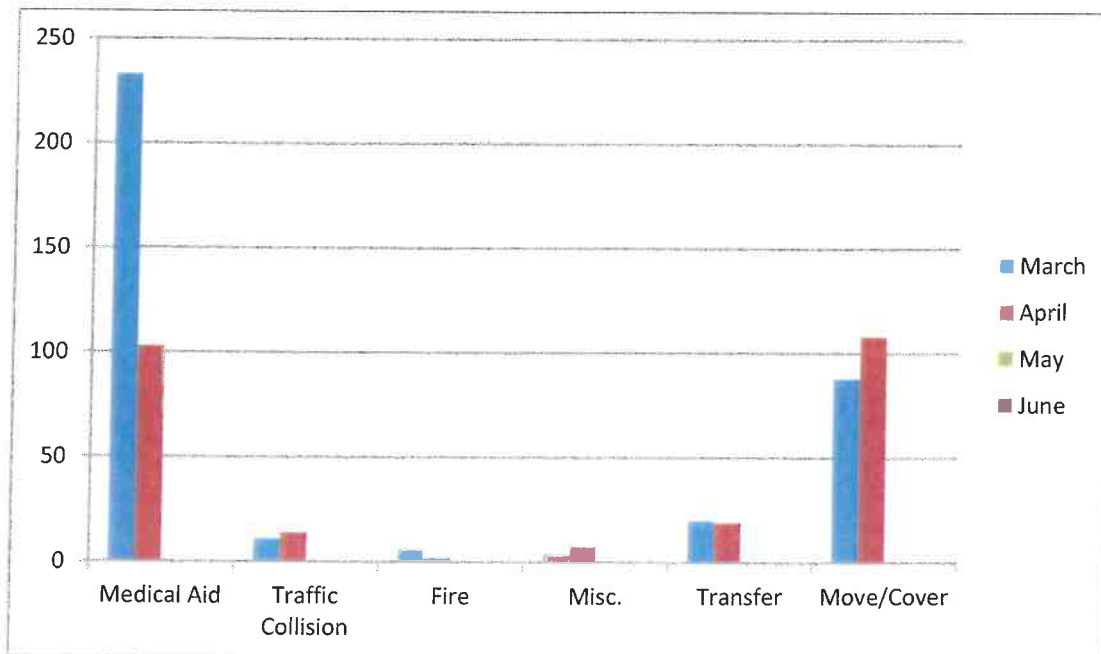
E17 CQI Statistics: 14/14 - 100%



E17 Monthly Statistics Comparison



M17 Monthly Statistics Comparison





El Dorado County Fire Protection District

Station 19 Run Review April 2021

ENGINE 19: 95 Total Calls

Medical Aid- 46

Fire- 8

Traffic Collision- 16

Public Assist- 2

Misc- 7

Move/Cover - 16

MEDIC 19: 123 Total Calls

Medical Aid- 106

Fire- 2

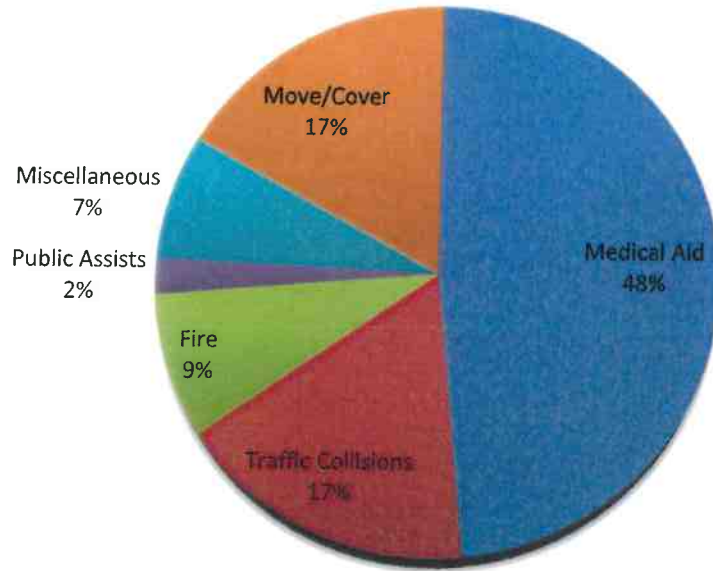
Traffic Collision- 13

Transfer- 20

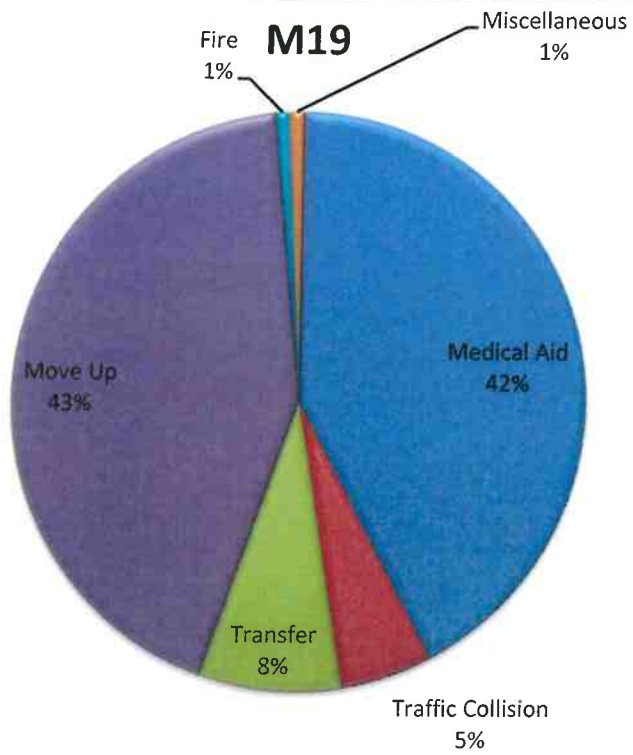
Misc- 2

Move/Cover - 108

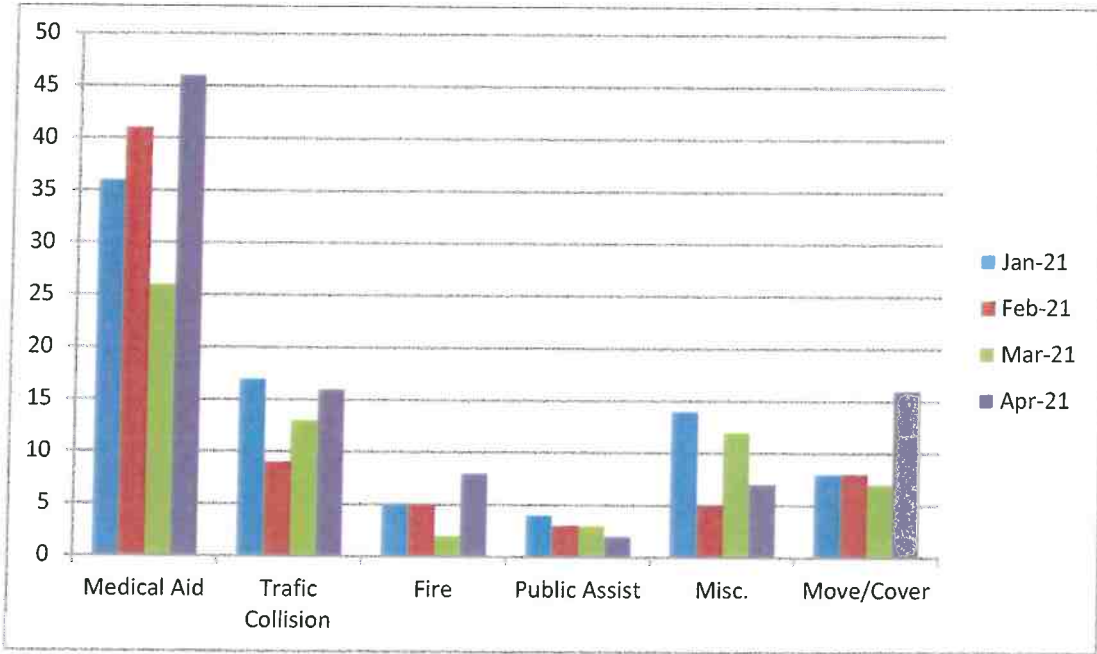
E19



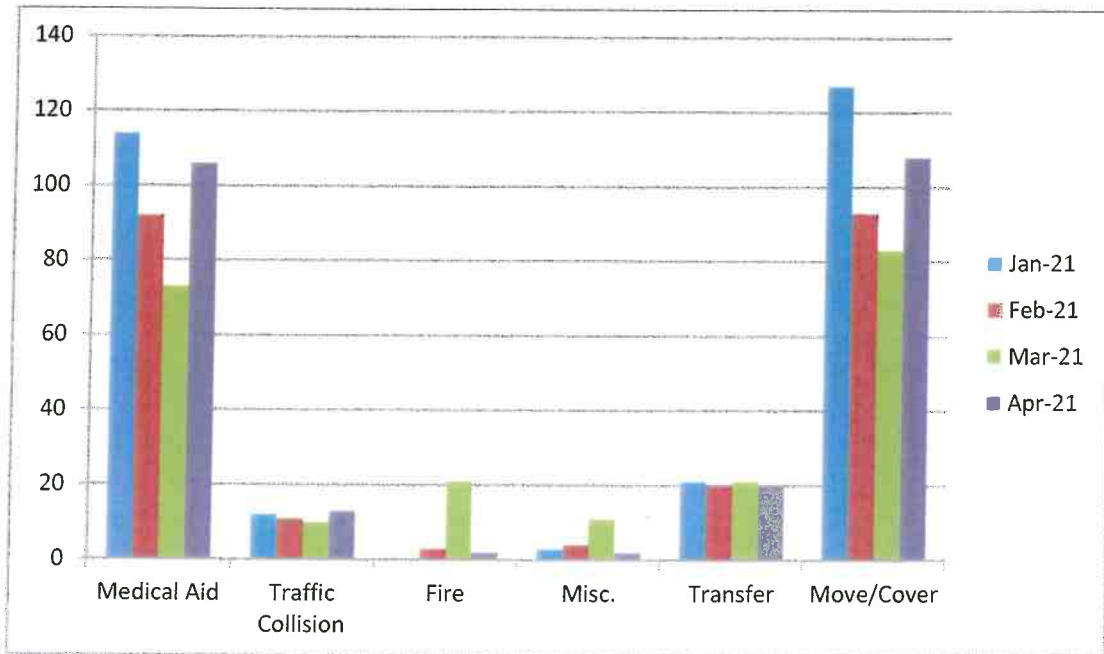
M19



E19 Monthly Statistics Comparison



M19 Monthly Statistics Comparison





El Dorado County Fire Protection

District

Station 25 Run Review April 2021

ENGINE 25: 247 Total Calls

Medical Aid- 165

Fire- 13

Traffic Collision- 18

Public Assist- 18

Misc- 21

Move/Cover - 12

MEDIC 25: 243 Total Calls

Medical Aid- 216

Fire- 7

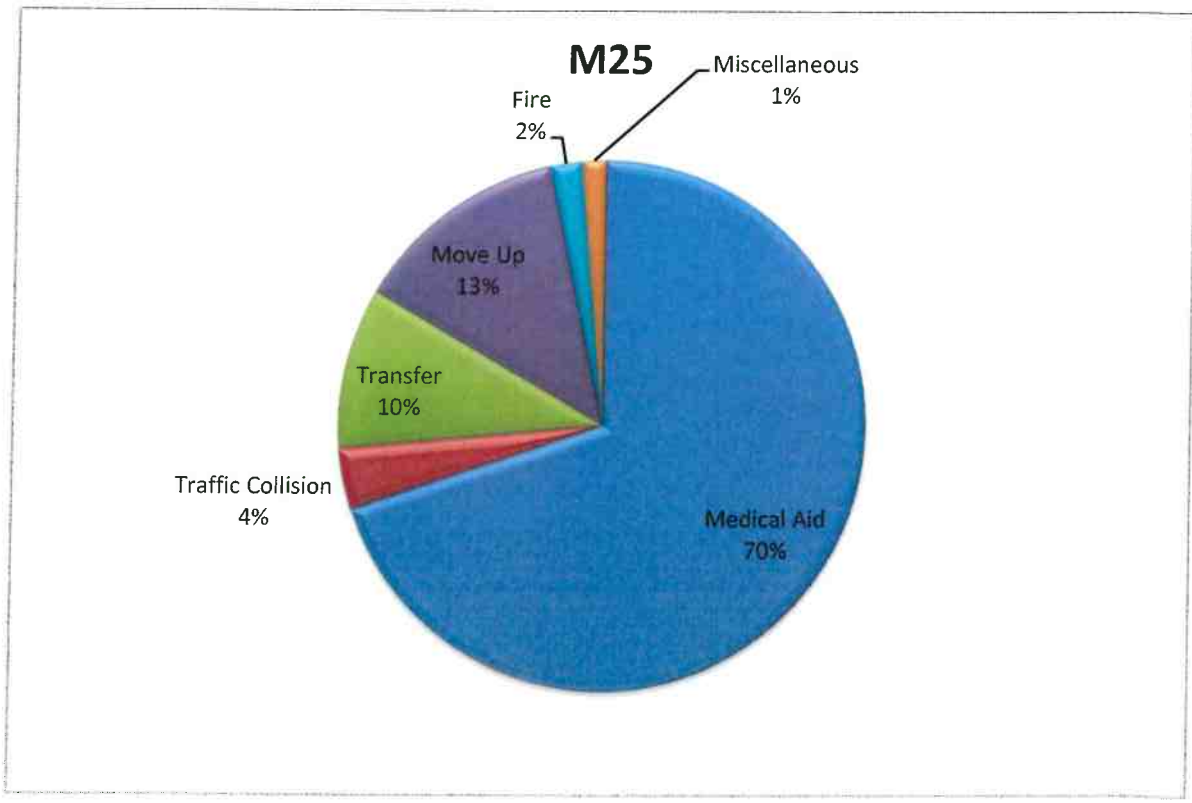
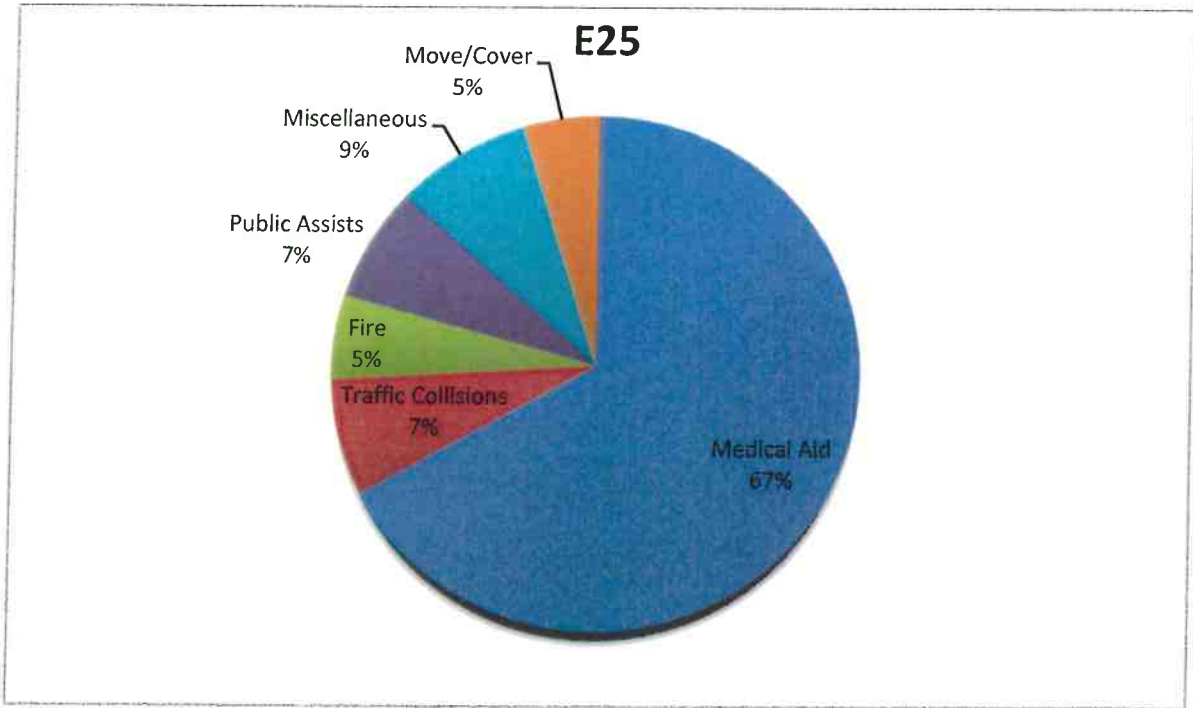
Traffic Collision- 13

Transfer- 34

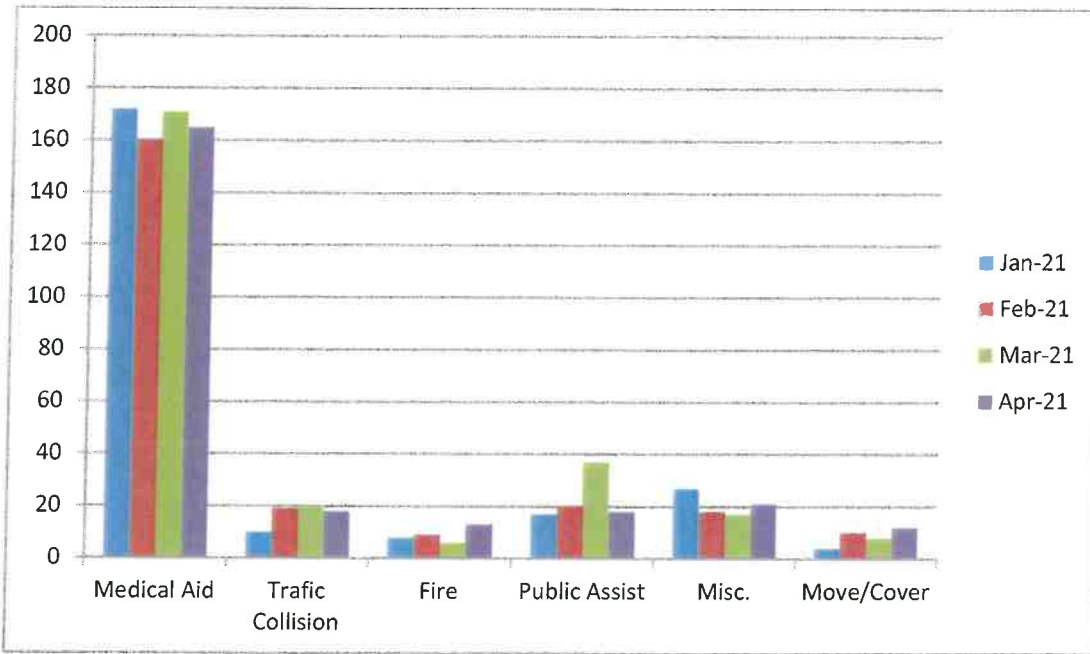
Misc-5

Move/Cover - 46

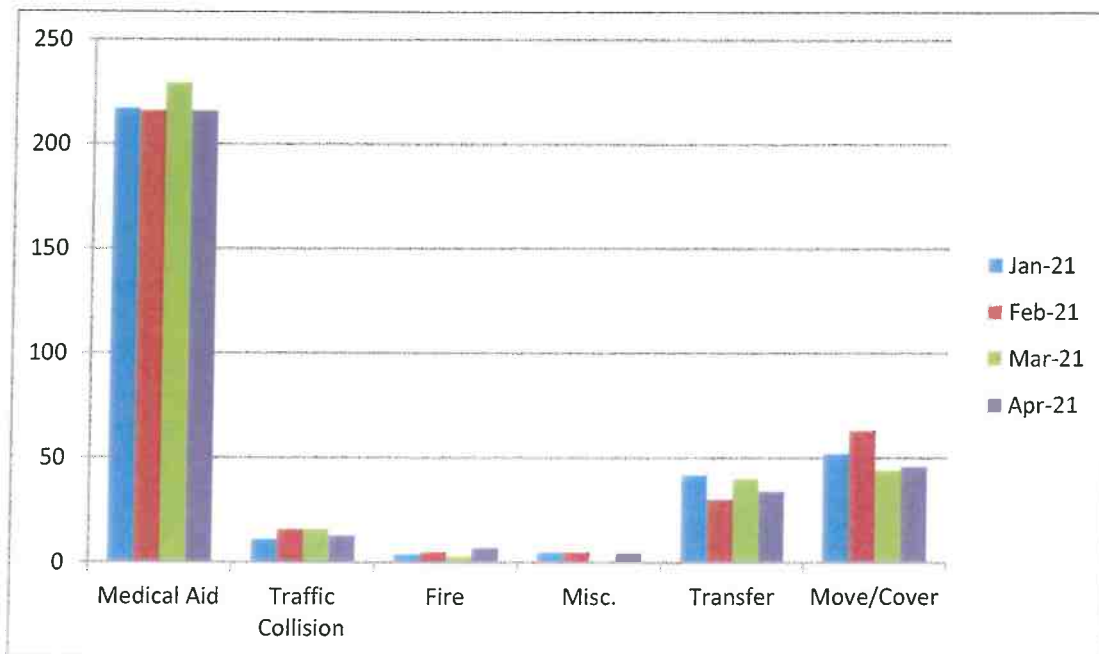
CQI Statistics: 185/187 – 98%



E25 Monthly Statistics Comparison



M25 Monthly Statistics Comparison





El Dorado County Fire Protection District

Station 28 Run Review April 2021

ENGINE 28: 109 Total Calls

Medical Aid- 60

Fire- 12

Traffic Collision- 10

Public Assist- 2

Misc- 4

Move/Cover - 21

MEDIC 28: 262 Total Calls

Medical Aid- 152

Fire- 1

Traffic Collision- 13

Transfer- 19

Misc- 0

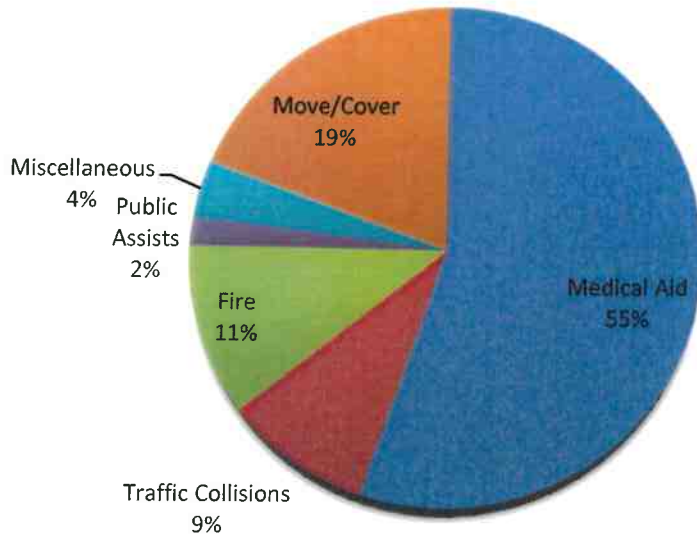
Move/Cover - 77

CQI Statistics:

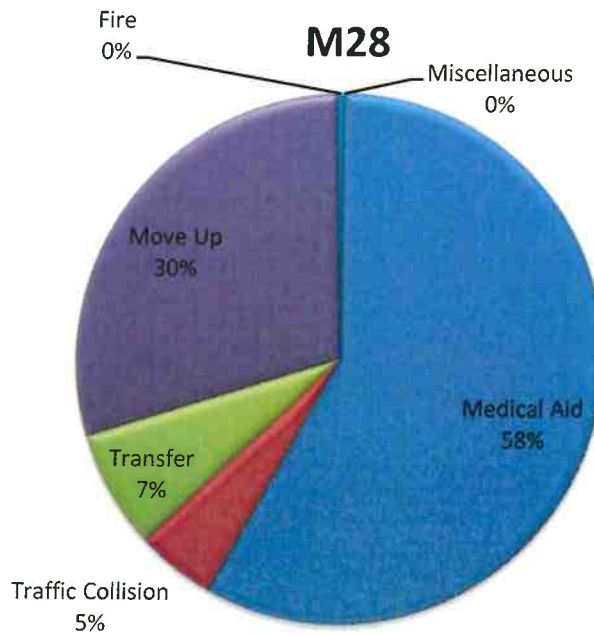
M28: 112/112 – 100%

E28: 11/11 – 100%

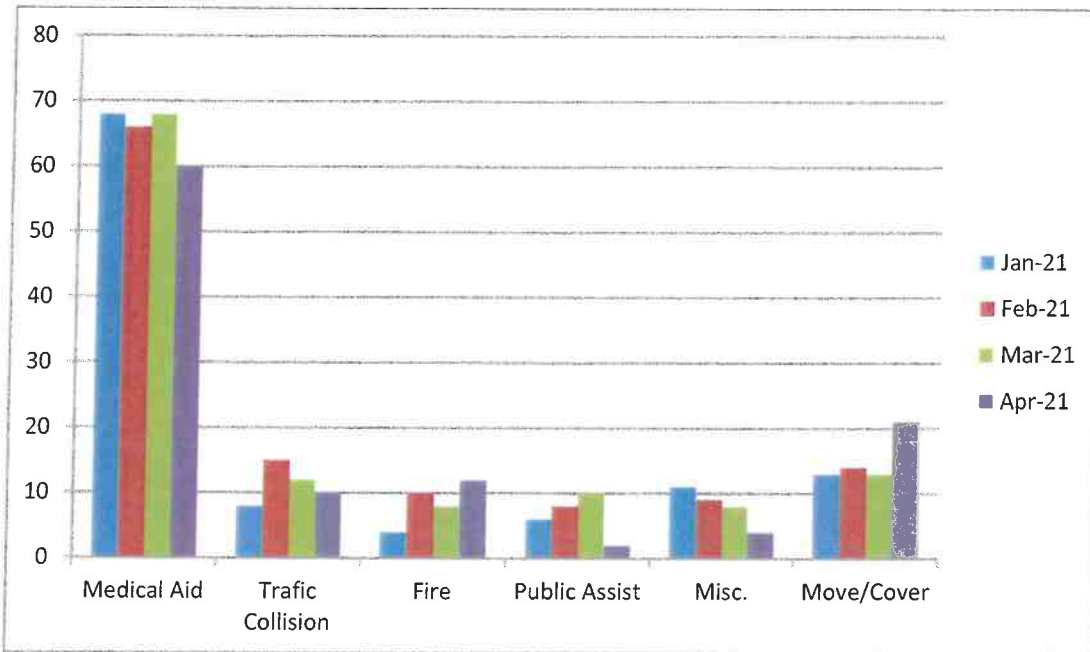
E28



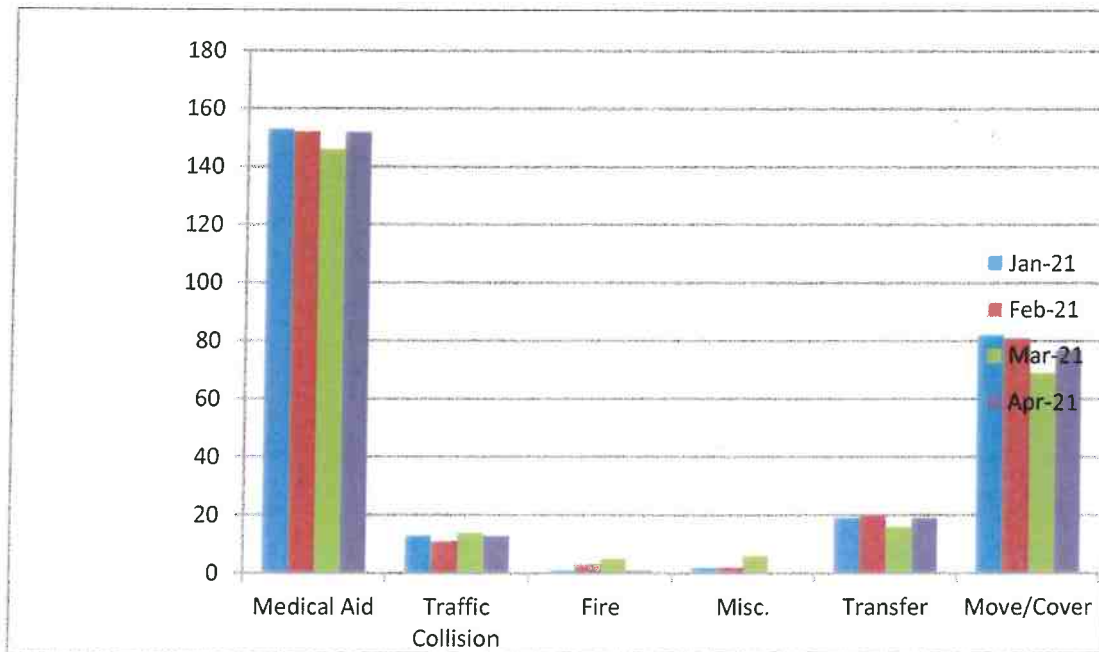
M28



E28 Monthly Statistics Comparison



M28 Monthly Statistics Comparison





El Dorado County Fire Protection District

Station 72 Run Review April

ENGINE 72: 49 Total Calls

Medical Aid- 31

Fire- 7

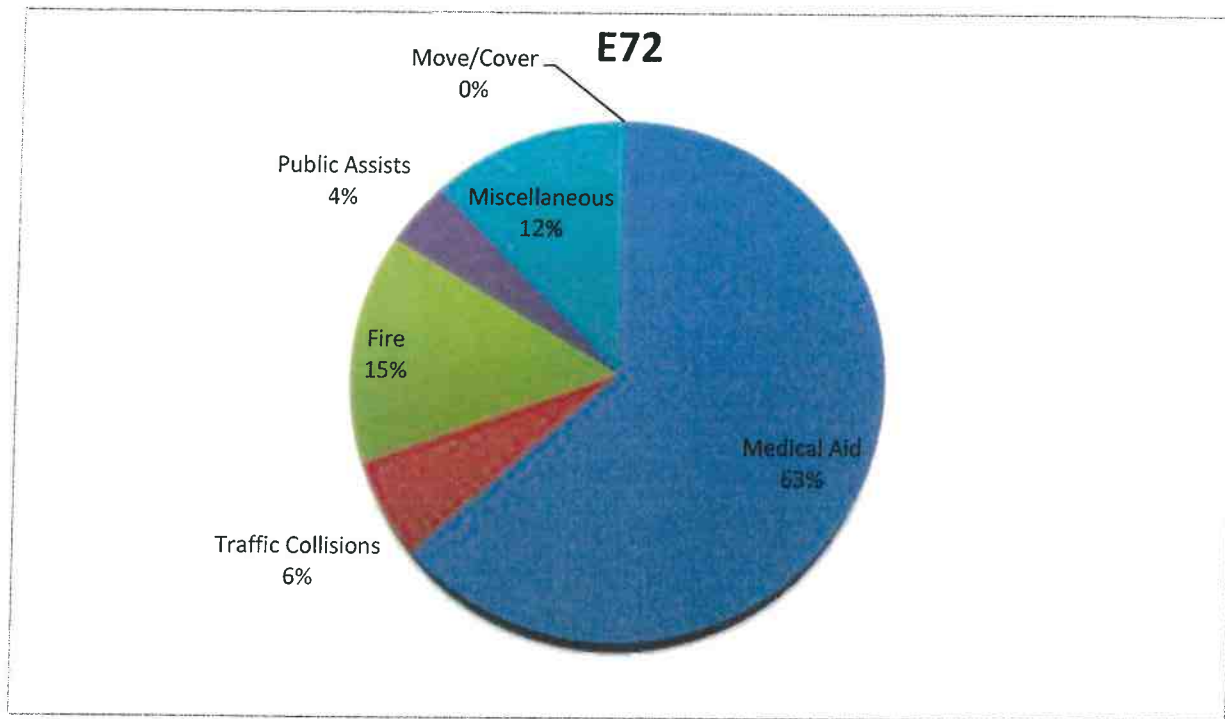
Traffic Collision- 3

Public Assist- 2

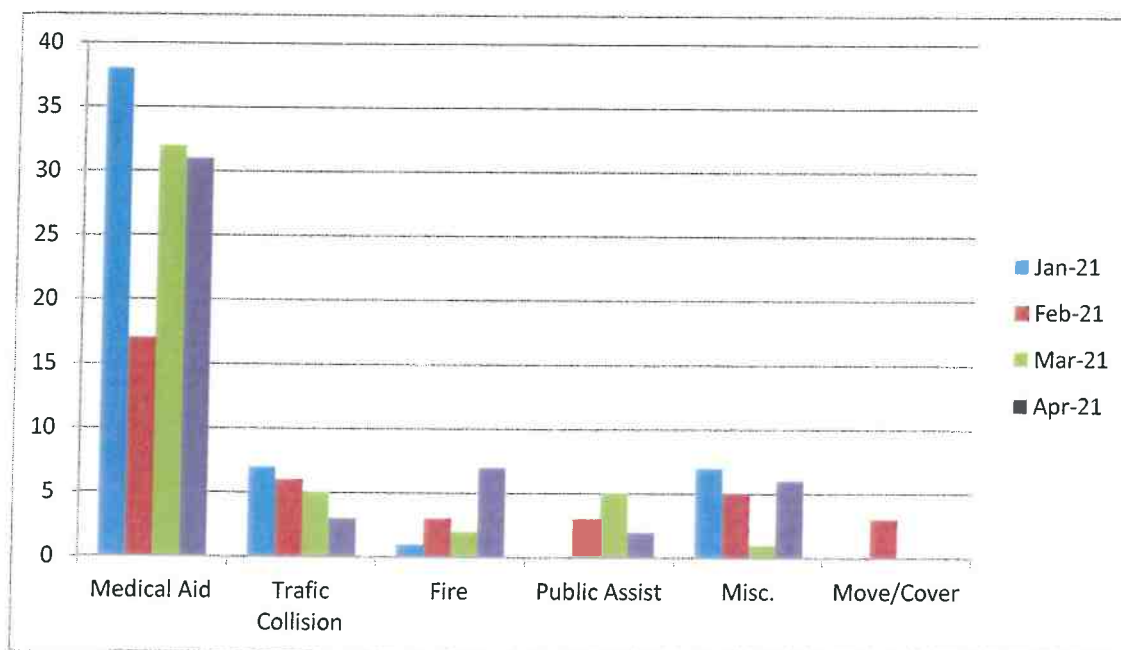
Misc- 6

Move/Cover - 0

CQI Statistics: 4/4 – 100%



E72 Monthly Statistics Comparison



Tim Cordero

From: Tim Kordes <tkordes7@gmail.com>
Sent: Sunday, May 2, 2021 8:25 PM
To: Tim Cordero
Subject: Our many thank-yous!!!
Attachments: Steve Willis and Chief Cordero.jpg

Chief Cordero,

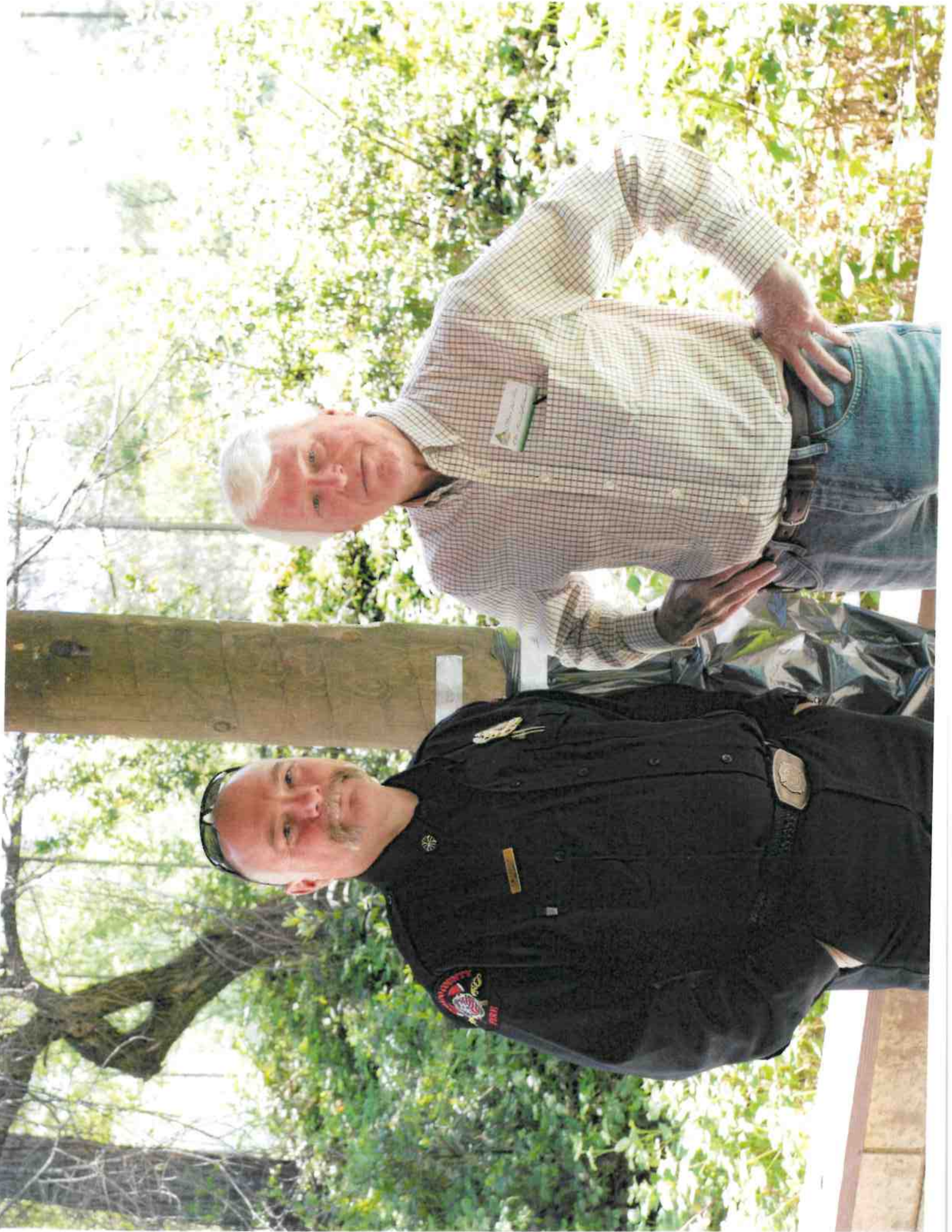
The Texas Hill FSC would like to thank you for attending our hot dog social event and truly appreciate your support!!! We hope you enjoyed yourself, as all of us enjoyed your company! Your respective Engine Co. 25 members were very professional and helpful to engaging and answering some of our resident's questions! In fact, Captain Poganski took the mic and spoke to the residents on smoke detectors. We are blessed to be protected by a professional and caring fire service agency!!!

In closing Chief Cordero, please let us know if you have any recommendations to areas we can improve on for our next event.

***Note:** the attached photo was taken of yourself and Steve Willis.

Stay safe - stay healthy!

Respectfully Submitted,
Tim Kordes
Texas Hill FSC; Chair





FIRE

May 3, 2021

To: California Department of Forestry and Fire Protection
(CALFIRE) California Climate Investments
Fire Prevention Grants Program
1416 9th Street
Sacramento, CA 94244-2460

Re: Project Tracking #20-FP-AEU-0083
South El Dorado County Fire Reduction Project
Letter of Support

I welcome the opportunity to support the Aukum Fairplay Fire Safe Council (AFFSC) and Oak Hill Fire Safety Council (OHFSC) partnered efforts to obtain CCI grant funding for the South El Dorado County Fire Reduction Project.

The project, consisting of 13 individual roadside fuel reduction projects and two shaded fuel break projects, will reduce thick vegetation, remove hazardous trees significantly, and hence will improve ingress and egress for first responders, allow residents to quickly and safely exit the fire zones, and reduce overall risk to life and property. The project includes several critical roadways that are “one way in-one way out” and includes ingress/egress roadways critical for residents of nearby uphill rural communities of Omo Ranch and Grizzly Flats.

The proposed project includes the critical elements of the Fire Safe Council’s Community Wildfire Protection Plan (CWPP) and a recently completed detailed Vegetation Management Plan, enabling the project to be nearly “shovel ready” once funded.

The collaboration of these two council’s efforts will provide efficient resource usage and maximize funding returns reaching a broader community for mutual success affecting over 10,000 residents in the county.

The District recognizes the importance of this grant to the AFFSC and OHFSC, and their efforts in protecting the public from wildfire in El Dorado County. We are in support of the Fire Safe Councils request for the Department of Forestry and Fire Protection (CALFIRE) to approve funding for this vital project.

Sincerely,

Tim Cordero, Fire Chief
El Dorado County Fire District

Tim Cordero

From: John Hess <jhess1776@innercite.com>
Sent: Monday, May 3, 2021 6:33 PM
To: Tim Cordero
Subject: CALFIRE CCI Grant Application - Letter of Support Request
Attachments: AFFSC Support Letter - EDC Fire.docx

Chief Cordero,

Hope all is well. I hope this request will have some interest for you.

This is a request for a Letter of Support for the below grant application.

The Aukum Fairplay Fire Safe Council (AFFSC) and the Oak Hill Fire Safe Council (OHFSC) are submitting a partnered application for a CALFIRE California Climate Investment (CCI) grant for a major project titled "South El Dorado county fuel hazard project". This project will provide significant enhanced fire safety for this region by removal and trimming of vegetation along all major roadways in the area, and by developing a shaded fuel break around part of the Outingdale community.

These roadways are primary emergency access for first responders egress and for community evacuation, for not only this area but also for communities further up the hill. The shaded fuel break at Outingdale will help protect this significant community that has a single road way in and out.

This project is part of our draft Community Wildfire Protection Plan and our Vegetation Management Plan (recently completed by our local Resource Conservation District). Hence the project is essentially "shovel ready" to proceed with grant funding.

If you can provide a Letter of Support for this project, we have attached a draft letter. If possible, please revise as needed, and return as a signed pdf on letterhead..

Thank you for consideration of this request.

John Hess
Chair, AFFSC
www.affsc.org





"We are dedication to provide professional and courteous service to our citizens and communities with Pride, Trust & Integrity."

May 3, 2021

To: California Department of Forestry and Fire Protection
Attn: Grants Management Unit – Fire Prevention Grants
PO Box 944246
Sacramento, CA 94244-2460

To Whom It May Concern,

I am writing in support of the CAL FIRE California Climate Investments Fire Prevention Grant Program project entitled: *Collaborative Hazardous Fuel Reduction Project for Placerville and Texas Hill Estates*, submitted by the El Dorado-Georgetown Resource Conservation District in conjunction with the Fire Safe Councils of Placerville and Texas Hill Estates (Project Tracking #20-FP-AEU-0064).

The overarching objective of the Project is to decrease the risk of wildland fire and reduce the potential for damage to natural resources due to wildfire. The Project will provide direct wildfire protection for the City of Placerville and the surrounding areas in the wildland-urban interface (WUI) by creating shaded fuel breaks and clearing hazardous vegetation from roadways used for emergency egress.

The Project is consistent with goals and objectives identified in the Community Wildfire Protection Plan for El Dorado County and the 2020 Unit Strategic Fire Plan: Amador-El Dorado Unit of CalFire, and the South Fork American River Cohesive Strategy to create fire adapted communities and wildfire resilient landscapes.

In closing, we are pleased to support this collaboration between these two Councils and the local resource conservation district. This Project identifies and prioritizes areas for hazardous fuels reduction treatments and recommends types and methods of treatments that will protect community members and values at risk. We certainly encourage strong consideration of this project proposal.

Sincerely,

Tim Cordero, Fire Chief
El Dorado County Fire Protection District

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April 30, 2021

Tim Cordero
Fire Chief
El Dorado County Fire District
Placerville, CA
Sent Via email

Re: Support for CALFIRE Wildfire Prevention Grant Application

Dear Chief Cordero:

We are writing to request your support for the Project entitled: "Collaborative Hazardous Fuel Reduction Project for Placerville and Texas Hill Estate Fire Safe Councils", being submitted to the CalFire/Climate Change Initiative 2021 Fire Prevention Grants Hazardous Fuels Reduction Program.

The two adjoining Fire Safe Councils (FSC) are requesting funding for hazardous vegetation removal from over 500 acres in the areas in and around Texas Hill Estates and the City of Placerville. The areas slated for treatment in the Project were identified in the update to the Community Wildfire Protection Plan for El Dorado County (CWPP) are critically important to reducing wildfire risk and improving public safety. A Project Map and Scope of Work for the Project are attached which show the strategic areas that have been selected for treatment.

The Project is supported by the El Dorado County FSC and is consistent with the goals and objectives identified in other fire safety plans for our area, including the 2020 Strategic Fire Plan for the Amador-El Dorado Unit of CalFire. The Project will be managed by the El Dorado & Georgetown Divide Resource Conservation District (RCD), which has extensive experience in vegetation management and first-hand knowledge of our local conditions.

We hope that you agree that this is a very important project for our area and that you will provide a letter of support to be included in our application package. You will find an attached sample letter which can be used for this purpose. Please send your letter before **May 12, 2021**, via email to: theplv21@gmail.com or by hard copy to Janet Mills, P.O. Box 816, Placerville, CA 95667.

If you have any questions about the Project and would like additional information, please contact:

Kris Kiehne, Placerville FSC Chairperson
krikie7@sbcglobal.net
(530) 409-2142

Tim Kordes, Texas Hill Estates FSC Chairperson
tkordes7@gmail.com
(925) 784-0896

We greatly appreciate your support.

Sincerely,
The Board Members of the PFSC and THEFSC

Enclosures:

1. Grant Scope of Work
2. Project Area Map
3. Sample Letter of Support

DRAFT

The Collaborative Hazardous Fuels Reduction Project for Placerville and Texas Hill Fire Safe
Councils Project
2021 CALFIRE/Climate Change Initiative Grant Application

Scope of Work Summary

The “Collaborative Hazardous Fuels Reduction Project for Placerville and Texas Hill Fire Safe Councils Project” (Project) is located in the north central Sierra Nevada foothill area, in and near the City of Placerville and includes the private residential development of Texas Hill Estates. This Project is being submitted by the El Dorado-Georgetown Resource Conservation District (RCD) on behalf of the Placerville and Texas Hill Estates fire safe councils. The RCD will serve as manager of the Project and Lead Agency for compliance with the California Environmental Quality Act (CEQA).

The Project will provide wildfire protection to habitable structures and critical facilities and infrastructure. The fuel breaks would interrupt fire directly on those fires driven by the prevailing winds (from the south-southwest) by decreasing resistance to control for firefighters, providing areas of defensible space, lowering rate of spread, reducing crown fire activity and decreasing flame lengths. The Project components are strategically located along ridgetops and critical roadways and will reduce surface fuel loading, ladder fuels, and aerial fuel loading which will decrease the potential for fire spread, crown fire activity, and flame lengths.

The CALFIRE Fire Hazard Severity zone for the Project area is designated as “Very High” for wildfire impacts. Much of Project area is urbanized and has well-developed infrastructure of water and sewer service, roadways, fire hydrants and telecommunications. The Project would provide direct wildfire protection for the City of Placerville, which is the County Seat of El Dorado County, with approximately 4,500 habitable structures, some of which are of historical significance, and Texas Hill Estates, a private residential community with approximately 101 habitable structures. In addition, the Project would provide wildfire protection for critical facilities including Marshall Hospital, a full-care facility serving El Dorado County, located within the City of Placerville, and the Placerville Airport, which is in an unincorporated area of El Dorado County and which has provided services for prior wildfire events such as the 2014 King Fire and will continue to provide a critical resource for emergencies in the area.

Each area proposed for treatment will be surveyed by a Registered Professional Forester who will develop the specific treatment prescription for the area to eliminate vertical and horizontal continuity of fuels to reduce the rate of fire spread, duration, and intensity. Fuels reduction will be achieved by a combination of mechanical chipping and mastication of brush and smaller trees on low angle slopes below 35%, coupled with hand treatments that include brush cutting, pruning, and thinning. Treatments will follow Best Management Forest Practices to protect the landscape.

DRAFT

Goals and Objectives of the Project

The goal of the Project is to decrease the risk of wildland fire and reduce the potential for damage to natural resources due to wildfire.

The first objective of the Project is to construct shaded fuel breaks to lower the rate of fire spread, reduce flame lengths and improve fire control opportunities for firefighters. The shaded fuel breaks are designed to interrupt potential fire behavior by reducing surface fuel loading, removing ladder fuels and reducing the ignition of tree crowns.

The second objective of the Project is to improve safe emergency egress for residents of Placerville and Texas Hill Estates and the adjacent areas and improve emergency access for firefighting equipment to the area. This will be achieved by clearing the vegetation to meet fire safety guidelines on Cedar Ravine Road, Bear Rock Road, Highland Drive, and along the road network within the Texas Hill Estates.

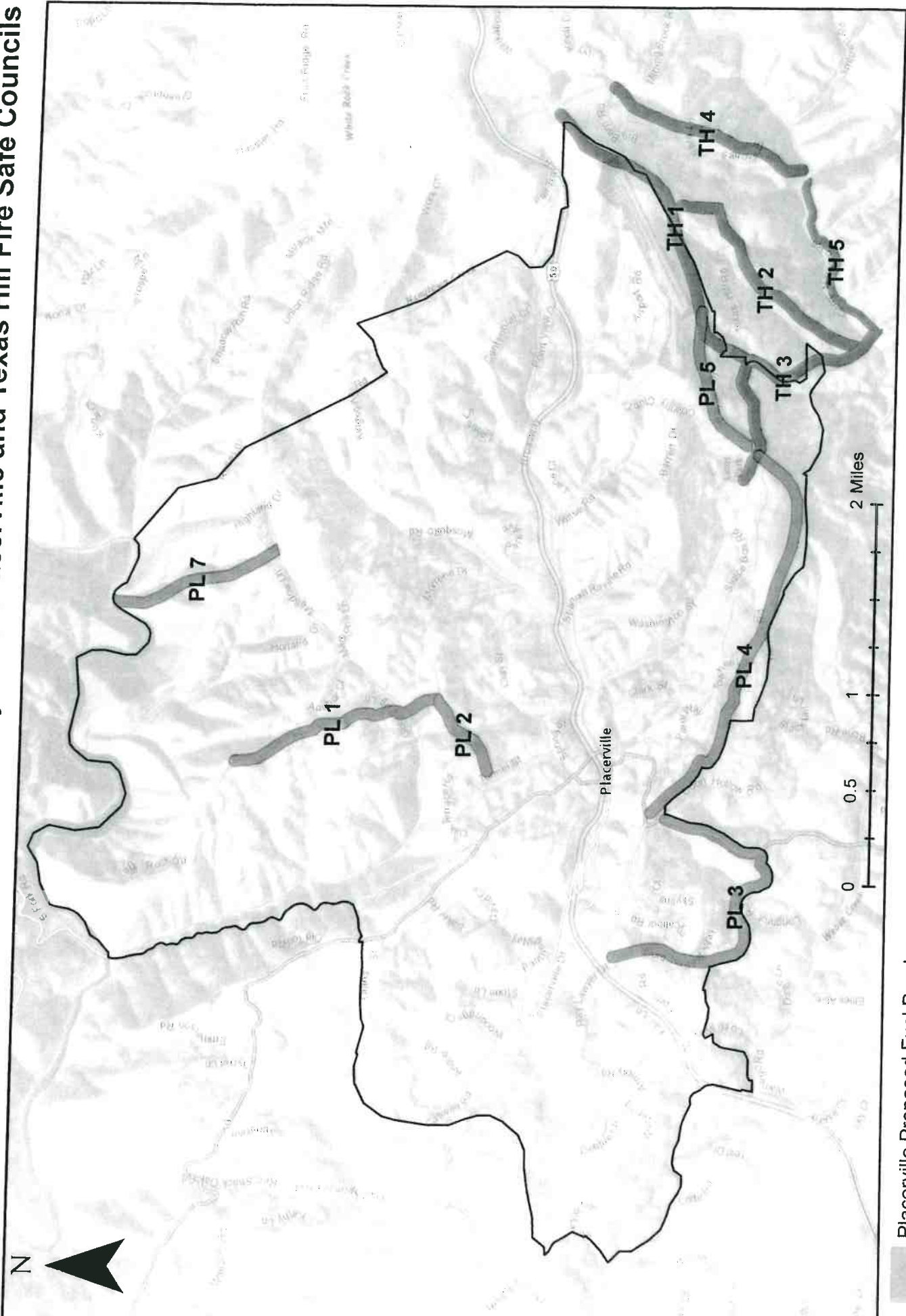
The third objective is to increase awareness and understanding in the community of fuels treatments and wildfire risk reduction.

Expected outcomes of the Project are:

- Improved defensible space that enables fire suppression crews and equipment to provide point-source structure protection and to achieve perimeter control of a wildfire.
- Improved emergency egress.
- Reduced fuel loads and reduced risk of catastrophic wildfire within or spreading to undeveloped forested areas.
- Increased awareness in the community of the benefits of fuels treatments and wildfire risk reduction.

California Environmental Quality Act (CEQA) Compliance

Searches of the California Natural Diversity Database (CNDDDB), California Wildlife Habitat Relationships (CWHR), and the California Historical Resources Information System (CHRIS) showed that there are no environmentally sensitive receptors in the Project area. A Notice of Exemption will be filed by the RCD. Prior to any Project activity, environmental specialists will survey the treatment areas as defined by the RPF to confirm the results of the database searches to ensure the protection of sensitive species and cultural resources.



- Placerville Proposed Fuel Breaks
- Texas Hill Proposed Fuel Breaks
- Placerville Fire Safe Council Boundary

Date: 4/26/2021

Project Areas shown are for general planning purposes. Specific location of projects are subject to change.