



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

AGENDA

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

August 15, 2024

Join Zoom Meeting
<https://us02web.zoom.us/j/82823500080>

Meeting ID: 828 2350 0080

One tap mobile
1(669)444-9171

Fire Chief, Tim Cordero

**Mark Brunton (Div. 1)
Mickey Kaiserman (Div. 2)
Lloyd Ogan (Div. 3)**

**Jim Edmiston (Div. 4)
Paul Gilchrest (Div. 5)**

12:30 P.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.

12:35 P.M. CLOSED SESSION

- A. Conference With Labor Negotiators**
Agency Designated Representative: Fire Chief
Non-Safety Employee Association

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: July 18, 2024, Board Meeting

B. Claim Payments/Deposits:

<u>Dist. Claims FY 23/24:</u>	<u>District Claims FY 24/25:</u>
\$20,657.00	\$109,112.19
\$10,663.04	\$237,165.75
\$7,975.00	\$1,171.68
\$17,141.73	\$15,125.56
\$8,516.43	\$10,619.92
\$692.00	\$3,054.72
\$12,867.47	\$69,420.41
	\$17,388.45
	\$156,218.70
	\$2,824,869.00

Dist. Deposits:

\$19,390.65
\$10,638.47
\$5,028.00
\$1,151.76
\$6,321.00
\$8,219.57
\$6,679.41
\$10,156.19

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. **REPORT OF ACTION TAKEN IN CLOSED SESSION:**

A. Conference With Labor Negotiators

Agency Designated Representative: Fire Chief

Non-Safety Employee Association

8. **DEPARTMENTAL MATTERS:**

A. **Operational** – Employee Recognition

▪ Chief Michael Lilienthal

▪ Captain Nick Rose

B. **Administrative** – FY 2022-2023 Annual Audit

▪ Presentation /Discuss/Action

9. BOARD MATTERS:

10. COMMITTEE REPORTS:

Standing Committees:

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

Ad-hoc Committees:

- A. Facilities & Equipment (Brunton, Edmiston)
- B. Human Resources (Ogan, Edmiston)
- C. DSP ECF Annexation Working Group (Kaiserman, Ogan)

11. CORRESPONDENCE AND COMMUNICATION:

- Fire Engine Response Statistics.
- Medic Unit Response Statistics.
- Thank you letter from Oak Hill Area Fire Safe Council.

12. FIRE CHIEF'S REPORT:

13. BOARD COMMENTS:

14. FUTURE AGENDA ITEMS:

Next regularly scheduled Board Meeting, September 19, 2024.

15. 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**

July 18, 2024

12:30 Closed Session
1:00 P.M. Open Session

Join Zoom Meeting
<https://us02web.zoom.us/j/87693931644>

Meeting ID: 876 9393 1644

One tap mobile
1(669)444-9171

Fire Chief, Tim Cordero

12:30 P.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.

12:35 P.M. CLOSED SESSION

- A. Conference With Labor Negotiators**
Agency Designated Representative: Fire Chief
El Dorado County Professional Firefighters Association Local 3556

1:00 P.M. OPEN SESSION

1. CALL TO ORDER:

Director Kaiserman called the meeting to order at 1:00 P.M

2. ROLL CALL:

Present: Kaiserman, Brunton, Ogan, Edmiston, Gilcrest
Absent: None

3. PLEDGE OF ALLEGIANCE:

The Pledge of Allegiance was recited.

4. APPROVE AGENDA:

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

Ayes: Kaiserman, Brunton, Ogan, Edmiston, 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: June 20, 2024, Regular Meeting

B. Claim Payments/Deposits:

Dist. Claims:

\$600.00
\$8,309.04
\$13,460.33
\$17,864.83
\$42,681.99
\$8,516.43
\$692.00
\$12,867.47
\$150,733.92

Dist. Deposits:

\$9,455.55
\$20,657.00
\$9,400.00
\$21,741.74
\$13,390.00
\$735.00
\$7,032.84
\$1,440.00
\$5,384.13

It was moved by Director Gilchrest and seconded by Director Ogan to approve the Consent Calendar as Presented. The motion was passed by the following vote:

Ayes: Kaiserman, Brunton, Ogan, Edmiston, Gilchrest
Noes: None
Absent: None

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 five minutes per person).

No Public Comment

7. REPORT OUT OF CLOSED SESSION:

- A. Conference With Labor Negotiators
Agency Designated Representative: Fire Chief
El Dorado County Professional Firefighters Association Local 3556

It was moved by Director Edmiston and seconded by Director Gilchrest to approve the Side Letter with El Dorado County Professional Firefighters Association Local 3556 as presented. The motion was passed by the following vote:

Ayes: Kaiserman, Brunton, Ogan, Edmiston, Gilchrest
Noes: None
Absent: None

8. CEREMONIAL AWARDS:

- A. EMS Commendation:
- Engineer/Paramedic Beau Molet
 - Engineer/Paramedic Zach Iddings
 - Firefighter/Paramedic Nick Thomas
 - Firefighter/Paramedic John Wheeler
 - Firefighter/Paramedic Bobby Allen
 - Firefighter/Paramedic Nick Kushner

9. DEPARTMENTAL MATTERS:

- A. **Administrative** – Resolution 2024-05 Recognition of Retirement
- Captain Jason Lindberg

It was moved by Director Gilchrest and seconded by Director Edmiston to approve Resolution 2024-05 – Recognition of Retirement – Captain Jason Lindberg. Motion was passed by the following vote:

Ayes: Kaiserman, Brunton, Ogan, Edmiston, Gilchrest
Noes: None
Abstain: None
Absent: None

- B. **Operational** – Surplus and Sale of Ladder 26
- Review/Discuss/Action

It was moved by Director Edmiston and seconded by Director Brunton to approve the Surplus and Sale of Ladder 26. Motion was passed by the following vote:

Ayes: Kaiserman, Brunton, Ogan, Edmiston, Gilchrest
Noes: None
Abstain: None
Absent: None

- C. **Administrative** – Reject RFQ 24-1 & RFQ 24-2
- Review/Discuss/Action

It was moved by Director Ogan and seconded by Director Brunton to reject RFQ 24-1 & RFQ 24-2 and directed staff to update and repost the RFQ. Motion was passed by the following vote:

*Ayes: Kaiserman, Brunton, Ogan, Edmiston, Gilchrest
Noes: None
Abstain: None
Absent: None*

D. Administrative – Annexation Consultant

- Review/Discuss/Action

It was moved by Director Brunton and seconded by Director Edmiston to authorize the Fire Chief to enter into an agreement with William L. Adams as the Annexation Consultant – pending approval from the Diamond Springs – El Dorado Fire Board for the same agreement. Motion was passed by the following vote:

*Ayes: Kaiserman, Brunton, Ogan, Edmiston, Gilchrest
Noes: None
Abstain: None
Absent: None*

E. Operational – FEMA AFG Grant - SCBA

- Review/Discuss/Action

It was moved by Director Gilchrest and seconded by Director Ogan to approve the FEMA AFG Grant - SCBA. Motion was passed by the following vote:

*Ayes: Kaiserman, Brunton, Ogan, Edmiston, Gilchrest
Noes: None
Abstain: None
Absent: None*

F. Operational – Planning Work Group

- Discussion

10. BOARD MATTERS:

11. COMMITTEE REPORTS:

Standing Committees:

A. Budget and Finance (Kaiserman, Gilchrest)

No Report

B. Communications & Outreach (Brunton, Gilchrest)

No Report

Ad-hoc Committees:

A. Facilities and Equipment (Brunton, Edmiston)

No Report

B. Human Resources (Ogan, Edmiston)

No Report

C. DSP ECF Annexation Working Group (Kaiserman, Ogan)

Director Kaiserman and Chief Cordero provided an update on the DSP ECF Annexation.

12. CORRESPONDENCE AND COMMUNICATION:

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

13. FIRE CHIEF'S REPORT:

- City of Placerville
 - Staff is continuing to work with the city regarding the Public Safety Building and potential options. We did walk two other sites for consideration and review.
 - The Fire Prevention Bureau completed the inspection permitting process for the 4th of July fireworks event. The night of the 4th for the fireworks, we had support from Diamond Springs, Cal Fire, Tribal Fire and County Fire patrolling for any potential issues. No issues were reported.
- JPA
 - Contract negotiations continue with the County, the group meets twice monthly.
 - The response to the Grand Jury has been submitted by the Executive Director.
 - The JPA fleet will be receiving two (2) remounted units and two (2) new units from Arrow Manufacturing over the next few months. These assets are very much needed to bolster our fleet.
- District information
 - CalOES has approved several preposition requests locally within our Op Area since January. These additional resources have been instrumental in mitigating incidents within the West Slope of the County. Recently, due to the Red Flag conditions, we were able to upstaff 2 Type 3 Engines, 3 Water Tenders and 2 Chief Officers. All these resources were utilized at both the Moccasin Fire and the Pay Fire, along with other smaller incidents. A Huge Thank you to CalOES for their continued support in bolstering our response capabilities during these predicted weather events.
 - The District did experience 2 significant, extended fires during the first week of July. The Moccasin Fire, off Oak Hill Rd., burned about 51 acres, including 1 residential home. Several other homes were in immediate danger, however the great work by the crews ensured no other homes were lost. The Pay Fire, off Cedar Ravine began on July

6th and immediately burned towards the homes on Country Club Drive in Placerville. Multiple homes on Duden Drive and Country Club were at extreme risk – however, again the joint, incredible effort by all our firefighters prevented any loss of homes! We did experience a significant fire within 1 hangar at the airport, several other hangars experienced minor damage from fires within the structures. There was a loss of several outbuildings, however, no homes. Both of these fires required the use of Rave and Perimeter by EDSO for evacuation purposes. The new Perimeter platform is a powerful tool that allows for faster identification of evacuation areas. A huge thank you to all our partner agencies and law enforcement during both fires!

- We currently have Engine 317 and Engine 328 hired by CalFire, to assist with their staffing. The engines have been staffing CalFire stations and responding to calls in Placer County, El Dorado County and Amador County.
- The district has several promotional opportunity flyers posted, Fire Marshal, Engineer and PAO Bridge to Suppression. Testing for those positions will be in the near future.
- The district will be returning OES Engine 4103, a Type 1 engine. We will remain in partnership with OES for Engine 4310, a Type 3. County Fire is on the list with OES for an OES Water Tender, no ETA on when we would see this resource.
- We met with CIRA Insurance Representatives recently, there was some good discussion, and the district will be soliciting additional information from CIRA later this fall.
- We have one FF/PM currently going through pre-employment. We also have 3 PAO’s going through pre-employment.
- We have relocated Laura’s office to Station 49 full-time. The Fire Chiefs’ office is primarily also at Station 49 with a remote office in Camino. RTS was able to handle all of the IT relocation, including phone service.
- Elections for Board seats – candidates need to complete and submit paperwork by Aug. 9th.
- Cameron Park CSD Update

14. BOARD COMMENTS:

Brunton: No Comment

Ogan: Director Ogan stated he has been attending Fire Safe Council meetings and wanted to relay the gratitude the community has for the Fire Department.

Kaiserman: No Comment

Edmiston: Director Edmiston stated he wanted to thank everyone for all their hard work from the EMS Commendation presentation to the save on the Airport Fire and the big rig extrication. He stated he is very proud of everyone and dedication.

Gilchrest: Director Gilchrest provided an overview of the CSD Board Meeting he attended and voiced some of his concerns. Director Gilchrest stated he requested and attended a tour of the Marble Valley project with 2 other Directors from the Cameron Park CSD Board. Director Gilchrest stated he had a 1 on 1 meeting with Chief Johnson from El Dorado Hills Fire.

15. **FUTURE AGENDA ITEMS:**

Next regularly scheduled Board Meeting, August 15, 2024.

16. **ADJOURNMENT:** *At 2:40 P.M. it was moved by Director Brunton and seconded by Director Ogan to adjourn; all in favor.*

EL DORADO COUNTY FIRE FINANCE REPORT

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

District Claims FY 23/24:

- \$20,657.00
- \$10,663.04
- \$7,975.00
- \$17,141.73
- \$8,516.43
- \$692.00
- \$12,867.47

District Claims FY 24/25

- 109,112.19
- \$237,165.75
- \$1,171.68
- \$15,125.56
- \$10,619.92
- \$3,054.72
- \$69,420.41
- 17,388.45
- \$156,218.70
- \$2,824,869.00

District Deposits:

- \$19,390.65
- 10,638.47
- 5,028.00
- \$1,151.76
- \$6,321.00
- 8,219.57
- \$6,679.41
- \$10,156.19

EL DORADO COUNTY FIRE PROTECTION DISTRICT					
Preliminary Fire Operations Budget Summary 2024-2025					
July 1, 2020 Through July 31, 2024 8% Expended					
Sub	Revenues / Sources	Preliminary Budget 2024-2025	Expended 2024-2025	Over or Under Budget	Percentage Collected
<i>Carry-over funds from previous year</i>					
100	Property Taxes-Secured (current year)	\$11,377,085.00	\$0.00	(\$11,377,085.00)	0%
110	Property Taxes-Unsecured (current)	\$218,234.00	\$0.00	\$0.00	0%
140	Supplemental Property Taxes-Current	\$471,362.00	\$0.00	(\$471,362.00)	0%
174	Tax: Timber Yield	\$54.00	\$0.00	(\$54.00)	0%
342	Fund Balance (Measure S Fund Transfer St. 28)	\$0.00	\$0.00	\$0.00	0%
820	State Homeowners Property Tax Relief	\$71,518.00	\$0.00	(\$71,518.00)	0%
<i>Prior Years Property Taxes</i>					
120	Property Taxes-Prior Secured	\$25,927.00	\$0.00	(\$25,927.00)	0%
130	Property Taxes-Prior Unsecured	\$6,021.00	\$0.00	(\$6,021.00)	0%
150	Supplemental Property Taxes-Prior	\$31,367.00	\$0.00	(\$31,367.00)	0%
360	Taxes-Penalties	\$12,016.00	\$0.00	(\$12,016.00)	0%
<i>Voter Approved Special Taxes</i>					
175	Direct Assessment	\$521,813.00	\$0.00	(\$521,813.00)	0%
1310	Fire Suppression (Shingle Springs)	\$5,024.00	\$0.00	(\$5,024.00)	0%
<i>Other Fees & Service Reimbursements</i>					
880	St: Other	\$0.00	\$0.00	\$0.00	100%
881	Federal/State Reimbursements	\$181,737.00	\$0.00	(\$181,737.00)	0%
400	Interest	\$61,422.00	\$0.00	(\$61,422.00)	0%
420	Rent: Land & Building	\$48,752.00	\$19,390.65	(\$29,361.35)	40%
1100	Station 17 Lease Payment	\$0.00	\$5,028.00	\$5,028.00	0%
1200	Temporary T.O.T. Reimbursement	\$80,000.00	\$0.00	(\$80,000.00)	0%
1400/1401	Inspection Fee's - Prevention - Plan Review Fees	\$133,719.00	\$6,846.84	(\$126,872.16)	5%
1403	Development Fees Trust Fund	\$0.00	\$0.00	\$0.00	0%
1686	Ambulance Admin Reimbursement (1686)	\$469,418.00	\$0.00	(\$469,418.00)	0%
1744	Misc: Inspection or Services VHR	\$0.00	\$1,950.00	\$1,950.00	0%
1940	Miscellaneous	\$0.00	\$0.00	\$0.00	#DIV/0!
1942	Misc: Reimbursement - First Responder Fee	\$170,000.00	\$44,968.33	(\$125,031.67)	0%
1947	Insurance Refunds & Safety Funds	\$5,462.00	\$0.00	(\$5,462.00)	0%
2000	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	0%
1207	Shingle Springs Rancheria	\$654,000.00	\$0.00	(\$654,000.00)	0%
1800	Interfund Rev: Service Between Fund Types	\$1,180,277.00	\$0.00	(\$1,180,277.00)	0%
Total Revenue		\$15,725,208.00	\$78,183.82	(\$14,248,513.18)	0.50%

EL DORADO COUNTY FIRE PROTECTION DISTRICT
Preliminary Fire Operations Budget Summary 2024-2025
 July 1, 2021 Through July 31, 2024 8% Expended

Sub	Salaries & Benefits Expenditures / Uses: Class I	Preliminary Budget 2024-2025	Expended 2024-2025	Over or Under Budget	Percentage Expended
3000	Salaries and Wages	\$5,599,285.00	\$609,286.37	(\$4,989,998.63)	11%
3001	Directors/Apprentice FF/Prevention Consultants	\$0.00	\$0.00	\$0.00	0%
3002	Overtime	\$1,294,420.00	\$384,840.34	(\$909,579.66)	30%
3004	Other Compensation	\$414,170.00	\$78,939.96	(\$335,230.04)	19%
3020	Retirement	\$3,021,650.00	\$2,932,302.74	(\$89,347.26)	97%
3021	OASDI	\$6,467.00	\$0.00	(\$6,467.00)	0%
3022	Medicare	\$112,000.00	\$15,250.20	(\$96,749.80)	14%
3040	Health & Dental	\$1,241,061.00	\$175,276.62	(\$1,065,784.38)	14%
3041	Unemployment Insurance	\$4,200.00	(\$1,151.76)	(\$5,351.76)	-27%
3042	Long Term Disability & Volunteer Program	\$25,200.00	\$0.00	(\$25,200.00)	0%
3043	Defer Comp Employer Share	\$0.00	\$8,867.23	\$8,867.23	0%
3044	Vision	\$14,700.00	\$1,690.76	(\$13,009.24)	12%
3060	Workman's Compensation Insurance	\$612,087.00	\$237,165.75	(\$374,921.25)	39%
	Total	\$12,345,240.00	\$4,442,468.21	(\$7,902,771.79)	35.99%

EL DORADO COUNTY FIRE PROTECTION DISTRICT
Preliminary Fire Operations Budget Summary 2024-2025
 July 1, 2021 Through July 31, 2024 8% Expended

Sub	Expenditures / Uses: Class II	Preliminary Budget 2024-2025	Expended 2024-2025	Over or Under Budget	Percentage Expended
4020	Clothing	\$15,000.00	\$0.00	(\$15,000.00)	0%
4021	Safety Equipment	\$26,500.00	\$0.00	(\$26,500.00)	0%
4022	Uniforms	\$15,000.00	\$0.00	(\$15,000.00)	0%
4040	Communications	\$191,000.00	\$0.00	(\$191,000.00)	0%
4044	Cable/Internet Service	\$0.00	\$0.00	\$0.00	0%
4060	Food	\$5,200.00	\$0.00	(\$5,200.00)	0%
4080	Warehouse Expenses	\$31,500.00	\$0.00	(\$31,500.00)	0%
4085	Refuse Disposal	\$19,950.00	\$0.00	(\$19,950.00)	0%
4087	Extermination	\$1,050.00	\$0.00	(\$1,050.00)	0%
4100	Insurance Premiums	\$186,300.00	\$307.80	(\$185,992.20)	0%
4140	Maintenance - Equipment	\$9,750.00	\$0.00	(\$9,750.00)	0%
4142	Maintenance - Radios	\$8,000.00	\$0.00	(\$8,000.00)	0%
4145	Maintenance - Equipment Parts	\$17,250.00	\$0.00	(\$17,250.00)	0%
4160	Maintenance - Vehicles	\$61,950.00	\$0.00	(\$61,950.00)	0%
4162	Maintenance - Vehicle Supplies	\$100,000.00	\$0.00	(\$100,000.00)	0%
4164	Maintenance -Tires & tubes	\$31,500.00	\$0.00	(\$31,500.00)	0%
4180	Maintenance - Buildings & Improvements	\$10,000.00	\$0.00	(\$10,000.00)	0%
4197	Building Supplies	\$15,750.00	\$0.00	(\$15,750.00)	0%
4200	Medical Supplies	\$0.00	\$0.00	\$0.00	0%
4220	Memberships	\$10,000.00	\$0.00	(\$10,000.00)	0%
4260	Office Expense	\$10,500.00	\$0.00	(\$10,500.00)	0%
4261	Postage	\$3,150.00	\$0.00	(\$3,150.00)	0%
4263	Subscriptions	\$200.00	\$0.00	(\$200.00)	0%
4300	Professional & Specialized Services	\$281,305.00	\$0.00	(\$281,305.00)	0%
4304	Agency Administration	\$0.00	\$0.00	\$0.00	0%
4313	Legal Services - Being Paid out of 4300	\$0.00	\$0.00	\$0.00	#DIV/0!
4324	Medical, Dental, & Lab Services	\$21,000.00	\$0.00	(\$21,000.00)	0%
4400	Publications & Legal Notices	\$1,000.00	\$0.00	(\$1,000.00)	0%
4420	Rent & Leases Equipment	\$19,215.00	\$0.00	(\$19,215.00)	0%
4440	Rents & Leases	\$525.00	\$0.00	(\$525.00)	0%
4461	Minor Equipment	\$84,700.00	\$0.00	(\$84,700.00)	0%
4462	Equipment: Computers	\$9,000.00	\$0.00	(\$9,000.00)	0%
4500	Special Departmental Expense	\$34,950.00	\$0.00	(\$34,950.00)	0%
4501	Educational Training	\$5,000.00	\$0.00	(\$5,000.00)	0%
4507	Fire & Safety Supplies	\$30,000.00	\$0.00	(\$30,000.00)	0%
4529	Software License	\$94,500.00	\$0.00	(\$94,500.00)	0%
4536	Retirement Benefit	\$60,000.00	\$4,689.00	(\$55,311.00)	8%
4617	Staff Development	\$20,800.00	\$0.00	(\$16,111.00)	0%
4600	Transportation & Travel	\$0.00	\$0.00	\$0.00	0%
4606	Fuel Purchase - Bulk	\$162,750.00	\$0.00	(\$162,750.00)	0%
4700	Utilities	\$147,000.00	\$0.00	(\$147,000.00)	0%
	Total	\$1,741,295.00	\$4,996.80	(\$1,736,298.20)	0%

EL DORADO COUNTY FIRE PROTECTION DISTRICT
Preliminary Fire Operations Budget Summary 2024-2025
 July 1, 2021 Through July 31, 2024 8% Expended

Sub	Expenditures: Class III	Preliminary Budget 2024-2025	Expended 2024-2025	Over or Under Budget	Percentage Expended
5060	Retirement/Interest of Other Long Term Debt	\$99,204.00	\$81,591.15	(\$17,612.85)	82%
5100	Interest	\$38,836.00	\$27,521.04	(\$11,314.96)	71%
5142	Audit Findings	\$0.00	\$0.00	\$0.00	0%
	Total	\$138,040.00	\$109,112.19	(\$28,927.81)	79%
Sub	Fixed Assets - Class IV	Preliminary Budget 2024-2025	Expended 2024-2025	Over or Under Budget	Percentage Expended
6020	Fixed Assets - Structures & Improvements	\$65,000.00	\$0.00	(\$65,000.00)	0%
6023	Fixed Assets - Construction Services - Station 17	\$0.00	\$0.00	\$0.00	0%
6028	Fixed Assets - Construction Materials - Station 17	\$0.00	\$0.00	\$0.00	0%
6040	Fixed Assets - Apparatus/Equipment	\$1,430,737.00	\$0.00	(\$1,430,737.00)	0%
6042	Fixed Assets - Computer Systems	\$0.00	\$0.00	\$0.00	0%
	Total	\$1,495,737.00	\$0.00	(\$1,495,737.00)	0%

EL DORADO COUNTY FIRE PROTECTION DISTRICT Preliminary Fire Operations Budget Summary 2024-2025 July 1, 2021 Through July 31, 2024 8% Expended				
	Preliminary Budget 2024-2025	Expended 2024-2025	Over or (Under) Budget	Percentage Collected
Expenditures: Class III	Preliminary Budget 2024-2025	Expended 2024-2025	Over or Under Budget	Percentage Expended
Class I: Salaries/Benefits	\$12,345,240.00	\$4,442,468.21	(\$7,902,771.79)	36%
Class II: Service & Supplies	\$1,741,295.00	\$4,996.80	(\$1,736,298.20)	0%
Class III: Long Term Debt	\$138,040.00	\$109,112.19	(\$28,927.81)	79%
Class IV: Fixed Assets	\$1,495,737.00	\$0.00	(\$1,495,737.00)	0%
TOTALS	\$15,720,312.00	\$4,556,577.20	(\$11,163,734.80)	29%

FY 23/24

Outside District Claim Form			PLEASE INDICATE CHECK DISTRIBUTION METHOD IN THE SPACE BELOW:	PROCESSOR USE ONLY
District:	El Dorado County Fire	AUDITOR USE ONLY		BATCH:
Date:	6/30/2024			
Prepared By:	Kathleen Freeman	DEPT: _____	US MAIL: _____	Return to District: _____
Contact Phone:	530-644-9630 # 104	FILE NAME: _____	Call/Email for pickup: _____	530-644-9630 # _____
193 2023-24 6-30-2024 EDCF Bills		AUDITED BY: _____	\$17,141.73	

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. 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:

ALWAYS 1	VENDOR	SUFFIX	Invoice Number (Limit 20)	AMOUNT	FILE NAME	DATE	ALWAYS 2	ORG	OBJECT	DESCRIPTION (LIMIT 50 CHARACTERS)	AMOUNT	VENDOR NAME	SEPARATE CHECK	DOC:
1	1080	0	05302024-300	17.15	EDCF06302024	6/30/24	2	8561000	4260	EDCF Inv. 05302024-300 E17 St-17	17.15	US Bank		
1	1080	0	05302024-301	47.00	EDCF06302024	06/30/24	2	8561000	4080	EDCF Inv. 05302024-301 E17 St-17	47.00	US Bank		
1	1080	0	06182024-300	-17.15	EDCF06302024	06/30/24	2	8561000	4260	EDCF Inv. 06182024-300 E17 Credit	-17.15	US Bank		
1	1080	0	06182024-301	49.10	EDCF06302024	06/30/24	2	8561000	4060	EDCF Inv. 06182024-301 E17	49.10	US Bank		
1	1080	0	06202024-300	56.65	EDCF06302024	06/30/24	2	8561000	4060	EDCF Inv. 06202024-300 E17	56.65	US Bank		
1	1080	0	06052024-300	18.76	EDCF06302024	06/30/24	2	8561000	4080	EDCF Inv. 06052024-300 E21 E-25 Water	18.76	US Bank		
1	1080	0	06052024-301	37.17	EDCF06302024	06/30/24	2	8561000	4197	EDCF Inv. 06052024-301 E23 St-19	37.17	US Bank		
1	1080	0	05292024-300	39.86	EDCF06302024	06/30/24	2	8561000	4197	EDCF Inv. 05292024-300 E28 St-28	39.86	US Bank		
1	1080	0	06052024-302	1154.01	EDCF06302024	06/30/24	2	8561000	4500	EDCF Inv. 06052024-302 E28 St-28	1154.01	US Bank		
1	1080	0	06112024-300	68.54	EDCF06302024	06/30/24	2	8561000	4197	EDCF Inv. 06112024-300 E28 St-28	68.54	US Bank		
1	1080	0	06222024-300	67.97	EDCF06302024	06/30/24	2	8561000	4060	EDCF Inv. 06222024-300 E28 E-28	67.97	US Bank		
1	1080	0	06192024-300	76.80	EDCF06302024	06/30/24	2	8561000	4080	EDCF Inv. 06192024-300 E328 St-28	76.80	US Bank		
1	1080	0	06182024-302	69.70	EDCF06302024	06/30/24	2	8561000	4162	EDCF Inv. 06182024-302 E328 E-328	69.70	US Bank		
1	1080	0	06212024-300	-69.70	EDCF06302024	06/30/24	2	8561000	4162	EDCF Inv. 06212024-300 E328 Credit	-69.70	US Bank		
1	1080	0	05262024-300	30.01	EDCF06302024	06/30/24	2	8561000	4080	EDCF Inv. 05262024-300 E272 St-19	30.01	US Bank		
1	1080	0	05312024-300	189.17	EDCF06302024	06/30/24	2	8561000	4080	EDCF Inv. 05312024-300 E272 St-19	189.17	US Bank		
1	1080	0	06142024-300	11.34	EDCF06302024	06/30/24	2	8561000	4197	EDCF Inv. 06142024-300 E272 St-19	11.34	US Bank		
1	1080	0	05272024-300	34.03	EDCF06302024	06/30/24	2	8561000	6020	EDCF Inv. 05272024-300 TW Facilities	34.03	US Bank		
1	1080	0	05262024-301	114.99	EDCF06302024	06/30/24	2	8561000	4500	EDCF Inv. 05262024-301 BS NFPA	114.99	US Bank		
1	1080	0	06112024-301	19.99	EDCF06302024	06/30/24	2	8561000	4539	EDCF Inv. 06112024-301 GA Adobe	19.99	US Bank		
1	1080	0	06132024-300	262.50	EDCF06302024	06/30/24	2	8561000	4060	EDCF Inv. 06132024-300 GA Badge Pinning	262.50	US Bank		
1	1080	0	05292024-301	356.93	EDCF06302024	06/30/24	2	8561000	4162	EDCF Inv. 05292024-301 SA	356.93	US Bank		

Authorizing signatures:

1	1080	0	06032024-300	93.30	EDCF06302024	06/30/24	2	8561000	4162	EDCF Inv. 06032024-300 SA	93.30	US Bank		
1	1080	0	06032024-301	86.99	EDCF06302024	06/30/24	2	8561000	4260	EDCF Inv. 06032024-301 SA Office Supplies	86.99	US Bank		
1	1080	0	05222024-300	107.96	EDCF06302024	06/30/24	2	8561000	4020	EDCF Inv. 05222024-300 SA	107.96	US Bank		
1	1080	0	05232024-300	31.93	EDCF06302024	06/30/24	2	8561000	4162	EDCF Inv. 05232024-300 MD	31.93	US Bank		
1	1080	0	05312024-301	367.23	EDCF06302024	06/30/24	2	8561000	4162	EDCF Inv. 05312024-301 MD	367.23	US Bank		
1	1080	0	06012024-300	31.46	EDCF06302024	06/30/24	2	8561000	4162	EDCF Inv. 06012024-300 MD	31.46	US Bank		
1	1080	0	05252024-300	8.35	EDCF06302024	06/30/24	2	8561000	4197	EDCF Inv. 05252024-300 DD St-25	8.35	US Bank		
1	1080	0	06042024-300	98.63	EDCF06302024	06/30/24	2	8561000	4080	EDCF Inv. 06042024-300 DD Supplies	98.63	US Bank		
1	1080	0	06082024-300	44.07	EDCF06302024	06/30/24	2	8561000	4197	EDCF Inv. 06082024-300 DD St-25	44.07	US Bank		
1	1080	0	06132024-301	44.08	EDCF06302024	06/30/24	2	8561000	4162	EDCF Inv. 06132024-301 DD E-25	44.08	US Bank		
1	1080	0	05312024-302	57.11	EDCF06302024	06/30/24	2	8561000	4162	EDCF Inv. 05312024-302 PL E-28	57.11	US Bank		
1	1080	0	06022024-300	24.35	EDCF06302024	06/30/24	2	8561000	4197	EDCF Inv. 06022024-300 JP St-25	24.35	US Bank		
1	1080	0	06112024-302	46.05	EDCF06302024	06/30/24	2	8561000	4261	EDCF Inv. 06112024-302 AA Postage	46.05	US Bank		
1	1080	0	06182024-303	142.70	EDCF06302024	06/30/24	2	8561000	4080	EDCF Inv. 06182024-303 JS Supplies	142.70	US Bank		
1	1080	0	06102024-300	1.99	EDCF06302024	06/30/24	2	8561000	4539	EDCF Inv. 06102024-300 TC Phone Storage	1.99	US Bank		
1	1080	0	06032024-302	19.99	EDCF06302024	06/30/24	2	8561000	4539	EDCF Inv. 06032024-302 TC Adobe	19.99	US Bank		
1	1080	0	06132024-302	1237.86	EDCF06302024	06/30/24	2	8561000	4040	EDCF Inv. 06132024-302 TC Admin Phones	1237.86	US Bank		
1	1080	0	06092024-300	171.98	EDCF06302024	06/30/24	2	8561000	4040	EDCF Inv. 06092024-300 TC Website Domain	171.98	US Bank		
1	1080	0	06032024-303	94.99	EDCF06302024	06/30/24	2	8561000	4539	EDCF Inv. 06032024-303 TC Anti-Virus	94.99	US Bank		
1	1080	0	05292024-302	0.99	EDCF06302024	06/30/24	2	8561000	4539	EDCF Inv. 05292024-302 TC	0.99	US Bank		
1	1080	0	05232024-301	7.20	EDCF06302024	06/30/24	2	8561000	4700	EDCF Inv. 05232024-301 KF St-21	7.20	US Bank		
1	1080	0	06022024-301	760.00	EDCF06302024	06/30/24	2	8561000	4080	EDCF Inv. 06022024-301 KF Coffee	760.00	US Bank		
1	1080	0	06012024-301	105.64	EDCF06302024	06/30/24	2	8561000	4040	EDCF Inv. 06012024-301 KFSt-19	105.64	US Bank		
1	1080	0	06012024-302	159.70	EDCF06302024	06/30/24	2	8561000	4040	EDCF Inv. 06012024-302 KF St-72	159.70	US Bank		
1	1080	0	06022024-302	59.07	EDCF06302024	06/30/24	2	8561000	4040	EDCF Inv. 06022024-302 KF St-72	59.07	US Bank		
1	1080	0	06062024-300	25.99	EDCF06302024	06/30/24	2	8561000	4539	EDCF Inv. 06062024-300 KF Zoom	25.99	US Bank		
1	1080	0	06112024-302	216.52	EDCF06302024	06/30/24	2	8561000	4040	EDCF Inv. 06112024-302 KF	216.52	US Bank		
1	1080	0	06112024-303	9.99	EDCF06302024	06/30/24	2	8561000	4539	EDCF Inv. 06112024-303 KF Adobe	9.99	US Bank		
1	1080	0	06112024-304	19.99	EDCF06302024	06/30/24	2	8561000	4539	EDCF Inv. 06112024-304 KF Adobe	19.99	US Bank		
1	1080	0	06142024-301	21.73	EDCF06302024	06/30/24	2	8561000	4040	EDCF Inv. 06142024-301 KF St-25	21.73	US Bank		
1	1080	0	06172024-300	270.00	EDCF06302024	06/30/24	2	8561000	4539	EDCF Inv. 06172024-300 KF Concur	270.00	US Bank		
1	1080	0	06202024-301	2285.19	EDCF06302024	06/30/24	2	8561000	4500	EDCF Inv. 06202024-301 KF Prevention Materials	2285.19	US Bank		
1	1080	0	06202024-302	100.87	EDCF06302024	06/30/24	2	8561000	4700	EDCF Inv. 06202024-302 St-49	100.87	US Bank		
1	1080	0	06042024-301	87.42	EDCF06302024	06/30/24	2	8561000	4080	EDCF Inv. 06042024-301 AA St-21	87.42	US Bank		
1	1080	0	06052024-303	42.95	EDCF06302024	06/30/24	2	8561000	4260	EDCF Inv. 06052024-303 AA St-21	42.95	US Bank		
1	1080	0	06042024-302	91.04	EDCF06302024	06/30/24	2	8561000	4260	EDCF Inv. 06042024-302 AA St-21	91.04	US Bank		
1	1080	0	06042024-303	30.72	EDCF06302024	06/30/24	2	8561000	4080	EDCF Inv. 06042024-303 Supplies St-25	30.72	US Bank		
1	1080	0	06042024-304	214.28	EDCF06302024	06/30/24	2	8561000	4080	EDCF Inv. 06042024-304 AA Supplies St-25	214.28	US Bank		
1	1080	0	06062024-301	182.31	EDCF06302024	06/30/24	2	8561000	4180	EDCF Inv. 06062024-301 AA Station Supplies St-72	182.31	US Bank		
1	1080	0	06182024-304	87.28	EDCF06302024	06/30/24	2	8561000	4180	EDCF Inv. 06182024-304 AA Station Supplies St-72	87.28	US Bank		
1	1080	0	06052024-304	62.46	EDCF06302024	06/30/24	2	8561000	4080	EDCF Inv. 06052024-304 AA Supplies St-17	62.46	US Bank		
1	1080	0	06052024-305	95.29	EDCF06302024	06/30/24	2	8561000	4080	EDCF Inv. 06052024-305 AA Supplies St-17	95.29	US Bank		
1	1080	0	06052024-306	92.14	EDCF06302024	06/30/24	2	8561000	4080	EDCF Inv. 06052024-306 AA Supplies St-17	92.14	US Bank		

FY 24/25

Outside District Claim Form

District:	El Dorado County Fire	AUDITOR USE ONLY	PLEASE INDICATE CHECK DISTRIBUTION
Date:	7/31/2024		METHOD IN THE SPACE BELOW:
Prepared By:	Kathleen Freeman	DEPT: _____	US MAIL: _____ Return to District: _____
Contact Phone:	530-644-9630 # 104	FILE NAME: _____	Call/Email for pickup: _____ 530-644-9630 # _____
182 2024-25 7-31-2024 EDCF Bills		AUDITED BY: _____	Document Total: \$69,420.41
		Date: _____	BATCH: _____
			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. 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:

ALWAYS 1	VENDOR	SUFFIX	Invoice Number (Limit 20)	AMOUNT	FILE NAME	DATE	ALWAYS 2	ORG	OBJECT	DESCRIPTION (LIMIT 50 CHARACTERS)	AMOUNT	VENDOR NAME	SEPARATE CHECK	DOC:
1	604	1	287312327106X07102024	939.34	EDCF07312024	7/31/24	2	8561000	4040	EDCF Inv. 287312327106X07102024 Cell Service	939.34	AT&T Mobility		
1	341	0	S64890	1408.66	EDCF07312024	07/31/24	2	8561000	4162	EDCF Inv. S64890 E-17	1408.66	Burton's Fire Inc		
1	341	0	S64808	759.07	EDCF07312024	07/31/24	2	8561000	4162	EDCF Inv. S64808 WT-19	759.07	Burton's Fire Inc		
1	72	0	07102024-400	690.18	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 07102024-400 Acct. 8987-5172 St-25	690.18	City Of Placerville		
1	1491	0	07122024-400	78.95	EDCF07312024	07/31/24	2	8561000	4040	EDCF Inv. 07122024-400 Acct.8155600520004352	78.95	Comcast		
1	1491	0	07132024-400	240.94	EDCF07312024	07/31/24	2	8561000	4040	EDCF Inv. 07132024-400 Acct.8155600510102943	240.94	Comcast		
1	1491	0	207793452	240.57	EDCF07312024	07/31/24	2	8561000	4040	EDCF Inv. 207793452 Acct.963415741 St48	240.57	Comcast		
1	1491	0	07062024-400	477.79	EDCF07312024	07/31/24	2	8561000	4040	EDCF Inv. 07062024-400 Acct.8155600510591210	477.79	Comcast		
1	1491	0	07252024-400	467.07	EDCF07312024	07/31/24	2	8561000	4040	EDCF Inv. 07252024-400 Acct.8155600510591220	467.07	Comcast		
1	21	0	175976346U030	244.37	EDCF07312024	07/31/24	2	8561000	4085	EDCF Inv. 175976346U030 Acct.4030-30039868 St-2	244.37	El Dorado Disposal		
1	21	0	175976502U030	241.63	EDCF07312024	07/31/24	2	8561000	4085	EDCF Inv. 175976502U030 Acct.4030-500428 St-2	241.63	El Dorado Disposal		
1	21	0	175976825U030	208.68	EDCF07312024	07/31/24	2	8561000	4085	EDCF Inv. 175976825U030 Acct.4030-300305 St-2	208.68	El Dorado Disposal		
1	21	0	175976846U030	208.68	EDCF07312024	07/31/24	2	8561000	4085	EDCF Inv. 175976846U030 Acct.4030-300214 St-2	208.68	El Dorado Disposal		
1	21	0	175976845U030	240.92	EDCF07312024	07/31/24	2	8561000	4085	EDCF Inv. 175976845U030 Acct.4030-300213 St-1	240.92	El Dorado Disposal		
1	21	0	175977586U030	152.71	EDCF07312024	07/31/24	2	8561000	4085	EDCF Inv. 175977586U030 Acct.4030-6047719 St-	152.71	El Dorado Disposal		
1	21	0	175977506U030	150.45	EDCF07312024	07/31/24	2	8561000	4085	EDCF Inv. 175977506U030 Acct.4030-6062081 St-	150.45	El Dorado Disposal		
1	21	0	175977450U030	150.45	EDCF07312024	07/31/24	2	8561000	4085	EDCF Inv. 175977450U030 Acct.4030-6062262 Gr-	150.45	El Dorado Disposal		
1	21	0	175976826U030	240.92	EDCF07312024	07/31/24	2	8561000	4085	EDCF Inv. 175976826U030 Acct.4030-300306-001	240.92	El Dorado Disposal		
1	46	0	07192024-400	407.79	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 07192024-400 Acct. 033143-001 St-28	407.79	El Dorado Irrigation District		
1	46	0	07192024-401	721.81	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 07192024-401 Acct.033142-001 St-28	721.81	El Dorado Irrigation District		
1	46	0	07092024-400	152.43	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 07092024-400 Acct. 053692-001 Gold H	152.43	El Dorado Irrigation District		
1	103	0	07312024-400	411.22	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 07312024-400 Acct.060-2920-001 St-72	411.22	Georgetown Divide Public Utility Dist		

Authorizing signatures:

1	3434	0	WI003048-1	2055.00	EDCF07312024	07/31/24	2	8561000	4160	EDCF Inv. WI003048-1 Labor E-26	2055.00	Golden State Emergency Vehicle Service
1	3434	0	WI003048-2	916.23	EDCF07312024	07/31/24	2	8561000	4162	EDCF Inv. WI003048-2 Parts E-26	916.23	Golden State Emergency Vehicle Service
1	3434	0	CI045764	280.33	EDCF07312024	07/31/24	2	8561000	4162	EDCF Inv. CI045764 Mirror Housing E-25	280.33	Golden State Emergency Vehicle Service
1	3434	0	CI045876	393.95	EDCF07312024	07/31/24	2	8561000	4162	EDCF Inv. CI045876 E-28	393.95	Golden State Emergency Vehicle Service
1	3434	0	CI045877	805.71	EDCF07312024	07/31/24	2	8561000	4162	EDCF Inv. CI045877 E25/17	805.71	Golden State Emergency Vehicle Service
1	3460	0	36934039	1253.05	EDCF07312024	07/31/24	2	8561000	4420	EDCF Inv. 36934039 Copy Machine Lease	1253.05	GreatAmerica Financial Services Corp
1	10523	1	1284-1	445.00	EDCF07312024	07/31/24	2	8561000	4160	EDCF Inv. 1284-1 Labor E-25	445.00	HFW Enterprises, LLC
1	10523	1	1284-2	146.67	EDCF07312024	07/31/24	2	8561000	4162	EDCF Inv. 1284-2 Parts E-25	146.67	HFW Enterprises, LLC
1	10523	1	1343-1	331.00	EDCF07312024	07/31/24	2	8561000	4160	EDCF Inv. 1343-1 Labor E-17	331.00	HFW Enterprises, LLC
1	10523	1	1343-2	112.85	EDCF07312024	07/31/24	2	8561000	4162	EDCF Inv. 1343-2 Parts E-17	112.85	HFW Enterprises, LLC
1	10523	1	1336-1	845.00	EDCF07312024	07/31/24	2	8561000	4160	EDCF Inv. 1336-1 Labor E-25	845.00	HFW Enterprises, LLC
1	10523	1	1336-2	2668.10	EDCF07312024	07/31/24	2	8561000	4162	EDCF Inv. 1336-2 Parts E-25	2668.10	HFW Enterprises, LLC
1	10523	1	1298-1	1560.00	EDCF07312024	07/31/24	2	8561000	4160	EDCF Inv. 1298-1 Labor E-25	1560.00	HFW Enterprises, LLC
1	10523	1	1298-2	571.60	EDCF07312024	07/31/24	2	8561000	4162	EDCF Inv. 1298-2 Parts E-25	571.60	HFW Enterprises, LLC
1	10523	1	1303-1	585.00	EDCF07312024	07/31/24	2	8561000	4160	EDCF Inv. 1303-1 Labor E-317	585.00	HFW Enterprises, LLC
1	10523	1	1303-2	310.47	EDCF07312024	07/31/24	2	8561000	4162	EDCF Inv. 1303-2 Parts E-317	310.47	HFW Enterprises, LLC
1	4941		542761	295.94	EDCF07312024	07/31/24	2	8561000	4162	EDCF Inv. 542761 DEF	295.94	Hunt & Sons, Inc.
1	6255	1	PS-INV108728	11025.00	EDCF07312024	07/31/24	2	8561000	4539	EDCF Inv. PS-INV108728 FY 24/25	11025.00	ImageTrend
1	3171	1	11245	275.00	EDCF07312024	07/31/24	2	8561000	4087	EDCF Inv. 11245 St-72	275.00	Koby Pest Control
1	6255	1	PS-INV108728-2	3675.00	EDCF07312024	07/31/24	2	8561000	4461	EDCF Inv. PS-INV108728-2 Fire Recovery NFIRS I	3675.00	ImageTrend
1	3171	1	11245	250.00	EDCF07312024	07/31/24	2	8561000	4087	EDCF Inv. 11245 St-21	250.00	Koby Pest Control
1	2519	0	12264371	20.93	EDCF07312024	07/31/24	2	8561000	4040	EDCF Inv. 12264371 Telestaff Lines	20.93	Kronos
1	4984	1	1453489	41.08	EDCF07312024	07/31/24	2	8561000	4500	EDCF Inv. 1453489 St-72	41.08	Life Assist
1	4984	1	1453570	13.03	EDCF07312024	07/31/24	2	8561000	4500	EDCF Inv. 1453570 St-72	13.03	Life Assist
1	4984	1	1452244	203.74	EDCF07312024	07/31/24	2	8561000	4500	EDCF Inv. 1452244 St-72	203.74	Life Assist
1	4984	1	1486489	-54.11	EDCF07312024	07/31/24	2	8561000	4500	EDCF Inv. 1486489 Credit	-54.11	Life Assist
1	514	0	INV847429	630.98	EDCF07312024	07/31/24	2	8561000	4020	EDCF Inv. INV847429 Structure Boots	630.98	L.N. Curtis & Sons, Inc.
1	514	0	INV849497-1	1000.00	EDCF07312024	07/31/24	2	8561000	4507	EDCF Inv. INV849497-1 Class A Foam	1000.00	L.N. Curtis & Sons, Inc.
1	514	0	Inv.	7236.80	EDCF07312024	07/31/24	2	8561000	6040	EDCF Inv. Inv. INV849497-2 Class A Foam - New E	7236.80	L.N. Curtis & Sons, Inc.
1	62	0	07182024-400	10.77	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 07182024-400 Acct.5707449531-8 St-19	10.77	Pacific Gas & Electric, Inc.
1	62	0	07222024-400	3384.36	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 07222024-400 Acct.9563044298-6 St-28	3384.36	Pacific Gas & Electric, Inc.
1	62	0	07232024-400	395.85	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 07232024-400 Acct.4577462625-8 St-16	395.85	Pacific Gas & Electric, Inc.
1	62	0	07172024-400	1057.60	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 07172024-400 Acct.4198633477-3 St-17	1057.60	Pacific Gas & Electric, Inc.
1	62	0	07112024-400	24.53	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 07112024-400 Acct.6720534296-6 St-19	24.53	Pacific Gas & Electric, Inc.
1	62	0	07112024-401	923.02	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 07112024-401 Acct.9361049424-2 St-19	923.02	Pacific Gas & Electric, Inc.
1	62	0	07162024-400	2062.01	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 07162024-400 Acct.0294455775-6 St-72	2062.01	Pacific Gas & Electric, Inc.
1	62	0	07162024-401	1535.37	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 07162024-401 Acct.2463807959-0 St-21	1535.37	Pacific Gas & Electric, Inc.
1	62	0	07162024-402	1797.87	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 07162024-402 Acct.9160165239-8 St-25	1797.87	Pacific Gas & Electric, Inc.
1	62	0	06212024-400	2331.59	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 06212024-400 Acct.9563044298-6 St-26	2331.59	Pacific Gas & Electric, Inc.
1	62	0	06172024-400	10.89	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 06172024-400 Acct.5707449531-8 St-19	10.89	Pacific Gas & Electric, Inc.
1	62	0	07082024-400	175.70	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 07082024-400 Acct.3752486564-1 St-23	175.70	Pacific Gas & Electric, Inc.
1	62	0	07082024-401	51.84	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 07082024-401 Acct.9575072740-6 St-23	51.84	Pacific Gas & Electric, Inc.
1	62	0	06272024-400	11.36	EDCF07312024	07/31/24	2	8561000	4700	EDCF Inv. 06272024-400 Acct.1755802518-9 St-28	11.36	Pacific Gas & Electric, Inc.

FY 24/25

**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 07/27/2024, as described below:

METHOD OF TRANSFER: ACH WIRE TRANSFER

AMOUNT: \$156,218.70

BANK NAME: US Bank

BANK BRANCH: 630 K Street Ste 130

Sacramento, CA 95814

ABA NUMBER/ROUTING NUMBER: 122235821

BANK ACCOUNT NUMBER: 158300057581

BANK ACCOUNT/PAYEE NAME: CalPERS Fiscal Services Division

PAYEE INVOICE NUMBER (if any): 100000017612301

FENIX DOCUMENT NUMBER: _____

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

Kathleen Freeman
Print name of employee responsible
for accuracy of wire instructions

7/24/2024
Date


Signature

Treasury Use Only

PAYMENT # _____ DATE _____ TIME _____ INITIAL _____

APPROVED _____ RELEASED _____ TIME _____ INITIAL _____

AUDTIOR'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: _____

ACH/WIRE TRANSFER REQUEST

PREPARED BY: Kathleen Freeman
PRINT NAME

SIGNATURE AND DATE [Signature] 7/24/24
REQUIRED

DEPARTMENT NAME El Dorado County Fire District

DEPARTMENT NUMBER 8561
(4 DIGIT NUMBER)

[Signature]
PRINT AUTHORIZED NAME

[Signature]
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
SUFFIX

INVOICE NUMBER (20CHARACTERS) 100000017612301

AMOUNT \$156,218.70

ACH AUTO WITHDRAWAL

ACH TRANSFER (ABA/ACCT# REQ)

WIRE TRANSFER (REQUIRES JUSTIFICATION)

REQUESTED TRANSFER DATE 07/24/24

CONFIRMED 48 HRS NOTICE TO TREASURY _____
INITIAL

****WIRE TRANSFER JUSTIFICATION:** District/JPA Health Premiums August 2024

ORG CODE	OBJECT	PROJECT STRING	DESCRIPTION (30 CHARACTERS MAX)	AMOUNT
8561000	3040		Dist. Health August 2024	\$113,636.35
8561001	3040		JPA Health August 2024	\$42,582.35
			TOTAL	\$156,218.70



California Public Employees' Retirement System
P.O. Box 942715, Sacramento, CA 94229-2715

888 CalPERS (or 888-225-7377)
TTY: (877) 249-7442 Fax: (800) 959-6545
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: 07/15/2024

*Dist # 113,636.35
JPP # 42,502.35*

Health Premium Statement - PERS

Receivable ID	Description	Billing Month	Amount
100000017612301	Total Active & Retired Premium: \$200,195.21	08/2024	
	PA Billing Active Premium		\$148,045.23
	PA Billing Employer Share of Retired Premium		\$7,693.00
	Admin Fee for Active: (0.24% of Total Active Premium)		\$355.31
	Admin Fee for Retired: (0.24% of Total Retired Premium)		\$125.16
	Subtotal		\$156,218.70
100000017574861	Previous Payment Due	07/2024	\$150,733.92
	Payment Applied		(\$150,733.92)
	Subtotal		\$0.00

Total Payment Due 08/10/2024: \$156,218.70



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).



**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 7/15/2024, as described below:

METHOD OF TRANSFER: ACH WIRE TRANSFER

AMOUNT: \$2,824,869.00

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): Multiple – Listed on ACH Transfer Request

FENIX DOCUMENT NUMBER: _____

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

Kathleen Freeman

Print name of employee responsible
for accuracy of wire instructions

Date

7 / 2 / 2024

Signature



Treasury Use Only

PAYMENT # _____ DATE _____ TIME _____ INITIAL _____

APPROVED _____ RELEASED _____ TIME _____ INITIAL _____

ACH/WIRE TRANSFER REQUEST

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  7/2/2024
REQUIRED

DEPARTMENT NAME El Dorado County Fire District

DEPARTMENT NUMBER 8561
(4 DIGIT NUMBER)


PRINT AUTHORIZED NAME


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
SUFFIX

INVOICE NUMBER Multiple - listed on Electronic Fund Transfer
(20 CHARACTERS)

AMOUNT \$2,824,869.00

<input type="checkbox"/> ACH AUTO WITHDRAWL	<input checked="" type="checkbox"/> ACH TRANSFER (ABA/ACCT# REQ)	<input type="checkbox"/> WIRE TRANSFER (REQUIRES JUSTIFICATION)
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REQUESTED TRANSFER DATE 07/15/24

CONFIRMED 48 HRS NOTICE TO TREASURY

INITIAL

****WIRE TRANSFER JUSTIFICATION:** FY 2024/2025 UAL

ORG CODE	OBJECT	PROJECT STRING	DESCRIPTION (30 CHARACTERS MAX)	AMOUNT
8561000	3020		Inv. 100000017591910 Plan ID 1652	\$71,067.00
8561000	3020		Inv. 100000017591922 Plan ID 9983	\$2,723,572.00
8561000	3020		Inv. 100000017591932 Plan ID 9984	\$6,686.00
8561000	3020		Inv. 100000017591942 Plan ID 23089	\$484.00
8561000	3020		Inv. 100000017591951 Plan ID 25205	\$21,388.00
8561000	3020		Inv. 100000017591960 Plan ID 26166	\$1,672.00
TOTAL				\$2,824,869.00



California Public Employees' Retirement System
P.O. Box 942715, Sacramento, CA 94229-2715

888 CalPERS (or 888-225-7377)
TTY: (877) 249-7442 Fax: (800) 959-6545
www.calpers.ca.gov

California Public Employees' Retirement System

July 01, 2024

Kathleen T Freeman
El Dorado County Fire Protection District
P.O. BOX 807
CAMINO, CA 95709

Business Unit: 1900
CalPERS ID: 4388508673
Invoice Number: 100000017591910
Invoice Date: July 01, 2024
Payment Due Date: July 31, 2024

Description	Amount				
<p>Annual Unfunded Accrued Liability as of the June 30, 2022 Actuarial Valuation for Rate Plan Identifier 1652.</p> <p>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability Contribution Amount.</p> <p>Your agency's monthly amount due toward the Unfunded Accrued Liability is:</p> <table data-bbox="220 1018 738 1081"> <tr> <td>Amount</td> <td>Due Date</td> </tr> <tr> <td>\$6,120.33</td> <td>July 31, 2024</td> </tr> </table> <p>If you would like to prepay the entire Annual Payment toward your Plan's Unfunded Accrued Liability, you can submit the Annual Lump Sum Prepayment amount of \$71,067.00 to the invoice number above by July 31, 2024 instead of the monthly amount listed.</p> <p>Please refer to the June 30, 2022 Actuarial Valuation report for the details of this calculation. Reports are available at CalPERS On-Line or by visiting www.mycalpers.ca.gov</p> <p>Unfunded Accrued Liability contributions are to be paid in full by the payment due date each month. Payments that are not received in full on or before this date will be assessed interest on the total outstanding balance due (Public Employees' Retirement Law § 20572 (b)). Please note that this monthly statement is a demand for payment in accordance with Public Employees' Retirement Law § 20572 (a).</p> <p>For questions concerning your invoice, please call our CalPERS Customer Contact Center at 888 CalPERS (or 888-225-7377) and ask to be referred to the Financial Office.</p>	Amount	Due Date	\$6,120.33	July 31, 2024	
Amount	Due Date				
\$6,120.33	July 31, 2024				
Total Due	\$6,120.33				



Please pay this statement using Electronic Funds Transfer (EFT) debit or Automated Clearing House (ACH) credit method. Please visit www.mycalpers.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.

If you need to pay by check or money order, make sure it includes your agency's CalPERS ID, Invoice Number, and is payable to the California Public Employees' Retirement System. Please mail to the following address:

CalPERS
Financial Reporting & Accounting Services Division
Cash and Payment Processing Unit
P.O. Box 942703
Sacramento, CA 94229-2703

California Public Employees' Retirement System
www.calpers.ca.gov

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California Public Employees' Retirement System

July 01, 2024

Kathleen T Freeman
El Dorado County Fire Protection District
P.O. BOX 807
CAMINO, CA 95709

Business Unit: 1900
CalPERS ID: 4388508673
Invoice Number: 100000017591922
Invoice Date: July 01, 2024
Payment Due Date: July 31, 2024

Description	Amount				
<p>Annual Unfunded Accrued Liability as of the June 30, 2022 Actuarial Valuation for Rate Plan Identifier 9983.</p> <p>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability Contribution Amount.</p> <p>Your agency's monthly amount due toward the Unfunded Accrued Liability is:</p> <table data-bbox="212 1014 730 1077"> <tr> <td>Amount</td> <td>Due Date</td> </tr> <tr> <td>\$234,554.25</td> <td>July 31, 2024</td> </tr> </table> <p>If you would like to prepay the entire Annual Payment toward your Plan's Unfunded Accrued Liability, you can submit the Annual Lump Sum Prepayment amount of \$2,723,572.00 to the invoice number above by July 31, 2024 instead of the monthly amount listed.</p> <p>Please refer to the June 30, 2022 Actuarial Valuation report for the details of this calculation. Reports are available at CalPERS On-Line or by visiting www.mycalpers.ca.gov</p> <p>Unfunded Accrued Liability contributions are to be paid in full by the payment due date each month. Payments that are not received in full on or before this date will be assessed interest on the total outstanding balance due (Public Employees' Retirement Law § 20572 (b)). Please note that this monthly statement is a demand for payment in accordance with Public Employees' Retirement Law § 20572 (a).</p> <p>For questions concerning your invoice, please call our CalPERS Customer Contact Center at 888 CalPERS (or 888-225-7377) and ask to be referred to the Financial Office.</p>	Amount	Due Date	\$234,554.25	July 31, 2024	
Amount	Due Date				
\$234,554.25	July 31, 2024				
Total Due	\$234,554.25				



Please pay this statement using Electronic Funds Transfer (EFT) debit or Automated Clearing House (ACH) credit method. Please visit www.mycalpers.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.

If you need to pay by check or money order, make sure it includes your agency's CalPERS ID, Invoice Number, and is payable to the California Public Employees' Retirement System. Please mail to the following address:

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Cash and Payment Processing Unit
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Sacramento, CA 94229-2703

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California Public Employees' Retirement System

July 01, 2024

Kathleen T Freeman
El Dorado County Fire Protection District
P.O. BOX 807
CAMINO, CA 95709

Business Unit: 1900
CalPERS ID: 4388508673
Invoice Number: 100000017591932
Invoice Date: July 01, 2024
Payment Due Date: July 31, 2024

Description	Amount				
<p>Annual Unfunded Accrued Liability as of the June 30, 2022 Actuarial Valuation for Rate Plan Identifier 9984.</p> <p>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability Contribution Amount.</p> <p>Your agency's monthly amount due toward the Unfunded Accrued Liability is:</p> <table data-bbox="219 1008 730 1081"> <tr> <td>Amount</td> <td>Due Date</td> </tr> <tr> <td>\$575.83</td> <td>July 31, 2024</td> </tr> </table> <p>If you would like to prepay the entire Annual Payment toward your Plan's Unfunded Accrued Liability, you can submit the Annual Lump Sum Prepayment amount of \$6,686.00 to the invoice number above by July 31, 2024 instead of the monthly amount listed.</p> <p>Please refer to the June 30, 2022 Actuarial Valuation report for the details of this calculation. Reports are available at CalPERS On-Line or by visiting www.mycalpers.ca.gov</p> <p>Unfunded Accrued Liability contributions are to be paid in full by the payment due date each month. Payments that are not received in full on or before this date will be assessed interest on the total outstanding balance due (Public Employees' Retirement Law § 20572 (b)). Please note that this monthly statement is a demand for payment in accordance with Public Employees' Retirement Law § 20572 (a).</p> <p>For questions concerning your invoice, please call our CalPERS Customer Contact Center at 888 CalPERS (or 888-225-7377) and ask to be referred to the Financial Office.</p>	Amount	Due Date	\$575.83	July 31, 2024	
Amount	Due Date				
\$575.83	July 31, 2024				
Total Due	\$575.83				



Please pay this statement using Electronic Funds Transfer (EFT) debit or Automated Clearing House (ACH) credit method. Please visit www.mycalpers.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.

If you need to pay by check or money order, make sure it includes your agency's CalPERS ID, Invoice Number, and is payable to the California Public Employees' Retirement System. Please mail to the following address:

CalPERS
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P.O. Box 942703
Sacramento, CA 94229-2703

California Public Employees' Retirement System
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California Public Employees' Retirement System

July 01, 2024

Kathleen T Freeman
 El Dorado County Fire Protection District
 P.O. BOX 807
 CAMINO, CA 95709

Business Unit: 1900
 CalPERS ID: 4388508673
 Invoice Number: 100000017591942
 Invoice Date: July 01, 2024
 Payment Due Date: July 31, 2024

Description	Amount				
<p>Annual Unfunded Accrued Liability as of the June 30, 2022 Actuarial Valuation for Rate Plan Identifier 23089.</p> <p>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability Contribution Amount.</p> <p>Your agency's monthly amount due toward the Unfunded Accrued Liability is:</p> <table border="0" data-bbox="217 1018 730 1081"> <tr> <td>Amount</td> <td>Due Date</td> </tr> <tr> <td>\$41.67</td> <td>July 31, 2024</td> </tr> </table> <p>If you would like to prepay the entire Annual Payment toward your Plan's Unfunded Accrued Liability, you can submit the Annual Lump Sum Prepayment amount of \$484.00 to the invoice number above by July 31, 2024 instead of the monthly amount listed.</p> <p>Please refer to the June 30, 2022 Actuarial Valuation report for the details of this calculation. Reports are available at CalPERS On-Line or by visiting www.mycalpers.ca.gov</p> <p>Unfunded Accrued Liability contributions are to be paid in full by the payment due date each month. Payments that are not received in full on or before this date will be assessed interest on the total outstanding balance due (Public Employees' Retirement Law § 20572 (b)). Please note that this monthly statement is a demand for payment in accordance with Public Employees' Retirement Law § 20572 (a).</p> <p>For questions concerning your invoice, please call our CalPERS Customer Contact Center at 888 CalPERS (or 888-225-7377) and ask to be referred to the Financial Office.</p>	Amount	Due Date	\$41.67	July 31, 2024	
Amount	Due Date				
\$41.67	July 31, 2024				
Total Due	\$41.67				



Please pay this statement using Electronic Funds Transfer (EFT) debit or Automated Clearing House (ACH) credit method. Please visit www.mycalpers.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.

If you need to pay by check or money order, make sure it includes your agency's CalPERS ID, Invoice Number, and is payable to the California Public Employees' Retirement System. Please mail to the following address:

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P.O. Box 942703
Sacramento, CA 94229-2703

California Public Employees' Retirement System
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California Public Employees' Retirement System

July 01, 2024

Kathleen T Freeman
El Dorado County Fire Protection District
P.O. BOX 807
CAMINO, CA 95709

Business Unit: 1900
CalPERS ID: 4388508673
Invoice Number: 100000017591951
Invoice Date: July 01, 2024
Payment Due Date: July 31, 2024

Description	Amount				
<p>Annual Unfunded Accrued Liability as of the June 30, 2022 Actuarial Valuation for Rate Plan Identifier 25205.</p> <p>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability Contribution Amount.</p> <p>Your agency's monthly amount due toward the Unfunded Accrued Liability is:</p> <table border="0" data-bbox="219 1018 730 1081"> <tr> <td>Amount</td> <td>Due Date</td> </tr> <tr> <td>\$1,841.92</td> <td>July 31, 2024</td> </tr> </table> <p>If you would like to prepay the entire Annual Payment toward your Plan's Unfunded Accrued Liability, you can submit the Annual Lump Sum Prepayment amount of \$21,388.00 to the invoice number above by July 31, 2024 instead of the monthly amount listed.</p> <p>Please refer to the June 30, 2022 Actuarial Valuation report for the details of this calculation. Reports are available at CalPERS On-Line or by visiting www.mycalpers.ca.gov</p> <p>Unfunded Accrued Liability contributions are to be paid in full by the payment due date each month. Payments that are not received in full on or before this date will be assessed interest on the total outstanding balance due (Public Employees' Retirement Law § 20572 (b)). Please note that this monthly statement is a demand for payment in accordance with Public Employees' Retirement Law § 20572 (a).</p> <p>For questions concerning your invoice, please call our CalPERS Customer Contact Center at 888 CalPERS (or 888-225-7377) and ask to be referred to the Financial Office.</p>	Amount	Due Date	\$1,841.92	July 31, 2024	
Amount	Due Date				
\$1,841.92	July 31, 2024				
Total Due	\$1,841.92				



Please pay this statement using Electronic Funds Transfer (EFT) debit or Automated Clearing House (ACH) credit method. Please visit www.mycalpers.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.

If you need to pay by check or money order, make sure it includes your agency's CalPERS ID, Invoice Number, and is payable to the California Public Employees' Retirement System. Please mail to the following address:

CalPERS
Financial Reporting & Accounting Services Division
Cash and Payment Processing Unit
P.O. Box 942703
Sacramento, CA 94229-2703

California Public Employees' Retirement System
www.calpers.ca.gov

myCalPERS 2263





California Public Employees' Retirement System
P.O. Box 942715, Sacramento, CA 94229-2715

888 CalPERS (or 888-225-7377)
TTY: (877) 249-7442 Fax: (800) 959-6545
www.calpers.ca.gov

California Public Employees' Retirement System

July 01, 2024

Kathleen T Freeman
El Dorado County Fire Protection District
P.O. BOX 807
CAMINO, CA 95709

Business Unit: 1900
CalPERS ID: 4388508673
Invoice Number: 100000017591960
Invoice Date: July 01, 2024
Payment Due Date: July 31, 2024

Description	Amount				
<p>Annual Unfunded Accrued Liability as of the June 30, 2022 Actuarial Valuation for Rate Plan Identifier 26166.</p> <p>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability Contribution Amount.</p> <p>Your agency's monthly amount due toward the Unfunded Accrued Liability is:</p> <table data-bbox="220 1024 738 1081"> <tr> <td>Amount</td> <td>Due Date</td> </tr> <tr> <td>\$144.00</td> <td>July 31, 2024</td> </tr> </table> <p>If you would like to prepay the entire Annual Payment toward your Plan's Unfunded Accrued Liability, you can submit the Annual Lump Sum Prepayment amount of \$1,672.00 to the invoice number above by July 31, 2024 instead of the monthly amount listed.</p> <p>Please refer to the June 30, 2022 Actuarial Valuation report for the details of this calculation. Reports are available at CalPERS On-Line or by visiting www.mycalpers.ca.gov</p> <p>Unfunded Accrued Liability contributions are to be paid in full by the payment due date each month. Payments that are not received in full on or before this date will be assessed interest on the total outstanding balance due (Public Employees' Retirement Law § 20572 (b)). Please note that this monthly statement is a demand for payment in accordance with Public Employees' Retirement Law § 20572 (a).</p> <p>For questions concerning your invoice, please call our CalPERS Customer Contact Center at 888 CalPERS (or 888-225-7377) and ask to be referred to the Financial Office.</p>	Amount	Due Date	\$144.00	July 31, 2024	
Amount	Due Date				
\$144.00	July 31, 2024				
Total Due	\$144.00				



Please pay this statement using Electronic Funds Transfer (EFT) debit or Automated Clearing House (ACH) credit method. Please visit www.mycalpers.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.

If you need to pay by check or money order, make sure it includes your agency's CalPERS ID, Invoice Number, and is payable to the California Public Employees' Retirement System. Please mail to the following address:

CalPERS
Financial Reporting & Accounting Services Division
Cash and Payment Processing Unit
P.O. Box 942703
Sacramento, CA 94229-2703

California Public Employees' Retirement System
www.calpers.ca.gov

myCalPERS 2263



**EL DORADO COUNTY
DEPOSIT PERMIT**

TREASURER HAS RECEIVED A DEPOSIT FROM

DATE 7/1/2024

AUDITOR for EL DORADO COUNTY FIRE PROTECTION DISTRICT

PREPARED BY Corey Leikauf

DEPARTMENT OR AGENCY NAME (including division)

Phone # x5460

B of A 78016254361

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	0.00
CHECKS	0.00
OFF - SITE	0.00
DIRECT	19,390.65
DEPOSIT / WIRE	

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

Enter Total Checks: \$ - Enter Total Offsites: \$ -

Enter Total Direct Deposit/Wire: **\$19,390.65**

TOTAL DEPOSIT	19,390.65
----------------------	------------------

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

S F X	ORG	OBJECT NUMBER	PROJECT STRING	DESCRIPTION (30 CHARACTERS MAX.)	AMOUNT
1	8561000	0420		BLM LEASE PAYMENT- GOLD HILL	19,390.65
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					

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

K.E. COLEMAN, TREASURER / TAX COLLECTOR

BY [Signature]

BY [Signature]

DATE 7/2/24

DATE 7/2/24

DP # 335923

CERTIFIED INTO THE COUNTY
TREASURY

JE NUMBER 2024-__-__

UNDER SECTION GOVT CODE
27008

INPUT BY

EL DORADO COUNTY DEPOSIT PERMIT

TREASURER HAS RECEIVED A DEPOSIT FROM

EL DORADO COUNTY FIRE PROTECTION DISTRICT

DEPARTMENT OR AGENCY NAME (including division)

DATE 7/3/2024

PREPARED BY Kathleen Freeman

Phone # 630-644-9630

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	0.00
CHECKS	
OFF - SITE	10,638.47
DIRECT	0.00
7/3/2024	

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

Enter Total Checks: Enter Total Offsites: \$ 10,638.47

Enter Total Direct Deposit/Wire: \$ -

TOTAL DEPOSIT	10,638.47
----------------------	------------------

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

S F X	ORG	OBJECT NUMBER	PROJECT STRING	DESCRIPTION (30 CHARACTERS MAX.)	AMOUNT
1	8561000	1942	414	First Responder Fee's Collected	10,638.47
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					

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

K.E. Coleman, MBA, TREASURER / TAX COLLECTOR

BY [Signature]

BY [Signature]

DATE 7/10/24

DATE 7/10/24

DP #
307107

CERTIFIED INTO THE
COUNTY TREASURY
UNDER SECTION GOVT
CODE 27008

JE NUMBER	2025 - ___ - ___
INPUT BY	

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

Updated 1/1/18

307107

**EL DORADO COUNTY
DEPOSIT PERMIT**

TREASURER HAS RECEIVED A DEPOSIT FROM

DATE 7/3/2024

AUDITOR for EL DORADO COUNTY FIRE PROTECTION DISTRICT

PREPARED BY Corey Leikauf

DEPARTMENT OR AGENCY NAME (including division)

Phone # x5460

B of A 84022621770

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	0.00
CHECKS	0.00
OFF - SITE	0.00
DIRECT	5,028.00
DEPOSIT / WIRE	

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

Enter Total Checks: \$ - Enter Total Offsites: \$ -

Enter Total Direct Deposit/Wire: \$ 5,028.00

TOTAL DEPOSIT	5,028.00
----------------------	-----------------

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

S F X	ORG	OBJECT NUMBER	PROJECT STRING	DESCRIPTION (30 CHARACTERS MAX.)	AMOUNT
1	8561000	1100		USFS STATION 16 LEASE PMT	5,028.00
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					

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

K.E. COLEMAN, TREASURER / TAX COLLECTOR

BY [Signature]

BY [Signature]

DATE 7/3/24

DATE 7/3/24

DP # 806971

CERTIFIED INTO THE COUNTY
TREASURY

JE NUMBER 2024-__-__

UNDER SECTION GOVT CODE
27008

INPUT BY

**EL DORADO COUNTY
DEPOSIT PERMIT**

TREASURER HAS RECEIVED A DEPOSIT FROM

DATE 7/16/2024

AUDITOR for EL DORADO COUNTY FIRE PROTECTION DISTRICT

PREPARED BY Corey Leikauf

DEPARTMENT OR AGENCY NAME (including division)

Phone # x5460

STATE CHECK #67-586935

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	0.00
CHECKS	1,151.76
OFF - SITE	0.00
DIRECT DEPOSIT / WIRE	0.00

Total Coin: \$ -

Total Currency: \$ -

Enter Total Checks: \$ 1,151.76

Enter Total Offsites: \$ -

Enter Total Direct Deposit/Wire: \$ -

TOTAL DEPOSIT	1,151.76
----------------------	-----------------

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

S F X	ORG	OBJECT NUMBER	PROJECT STRING	DESCRIPTION (30 CHARACTERS MAX.)	AMOUNT
1	8561000	3041		UNEMPYMNT FUND 9/30-12/31/23	1,151.76
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					

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

K.E. COLEMAN, TREASURER / TAX COLLECTOR

BY [Signature]

BY [Signature]

DATE 7/16/24

DATE 7/16/24

DP # 307271

CERTIFIED INTO THE COUNTY TREASURY

JE NUMBER 2024- -

UNDER SECTION GOVT CODE 27008

INPUT BY

EL DORADO COUNTY DEPOSIT PERMIT

TREASURER HAS RECEIVED A DEPOSIT FROM
EI DORADO COUNTY FIRE PROTECTION DISTRICT

DEPARTMENT OR AGENCY NAME (including division)

DATE 7/10/2024

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 Coin: \$ - Total Currency: \$ -

Enter Total Checks: Enter Total Offsites: \$ 6,321.00

Enter Total Direct Deposit/Wire: \$ -

Total Deposit Section

COIN	0.00
CURRENCY	0.00
CHECKS	
OFF - SITE	6,321.00
DIRECT	0.00
7/10/2024	

TOTAL DEPOSIT	6,321.00
----------------------	-----------------

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

S F X	ORG	OBJECT NUMBER	PROJECT STRING	DESCRIPTION (30 CHARACTERS MAX.)	AMOUNT
1	8561000	1942	414	First Responder Fee's Collected	6,321.00
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					

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

BY [Signature]

DATE 7/25/24

K.E. Coleman, MBA, TREASURER / TAX COLLECTOR

BY [Signature]

DATE 7/25/24

DP # 307515

CERTIFIED INTO THE COUNTY TREASURY UNDER SECTION GOVT CODE 27008

JE NUMBER	2025 - - -
INPUT BY	

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

Updated 1/1/18

307515

EL DORADO COUNTY DEPOSIT PERMIT

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

DATE 7/17/2024
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	0.00
CHECKS	
OFF - SITE	8,219.57
DIRECT	0.00
7/17/2024	

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

Enter Total Checks: Enter Total Offsites: \$ 8,219.57

Enter Total Direct Deposit/Wire: \$ -

TOTAL DEPOSIT	8,219.57
----------------------	-----------------

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

S F X	ORG	OBJECT NUMBER	PROJECT STRING	DESCRIPTION (30 CHARACTERS MAX.)	AMOUNT
1	8561000	1942	414	First Responder Fee's Collected	8,219.57
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					

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

K.E. Coleman, MBA, TREASURER / TAX COLLECTOR

BY [Signature]
DATE 7/25/24

BY [Signature]
DATE 7/25/24

DP #
307516

CERTIFIED INTO THE
COUNTY TREASURY
UNDER SECTION GOVT
CODE 27008

JE NUMBER	2025 - -
INPUT BY	

Updated 1/1/18

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

307516

EL DORADO COUNTY DEPOSIT PERMIT

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

DATE 7/24/2024
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	0.00
CHECKS	
OFF - SITE	6,679.41
DIRECT	0.00
7/24/2024	

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

Enter Total Checks: Enter Total Offsites: \$ 6,679.41

Enter Total Direct Deposit/Wire: \$ -

TOTAL DEPOSIT	6,679.41
----------------------	-----------------

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

S F X	ORG	OBJECT NUMBER	PROJECT STRING	DESCRIPTION (30 CHARACTERS MAX.)	AMOUNT
1	8561000	1942	414	First Responder Fee's Collected	6,679.41
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					

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

K.E. Coleman, MBA, TREASURER / TAX COLLECTOR

BY [Signature]
DATE 7/25/24

BY [Signature]
DATE 7/25/24

DP # 307517

CERTIFIED INTO THE COUNTY TREASURY	JE NUMBER	2019-__-__
UNDER SECTION GOVT CODE 27008	INPUT BY	

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

Updated 1/1/18

307517

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS & MANAGEMENT REPORT**

**FOR THE YEAR ENDED
JUNE 30, 2023**

TABLE OF CONTENTS

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Required Communications	2-3
Observations for Management	4

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

In planning and performing our audit of the basic financial statements of El Dorado County Fire Protection District for the fiscal year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of El Dorado County Fire Protection District's internal control.

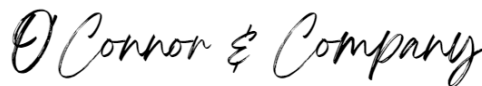
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

During our audit, we noted certain matters involving internal controls and other operational matters that are presented for your consideration in this report. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are not intended to be all-inclusive, but rather represent those matters that we considered worthy of your consideration. Our comments and recommendations are submitted as constructive suggestions to assist you in strengthening controls and procedures; they are not intended to reflect on the honesty or integrity of any employee. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist El Dorado County Fire Protection District in implementing the recommendations.

This report is intended solely for the information and use of management of El Dorado County Fire Protection District and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

We thank El Dorado County Fire Protection District's staff for its cooperation during our audit.



O'Connor & Company

Novato, California
August 6, 2024

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

We have audited the basic financial statements of El Dorado County Fire Protection District for the year ended June 30, 2023. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 18, 2023, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the basic 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.

As part of our audit, we considered the internal control of El Dorado County Fire Protection District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Qualitative Aspects of Accounting Practices

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 El Dorado County Fire Protection District are described in Note 2 to the basic 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 by El Dorado County Fire Protection District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the basic financial statements in a different period than when the transaction occurred.

The following pronouncements became effective, but did not have a material effect on the financial statements:

GASB 91 – Conduit Debt Obligations

GASB 94 – Public-Private and Public-Public and Availability Payment Arrangements

GASB 93 – Omnibus 2022, paragraphs 11-25

Accounting estimates are an integral part of the basic 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 basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole. The most sensitive estimates affecting the basic financial statements were:

- Accrual and disclosure of compensated absences.
- Capital asset lives and depreciation expense.
- Pension plan and post-employment benefit actuarial assumptions.
- Fair value of investments and financial instruments.

We identified the following significant risk(s) of material misstatement as part of our audit planning: management override of controls, improper revenue recognition, and unallowable and fraudulent expenses.

Disclosures

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were 3 audit adjustments that came to our attention during the audit. These audit adjustments were material, individually or in aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 6, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, like obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to El Dorado County Fire Protection District's basic 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, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as El Dorado County Fire Protection 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.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, the Budgetary Comparison Schedule for the General Fund, and the pension and other post-employment benefits information, listed in the table of contents of the basic financial statements, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This report is intended solely for the information and use of management and Board of Directors of El Dorado County Fire Protection District and is not intended to be, and should not be, used by anyone other than these specified parties.

El Dorado County Fire Protection District
BOARD OF DIRECTORS & MANAGEMENT REPORT
For the Year Ended June 30, 2023

Current Year Observations

There were no current year observations that came to our attention.

Prior Year Observations

1) Lease Capitalization Policy

Observation:

The District implemented Governmental Accounting Standards Board Statement No. 87, *Leases*, which became effective for the year ended June 30, 2022, and had immaterial effects on the financial statements. This new standard requires leases to be capitalized as intangible assets. In compliance with the new accounting statement the District should consider formalizing a capitalization policy for leases similar to their capitalization policy for capital assets.

Recommendation:

We recommended the District consider formalizing a capitalization policy for leases liabilities and right to use assets over \$35,000.

Status:

This recommendation has not been implemented.

EL DORADO COUNTY FIRE PROTECTION DISTRICT

ANNUAL FINANCIAL REPORT

JUNE 30, 2023



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El Dorado County Fire Protection District
PRINCIPAL OFFICIALS
June 30, 2023

Board of Directors:

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

Operations:

Tim Cordero	Fire Chief
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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of El Dorado County Fire Protection District and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the El Dorado County Fire Protection District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of El Dorado County Fire Protection District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of El Dorado County Fire Protection District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

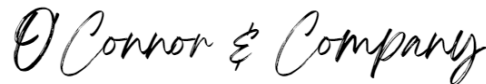
In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and the Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund, the Schedule of Proportionate Share of the Net Pension Liability - Miscellaneous and Safety, the Schedule of District's Contributions - Miscellaneous and Safety, the Schedule of District's Contributions - OPEB, and the Schedule of Changes in the Net OPEB Liability and Related Ratios, (pages 26-29), listed as required supplementary information in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



O'Connor & Company

Novato, California
August 6, 2024

El Dorado County Fire Protection District
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2023

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, 2023. Please read it in conjunction with the District's financial statements following this section.

Financial Highlights

- At the end of fiscal year 2023, the District's deficit net position totaled (\$24.4 million). This is a decrease of \$1.7 million from the prior year. The main reason for these decreases is due to the increase in the actuarial pension and retiree health liabilities.
- On June 30, 2023, total fund balance in the General Fund was \$8.2 million. This is a decrease of \$2.2 million from the prior year due to purchasing new fire vehicles and the remodeling of Station 17.

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 presents 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 presents 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.

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.

El Dorado County Fire Protection District
MANAGEMENT'S DISCUSSION AND ANALYSIS
 June 30, 2023

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.

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.

Table 1
Governmental Net Position

	Governmental Activities	
	2023	2022
Current and other assets	\$ 9,195,662	\$ 11,319,962
Non-depreciable assets	812,131	95,588
Capital assets, net of accumulated depreciation	7,491,530	6,560,416
Total assets	17,499,323	17,975,966
Deferred outflows of resources	17,847,570	13,307,128
Current liabilities	919,937	844,624
Long-term debt outstanding	45,204,563	32,304,036
Total liabilities	46,124,500	33,148,660
Deferred inflows of resources	13,607,989	20,758,133
Net position:		
Invested in capital assets, net of related debt	6,530,738	4,811,312
Restricted	1,211,965	1,780,038
Unrestricted	(32,128,299)	(29,215,049)
Total net position	\$ (24,385,596)	\$ (22,623,699)

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

El Dorado County Fire Protection District
MANAGEMENT'S DISCUSSION AND ANALYSIS
 June 30, 2023

Table 2
Changes in Governmental Net Position

	Governmental Activities	
	2023	2022
Revenues		
Program revenues:		
Charges for services	\$ 594,292	\$ 784,260
Operating contributions and grants	6,329,335	6,818,858
General revenues:		
Property and other taxes	11,990,285	11,131,715
Interest income	94,438	35,785
Other revenues	378,456	26,041
Total revenues	<u>19,386,806</u>	<u>18,796,659</u>
Program Expenses		
Public safety - fire protection	<u>21,148,703</u>	<u>14,962,172</u>
Total expenses	<u>21,148,703</u>	<u>14,962,172</u>
Change in Net Position	<u>\$ (1,761,897)</u>	<u>\$ 3,834,487</u>

Capital Assets

As of June 30, 2023 the District's capital assets amounted to \$8,303,661 (net of accumulated depreciation), an increase of \$1.7 million from June 30, 2022 due to Station 17 construction in progress and purchasing new fire vehicles.

For additional information on capital assets, refer to Note 3 of the Notes to the Financial Statements.

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, 2023, was \$1,772,923.

For additional information on long-term debt, refer to Note 5 of the Notes to the Financial Statements.

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, California 95709.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

El Dorado County Fire Protection District
STATEMENT OF NET POSITION
June 30, 2023

<u>ASSETS</u>	
Cash and investments	\$ 8,937,780
Accounts receivable	82,792
Prepaid items	175,090
Non-depreciable capital assets	812,131
Depreciable capital assets, net of accumulated depreciation	<u>7,491,530</u>
Total assets	<u>17,499,323</u>
 <u>DEFERRED OUTFLOWS</u>	
Deferred outflows related to pensions	16,598,256
Deferred outflows related to OPEB	<u>1,249,314</u>
Total deferred outflows	<u>17,847,570</u>
 <u>LIABILITIES</u>	
Accounts payable	313,408
Accrued expenditures	606,529
Compensated absences	151,944
Long-term liabilities:	
Due in one year	74,094
Due in more than one year	1,698,829
Other post-employment benefits	9,218,145
Net pension liability	<u>34,061,551</u>
Total liabilities	<u>46,124,500</u>
 <u>DEFERRED INFLOWS</u>	
Deferred inflows related to pensions	6,556,296
Deferred inflows related to OPEB	<u>7,051,693</u>
Total Deferred inflows	<u>13,607,989</u>
 <u>NET POSITION</u>	
Net investment in capital assets	6,530,738
Restricted	1,211,965
Unrestricted	<u>(32,128,299)</u>
Total net position	<u>\$ (24,385,596)</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, 2023

<u>Functions/Programs</u>	<u>Expenditures</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Contributions and Grants</u>	<u>Total Governmental Activities</u>
Governmental activities:				
Public safety - fire prevention and protection	\$ 21,119,982	\$ 594,292	\$ 6,329,335	\$(14,196,355)
Interest on long term debt	<u>28,721</u>	<u>-</u>	<u>-</u>	<u>(28,721)</u>
Total governmental activities	<u>\$ 21,148,703</u>	<u>\$ 594,292</u>	<u>\$ 6,329,335</u>	<u>(14,225,076)</u>
General revenues:				
Property and other taxes				11,990,285
Use of money				94,438
Other revenues				<u>378,456</u>
Total general revenues				<u>12,463,179</u>
Change in net position				(1,761,897)
Net position, beginning of period				<u>(22,623,699)</u>
Net position, end of period				<u><u>\$ (24,385,596)</u></u>

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

FUND FINANCIAL STATEMENTS

El Dorado County Fire Protection District
 GOVERNMENTAL FUND
BALANCE SHEET
 June 30, 2023

<u>ASSETS</u>	<u>General Fund</u>
Cash and investments	\$ 8,937,780
Accounts receivable	82,792
Prepaid items	<u>175,090</u>
Total assets	<u>\$ 9,195,662</u>
<u>LIABILITIES</u>	
Accounts payable	\$ 313,408
Accrued expenditures	<u>606,529</u>
Total liabilities	<u>919,937</u>
<u>FUND BALANCES</u>	
Nonspendable	175,090
Restricted	1,211,965
Unassigned	<u>6,888,670</u>
Total fund balances	<u>8,275,725</u>
Total liabilities and fund balances	<u>\$ 9,195,662</u>

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

El Dorado County Fire Protection District
 Reconciliation of the
GOVERNMENTAL FUND - BALANCE SHEET
 with the Governmental Activities
STATEMENT OF NET POSITION
 For the Year Ended June 30, 2023

TOTAL FUND BALANCES - GOVERNMENTAL FUND	\$	8,275,725
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Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Fund above because of the following:

CAPITAL ASSETS

Capital Assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Fund.

8,303,661

LONG-TERM ASSETS AND LIABILITIES

The assets and liabilities below are not due and payable in the current period and therefore are not reported in the Funds:

Other post-employment benefits		(9,218,145)
Compensated absences		(151,944)
Capital lease		(1,772,923)
Deferred inflows pension		(6,556,296)
Deferred inflows OPEB		(7,051,693)
Deferred outflows pension		16,598,256
Deferred outflows OPEB		1,249,314
Net pension liability		<u>(34,061,551)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>(24,385,596)</u>
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The accompanying notes are an integral part of these financial statements.

El Dorado County Fire Protection District
 GOVERNMENTAL FUND
STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 For the Year Ended June 30, 2023

	General Fund
Revenues:	
Property taxes	\$ 11,990,285
Charges for services	594,292
Other governmental agencies	6,329,335
Use of money	94,438
Other revenues	378,456
Total revenues	19,386,806
 Expenditures:	
Salaries and benefits	16,624,535
Services and supplies	2,092,411
Capital outlay	2,768,979
Debt Service:	
Principal	71,769
Interest	28,721
Total expenditures	21,586,415
 Excess (deficit) of revenues over (under) expenditures	 (2,199,609)
Fund balances, beginning of period	10,475,334
Fund balances, end of period	\$ 8,275,725

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

El Dorado County Fire Protection District
 Reconciliation of the
GOVERNMENTAL FUND - STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 with the Governmental Activities
STATEMENT OF ACTIVITIES
 For the Year Ended June 30, 2023

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUND \$ (2,199,609)

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

CAPITAL ASSETS TRANSACTIONS

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.

The capital outlay expenditures are therefore added back to fund balance	2,229,240
Depreciation expense is deducted from the fund balance	(581,583)

Government funds record pension expense as it is paid. However, in the Statement of Activities those costs are reversed as deferred outflows/(inflows) and an increase/(decrease) in net pension liability.	(1,637,872)
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ACCRUAL OF NON-CURRENT ITEMS

The amounts below included in the Statement of Activities do not provide (or require) the use of current financial resources and therefore are not reported as revenues or expenditures in the governmental funds (net change):

Capital lease	71,769
Other post-employment benefits	356,671
Accrued interest	1
Long-term compensated absences	(514)

Changes in net position of governmental activities	<u>\$ (1,761,897)</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, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. 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 services 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 U.S. 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 District is governed by a five-member board of directors. Charged with a \$21.5 million dollar budget, the 84 career personnel operate from six staffed and seven volunteer firehouses, protecting over \$7.3 billion in assessed valuation.

B. 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 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 are 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, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. 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 how spending activities are controlled.

D. Basis of Accounting

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.

E. 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. Expenditures exceeded appropriations by \$8,046,516 at the end of the fiscal year.

F. 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.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Allowance for Doubtful Accounts

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

H. 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:

Building	10-45 years
Equipment	1-40 years
Vehicles	5-20 years

I. 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.

J. 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 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
2nd Apportionment	by April 25	40 Percent
3rd 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.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Contingent Liabilities

The District is subject to litigation arising in the normal course of business. In the opinion of the District's management there is no pending litigation that can currently be determined to have a material adverse effect on the financial position of the District.

L. Net Position

GASB Statement No. 34 added the concept of Net Position, which is measured on the full accrual basis, to the concept of Fund Balance, which is measured on the modified accrual basis.

The Statement of Net Position breaks out net position as follows:

Restricted describes the portion of Net Position that is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions that the District cannot unilaterally alter.

Unrestricted describes the portion of Net Position that is not restricted from use.

Net investment in Capital Assets describes the portion of Net Position that is represented by the current net book value of the District's capital assets, less the outstanding balance of any debt issued to finance these assets.

Net Position Flow Assumption

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

M. Fund Balances

In February 2009, the Governmental Accounting Standards Board (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:

Non-spendable 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.

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).

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

M. Fund Balances (concluded)

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.

Fund Balance Flow Assumption

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

N. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognizes deferred outflows and inflows of resources.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period.

O. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the El Dorado County Fire Protection District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

P. 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.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 - CASH AND INVESTMENTS

Cash on June 30, 2023, consisted of the following:

Pooled Funds:

Cash in County Treasury	\$ 8,937,780
Total cash and investments	<u>\$ 8,937,780</u>

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.

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.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for deposits and investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

The California Government Code requires California banks and savings and loan associations to secure an entity's deposits by pledging government securities with a value of 110% of an entity's deposits. California law also allows financial institutions to secure entity deposits by pledging first trust deed mortgage notes having a value of 150% of an entity's total deposits. The entity's Treasurer may waive the collateral requirement for deposits which are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state-chartered banks is held in safekeeping by an authorized agent of depository recognized by the State of California Department of Banking.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 2 - CASH AND INVESTMENTS (concluded)

The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an agent of depository. These securities are physically held in an undivided pool for all California public agency depositors.

Fair Value Measurement

GASB Statement No. 72, *Fair Value Measurements and Application*, establishes a fair value hierarchy consisting of three broad levels: Level 1 inputs consist of quoted prices (unadjusted) for identical assets and liabilities in active markets that a government can access at the measurement date, Level 2 inputs consist of inputs other than quoted prices that are observable for an asset or liability, either directly or indirectly, that can include quoted prices for similar assets or liabilities in active or inactive markets, or market-corroborated inputs, and Level 3 inputs have the lowest priority and consist of unobservable inputs for an asset or liability. The valuation method used for rental properties is the Leased Fee Market method, which is dependent on the income generated from the rental properties.

The District did not have any investments subject to the recurring fair value measurements as of June 30, 2023.

NOTE 3 - CAPITAL ASSETS

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

	Balance 6/30/22	Acquisitions	Deletions/ Adjustments	Balance 6/30/23
Capital assets not depreciated:				
Land	\$ 95,588	\$ -	\$ -	\$ 95,588
Construction in progress	-	716,543	-	716,543
Total capital assets, not depr.	<u>95,588</u>	<u>716,543</u>	<u>-</u>	<u>812,131</u>
Capital assets, being depreciated:				
Buildings and improvements	4,809,063	-	-	4,809,063
Equipment	<u>9,589,432</u>	<u>1,512,697</u>	<u>-</u>	<u>11,102,129</u>
Total capital assets, being depr.	<u>14,398,495</u>	<u>1,512,697</u>	<u>-</u>	<u>15,911,192</u>
Less accumulated depreciation:				
Buildings and improvements	(4,809,063)	-	-	(4,809,063)
Equipment	<u>(3,029,016)</u>	<u>(581,583)</u>	<u>-</u>	<u>(3,610,599)</u>
Total accumulated depreciation	<u>(7,838,079)</u>	<u>(581,583)</u>	<u>-</u>	<u>(8,419,530)</u>
Total capital assets being depreciated, net	<u>6,560,416</u>	<u>931,114</u>	<u>-</u>	<u>7,491,530</u>
Capital assets, net	<u>\$ 6,656,004</u>	<u>\$ 1,647,657</u>	<u>\$ -</u>	<u>\$ 8,303,661</u>

Total depreciation expense for the year was \$581,583, all charged to the public safety function.

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.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 4 - PENSION PLANS (continued)

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 2021/2022:

Tier	Safety	Non-Safety
Tier 1	23.674%	13.829%
Tier 2	19.214%	10.801%
PEPRA	13.044%	7.794%

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 June 30, 2023 fiscal year:

	Miscellaneous	Safety	Total
Contribution employer	\$ 86,200	\$ 3,514,919	\$ 3,601,119

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

At June 30, 2023, the District reported a liability of \$34,061,551 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, 2022, 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, 2023, the District recognized pension expense of \$5,238,991 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, 2022 and 2021, was as follows:

	Miscellaneous	Safety	Total
Proportion - June 30, 2021	0.0277%	0.5296%	0.3534%
Proportion - June 30, 2022	0.0175%	0.4838%	0.2949%
Change - Increase/(Decrease)	(0.0102%)	(0.0458%)	(0.0585%)

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 4 - PENSION PLANS (continued)

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions made subsequent to measurement date	\$ 3,601,119	\$ -
Differences between expected and actual experience	1,392,270	372,000
Changes in assumptions	3,435,777	-
Differences between projected and actual investment earnings	5,399,438	-
Change in employer's proportion and differences between employer's contributions and employer's proportionate share of contributions	2,769,652	6,184,396
Total	\$ 16,598,256	\$ 6,556,296

\$3,601,119 reported as deferred outflows of resources related to contributions after the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

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

2024		\$ 1,956,355
2025		1,171,049
2026		19,465
2027		3,293,297
Thereafter		-

Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions. Total pension liability represents a portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 to June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.9%
Inflation	2.3%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.3% until purchasing power

Discount Rate - The discount rate used to measure the total pension liability as of June 30, 2022 was 6.90% for each Plan. This discount rate is not adjusted for administrative expenses. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return for those pension plans' investments was applied to all periods of projected benefit payments to determine the total pension liability.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 4 - PENSION PLANS (continued)

To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary.

The long-term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees' Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 section.

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

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10 ^{1,2}</u>
Global equity – cap-weighted	30.00%	4.45%
Global equity – non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

1. An expected inflation of 2.30% used for this period.
2. Figures are based on the 2021-22 Asset Liability Management study.

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 (5.90%) or 1 percentage point higher (7.90%) than the current rate:

	<u>All Plans</u>
1% Decrease	5.90%
Net Pension Liability	\$49,675,033
Current Discount Rate	6.90%
Net Pension Liability	\$34,061,551
1% Increase	7.90%
Net Pension Liability	\$21,299,183

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 4 - PENSION PLANS (concluded)

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the Public Agency Cost-Sharing Multiple-Employer Plan (PERF C).

The EARSL for PERF C for the measurement period ending June 30, 2021, is 3.7 years, which was obtained by dividing the total service years of 561,622 (the sum of remaining service lifetimes of the active employees) by 150,648 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

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.

NOTE 5 - LONG-TERM LIABILITIES

Changes in Long-Term Debt are summarized below:

	Balance 6/30/22	Additions	Reductions	Balance 6/30/23	Due Within 1 Year
Compensated absences	\$ 151,430	\$ 514	\$ -	\$ 151,944	\$ -
Capital lease	1,844,692	-	71,769	1,772,923	74,094
Accrued interest	-	-	-	-	-
Net pension liability	19,111,284	14,950,267	-	34,061,551	-
OPEB liability	11,196,630	-	1,978,485	9,218,145	-
Total	<u>\$32,304,036</u>	<u>\$14,950,781</u>	<u>\$ 2,050,254</u>	<u>\$45,204,563</u>	<u>\$ 74,094</u>

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, 2023, are as follows:

<u>Fiscal year Ending June 30,</u>	
2024	\$ 130,336
2025	130,298
2026	130,257
2027	130,216
2028	130,173
2029-2033	650,172
2034-2038	648,876
2039-2041	<u>388,610</u>
Total Future Payments	2,338,938
Less Interest Portion	<u>(566,015)</u>
Total Due	<u>\$ 1,772,923</u>

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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 June 30, 2023 is as follows:

Balance, July 1, 2022	\$ 1,780,038
Development fees collected	279,670
Funds released	<u>9,578)</u>
Balance, June 30, 2023	<u>\$ 1,330,130</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.

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 2023 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 for the actuarial accrued liability as determined annually by the Board. For the fiscal year ended June 30, 2023, the District contributed only for pay-as-you-go in the amount of \$555,461.

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 (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 75.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 9 - POST-RETIREMENT BENEFITS (continued)

Employees Covered by Benefit Terms

At the OPEB liability measurement date of June 30, 2023, the following employees were covered by the benefit terms:

- Retired employees - 60
- Active employees - 82

Total OPEB liability

The District's total OPEB liability was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2023 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	6.5% in 2024 to 3.9% in 2075
Discount rate	3.65%

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:

1% Decrease	2.65%
Net Pension Liability	\$10,587,401
Current Discount Rate	3.65%
Net OPEB Liability	\$9,218,145
1% Increase	4.65%
Net Pension Liability	\$8,105,906

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

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:

1% Decrease	-1.00%
Net Pension Liability	\$7,905,533
Current Discount Rate	Current Trend
Net OPEB Liability	\$9,218,145
1% Increase	1.00%
Net Pension Liability	\$1,683,270

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, 2023 for the District.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 9 - POST-RETIREMENT BENEFITS (concluded)

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) – (b)
Changes for the year:			
Service cost	\$ 638,024	\$ -	\$ 638,024
Interest	409,115	-	409,115
Differences between expected and actual experience	(2,108,466)	-	(2,108,466)
Change of assumptions	(361,696)	-	(361,696)
Benefit payments	(555,461)	-	(555,461)
Net changes	(1,978,484)	-	(1,978,484)
Total OPEB liability—beginning of year	11,196,629	-	11,196,629
Total OPEB liability – end of year	<u>\$ 9,218,145</u>	<u>\$ -</u>	<u>\$ 9,218,145</u>

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

For the year ended June 30, 2023 the District recognized OPEB expense of \$538,115. 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 reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions made subsequent to measurement date	\$ -	\$ -
Differences between expected and actual experience	-	3,952,631
Changes in assumptions	1,249,314	3,099,062
Differences between projected and actual investment earnings	-	-
Change in employer's proportion and differences between employer's contributions and employer's proportionate share of contributions	-	-
Total	<u>\$ 1,249,314</u>	<u>\$ 7,051,693</u>

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

Fiscal Year Ended

6/30/24	\$ (848,354)
6/30/25	(848,354)
6/30/26	(848,354)
6/30/27	(848,354)
6/30/28	(386,386)
Thereafter	(2,022,577)

NOTE 10 - SUBSEQUENT EVENTS

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through the date the financial statements were issued.

REQUIRED SUPPLEMENTARY INFORMATION

El Dorado County Fire Protection District
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Budget and Actual
For the Year Ended June 30, 2023
(Unaudited)

	General Fund			
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 11,233,274	\$ 11,233,274	\$ 11,990,285	\$ 757,011
Charges for services	146,505	146,505	594,292	447,787
Other governmental agencies	2,005,225	2,005,225	6,329,335	4,324,110
Use of money	46,624	46,624	94,438	47,814
Other revenues	14,811	14,811	378,456	363,645
Total revenues	13,446,439	13,446,439	19,386,806	5,940,367
Expenditures:				
Salaries and benefits	11,585,334	11,585,334	16,624,535	(5,039,201)
Services and supplies	1,288,025	1,288,025	2,092,411	(804,386)
Capital outlay	528,500	528,500	2,768,979	(2,240,479)
Debt Service				
Principal	69,040	69,040	71,769	(2,729)
Interest	69,000	69,000	28,721	40,279
Total expenditures	13,539,899	13,539,899	21,586,415	(8,046,516)
Net change in fund balances	\$ (93,460)	\$ (93,460)	(2,199,609)	\$ (2,106,149)
Fund balances, beginning of period			10,475,334	
Fund balances, end of period			\$ 8,275,725	

El Dorado County Fire Protection District
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

As of June 30, 2023

Last 9 Years

Schedule of the Proportionate Share of the Net Pension Liability (Fiscal Year End)	All Plans					
Measurement Date	2023	2022	2021	2020	2019	2018
Measurement Date	2022	2021	2020	2019	2018	2017
Proportion of the net pension liability	0.29489%	0.35337%	0.27080%	0.26312%	0.26231%	0.2515%
Proportionate share of the net pension liability	\$ 34,061,551	\$ 19,111,284	\$ 29,463,631	\$ 26,961,628	\$ 25,277,250	\$ 24,941,380
Covered - employee payroll	\$ 10,211,424	\$ 10,045,986	\$ 2,743,308	\$ 5,806,255	\$ 5,753,258	\$ 5,884,210
Proportionate share of the net pension liability as a percentage of covered-employee payroll	333.56%	190.24%	513.01%	464.35%	439.36%	423.87%
Plan fiduciary net position as a percentage of the total pension liability	69.88%	81.62%	70.72%	72.13%	72.81%	72.15%

Schedule of the Proportionate Share of the Net Pension Liability (Fiscal Year End)	All Plans		
Measurement Date	2017	2016	2015
Measurement Date	2016	2015	2014
Proportion of the net pension liability	0.25799%	0.2639%	Varies by plan
Proportionate share of the net pension liability	\$ 22,324,385	\$ 15,928,991	\$ 15,891,296
Covered - employee payroll	\$ 5,534,769	\$ 5,534,769	\$ 6,243,562
Proportionate share of the net pension liability as a percentage of covered-employee payroll	403.35%	287.80%	254.52%
Plan fiduciary net position as a percentage of the total pension liability	73.49%	79.36%	79.49%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

El Dorado County Fire Protection District
SCHEDULE OF CONTRIBUTIONS
 As of June 30, 2023
 Last 9 Years

SCHEDULE OF CONTRIBUTIONS (Fiscal Year End)	All Plans					
	2023	2022	2021	2020	2019	2018
Contractually required contribution (actuarially determined)	\$ 3,601,119	\$ 3,196,377	\$ 2,864,308	\$ 2,579,256	\$ 2,564,447	\$ 1,105,548
Contributions in relation to the actuarially determined contributions	<u>(3,601,119)</u>	<u>(3,196,377)</u>	<u>(2,864,308)</u>	<u>(2,579,256)</u>	<u>(2,564,447)</u>	<u>(1,105,548)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll during the fiscal year	\$ 11,284,912	\$ 10,211,424	\$ 5,743,308	\$ 5,806,255	\$ 5,753,258	\$ 5,884,210
Contributions as a percentage of covered-employee payroll	31.91%	31.30%	49.87%	44.42%	44.57%	18.79%

SCHEDULE OF CONTRIBUTIONS (Fiscal Year End)	All Plans		
	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 961,121	\$ 1,232,848	\$ 1,024,588
Contributions in relation to the actuarially determined contributions	<u>(961,121)</u>	<u>(1,232,848)</u>	<u>(1,024,588)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll during the fiscal year	\$ 5,534,769	\$ 5,534,769	\$ 6,243,562
Contributions as a percentage of covered-employee payroll	17.37%	22.27%	16.41%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

El Dorado County Fire Protection District
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE
NET OPEB LIABILITY AND RELATED RATIOS
For the Period Ended June 30, 2023

Total OPEB Liability	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 638,024	\$ 861,152	\$ 824,041	\$ 586,702	\$ 762,883	\$ 800,599
Interest	409,115	291,179	310,864	390,152	588,147	537,135
Change of benefit terms	-	-	-	-	(789,352)	-
Difference between expected and actual experience	(2,108,466)	-	(921,933)	-	(3,117,493)	-
Change of assumptions	(361,696)	(2,339,693)	(349,611)	2,236,918	(823,977)	(685,137)
Benefit payments, included refunds of employee contributions	(555,461)	(470,718)	(501,651)	(499,034)	(553,312)	(713,797)
Net change in OPEB liability	<u>(1,978,484)</u>	<u>(1,658,080)</u>	<u>(638,290)</u>	<u>2,714,738</u>	<u>(3,933,104)</u>	<u>(61,200)</u>
Total OPEB liability - beginning of year	<u>11,196,629</u>	<u>12,854,710</u>	<u>13,493,000</u>	<u>10,778,262</u>	<u>14,711,366</u>	<u>14,772,566</u>
 Total OPEB liability - end of year	 <u>\$ 9,218,145</u>	 <u>\$11,196,630</u>	 <u>\$12,854,710</u>	 <u>\$13,493,000</u>	 <u>\$10,778,262</u>	 <u>\$14,711,366</u>
 Plan Fiduciary Net Position						
Net investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	-	-	-	-	-	-
Employer	-	-	-	-	-	-
Benefit payments, included refunds of employee contributions	-	-	-	-	-	-
Administrative expense	-	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-	-
 Plan fiduciary net position - beginning of year	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
Plan fiduciary net position - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 District's net OPEB liability - end of year	 <u>\$ 9,218,145</u>	 <u>\$11,196,630</u>	 <u>\$12,854,710</u>	 <u>\$13,493,000</u>	 <u>\$10,778,262</u>	 <u>\$14,711,366</u>
 Covered-employee payroll	 \$11,284,912	 \$10,211,123	 \$ 9,930,029	 \$ 8,061,176	 \$ 8,444,248	 \$ 8,000,646
 Net OPEB liability as a percentage of covered-employee payroll	 81.69%	 109.65%	 129.45%	 167.38%	 127.64%	 183.88%

Notes to Schedule:

The schedules present information to illustrate the changes in the District's net OPEB liability over a ten year period when the information is available. The District adopted GASB 75 for the fiscal year ending June 30, 2018.



Fire Chief Tim Cordero
El Dorado Co Fire Protection District
PO Box 807,
Camino, CA 95709

July 23, 2024

Dear Chief Cordero,

The residents of the Oak Hill Area Fire Safe Council (OHAFSC) send our sincerest thanks and appreciation for the swift and effective suppression of the Moccasin Fire earlier in the month! We know that the heat and conditions were fierce, and yet the firefighters were able to protect our area and minimize the loss of structures, improvements and native habitat. As one resident close to the fire epicenter said in an email, the firefighters were "amazing! They were so fast. I was impressed....They just moved right in and did their job."

We heard from fire-fighter representatives that where folks had created good defensible space, the firefighters were able to hold the fire. The OHAFSC will continue to encourage residents to create and maintain their defensible space around their homes and to harden their homes against embers.

We also heard that the narrow roads and limited street and address signing were a factor in being able to stage and coordinate fire-fighting efforts. To that end, we will look at possible grants to fund better street signs. For address signs, we have a program where we offer low cost reflective ones as a fund raiser, and will continue encouraging residents to avail themselves of those. We will relay the message that it is not just for first responders to find residents, but that address signs actually help in the whole firefighting effort.

Hazardous fuels along private roadways, driveways (and even Oak Hill Rd) have been on our radar, and our Fire Safe Council has been working diligently for 2 years to see a grant we received come to fruition, with the help of the RCD. Hopefully that work can start soon! We will continue to work to have residents reduce hazardous fuels along private roadways and driveways. We know that's a major issue, and that it made firefighting efforts much more difficult.

We will also be sure to highlight the need for better street and address signs in the Community Wildfire Protection Plan now being updated by El Dorado County. If there are other items we should be sure are in the CWPP for our area, please let us know.

We hope to sponsor a Community Meeting, in coordination with the Sandridge Fire Safe Council in which firefighters and OES can share "Lessons Learned from the Moccasin Fire" with residents. We realize this is a busy season for you and your staff and so we will likely wait until Fall to have that meeting. Any suggestions you might have regarding who would be a good resource for a presentation would be much appreciated.

Please extend our sincerest thanks to all the crews that worked on the Moccasin Fire,



Lester Lubetkin
Chair, Oak Hill Area Fire Safe Council



El Dorado County Fire Protection District

July 2024

Run Statistics – Engines & Medics



Engine Companies:

Engine 17: 125

Engine 19: 96

Engine 25: 287

Engine 28: 157

Engine 72: 44

Total Responses: 709

Medic Units:

Medic 17: 222

Medic 19: 196

Medic 25: 325

Medic 28: 281

Medic 49: 290

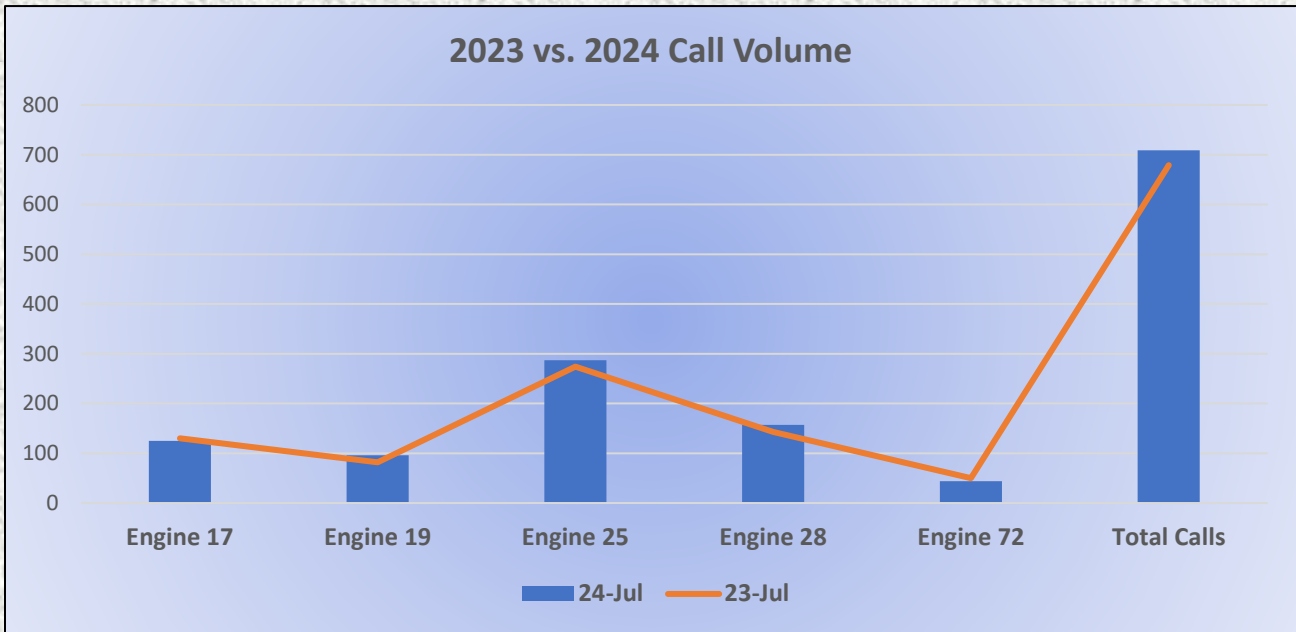
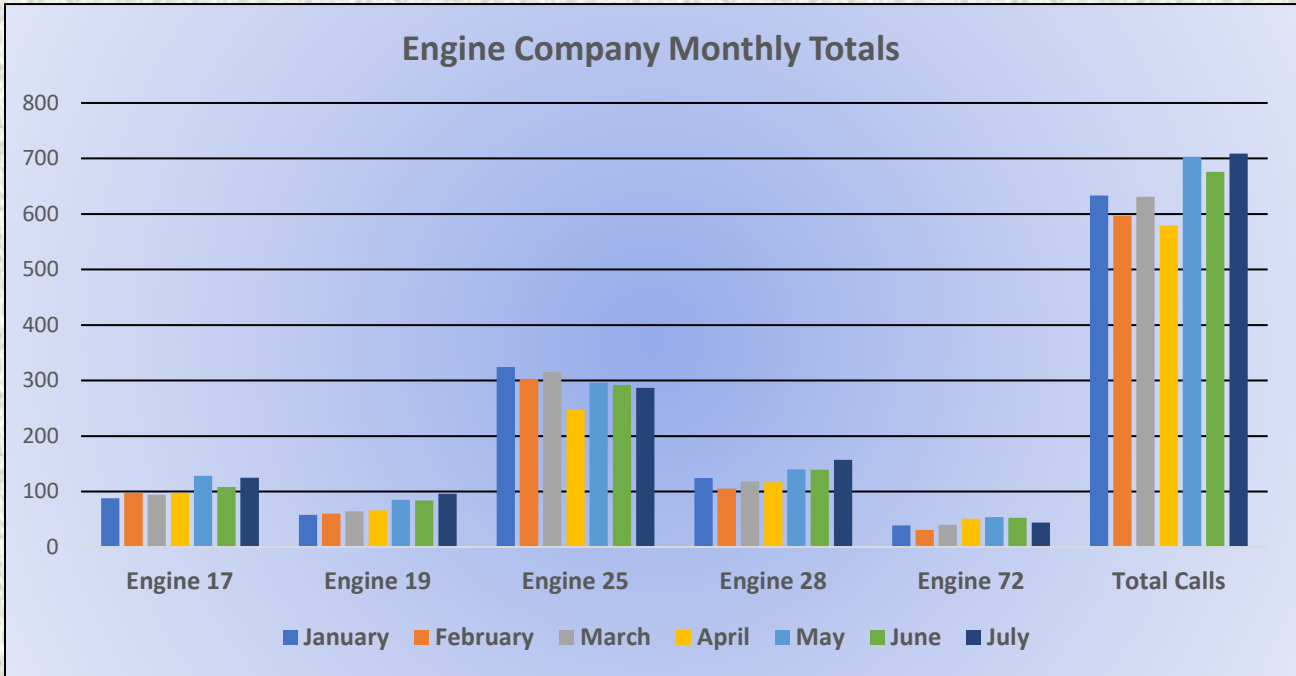
Total Responses: 1,314





El Dorado County Fire Protection District

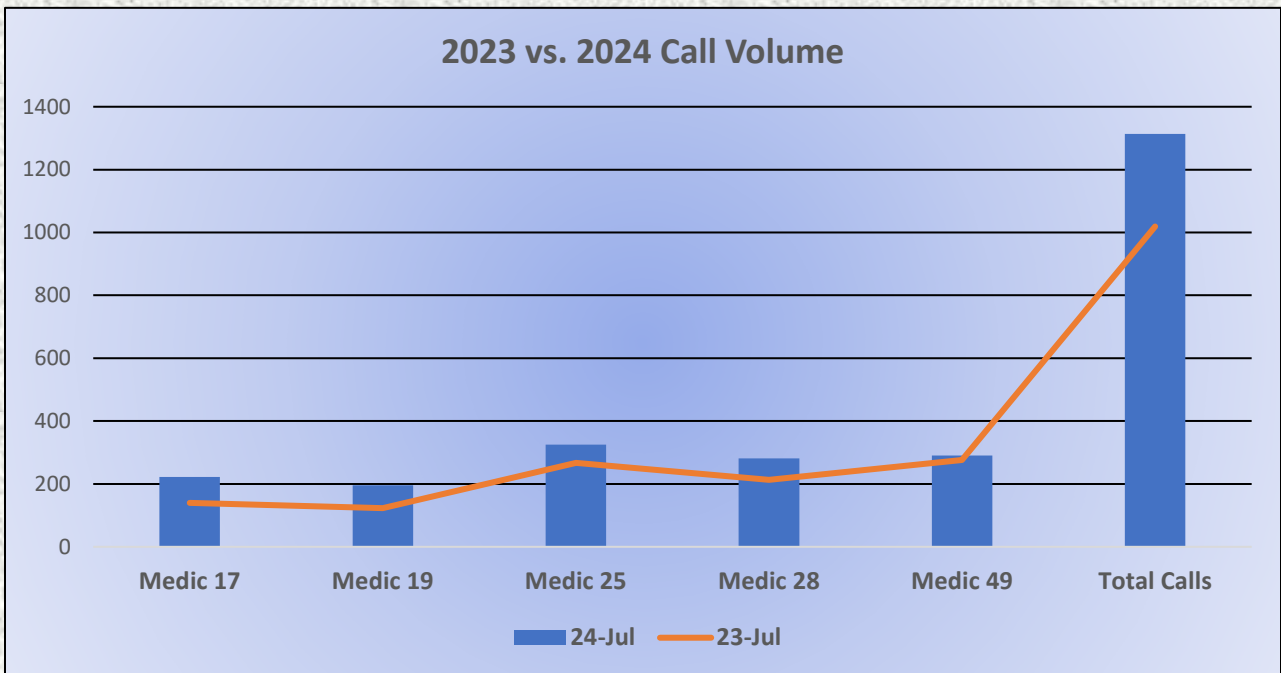
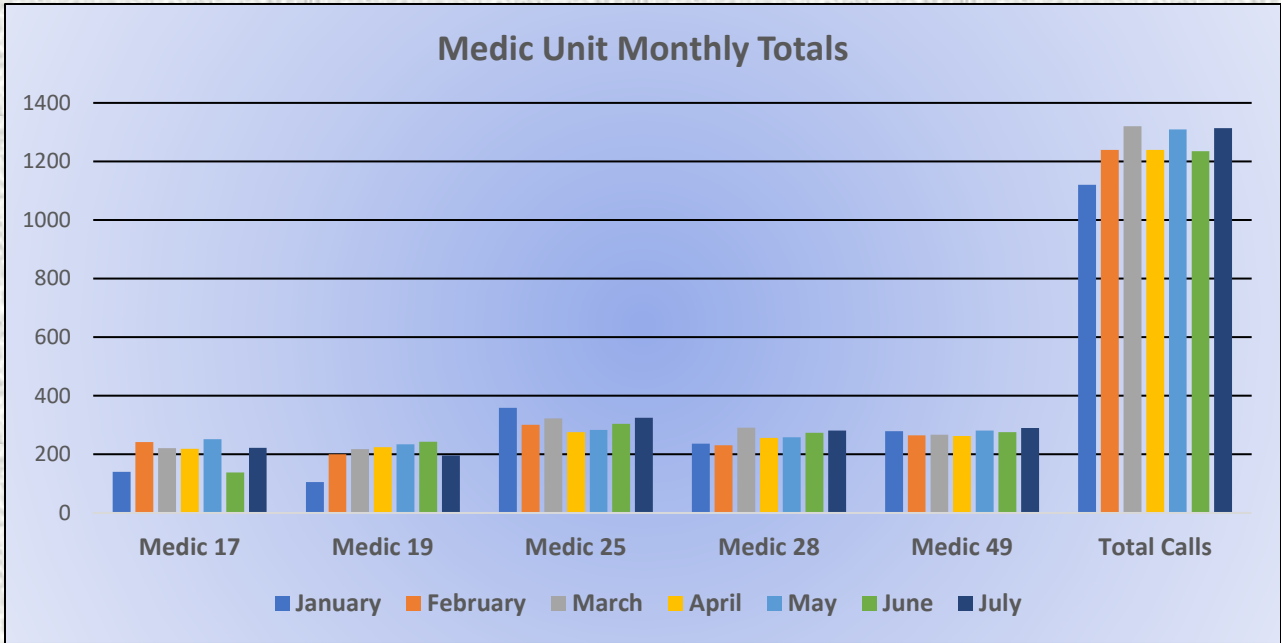
Monthly Run Statistics and Yearly Comparison
July 2024
Engine Companies and Medic Units





El Dorado County Fire Protection District

Monthly Run Statistics and Yearly Comparison
July 2024
Engine Companies and Medic Units





El Dorado County Fire Protection District



Station 25 Run Statistics July 2024

ENGINE 25: 287 Total Calls

Medical Aid- 214
Fire- 13
Traffic Collision- 10
Public Assist - 21
Misc. – 27
Move/Cover– 2

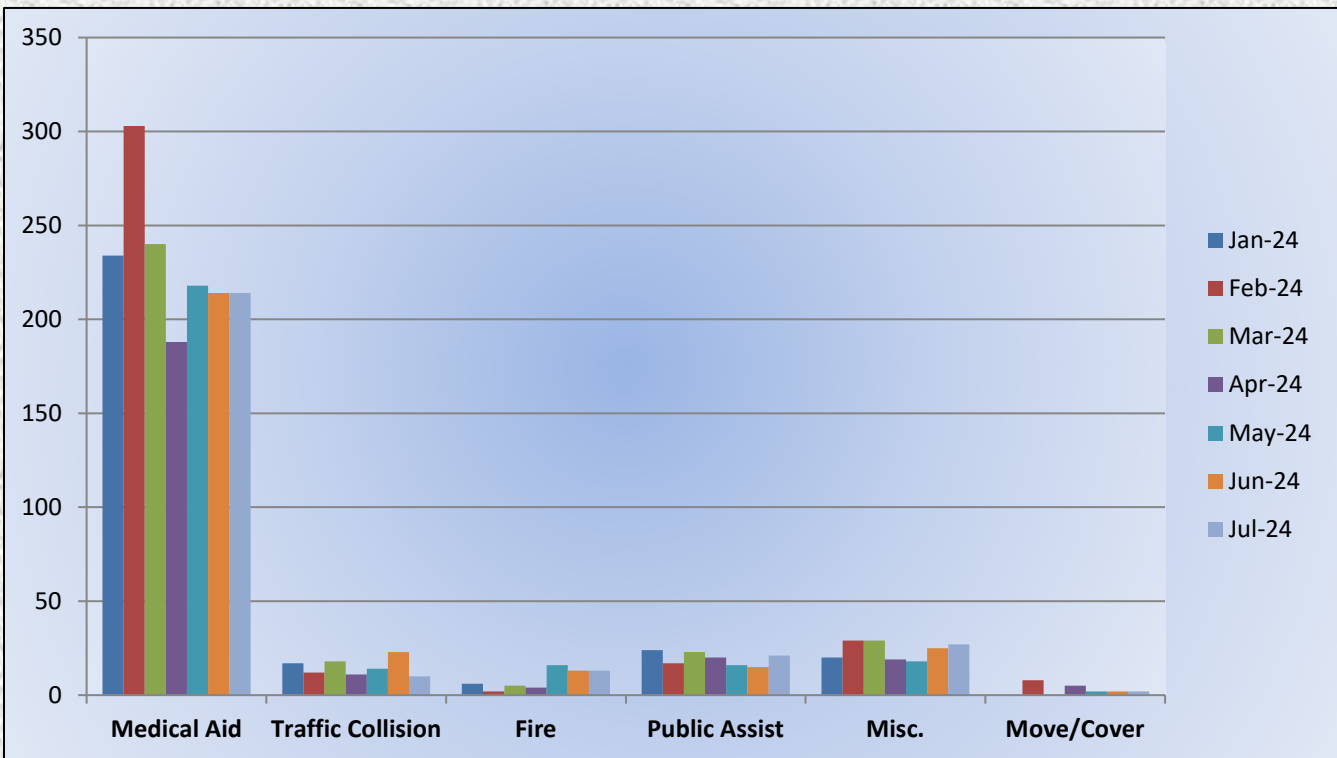
MEDIC 25: 325 Total Calls

Medical Aid- 264
Fire- 4
Traffic Collision- 9
Transfer -12
Misc.- 2
Move/Cover - 34



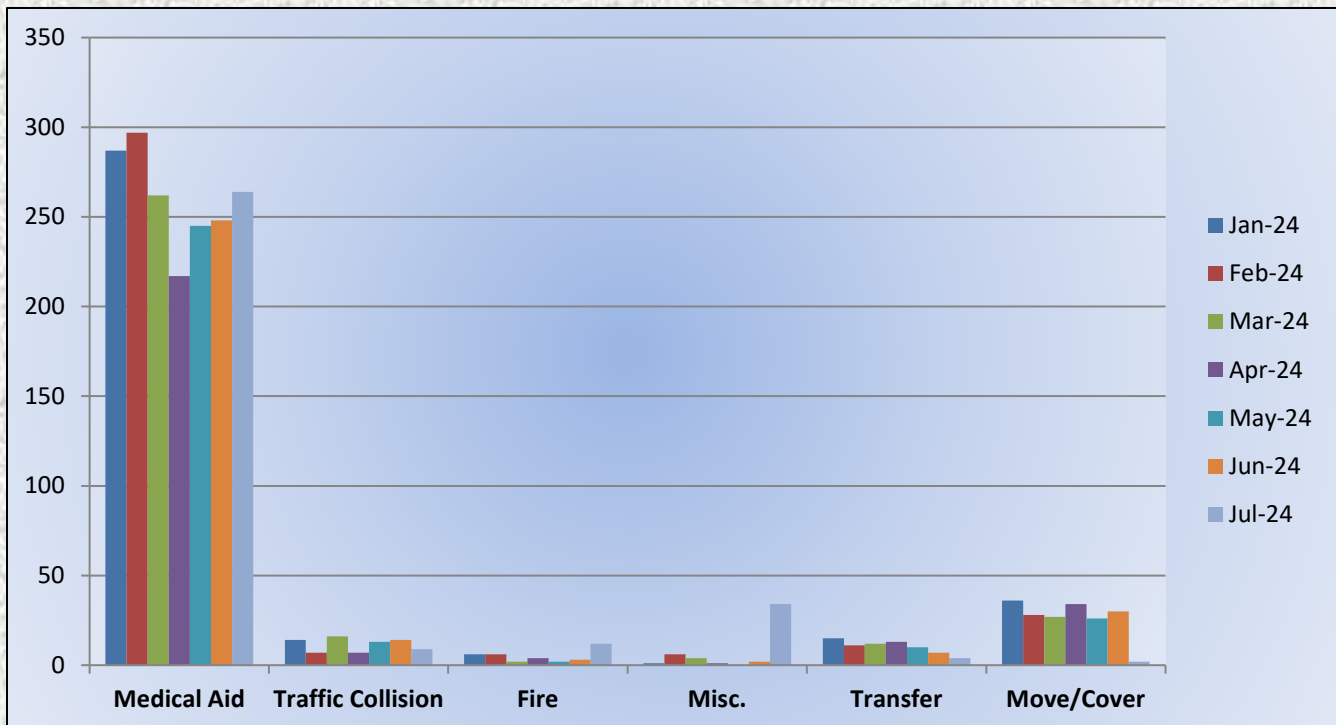


Engine 25 Monthly Statistics Comparison





Medic 25 Monthly Statistics Comparison



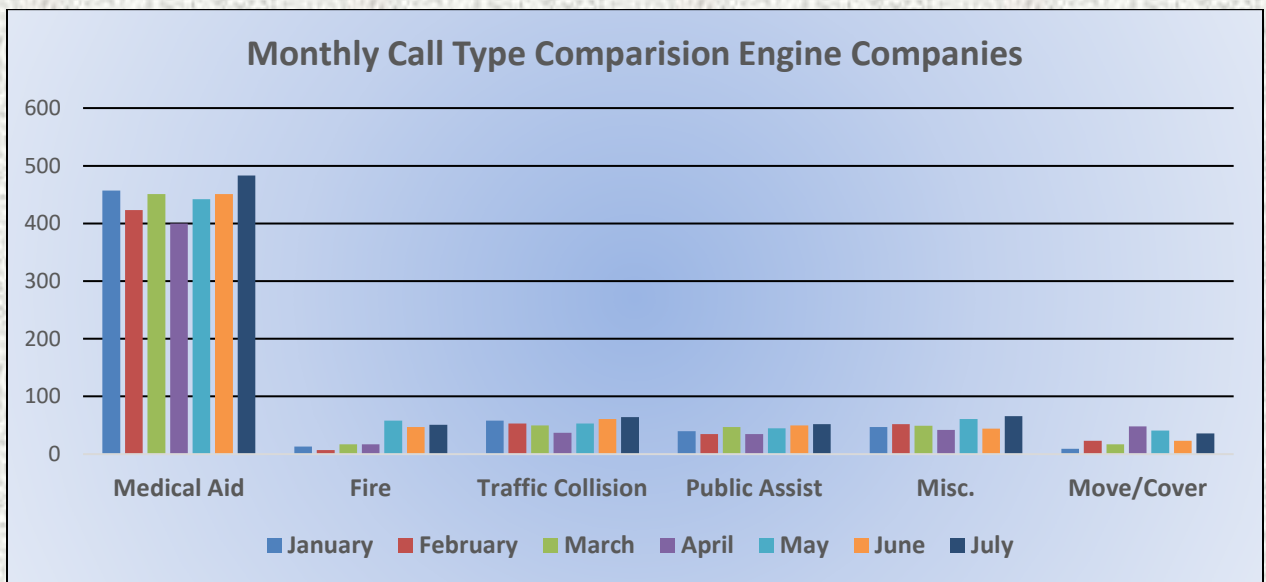
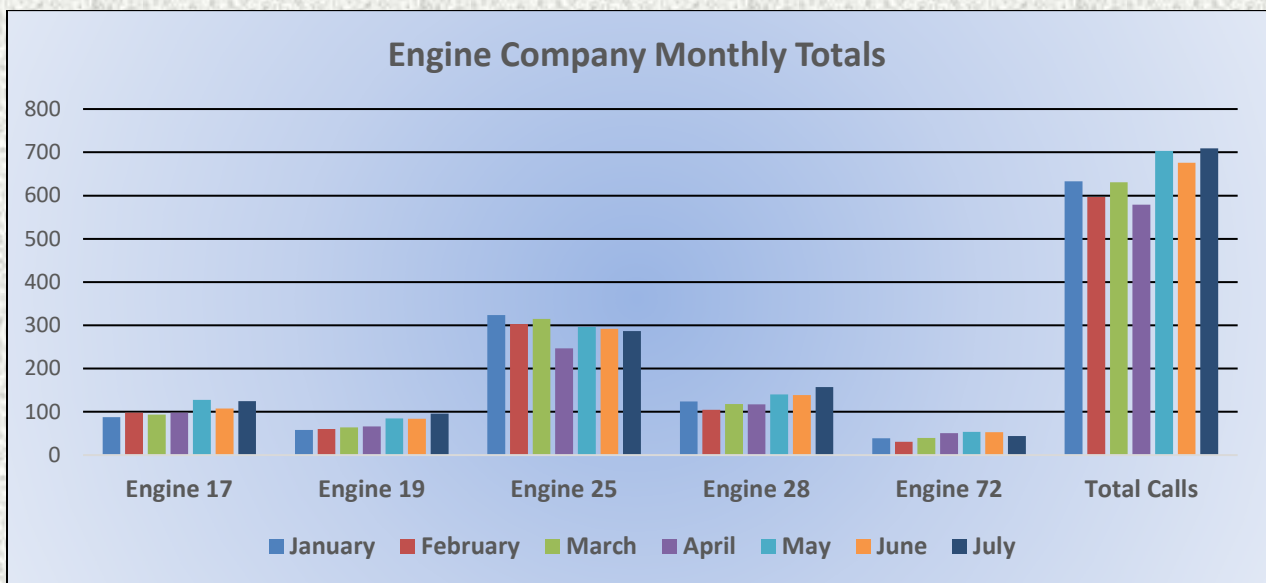


El Dorado County Fire Protection District



Monthly Run Statistics and Call Break Down July 2024 Engine Companies and Medic Units

Total Responses for Engine Companies: 709

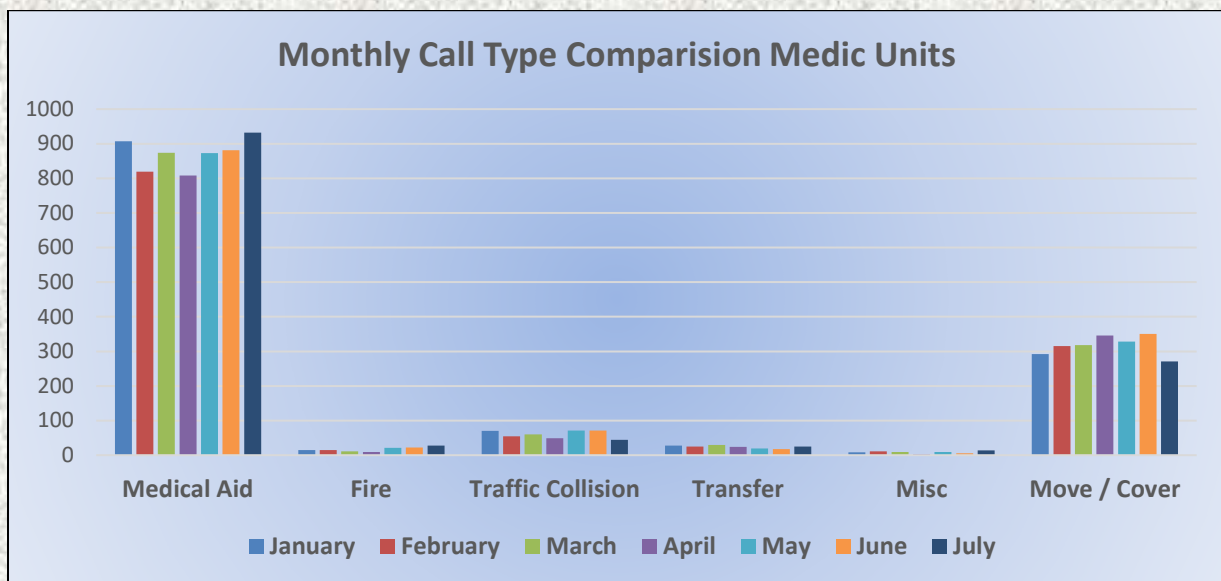
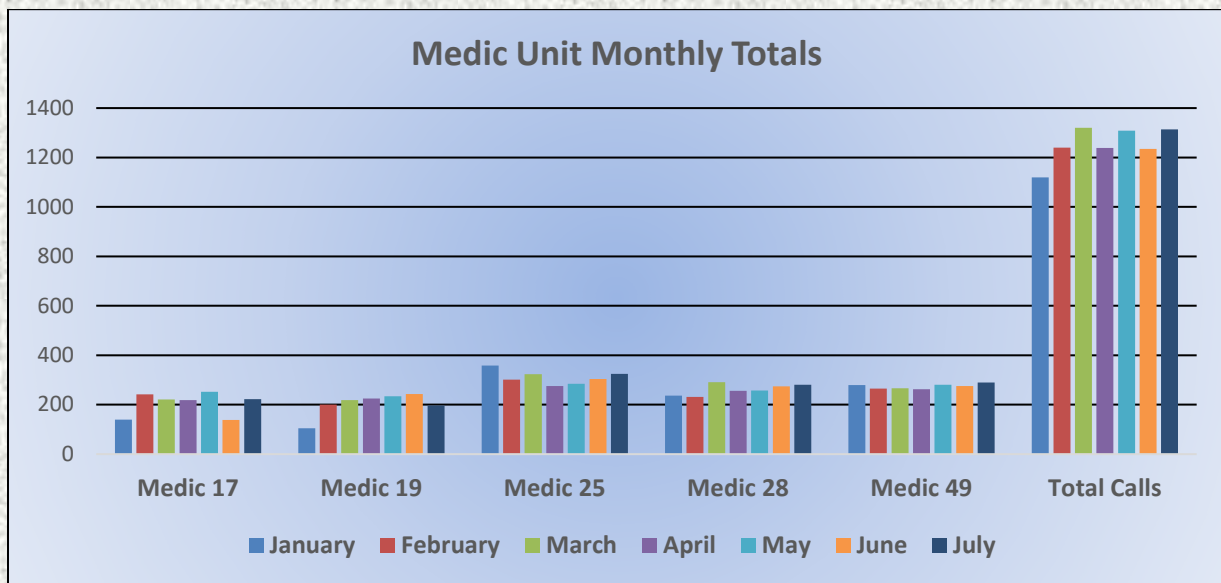




El Dorado County Fire Protection District



Total Responses for Medic Units: 1,314





El Dorado County Fire Protection District

Station 17 Run Review July 2024

ENGINE 17: 125 Total Calls

Medical Aid- 78

Fire- 8

Traffic Collision- 6

Public Assist- 8

Misc- 20

Move/Cover - 5

MEDIC 17: 222 Total Calls

Medical Aid- 117

Fire- 4

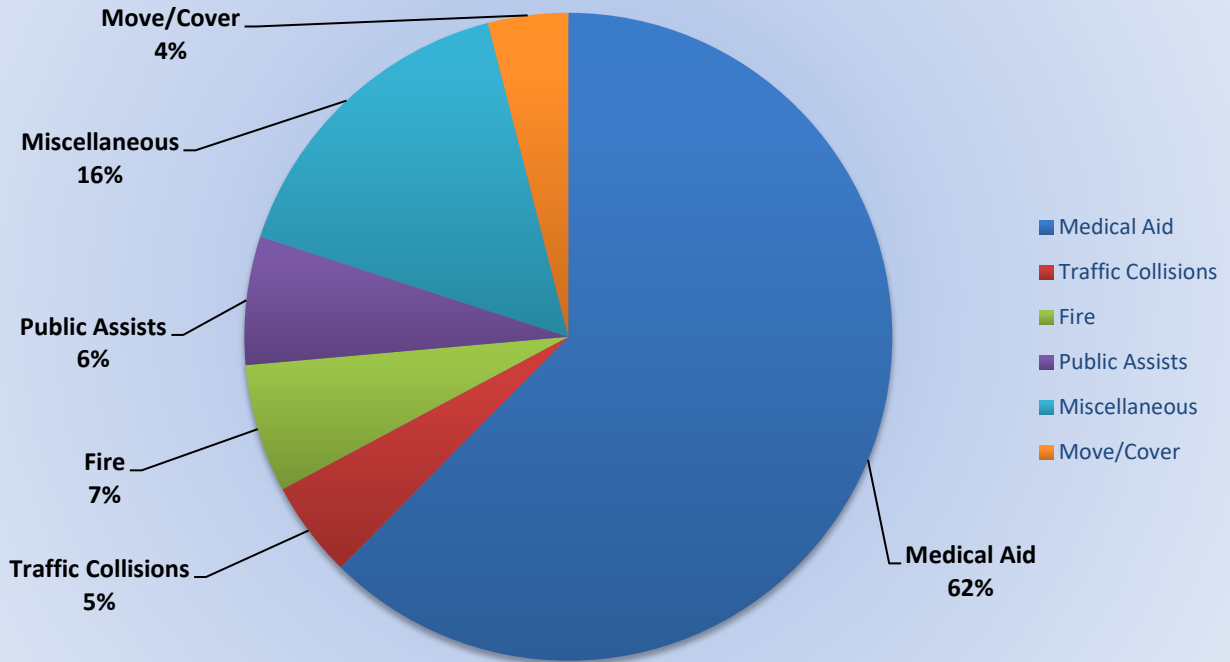
Traffic Collision- 7

Transfer- 3

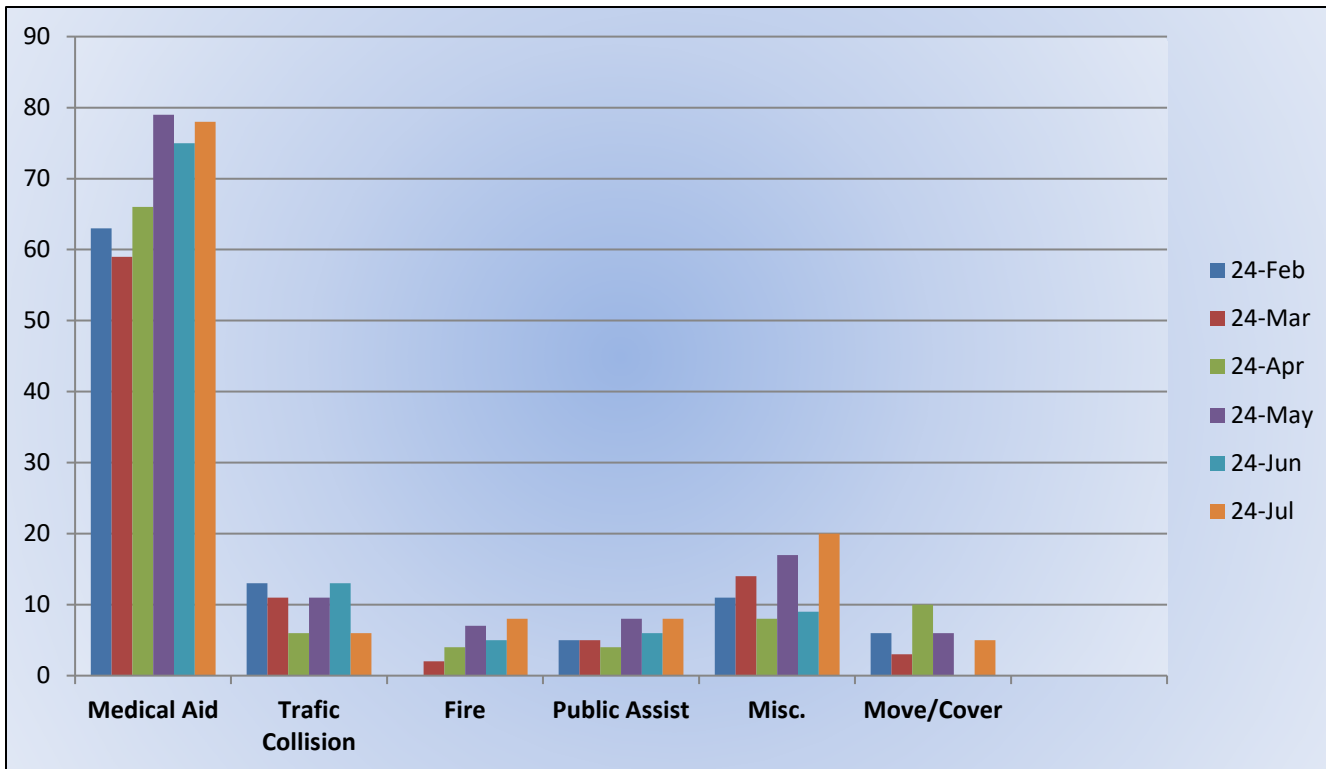
Misc- 4

Move/Cover - 87

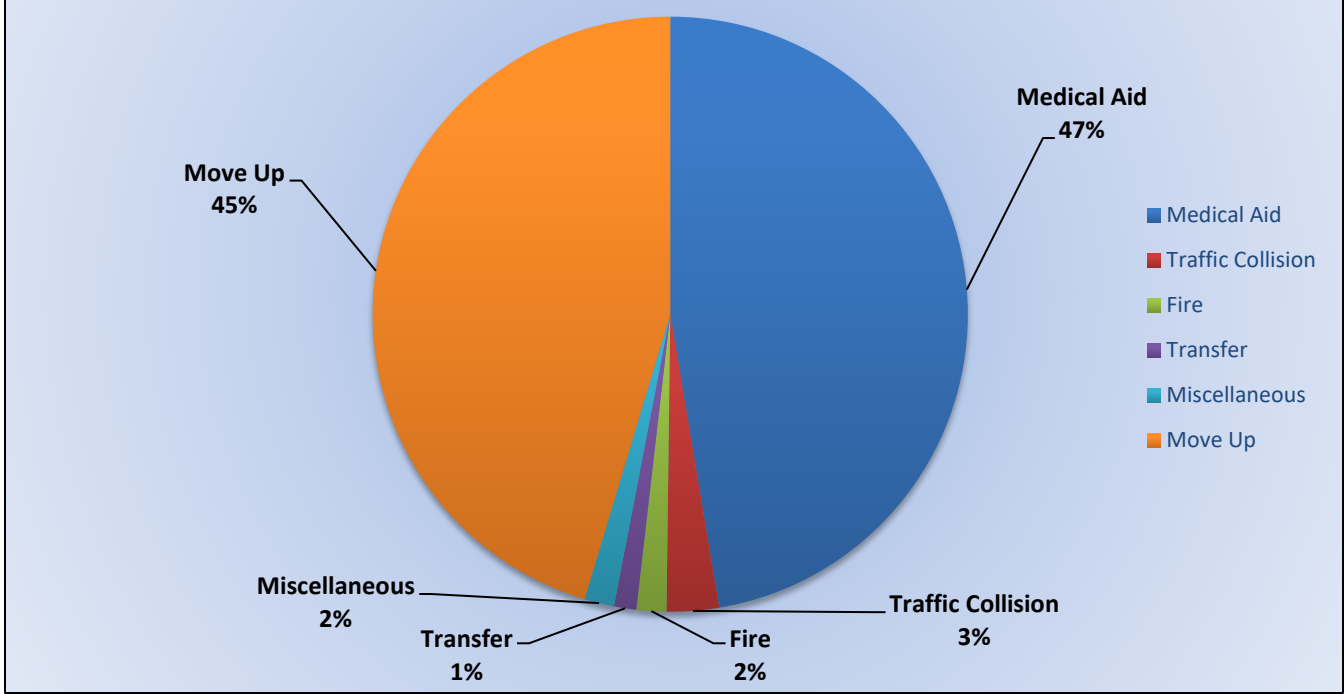
Response Breakdown



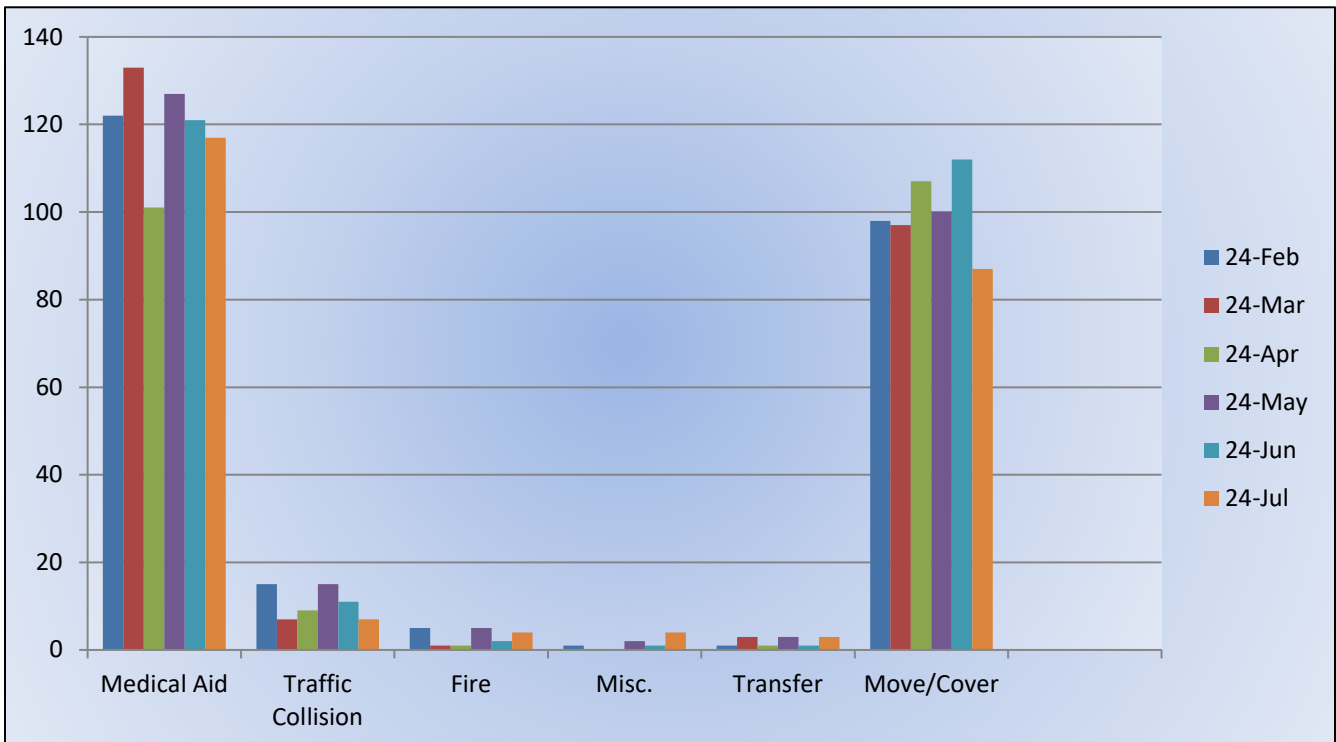
E17 Monthly Statistics Comparison



Response Breakdown



M17 Monthly Statistics Comparison





El Dorado County Fire Protection District

Station 19 Run Review July 2024

ENGINE 19: 96 Total Calls

Medical Aid- 53

Fire- 9

Traffic Collision- 9

Public Assist- 6

Misc- 2

Move/Cover - 17

MEDIC 19: 196 Total Calls

Medical Aid- 91

Fire- 5

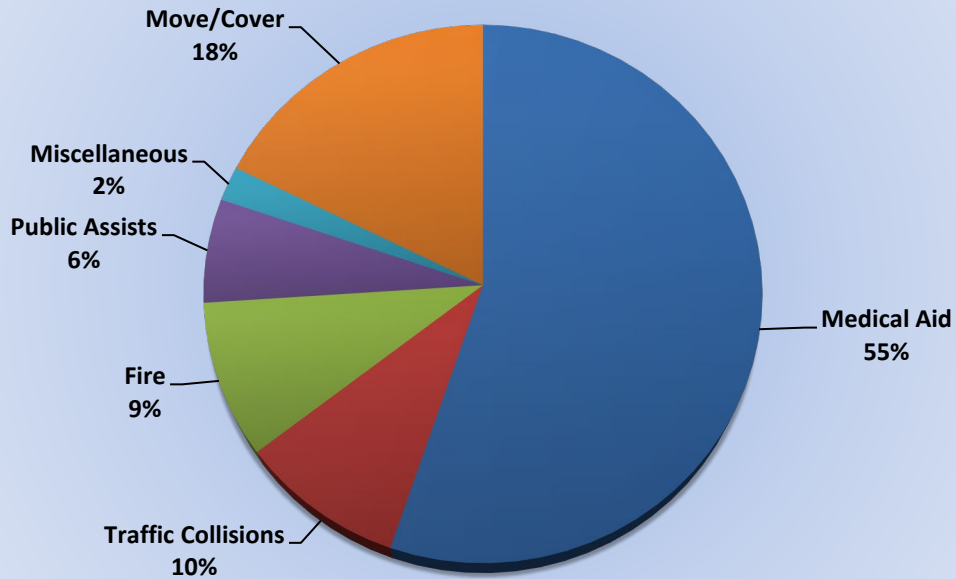
Traffic Collision- 9

Transfer- 2

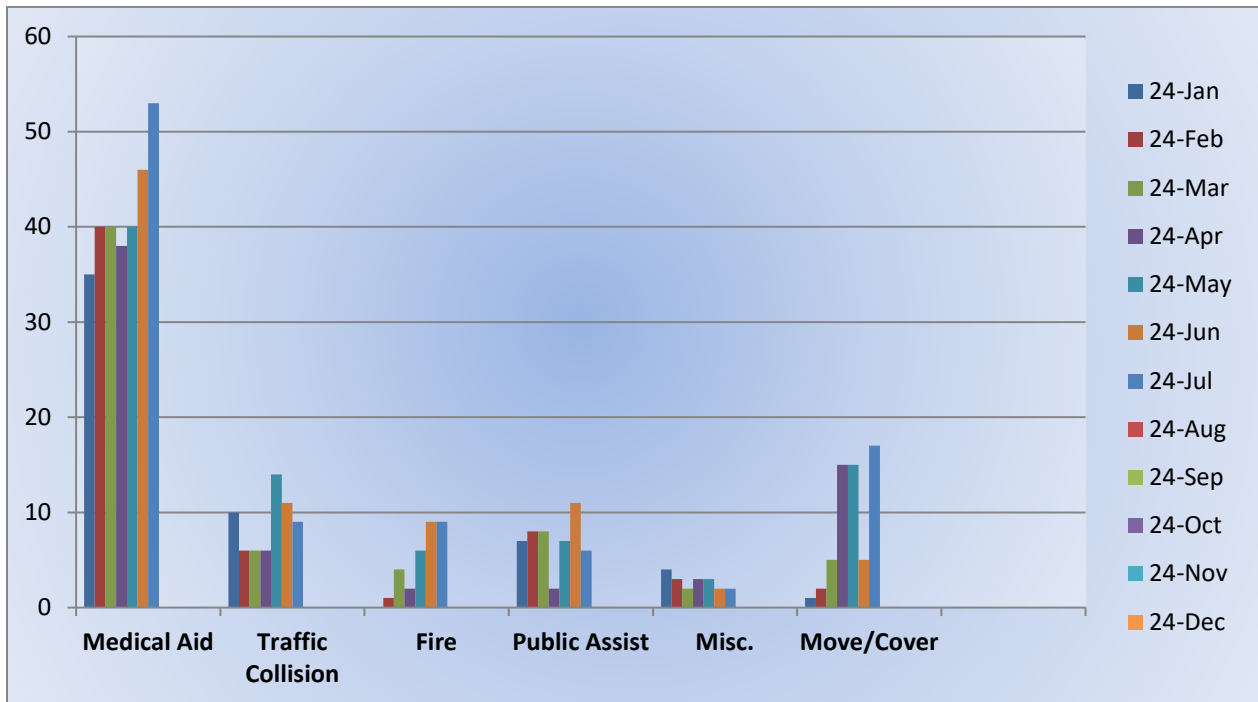
Misc- 0

Move/Cover - 89

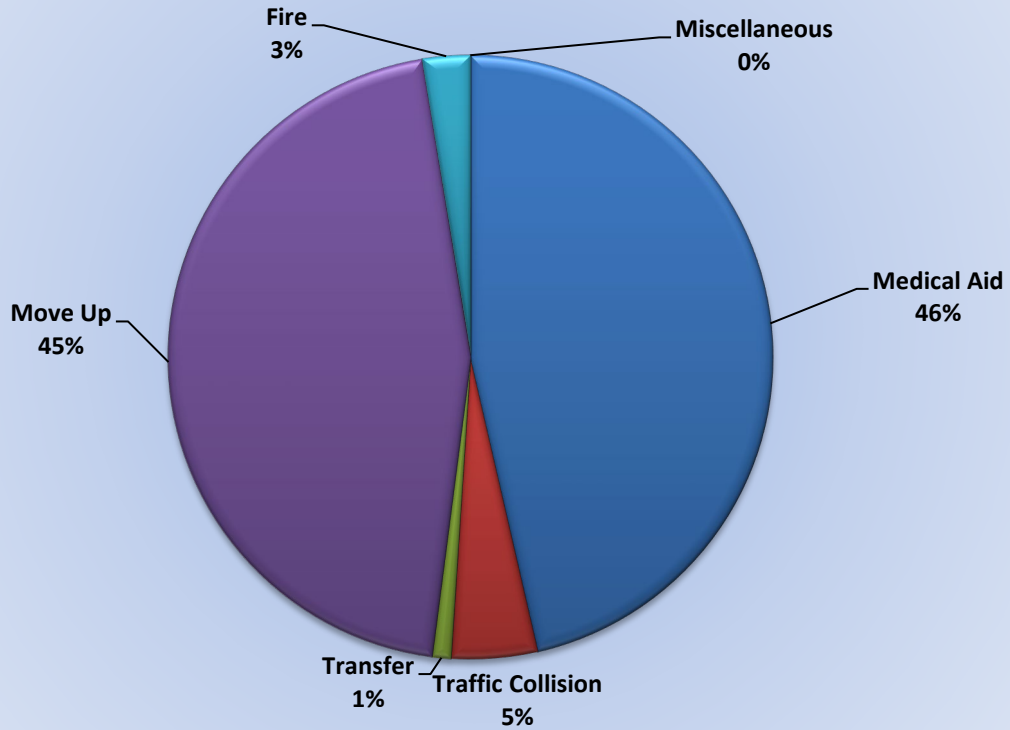
Response Breakdown July 2024



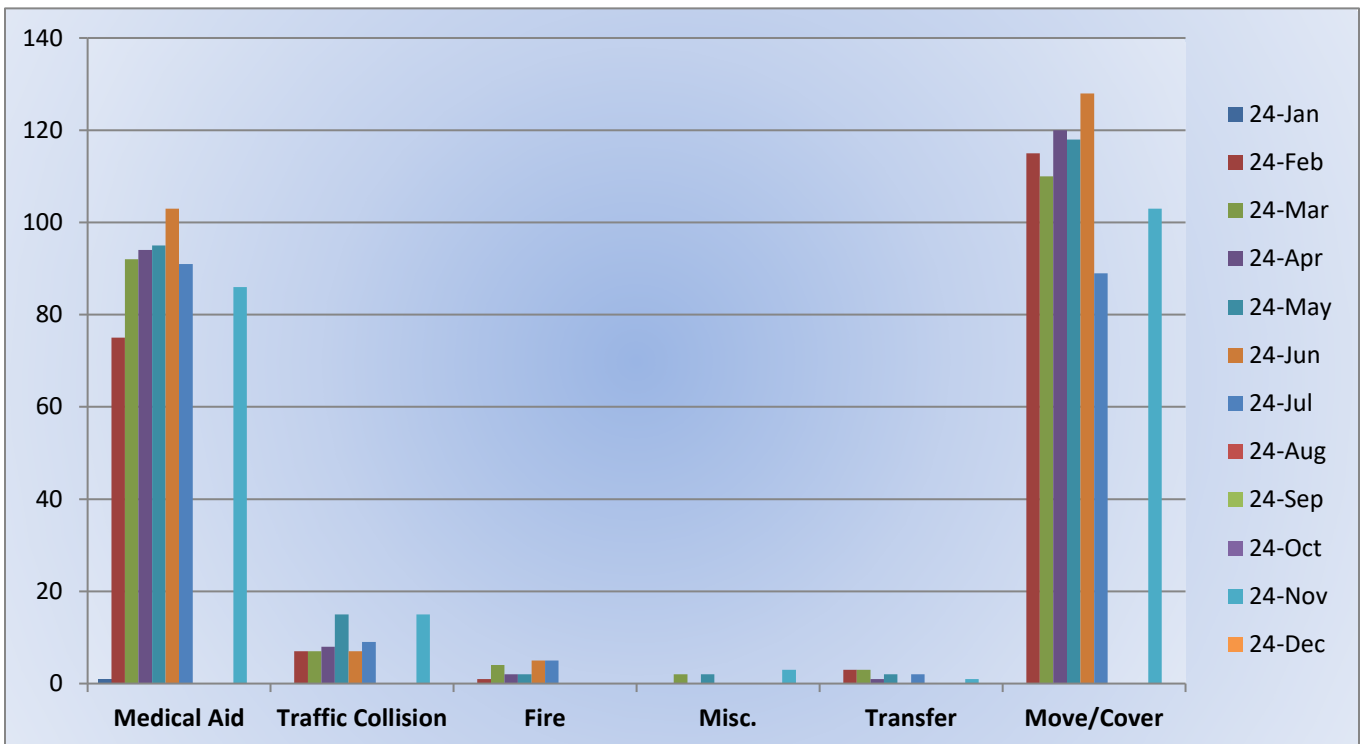
E19 Monthly Statistics Comparison



Response Breakdown July 2024



M19 Monthly Statistics Comparison





El Dorado County Fire Protection District

Station 25 Run Review July 2024

ENGINE 25: 287 Total Calls

Medical Aid- 214

Fire- 13

Traffic Collision- 10

Public Assist- 21

Misc- 27

Move/Cover - 2

MEDIC 25: 325 Total Calls

Medical Aid- 264

Fire- 4

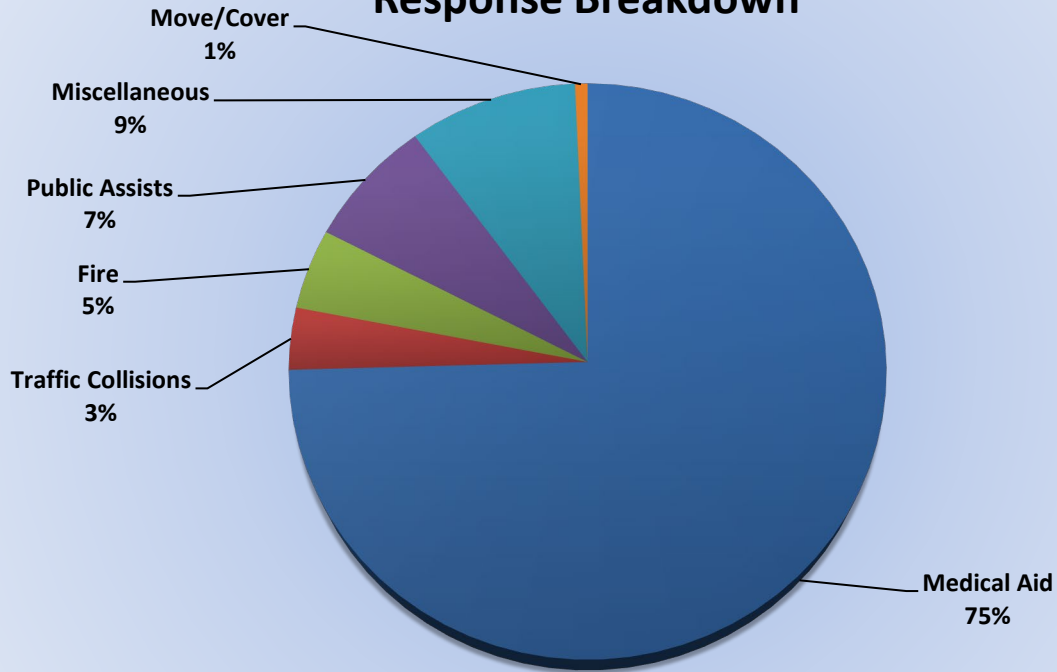
Traffic Collision- 9

Transfer- 12

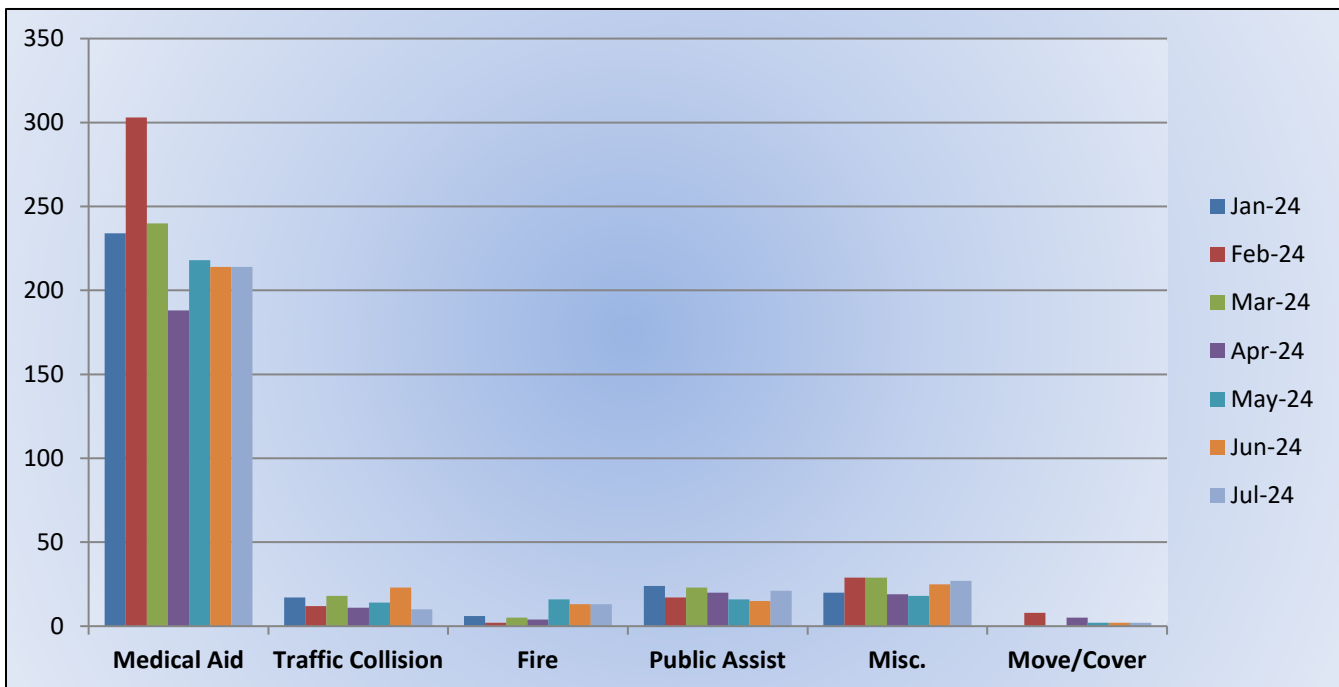
Misc- 2

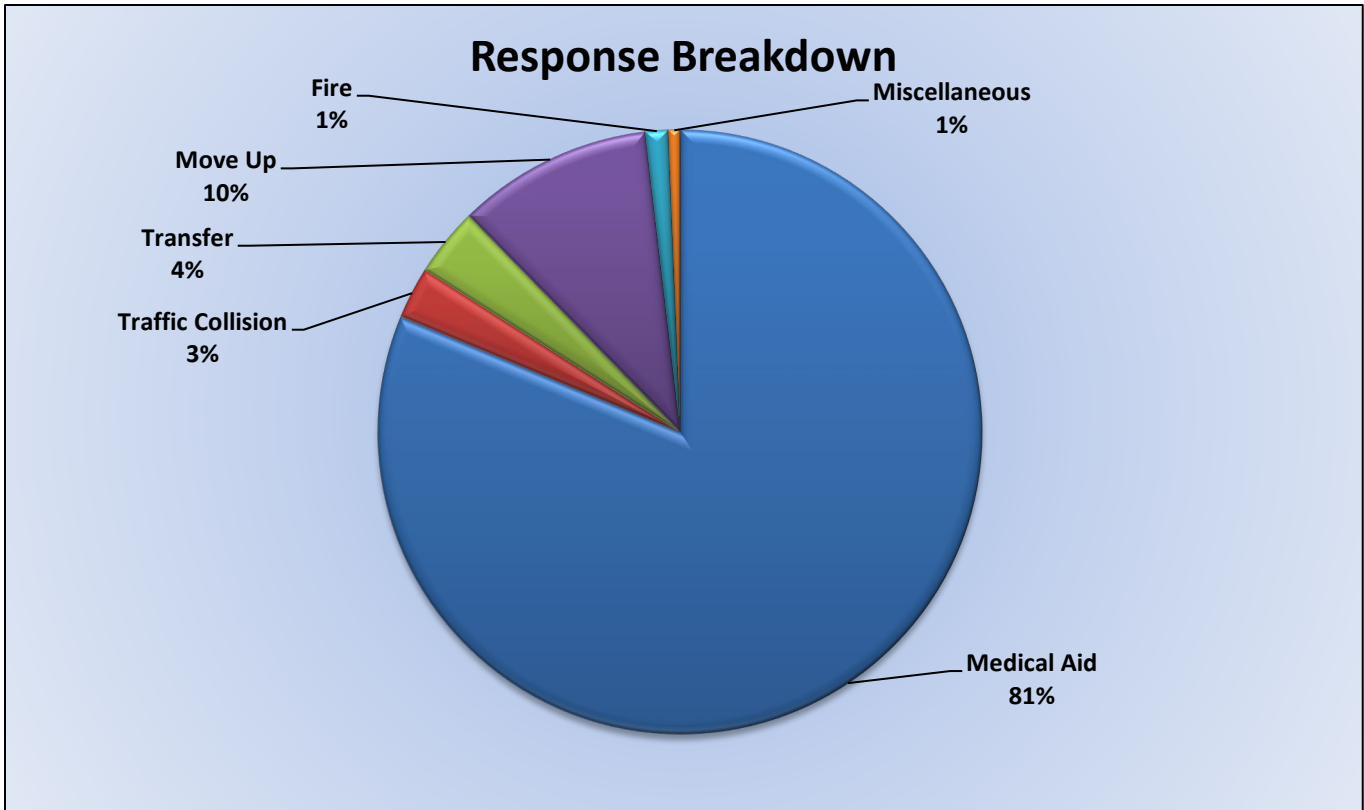
Move/Cover – 34

Response Breakdown

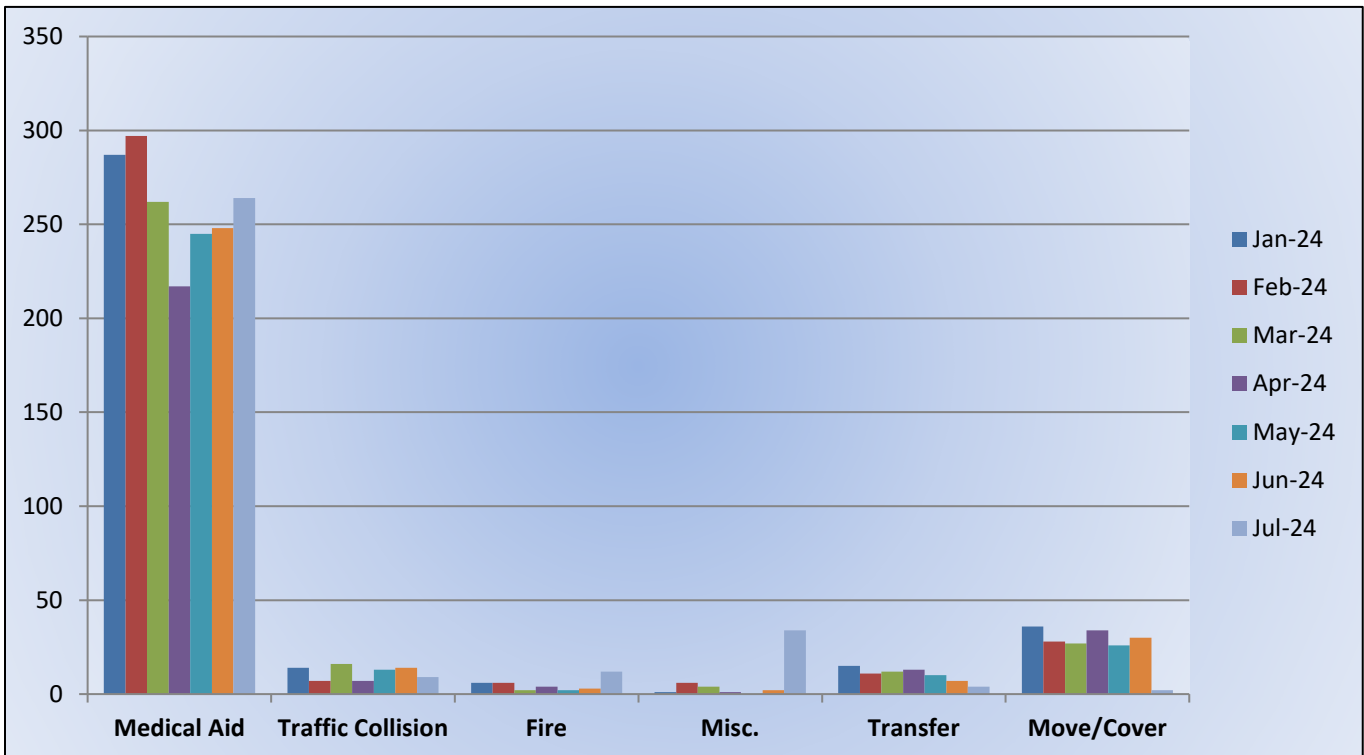


E25 Monthly Statistics Comparison





M25 Monthly Statistics Comparison





El Dorado County Fire Protection District

Station 28 Run Review July 2024

ENGINE 28: 157 Total Calls

Medical Aid - 94

Fire - 16

Traffic Collision - 11

Public Assist - 14

Misc - 10

Move/Cover – 12

MEDIC 28: 281 Total Calls

Medical Aid- 219

Fire- 8

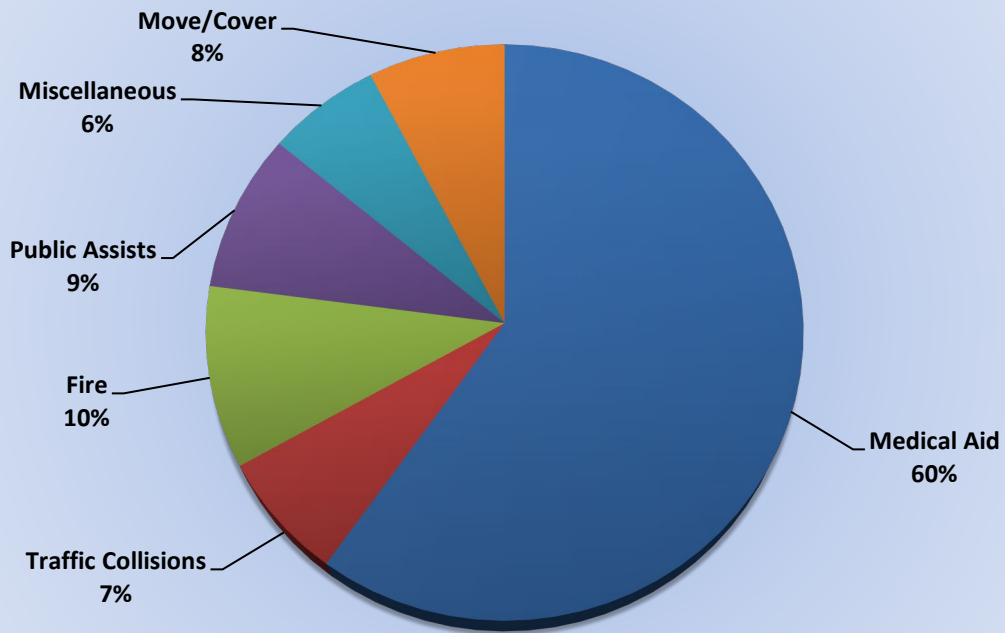
Traffic Collision- 9

Transfer- 1

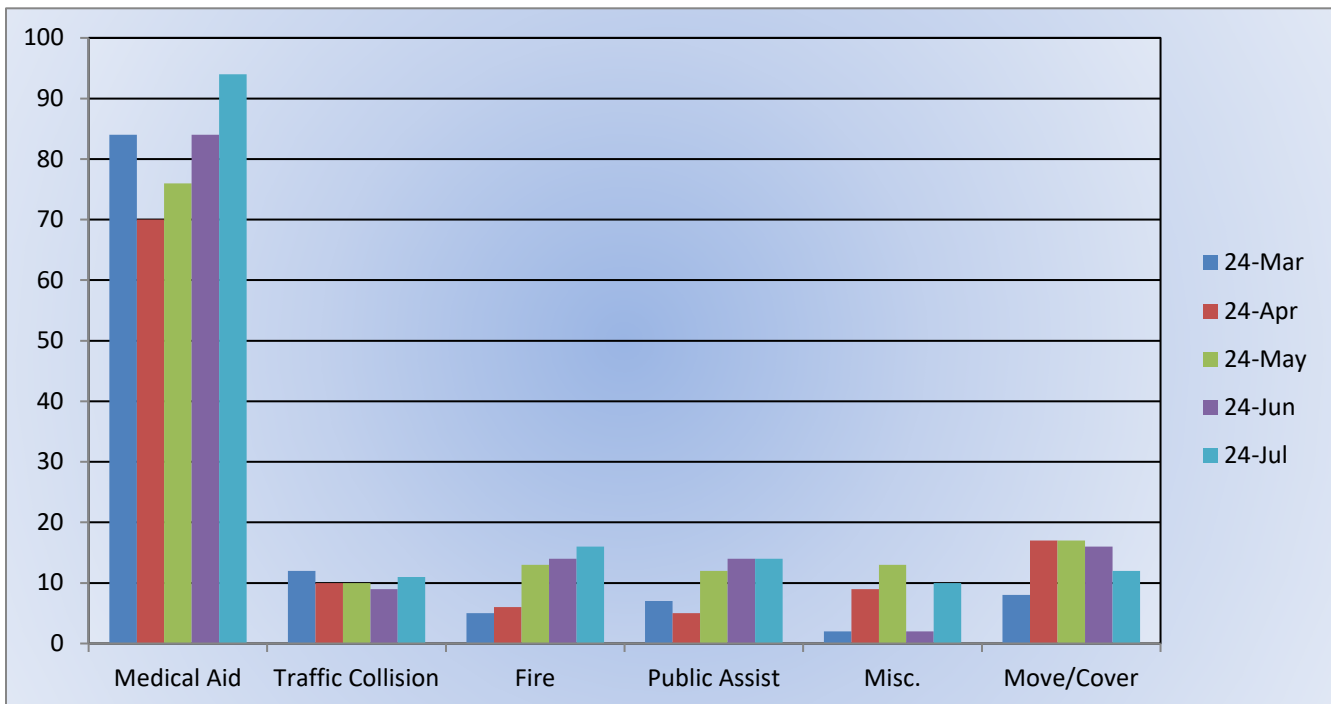
Misc- 4

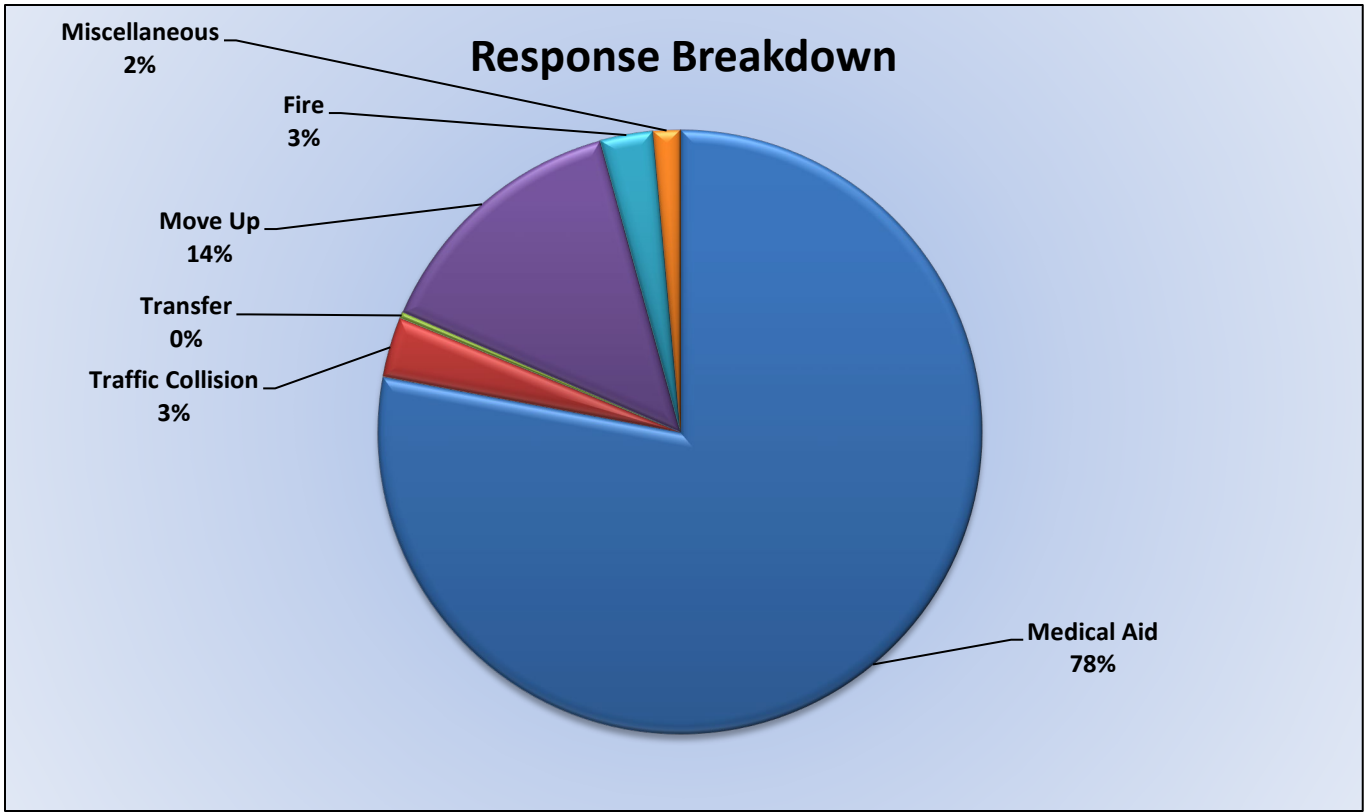
Move/Cover – 40

Response Breakdown

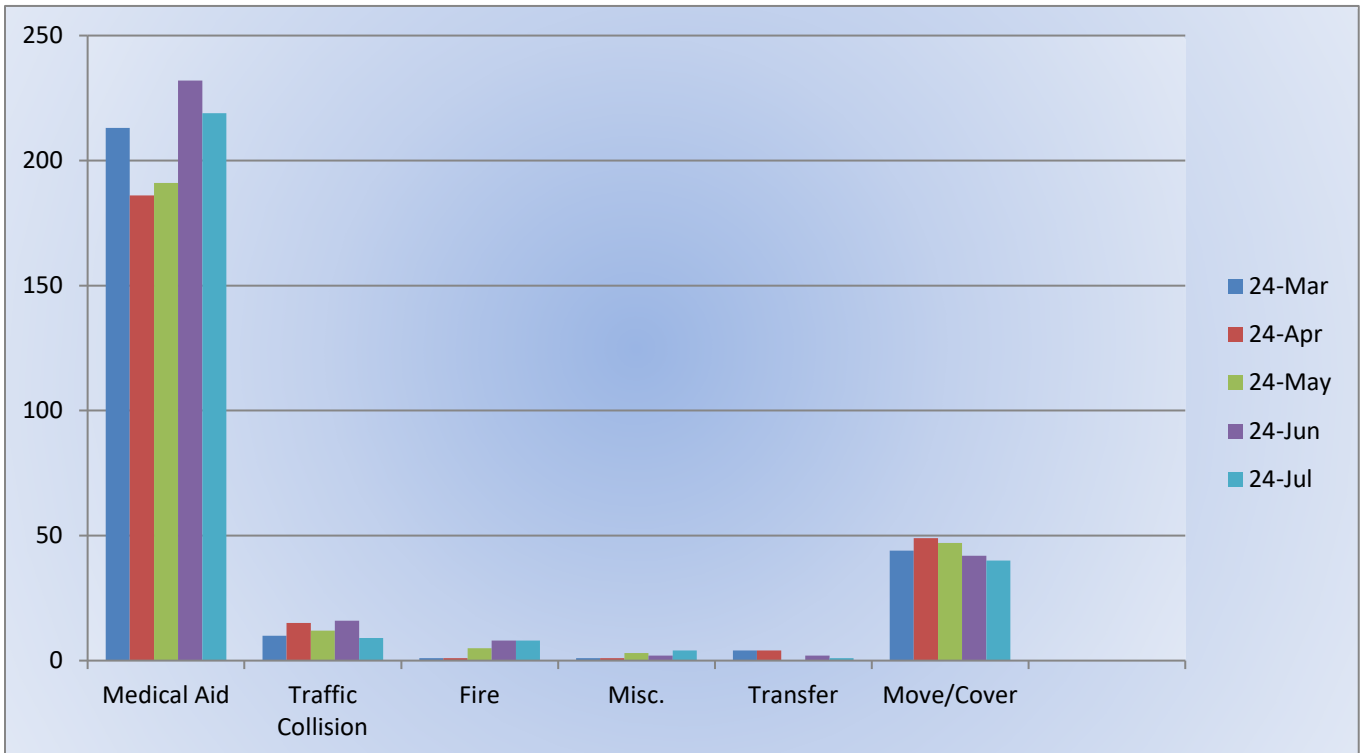


E28 Monthly Statistics Comparison





M28 Monthly Statistics Comparison





El Dorado County Fire Protection District

Station 72 and Medic 49 Run Review July 2024

ENGINE 72: Total Calls 67

Medical Aid – 44

Fire – 5

Traffic Collision – 8

Public Assist – 3

Misc – 7

Move/Cover – 0

MEDIC 49: Total Calls 290

Medical Aid – 241

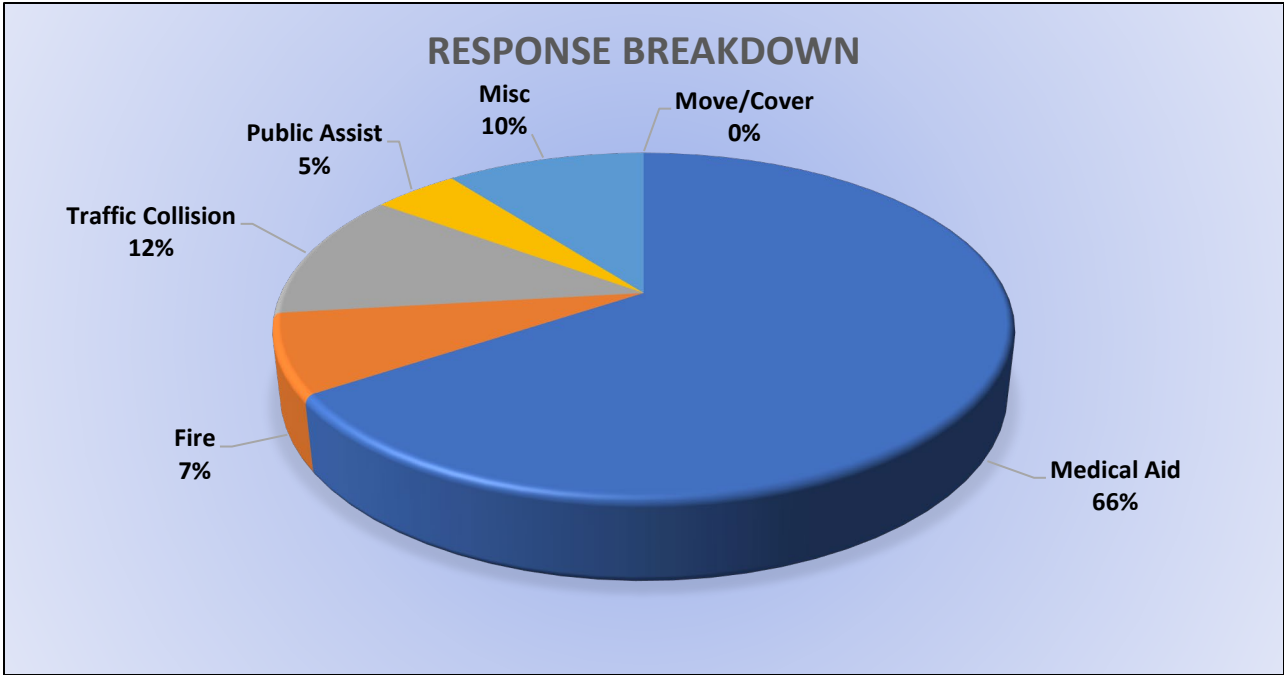
Fire – 7

Traffic Collision – 10

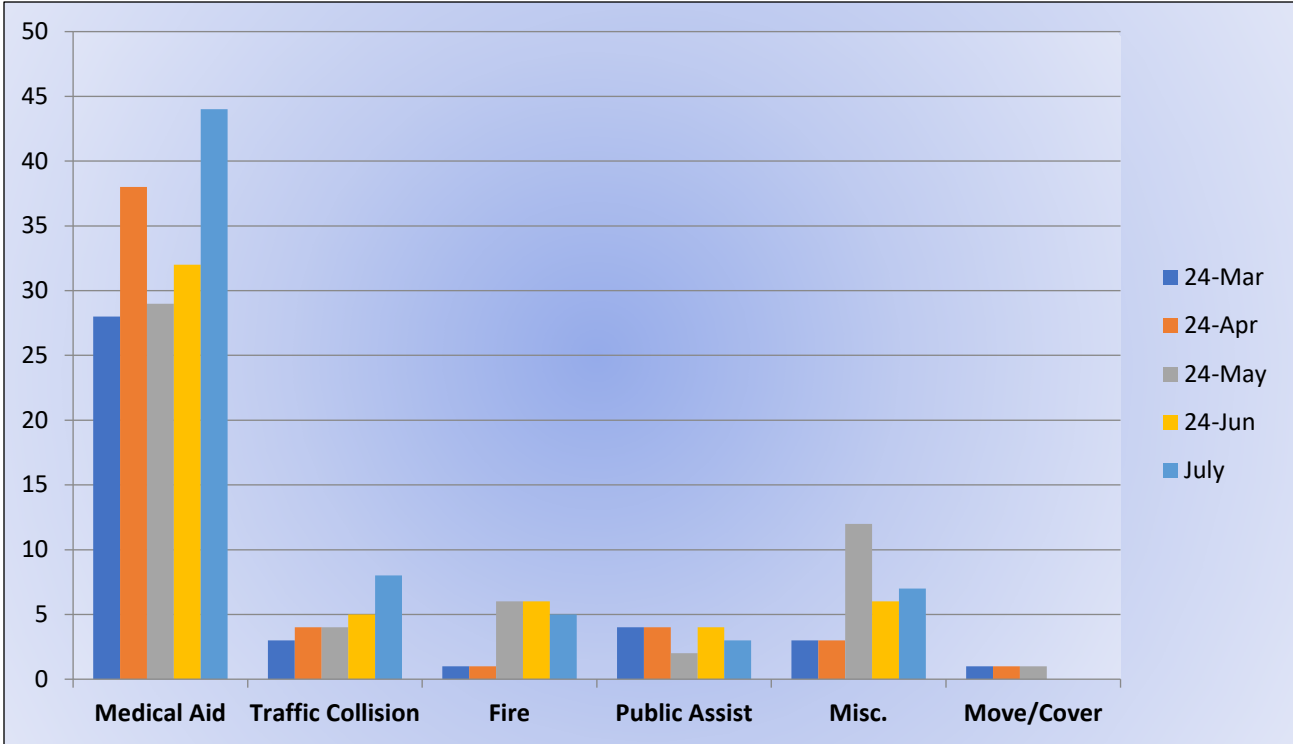
Transfer – 7

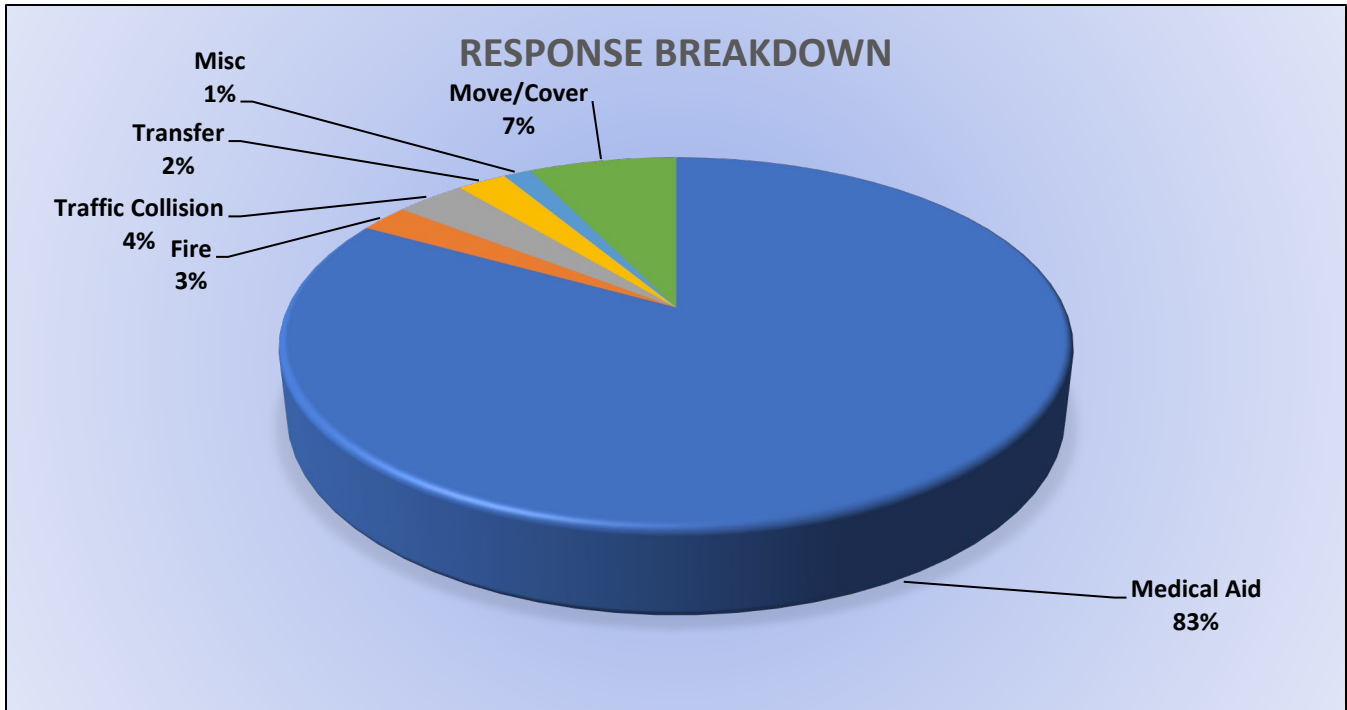
Misc – 4

Move/Cover – 21



E72 Monthly Statistics Comparison





M49 Monthly Statistics Comparison

