



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

AGENDA

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

June 23, 2022

12:15 Closed Session

1:00 P.M. Open Session

Join Zoom Meeting

<https://us02web.zoom.us/j/88202645820?pwd=dGRLbzJmVDZHZm14SGZUV2FYdWczd409>

Meeting ID: 882 0264 5820

Passcode: 557920

One tap mobile
1(669)900-9128

Fire Chief, Tim Cordero

Mark Brunton (Div. 1)

Mickey Kaiserman (Div. 2)

Chris Swarbrick (Div. 3) -Chair

Ken Harper (Div. 4)

Paul Gilchrist (Div. 5)

12:15 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.

12:20 P.M. CLOSED SESSION

A. Meeting with designated representatives of the El Dorado County Fire Protection District regarding employee salaries, salary schedules, and/or other compensation in the form of fringe benefits pursuant to Government

Code Section 54957.6. The El Dorado County Fire Protection District's designated representatives are Fire Chief Tim Cordero, Director Chris Swarbrick, Director Ken Harper and Patrick Clark.
El Dorado County Professional Firefighter Union Local 3556, The Management Association, Non-Safety.

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: May 20, 2022, Board Meeting

B. Claim Payments/Deposits:

District Claims: District Deposits & Journal Entries:

\$82,155.35	\$7,316.75
\$1,720.38	\$9,347.4
\$1,446.00	
\$4,481.85	
\$8,250.00	
\$13,465.12	
\$27,201.82	
\$17,928.67	
\$3,070.00	
\$90,676.14	
\$12,183.85	
\$10,675.92	
\$129,475.95	

6. OATH OF OFFICE:

A. Ceremonial Badge Pinning for Firefighter Connor Callahan

B. Ceremonial Badge Pinning for Firefighter Bayley Maleske

7. PUBLIC COMMENT:

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

8. REPORT OF ACTION TAKEN IN CLOSED SESSION:

A. Meeting with designated representatives of the El Dorado County Fire Protection District regarding employee salaries, salary schedules, and/or other compensation in the form of fringe benefits pursuant to Government Code Section 54957.6. The El Dorado County Fire Protection District's

designated representatives are Fire Chief Tim Cordero, Director Chris Swarbrick, Director Ken Harper and Patrick Clark. El Dorado County Professional Firefighter Union Local 3556, The Management Association, Non-Safety.

9. DEPARTMENTAL MATTERS:

- A. **Administrative** – FY 20/21 Annual Audit
 - Scott German – Fecher & Company
- B. **Administrative** – Resolution 2022-04 2022-2023 Fiscal Year Appropriation Limits.
 - Discuss and Approve.
- C. **Administrative** – Resolution 2022-05 – Fiscal Year 2022/2023 Preliminary Budget
 - Discuss and Approve
- D. **Administrative** -Agreement with Shingle Springs Band of Miwok Indians and El Dorado County Fire District.
 - Review and Approve.
- E. **Administrative** – Transferring of Unobligated Funds
 - Review and Approve
- F. **Administrative** – First Responder Fee Ordinance
 - First Reading.
- G. **Operational** - Leadership Training
 - Discuss and Approve

10. BOARD MATTERS:

11. COMMITTEE REPORTS:

Standing Committees:

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

Ad-hoc Committees:

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

12. CORRESPONDENCE AND COMMUNICATION:

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

13. FIRE CHIEF'S REPORT:

14. BOARD COMMENTS:

15. FUTURE AGENDA ITEMS:

Next regularly scheduled Board Meeting, July 21, 2022.

16. 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**

May 19, 2022

1:00 P.M. Open Session

Join Zoom Meeting

<https://us02.web.zoom.us/j/83895056662?pwd=bjlkVmRpcy83Z29RZVJlZ05hRGgrZz09>

Meeting ID: 838 9505 6662

Passcode: 176075

One tap mobile
1(669)900-9128

Fire Chief, Tim Cordero

1:00 P.M. OPEN SESSION

1. CALL TO ORDER:

Director Swarbrick called the meeting to order at 1:05 P.M.

2. ROLL CALL:

Present: Swarbrick, Kaiserman, Brunton, Harper, Gilchrest

Absent: None

3. PLEDGE OF ALLEGIANCE:

The Pledge of Allegiance was recited.

4. APPROVE AGENDA:

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

Ayes: Swarbrick, Brunton, Kaiserman, Harper, 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: April 15, 2022, Special Board Meeting
April 21, 2022, Board Meeting

B. Claim Payments/Deposits:

<u>District Claims:</u>	<u>District Deposits & Journal Entries:</u>
\$333,910.14	\$6,384.40
\$10,440.00	\$64,796.97
\$1,588.07	\$1,992.00
\$661,678.89	\$306,080.00
\$6,977.14	
\$17,684.37	
\$5,600.28	
\$15,037.25	
\$1,206.42	
\$121,598.00	
\$124,674.72	

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

Ayes: Swarbrick, Brunton, Kaiserman, Harper, 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. DEPARTMENTAL MATTERS:

A. **Administrative** – ISO Presentation

Chief Cordero presented the ISO PowerPoint.

B. **Administrative** – First Responder Fee

- Discussion

Chief Cordero provided an update on the First Responder Fee.

The board would like to see public communication out about the fee as well as to revisit the fee schedule annually.

It was moved by Director Gilchrest and seconded by Director Harper to proceed forward with the First Responder Fee. The motion was passed by the following vote:

Ayes: Swarbrick, Kaiserman, Brunton, Harper, Gilchrest

Noes: None
Abstain: None
Absent: None

C. **Administrative** - Resolution 2022-02 – Declaring an Election be Held in its Jurisdiction Consolidation with Other Districts Requesting Election Services.

- Discuss and Approve

It was moved by Director Harper and seconded by Director Kaiserman to approve Resolution 2022-02 – Declaring an Election be held in its jurisdiction consolidation with other districts requesting election services. The motion was passed by the following vote:

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

D. **Administrative** – Resolution 2022-03 – Collection of Assessment and Voter Approved Special Taxes.

- Discuss and Approve

It was moved by Director Gilchrest and seconded by Director Kaiserman to approve Resolution 2022-03 – Collection of Assessment and Voter Approved Special Taxes. The motion was passed by the following vote:

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

E. **Administrative** – Transient Occupancy tax Funding FY 2022/2023

- Presentation

Chief Cordero provided an update on the Transient Occupancy Tax Funding FY 2022/2023.

8. **BOARD MATTERS:**

9. **COMMITTEE REPORTS:**

Standing Committees:

A. Strategic Planning

Chief Cordero provided an update on the RFP for a consultant.

B. Budget and Finance (Kaiserman, Gilchrest)

Director Kaiserman provided a summary of the Budget and Finance Committee Meeting that took place on May 17, 2022.

C. **Communications & Outreach** (Brunton, Gilchrest)

Director Gilchrest stated the next scheduled meeting is in July.

Ad-hoc Committees:

A. **Facilities and Equipment** (Brunton, Kaiserman)

Chief Cordero stated he will be meeting and signing the contract for Station 17 with the County regarding their use of a small portion of the apron.

B. **Human Resources** (Swarbrick, Harper)

Director Swarbrick stated the HR committee has met with the Union to start negotiations and have another meeting scheduled 5/20/2022. The HR Committee will also be meeting with the non-Safety group on 5/20/2022 regarding their MOU.

10. CORRESPONDENCE AND COMMUNICATION:

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

11. FIRE CHIEF'S REPORT:

- JPA:
 - We continue to work with the JPA and the County regarding the current contract.
 - The JPA implemented the Pilot Program regarding IFT's on April 1st.
 - Code 2 IFT's (including CCT's)
 - April 2021 - 65 / April 2022 – 6
 - Code 3 IFT's
 - April 2021 – 10 / April 2022 – 12
 - Medical Transports
 - April 2021 – 44 / April 2022 – 4
 - Behavioral Health Transfers
 - April 2021 – 13 / April 2022 - 4
 - Reduction from 132 in 2021 to 26 in 2022
 - The JPA Ad-Hoc Medic Unit Staffing committee continues to meet, we have provided JPA staff direction to look at a consulting group to assist in development of a JPA employed staffing model. Diamond Springs is experiencing staffing challenges that may affect their ability to operate Medic 49.
 - Hiring Update:
 - We swore in 4 new firefighter paramedics, after their completion of the in-house orientation. We have 2 additional firefighter/paramedics that have completed the pre-employment process and will begin their orientation in 2 weeks. We also have several potential candidates that are being interviewed. We did receive letters of resignation

from 3 employees, 1 Captain Paramedic, 1 Firefighter Paramedic and 1 Firefighter EMT.

- City of Placerville
 - Continue to work with City staff, attending staff meetings and City Council.
 - Our ISO presentation will go to City Council next Tuesday.
 - Our Fire Prevention Bureau is working with City staff on several projects, 2 hotels and 1 apartment complex, along with other smaller developments.
- District information
 - The station 17 project continues to move forward, Chief Williams and the 17 crews have been identifying potential housing locations for the crews during the construction. The old Pollock Pines School was offered and appears it will meet the needs of the crews.
 - Station 19 will be receiving their new/replacement generator this week.
 - The Fire MSR's were discussed at LAFCO at their April 27th meeting, several Chiefs, myself included spoke to the commission regarding the reports with various concerns and comments.
 - The County Fire Chiefs met with Congressman McClintock on May 5th to discuss the concerns regarding the USFS agreements and policies, as well as issues facing rural foothill fire districts.
 - Chief Williams is finalizing the contract with the County Fairgrounds for the upcoming fair. Our District will be involved in a joint / combination wildfire safety booths with the FSC, FPO's, RCDD, Cal Fire, and fire districts.
 - El Dorado Hills, Folsom, Amador County, Cal Fire and ECF have met twice to discuss the potential of establishing a training consortium. We are looking for opportunities to provide regional training utilizing the resources from each agency.
 - On May 6th, Chiefs from El Dorado Hills, Folsom, Amador County and ECF met with Assemblyman Kiley, discussing potential funding support for a training center and a training consortium within the region. We also discussed funding challenges in rural fire districts.
 - We were notified by LAFCO of an annexation within our District, the Jomescho Annexation in the Coloma Lotus area. This is a 54.92-acre parcel being subdivided into four parcels ranging from 10.06 acres to 20.29 acres. There is no action required by the District, LAFCO presented information only.
 - Chief Lohan and I both attended the local cooperators meeting, hosted by Cal Fire and the annual OES Region IV Operational Area Coordinators meeting in Elk Grove.

- The El Dorado Community Foundation has provided support to our joint request for funding in county training to local firefighters. The class schedule is up on the El Dorado Hills website and an information sheet on the classes, funding and how to obtain reimbursement has been sent to all the fire districts in the County. There has been a lot of positive feedback from our personnel on this opportunity for tuition covered training.
- Captain Shepard and I will be attending the Strawberry FSC community meeting this Saturday.
- We were part of a Town Hall meeting in Coloma regarding the Mt. Murphy Bridge project, it was well attended by local residents. EDSO OES, Cal Fire, Garden Valley Fire & ECF were available to field questions.

12. BOARD COMMENTS:

Brunton: No Comment

Swarbrick: Director Swarbrick stated he really enjoyed the Chiefs newsletter and feels it's a great way to get information out.

Kaiserman: No Comment

Harper: No Comment

Gilchrest: Director Gilchrest stated excellent work on the board packet.

13. FUTURE AGENDA ITEMS:

Next regularly scheduled Special Board Meeting TBD

- 14. ADJOURNMENT:** *At 2:30 P.M. it was moved by Director Gilchrest and seconded by Director Brunton to adjourn; all in favor.*

EL DORADO COUNTY FIRE FINANCE REPORT

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

District Claims:

- \$82,155.35
- \$1,720.38
- \$1,446.00
- \$4,481.85
- \$8,250.00
- \$13,465.12
- \$27,201.82
- \$17,928.67
- \$3,070.00
- \$90,676.14
- \$12,183.85
- \$10,675.92
- \$129,475.95

District Deposits/Journal Entries:

- \$7,316.75
- \$9,347.47

EL DORADO COUNTY FIRE PROTECTION DISTRICT
Final Fire Operations Budget Summary 2021-2022
 July 1, 2020 Through May 31, 2022 92% Expended

Sub	Revenues / Sources	Final Budget 2021-2022	Expended 2021-2022	Over or Under Budget	Percentage Collected
	<i>Carry-over funds from previous year</i>				
100	Property Taxes-Secured (current year)	\$9,994,230.00	\$9,775,391.89	(\$218,838.11)	98%
110	Property Taxes-Unsecured (current)	\$172,904.00	\$167,375.50	\$0.00	97%
140	Supplemental Property Taxes-Current	\$229,271.00	\$219,834.65	(\$9,436.35)	96%
174	Tax: Timber Yield	\$86.00	\$28.40	(\$57.60)	33%
342	Fund Balance (Measure S Fund Transfer St. 28)	\$0.00	\$0.00	\$0.00	0%
820	State Homeowners Property Tax Relief	\$77,609.00	\$65,116.97	(\$12,492.03)	84%
	<i>Prior Years Property Taxes</i>				
120	Property Taxes-Prior Secured	\$3,867.00	(\$1,705.51)	(\$5,572.51)	0%
130	Property Taxes-Prior Unsecured	\$6,840.00	\$5,629.90	(\$1,210.10)	82%
150	Supplemental Property Taxes-Prior	\$20,535.00	\$14,542.70	(\$5,992.30)	71%
360	Taxes-Penalties	\$9,009.00	\$7,584.75	(\$1,424.25)	84%
	<i>Voter Approved Special Taxes</i>				
175	Direct Assessment	\$514,176.00	\$505,300.03	(\$8,875.97)	98%
1310	Fire Suppression (Shingle Springs)	\$5,214.00	\$4,979.20	(\$234.80)	95%
	<i>Other Fees & Service Reimbursements</i>				
880	St: Other	\$0.00	\$14,115.00	\$14,115.00	100%
881	Federal/State Reimbursements	\$639,782.00	\$861,795.89	\$222,013.89	135%
400	Interest	\$20,655.00	\$15,113.11	(\$5,541.89)	73%
420	Rent: Land & Building	\$25,969.00	\$0.00	(\$25,969.00)	0%
1100	Other Federal Revenue CARES Relief Funds	\$0.00	\$0.00	\$0.00	0%
1200	Temporary T.O.T. Reimbursement	\$65,465.00	\$68,000.00	\$2,535.00	0%
1400/1401	Inspection Fee's - Prevention - Plan Review Fees	\$146,505.00	\$109,596.53	(\$36,908.47)	75%
1403	Development Fees Trust Fund	\$0.00	\$0.00	\$0.00	0%
4304	Ambulance Admin Reimbursement (1686)	\$304,328.00	\$306,080.00	\$1,752.00	101%
1744	Misc: Inspection or Services VHR	\$0.00	\$15,600.00	\$15,600.00	0%
1940	Miscellaneous	\$5,465.00	\$2,738.64	(\$2,726.36)	50%
1942	Misc: Reimbursement	\$0.00	\$0.00	\$0.00	0%
1947	Insurance Refunds & Safety Funds	\$6,466.00	\$5,462.80	(\$1,003.20)	84%
2000	Sale of Fixed Assets	\$2,880.00	\$0.00	(\$2,880.00)	0%
1207	Shingle Springs Rancheria	\$641,062.00	\$0.00	(\$641,062.00)	0%
1800	Interfund Rev. Service Between Fund Types	\$138,040.00	\$138,040.00	\$0.00	100%
	Total Revenue	\$13,030,358.00	\$12,400,620.45	(\$624,209.05)	95.17%

EL DORADO COUNTY FIRE PROTECTION DISTRICT

Final Fire Operations Budget Summary 2021-2022

July 1, 2021 Through May 31, 2022 92% Expended

Sub	Salaries & Benefits Expenditures / Uses: Class I	Final Budget 2021-2022	Expended 2021-2022	Over or Under Budget	Percentage Expended
3000	Salaries and Wages	\$4,961,111.00	\$4,199,074.90	(\$762,036.10)	85%
3001	Directors/Apprentice FF/Prevention Consultants	\$0.00	\$7,020.00	\$7,020.00	0%
3002	Overtime	\$1,652,627.00	\$1,308,376.73	(\$344,250.27)	79%
3004	Other Compensation	\$267,377.00	\$246,615.46	(\$20,761.54)	92%
3020	Retirement	\$2,282,433.00	\$2,508,001.67	\$225,568.67	110%
3021	OASDI	\$6,279.00	\$435.24	(\$5,843.76)	7%
3022	Medicare	\$78,044.00	\$83,296.11	\$5,252.11	107%
3040	Health & Dental	\$937,303.00	\$1,105,992.09	\$168,689.09	118%
3041	Unemployment Insurance	\$2,986.00	\$0.00	(\$2,986.00)	0%
3042	Long Term Disability & Volunteer Program	\$20,765.00	\$13,920.00	(\$6,845.00)	67%
3043	Defer Comp Employer Share	\$63,231.00	\$61,354.61	(\$1,876.39)	97%
3044	Vision	\$12,228.00	\$10,391.33	(\$1,836.67)	85%
3060	Workman's Compensation Insurance	\$495,408.00	\$573,107.00	\$77,699.00	116%
	Total	\$10,779,792.00	\$10,117,585.14	(\$662,206.86)	93.86%

EL DORADO COUNTY FIRE PROTECTION DISTRICT
Final Fire Operations Budget Summary 2021-2022
 July 1, 2021 Through May 31, 2022 92% Expended

Sub	Expenditures / Uses: Class II	Final Budget 2021-2022	Expended 2021-2022	Over or Under Budget	Percentage Expended
4020	Clothing	\$15,000.00	\$9,787.60	(\$5,212.40)	65%
4021	Safety Equipment	\$13,000.00	\$15,104.32	\$2,104.32	116%
4022	Uniforms	\$5,000.00	\$9,283.48	\$4,283.48	186%
4040	Communications	\$149,400.00	\$133,077.49	(\$16,322.51)	89%
4044	Cable/Internet Service	\$0.00	\$0.00	\$0.00	0%
4060	Food	\$5,200.00	\$4,875.22	(\$324.78)	94%
4080	Warehouse Expenses	\$25,000.00	\$28,341.08	\$3,341.08	113%
4085	Refuse Disposal	\$19,000.00	\$14,676.68	(\$4,323.32)	77%
4087	Extermination	\$1,000.00	\$1,050.00	\$50.00	105%
4100	Insurance Premiums	\$76,500.00	\$90,055.57	\$13,555.57	118%
4140	Maintenance - Equipment	\$9,750.00	\$7,231.35	(\$2,518.65)	74%
4142	Maintenance - Radios	\$8,000.00	\$1,821.62	(\$6,178.38)	23%
4145	Maintenance - Equipment Parts	\$16,500.00	\$14,116.62	(\$2,383.38)	86%
4160	Maintenance - Vehicles	\$59,000.00	\$38,312.97	(\$20,687.03)	65%
4162	Maintenance - Vehicle Supplies	\$70,000.00	\$79,391.92	\$9,391.92	113%
4164	Maintenance -Tires & tubes	\$25,000.00	\$28,966.20	\$3,966.20	116%
4180	Maintenance - Buildings & Improvements	\$10,000.00	\$14,107.85	\$4,107.85	141%
4197	Building Supplies	\$15,000.00	\$18,243.86	\$3,243.86	122%
4200	Medical Supplies	\$0.00	\$0.00	\$0.00	0%
4220	Memberships	\$10,000.00	\$9,160.37	(\$839.63)	92%
4260	Office Expense	\$10,000.00	\$8,029.37	(\$1,970.63)	80%
4261	Postage	\$3,000.00	\$1,903.68	(\$1,096.32)	63%
4263	Subscriptions	\$200.00	\$0.00	(\$200.00)	0%
4300	Professional & Specialized Services	\$277,600.00	\$174,238.60	(\$103,361.40)	63%
4304	Agency Administration	\$0.00	\$0.00	\$0.00	0%
4313	Legal Services - Being Paid out of 4300	\$50,000.00	\$0.00	(\$50,000.00)	0%
4324	Medical, Dental, & Lab Services	\$20,000.00	\$28,210.48	\$8,210.48	141%
4400	Publications & Legal Notices	\$500.00	\$298.50	(\$201.50)	60%
4420	Rent & Leases Equipment	\$18,300.00	\$10,081.41	(\$8,218.59)	55%
4440	Rents & Leases	\$500.00	\$0.00	(\$500.00)	0%
4461	Minor Equipment	\$62,700.00	\$20,391.04	(\$42,308.96)	33%
4462	Equipment: Computers	\$4,000.00	\$1,419.20	(\$2,580.80)	35%
4500	Special Departmental Expense	\$26,450.00	\$17,953.81	(\$8,496.19)	68%
4503	Educational Training	\$5,000.00	\$0.00	(\$5,000.00)	0%
4507	Fire & Safety Supplies	\$25,000.00	\$21,106.16	(\$3,893.84)	84%
4529	Software License	\$30,625.00	\$38,337.28	\$7,712.28	125%
4536	Retirement Benefit	\$0.00	\$34,673.00	\$34,673.00	100%
4617	Staff Development	\$57,600.00	\$21,865.03	(\$35,734.97)	38%
4600	Transportation & Travel	\$0.00	\$36.00	\$36.00	0%
4606	Fuel Purchase - Bulk	\$103,000.00	\$124,176.15	\$21,176.15	121%
4620	Utilities	\$97,000.00	\$91,671.23	(\$5,328.77)	95%
	Total	\$1,323,825.00	\$1,111,995.14	(\$211,829.86)	84%

EL DORADO COUNTY FIRE PROTECTION DISTRICT

Final Fire Operations Budget Summary 2021-2022

July 1, 2021 Through May 31, 2022 92% Expended

Sub	Expenditures: Class III	Final Budget 2021-2022	Expended 2021-2022	Over or Under Budget	Percentage Expended
5060	Retirement/Interest of Other Long Term Debt	\$99,204.00	\$106,269.19	\$7,065.19	107%
5100	Interest	\$38,836.00	\$29,884.03	(\$8,951.97)	77%
5142	Audit Findings	\$0.00	\$0.00	\$0.00	0%
	Total	\$138,040.00	\$136,153.22	(\$1,886.78)	99%
Sub	Fixed Assets - Class IV	Final Budget 2021-2022	Expended 2021-2022	Over or Under Budget	Percentage Expended
6020	Fixed Assets - Structures & Improvements	\$125,000.00	\$31,155.22	(\$93,844.78)	25%
6040	Fixed Assets - Apparatus/Equipment	\$453,500.00	\$808,971.32	\$355,471.32	178%
6042	Fixed Assets - Computer Systems	\$0.00	\$0.00	\$0.00	0%
	Total	\$578,500.00	\$840,126.54	\$261,626.54	145%

EL DORADO COUNTY FIRE PROTECTION DISTRICT

Final Fire Operations Budget Summary 2021-2022

July 1, 2021 Through May 31, 2022 92% Expended

	Final Budget 2021-2022	Expended 2021-2022	Over or (Under) Budget	Percentage Collected
Expenditures: Class III	Final Budget 2021-2022	Expended 2021-2022	Over or Under Budget	Percentage Expended
Class I: Salaries/Benefits	\$10,779,792.00	\$10,117,585.14	(\$662,206.86)	94%
Class II: Service & Supplies	\$1,323,825.00	\$1,111,995.14	(\$211,829.86)	84%
Class III: Long Term Debt	\$138,040.00	\$136,153.22	(\$1,886.78)	99%
Class IV: Fixed Assets	\$578,500.00	\$840,126.54	\$261,626.54	145%
TOTALS	\$12,820,157.00	\$12,205,860.04	(\$614,296.96)	95%

Outside District Claim Form

District:	El Dorado County Fire	AUDITOR USE ONLY	PLEASE INDICATE CHECK DISTRIBUTION	PROCESSOR USE ONLY
Date:	5/2/2022		METHOD IN THE SPACE BELOW:	
Prepared By:	Kathleen Freeman	DEPT:	US MAIL: Return to District:	BATCH:
Contact Phone:	530-844-9630 # 104	FILE NAME:	Call/Email for pickup:	Entered by:
	123 2021-22 5-2-2022 EDCF Bills	AUDITED BY:	Document Total:	

\$82,155.35

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 80 CHARACTERS)	AMOUNT	VENDOR NAME	SEPARATE CHECK	DOC:
1	559	0	220704	10100.48	EDCF050222	5/2/22	2	8561000	4507	EDCF Inv. 220704 Fire Hose	10100.48	AllStar Fire Equipment Inc.		
1	2580	0	D443965	5265.11	EDCF050222	05/02/22	2	8561000	3040	EDCF Inv. D443965 April Premiums	5265.11	American Fidelity		
1	241	0	805336917	1469.59	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 805336917 St-25	1469.59	Amerigas, Inc.		
1	604	1	287312327106X04102022	227.69	EDCF050222	05/02/22	2	8561000	4040	EDCF Inv. 287312327106X04102022 Cell Service	227.69	AT&T Mobility		
1	1039	0	0000292159	1069.86	EDCF050222	05/02/22	2	8561000	4145	EDCF Inv. 0000292159 2022 Annual PM	1069.86	Bauer Compressors		
1	1039	0	0000292160	766.29	EDCF050222	05/02/22	2	8561000	4145	EDCF Inv. 0000292160 2022 Annual PM	766.29	Bauer Compressors		
1	8369	0	04262022-01	350.00	EDCF050222	05/02/22	2	8561000	4020	EDCF Inv. 04262022-01 Wildland Boot Reimburse	350.00	Bautista, Justin		
1	933	0	12745	1365.00	EDCF050222	05/02/22	2	8561000	4180	EDCF Inv. 12745 St-25-26&28	1365.00	California Overhead Doors		
1	39	0	12434	226.68	EDCF050222	05/02/22	2	8561000	4220	EDCF Inv. 12434 Membership Dues	226.68	Calif State Firefighters Association		
1	1491	0	04062022-01	4.75	EDCF050222	05/02/22	2	8561000	4040	EDCF Inv. 04062022-01 Acct.8155600510591210 S	4.75	Comcast		
1	1491	0	04172022-01	87.33	EDCF050222	05/02/22	2	8561000	4040	EDCF Inv. 04172022-01 Acct.8155600520004352 S	87.33	Comcast		
1	1491	0	04232022-01	226.69	EDCF050222	05/02/22	2	8561000	4040	EDCF Inv. 04232022-01 Acct.8155600510102943 S	226.69	Comcast		
1	41	0	BE004950181-1	6318.13	EDCF050222	05/02/22	2	8561000	3040	EDCF Inv. BE004950181-1 Dist. Dental May 2022	6318.13	Delta Dental		
1	41	0	BE004950181-2	3466.23	EDCF050222	05/02/22	2	8561001	3040	EDCF Inv. BE004950181-2 JPA Dental May 2022	3466.23	Delta Dental		
1	9783	1	2109960	5685.00	EDCF050222	05/02/22	2	8561000	4300	EDCF Inv. 2109960 Public Safety Building	5685.00	Dewberry Engineers Inc		
1	21	0	174103677U030	127.07	EDCF050222	05/02/22	2	8561000	4085	EDCF Inv. 174103677U030 Acct. 4030-300213 St-1	127.07	El Dorado Disposal		
1	21	0	174103678U030	190.60	EDCF050222	05/02/22	2	8561000	4085	EDCF Inv. 174103678U030 Acct. 4030-30214 St-23	190.60	El Dorado Disposal		
1	21	0	174103656U030	190.60	EDCF050222	05/02/22	2	8561000	4085	EDCF Inv. 174103656U030 Acct. 4030-300305 St-2	190.60	El Dorado Disposal		
1	21	0	174103307U030	220.69	EDCF050222	05/02/22	2	8561000	4085	EDCF Inv. 174103307U030 Acct. 4030-500428 St-2	220.69	El Dorado Disposal		
1	21	0	174103134U030	220.04	EDCF050222	05/02/22	2	8561000	4085	EDCF Inv. 174103134U030 Acct. 4030-30039868 S	220.04	El Dorado Disposal		
1	46	0	04212022-04	129.53	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 04212022-04 Acct. 118458-001 St-21	129.53	El Dorado Irrigation District		
1	21	0	04152022-01	74.92	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 04152022-01 Acct. 036236-001 St-18	74.92	El Dorado Disposal		EIO

Authorizing signatures:

1	46	0	04152022-02	74.92	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 04152022-02 Acct. 009878-001 St-15	74.92	✓	El Dorado Irrigation District	
1	46	0	04152022-03	123.73	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 04152022-03 Acct. 006352-001 St-17	123.73	✓	El Dorado Irrigation District	
1	11672	0	0065468	100.00	EDCF050222	05/02/22	2	8561000	4160	EDCF Inv. 0065468 U-28	100.00	✓	G&O Towing	
1	1367	0	37843	579.12	EDCF050222	05/02/22	2	8561000	4021	EDCF Inv. 37843 PPE Detergent	579.12	✓	Scott's PPE Recon Inc.	
1	1134	0	04262022-02	350.00	EDCF050222	05/02/22	2	8561000	4020	EDCF Inv. 04262022-02 Duty Boot Reimbursement	350.00	✓	Sime, Robert	
1	2737	0	460424-1	103.50	EDCF050222	05/02/22	2	8561000	4160	EDCF Inv. 460424-1 E-17 Labor	103.50	✓	Sierra Nevada Tire & Wheel	
1	2737	0	460424-2	1615.14	EDCF050222	05/02/22	2	8561000	4164	EDCF Inv. 460424-2 E-17 Tires	1615.14	✓	Sierra Nevada Tire & Wheel	
1	922	0	3744346-0	366.22	EDCF050222	05/02/22	2	8561000	4260	EDCF Inv. 3744346-0 Office Supplies	366.22	✓	Sierra Office Supply & Printing	
1	874	0	04092022-01	3748.00	EDCF050222	05/02/22	2	8561000	4324	EDCF Inv. 04092022-01 New Hire Medical	3748.00	✓	Kaiser Foundation Health Plan, Inc.	
1	3171	1	401522S	300.00	EDCF050222	05/02/22	2	8561000	4087	EDCF Inv. 401522S St-21	300.00	✓	Koby Pest Control	
1	4984	1	1197228	212.87	EDCF050222	05/02/22	2	8561000	4500	EDCF Inv. 1197228 St-25	212.87	✓	Life-Assist	
1	4984	1	1195733	22.68	EDCF050222	05/02/22	2	8561000	4500	EDCF Inv. 1195733 St-72	22.68	✓	Life-Assist	
1	514	0	INV587763	873.15	EDCF050222	05/02/22	2	8561000	4507	EDCF Inv. INV587763 Foam	873.15	✓	L.N. Curtis & Sons, Inc.	
1	514	0	INV584267	110.00	EDCF050222	05/02/22	2	8561000	4145	EDCF Inv. INV584267 Hose Tester St-28	110.00	✓	L.N. Curtis & Sons, Inc.	
1	514	0	INV585326	118.20	EDCF050222	05/02/22	2	8561000	4145	EDCF Inv. INV585326 Hose Pack	118.20	✓	L.N. Curtis & Sons, Inc.	
1	514	0	INV584889	688.55	EDCF050222	05/02/22	2	8561000	4021	EDCF Inv. INV584889 Turnout/Wildland Bags	688.55	✓	L.N. Curtis & Sons, Inc.	
1	514	0	PINV717436	2377.25	EDCF050222	05/02/22	2	8561000	4507	EDCF Inv. PINV717436 Hose	2377.25	✓	L.N. Curtis & Sons, Inc.	
1	62	0	04192022-02	715.30	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 04192022-02 Acct. 4198633477-3 St-17	715.30	✓	Pacific Gas & Electric, Inc.	
1	62	0	04212022-01	149.88	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 04212022-01 Acct. 7501192011-5 Gold H	149.88	✓	Pacific Gas & Electric, Inc.	
1	62	0	04222022-01	1099.27	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 04222022-01 Acct. 9563044298-6 St-28	1099.27	✓	Pacific Gas & Electric, Inc.	
1	62	0	04252022-01	134.08	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 04252022-01 Acct. 4577462625-8 St-16	134.08	✓	Pacific Gas & Electric, Inc.	
1	62	0	04152022-01	456.27	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 04152022-01 Acct. 9160165239-8 St-25	456.27	✓	Pacific Gas & Electric, Inc.	
1	62	0	04152022-04	630.81	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 04152022-02 Acct. 0294455775-6 St-72/	630.81	✓	Pacific Gas & Electric, Inc.	
1	62	0	04072022-01	115.82	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 04152022-04 Acct. 2463807959-0 St-21	592.71	✓	Pacific Gas & Electric, Inc.	
1	62	0	04072022-02	17.69	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 04072022-01 Acct. 3752486564-1 St-23	115.82	✓	Pacific Gas & Electric, Inc.	
1	62	0	04112022-02	20.98	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 04072022-02 Acct. 9575072740-6 St-23	17.69	✓	Pacific Gas & Electric, Inc.	
1	62	0	04112022-03	407.41	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 04112022-02 Acct. 6720534296-6 St-74	20.98	✓	Pacific Gas & Electric, Inc.	
1	3193	0	116836	19.47	EDCF050222	05/02/22	2	8561000	4197	EDCF Inv. 04112022-03 Acct. 9361049424-2 St-19	407.41	✓	Pacific Gas & Electric, Inc.	
1	239	0	138857/1	13.49	EDCF050222	05/02/22	2	8561000	4197	EDCF Inv. 116836 St-17	19.47	✓	Placerville Hardware	
1	239	0	138326/1	20.54	EDCF050222	05/02/22	2	8561000	4197	EDCF Inv. 138857/1 St-19	13.49	✓	Pleasant Valley Ace, Inc.	
1	239	0	138387/1	31.80	EDCF050222	05/02/22	2	8561000	4197	EDCF Inv. 138326/1 St-19	20.54	✓	Pleasant Valley Ace, Inc.	
1	239	0	138559/1	28.91	EDCF050222	05/02/22	2	8561000	4197	EDCF Inv. 138387/1 St-19	31.80	✓	Pleasant Valley Ace, Inc.	
1	2533	0	79854	1767.09	EDCF050222	05/02/22	2	8561000	4162	EDCF Inv. 138559/1 St-19	28.91	✓	Pleasant Valley Ace, Inc.	
1	1916	0	04062022-02	50.00	EDCF050222	05/02/22	2	8561000	4617	EDCF Inv. 79854	1767.09	✓	Riverview International Trucks	
1	3337	0	18673	94.38	EDCF050222	05/02/22	2	8561000	4462	EDCF Inv. 04062022-02 X-ray Reimbursement	50.00	✓	Rose, Nicholas	
1	922	0	3743893-0	11.93	EDCF050222	05/02/22	2	8561000	4260	EDCF Inv. 18673 Computer Equipment	94.38	✓	RTS IT	
1	922	0	3743254-0	28.87	EDCF050222	05/02/22	2	8561000	4260	EDCF Inv. 3743893-0 Office Supplies	11.93	✓	Sierra Office Supply & Printing	
1	922	0	3740486-0	326.94	EDCF050222	05/02/22	2	8561000	4260	EDCF Inv. 3743254-0 Office Supplies	28.87	✓	Sierra Office Supply & Printing	
1	484	0	1339995	5.97	EDCF050222	05/02/22	2	8561000	4197	EDCF Inv. 3740486-0 Office Supplies	326.94	✓	Sierra Office Supply & Printing	
1	484	0	1339860	36.43	EDCF050222	05/02/22	2	8561000	4197	EDCF Inv. 3740148-0 Office Supplies	15.43	✓	Sierra Office Supply & Printing	
1	10402	1	155954924-0	1474.07	EDCF050222	05/02/22	2	8561000	4040	EDCF Inv. 1339995 St-23	5.97	✓	True Value Hardware - Missouri Flat	
										EDCF Inv. 1339860 St-23	36.43	✓	True Value Hardware - Missouri Flat	
										EDCF Inv. 155954924-0 Fiber	1474.07	✓	TPX	

Authorizing signatures:

1	434	0	9904289412	873.76	EDCF050222	05/02/22	2	8561000	4040	EDCF Inv. 9904289412 Cell Service 3/16-4/15/22	873.76	✓	Verizon Wireless
1	434	0	9904289413	394.20	EDCF050222	05/02/22	2	8561000	4040	EDCF Inv. 9904289413 iPad Data	394.20	✓	Verizon Wireless
1	434	0	9904289414	51.24	EDCF050222	05/02/22	2	8561000	4040	EDCF Inv. 9904289414 iPad Data	51.24	✓	Verizon Wireless
1	8366	0	04222022-02	789.50	EDCF050222	05/02/22	2	8561000	4617	EDCF Inv. 04222022-02 Class Reimbursement	789.50	✓	Vera, Lucio
1	3197	1	72962	526.06	EDCF050222	05/02/22	2	8561000	4080	EDCF Inv. 72962 Supplies	526.06	✓	West Coast Janitorial Supply
1	3197	1	72967	215.54	EDCF050222	05/02/22	2	8561000	4080	EDCF Inv. 72967 Supplies	215.54	✓	West Coast Janitorial Supply
1	3197	1	72963	139.45	EDCF050222	05/02/22	2	8561000	4080	EDCF Inv. 72963 Supplies	139.45	✓	West Coast Janitorial Supply
1	3197	1	72966	325.37	EDCF050222	05/02/22	2	8561000	4080	EDCF Inv. 72966 Supplies	325.37	✓	West Coast Janitorial Supply
1	1353	0	80655474	14902.05	EDCF050222	05/02/22	2	8561000	4606	EDCF Inv. 80655474 April 2022 Fuel	14902.05	✓	WEX
1	341	0	S56080	309.88	EDCF050222	05/02/22	2	8561000	4162	EDCF Inv. S56080 E-72	309.88	✓	Burton's Fire Inc
1	11446	0	04192022-01	400.00	EDCF050222	05/02/22	2	8561000	4617	EDCF Inv. 04192022-01 Driver/Operator 1B Reimbu	400.00	✓	Galbraith, Shane
1	4660	0	4019	1997.50	EDCF050222	05/02/22	2	8561000	4300	EDCF Inv. 4019 Legal Services March 2022	1997.50	✓	Girard, Edwards, Stevens & Tucker LLP
1	2654	0	01662/1	9.64	EDCF050222	05/02/22	2	8561000	4197	EDCF Inv. 01662/1 St-28	9.64	✓	Gold Country Ace Hardware and Hobbies
1	2654	0	016618/1	12.72	EDCF050222	05/02/22	2	8561000	4197	EDCF Inv. 016618/1 St-28	12.72	✓	Gold Country Ace Hardware and Hobbies
1	2654	0	016652/1	2.48	EDCF050222	05/02/22	2	8561000	4197	EDCF Inv. 016652/1 St-28	2.48	✓	Gold Country Ace Hardware and Hobbies
1	3434	0	CI032649	297.53	EDCF050222	05/02/22	2	8561000	4162	EDCF Inv. CI032649 E-25	297.53	✓	Golden State Emergency Vehicle Service
1	3434	0	CI032692	240.42	EDCF050222	05/02/22	2	8561000	4162	EDCF Inv. CI032692 E-26	240.42	✓	Golden State Emergency Vehicle Service
1	3434	0	CI032768	348.71	EDCF050222	05/02/22	2	8561000	4162	EDCF Inv. CI032768 E-17	348.71	✓	Golden State Emergency Vehicle Service
1	3434	0	CC001313	-623.77	EDCF050222	05/02/22	2	8561000	4162	EDCF Inv. CC001313 Credit E-25	-623.77	✓	Golden State Emergency Vehicle Service
1	3460	0	31392500	978.78	EDCF050222	05/02/22	2	8561000	4420	EDCF Inv. 31392500 Copy Machine Lease	978.78	✓	GreatAmerica Financial Services Corp
1	2532	0	68336	90.00	EDCF050222	05/02/22	2	8561000	4140	EDCF Inv. 68336 St-19	90.00	✓	Hangtown Fire Control
1	2532	0	68337	394.65	EDCF050222	05/02/22	2	8561000	4140	EDCF Inv. 68337 S-25	394.65	✓	Hangtown Fire Control
1	2532	0	68338	201.29	EDCF050222	05/02/22	2	8561000	4140	EDCF Inv. 68338 St-28	201.29	✓	Hangtown Fire Control
1	2532	0	68335	186.87	EDCF050222	05/02/22	2	8561000	4140	EDCF Inv. 68335 St-17	186.87	✓	Hangtown Fire Control
1	1680	0	77604	683.75	EDCF050222	05/02/22	2	8561000	4300	EDCF Inv. 77604 4210 Product Drive	683.75	✓	Interwest Consulting Group Inc.
1	822	1	648860	97.92	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 648860 St-18	97.92	✓	JS West
1	822	1	259449	498.66	EDCF050222	05/02/22	2	8561000	4700	EDCF Inv. 259449 St-72	498.66	✓	JS West

Outside District Claim Form

District: El Dorado County Fire
Date: 5/17/2022
Prepared By: Kathleen Freeman
Contact Phone: 530-644-9630 # 104
 129 2021-22 5-17-2022 EDCF Bills

AUDITOR USE ONLY
 DEPT: _____
 FILE NAME: _____
 AUDITED BY: _____
 Date: _____

PLEASE INDICATE CHECK DISTRIBUTION
 METHOD IN THE SPACE BELOW:
 US MAIL: _____ Return to District:
 Call/Email for pickup: _____
Document Total:
\$1,446.00

PROCESSOR USE ONLY
 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	4366	1	OC-1627809	7.93	EDCF051722	5/17/22	2	8561000	4162	EDCF Inv. OC-1627809	7.93	Napa Auto Parts		
1	4366	1	444467	-25.98	EDCF051722	05/17/22	2	8561000	4162	EDCF Inv. 444467 Credit	-25.98	Napa Auto Parts		
1	4366	1	506034	51.93	EDCF051722	05/17/22	2	8561000	4162	EDCF Inv. 506034 E-72	51.93	Napa Auto Parts		
1	4366	1	528134	70.15	EDCF051722	05/17/22	2	8561000	4162	EDCF Inv. 528134 C7700	70.15	Napa Auto Parts		
1	4366	1	528254	142.34	EDCF051722	05/17/22	2	8561000	4162	EDCF Inv. 528254	142.34	Napa Auto Parts		
1	4366	1	528599	97.55	EDCF051722	05/17/22	2	8561000	4162	EDCF Inv. 528599 E-17	97.55	Napa Auto Parts		
1	4366	1	528606	16.63	EDCF051722	05/17/22	2	8561000	4162	EDCF Inv. 528606 E-17	16.63	Napa Auto Parts		
1	4366	1	447943	19.32	EDCF051722	05/17/22	2	8561000	4162	EDCF Inv. 447943 E-19	19.32	Napa Auto Parts		
1	4366	1	508277	294.22	EDCF051722	05/17/22	2	8561000	4162	EDCF Inv. 508277 E-28	294.22	Napa Auto Parts		
1	4366	1	508418	26.54	EDCF051722	05/17/22	2	8561001	4162	EDCF Inv. 508418 JPA	26.54	Napa Auto Parts		
1	4366	1	508504	16.71	EDCF051722	05/17/22	2	8561000	4162	EDCF Inv. 508504 E-72	16.71	Napa Auto Parts		
1	4366	1	528961	5.89	EDCF051722	05/17/22	2	8561000	4162	EDCF Inv. 528961	5.89	Napa Auto Parts		
1	4366	1	449183	36.00	EDCF051722	05/17/22	2	8561000	4162	EDCF Inv. 449183 E-72	36.00	Napa Auto Parts		
1	4366	1	529322	84.36	EDCF051722	05/17/22	2	8561000	4162	EDCF Inv. 529322 E-17	84.36	Napa Auto Parts		
1	4366	1	510323	14.54	EDCF051722	05/17/22	2	8561000	4162	EDCF Inv. 510323 U-21	14.54	Napa Auto Parts		
1	4366	1	529404	44.03	EDCF051722	05/17/22	2	8561000	4162	EDCF Inv. 529404 U-25	44.03	Napa Auto Parts		
1	4366	1	510530	543.84	EDCF051722	05/17/22	2	8561000	4162	EDCF Inv. 510530	543.84	Napa Auto Parts		

Outside District Claim Form

District: El Dorado County Fire		AUDITOR USE ONLY DEPT: _____ FILE NAME: _____ AUDITED BY: _____	PLEASE INDICATE CHECK DISTRIBUTION		PROCESSOR USE ONLY
Date: 5/17/2022	Prepared By: Kathleen Freeman		METHOD IN THE SPACE BELOW:		
Contact Phone: 530-644-9630 # 104	127 2021-22 5-17-2022 EDCF Bills		US MAIL: _____	Return to District: _____	BATCH: _____
			Call/Email for pickup: _____	Document Total: \$4,481.85	Entered by: _____

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: *[Signature]* *[Signature]*

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	9094	0	06012022-02	149.00	EDCF051722	5/17/22	2	8561000	4536	EDCF Inv. 06012022-02 Retiree Opt-Out June 2022	149.00	Steele, Phillip		
1	6306	0	06012022-03	625.00	EDCF051722	05/17/22	2	8561000	4536	EDCF Inv. 06012022-03 Retiree Opt-Out June 2022	625.00	Littlejohn, Alan		
1	7828	0	06012022-04	625.00	EDCF051722	05/17/22	2	8561000	4536	EDCF Inv. 06012022-04 Retiree Opt-Out June 2022	625.00	Lewis, Scott		
1	1633	0	06012022-05	625.00	EDCF051722	05/17/22	2	8561000	4536	EDCF Inv. 06012022-05 Retiree Opt-Out June 2022	625.00	Hunt, Bradley		
1	5145	0	06012022-06	625.00	EDCF051722	05/17/22	2	8561000	4536	EDCF Inv. 06012022-06 Retiree Opt-Out June 2022	625.00	Campbell, Mike		
1	4725	00	06012022-07	1062.07	EDCF051722	05/17/22	2	8561000	3044	EDCF Inv. 06012022-07 Dist. Dental June 2022	1062.07	FDAC EBA		
1	4725	00	06012022-08	44.80	EDCF051722	05/17/22	2	8561000	4300	EDCF Inv. 06012022-08 Dist. EAP June 2022	44.80	FDAC EBA		
1	4725	00	06012022-09	220.40	EDCF051722	05/17/22	2	8561000	4100	EDCF Inv. 06012022-09 Dist. Life June 2022	220.40	FDAC EBA		
1	4725	00	06012022-10	362.90	EDCF051722	05/17/22	2	8561001	3044	EDCF Inv. 06012022-10 JPA Vision June 2022	362.90	FDAC EBA		
1	4725	00	06012022-11	20.00	EDCF051722	05/17/22	2	8561001	4300	EDCF Inv. 06012022-11 JPA EAP June 2022	20.00	FDAC EBA		
1	4725	00	06012022-12	122.68	EDCF051722	05/17/22	2	8561001	4100	EDCF Inv. 06012022-12 JPA Life June 2022	122.68	FDAC EBA		

Outside District Claim Form

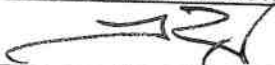
District:	El Dorado County Fire	AUDITOR USE ONLY DEPT: _____ FILE NAME: _____ AUDITED BY: _____
Date:	5/18/2022	
Prepared By:	Kathleen Freeman	
Contact Phone:	530-644-9630 # 104	

PLEASE INDICATE CHECK DISTRIBUTION METHOD IN THE SPACE BELOW:		PROCESSOR USE ONLY
US MAIL:	Return to District:	BATCH:
Call/Email for pickup:		Entered by:
Document Total:		Date:

\$17,928.67

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 (omit 20)	AMOUNT	FILE NAME	DATE	ALWAYS 2	ORG	OBJECT	DESCRIPTION (LIMIT 60 CHARACTERS)	AMOUNT	VENDOR NAME	SEPARATE CHECK	DOC:
1	10523	1	20829-1	3640.00	EDCF051822	5/18/22	2	8561000	4160	EDCF Inv. 20829-1 Labor E-319	3640.00	HFW Enterprises LLC		
1	10523	1	20829-2	2389.34	EDCF051822	05/18/22	2	8561000	4162	EDCF Inv. 20829-2 Parts E-319	2389.34	HFW Enterprises LLC		
1	10523	1	20836-1	3837.50	EDCF051822	05/18/22	2	8561000	4160	EDCF Inv. 20836-1 Labor E-25	3837.50	HFW Enterprises LLC		
1	10523	1	20836-2	2741.26	EDCF051822	05/18/22	2	8561000	4162	EDCF Inv. 20836-2 Parts E-25	2741.26	HFW Enterprises LLC		
1	10523	1	20814-1	910.00	EDCF051822	05/18/22	2	8561000	4160	EDCF Inv. 20814-1 Labor E-72	910.00	HFW Enterprises LLC		
1	10523	1	20814-2	1437.97	EDCF051822	05/18/22	2	8561000	4162	EDCF Inv. 20814-2 Parts E-72	1437.97	HFW Enterprises LLC		
1	10523	1	20851-1	1820.00	EDCF051822	05/18/22	2	8561000	4160	EDCF Inv. 20851-1 Labor E-26	1820.00	HFW Enterprises LLC		
1	10523	1	20851-2	1012.85	EDCF051822	05/18/22	2	8561000	4162	EDCF Inv. 20851-2 Parts E-26	1012.85	HFW Enterprises LLC		
1	10523	1	20880-1	130.00	EDCF051822	05/18/22	2	8561000	4160	EDCF Inv. 20880-1 Labor L-26	130.00	HFW Enterprises LLC		
1	10523	1	20880-2	9.75	EDCF051822	05/18/22	2	8561000	4162	EDCF Inv. 20880-2 Parts L-26	9.75	HFW Enterprises LLC		

Outside District Claim Form

District:	El Dorado County Fire	AUDITOR USE ONLY	PLEASE INDICATE CHECK DISTRIBUTION	PROCESSOR USE ONLY
Date:	5/26/2022		METHOD IN THE SPACE BELOW:	
Prepared By:	Kathleen Freeman	DEPT:	US MAIL: Return to District:	BATCH:
Contact Phone:	530-644-8630 # 104	FILE NAME:	Call/Email for pickup:	Entered by:
133 2021-22 5-26-2022 EDCF Bills			Document Total:	

\$12,183.85

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	04032022-03	182.31	EDCF052622	5/26/22	2	8561000	4462	EDCF Inv. 04032022-03 SA Projector St-23	182.31	US Bank		
1	1080	0	04042022-02	359.10	EDCF052622	05/26/22	2	8561000	4180	EDCF Inv. 04042022-02 SA St-23	359.10	US Bank		
1	1080	0	04052022-03	10.81	EDCF052622	05/26/22	2	8561000	4260	EDCF Inv. 04052022-03 SA Office Supplies	10.81	US Bank		
1	1080	0	04052022-04	60.79	EDCF052622	05/26/22	2	8561000	4197	EDCF Inv. 04052022-04 SA St-23	60.79	US Bank		
1	1080	0	04072022-05	4.28	EDCF052622	05/26/22	2	8561000	4197	EDCF Inv. 04072022-05 SA St-23	4.28	US Bank		
1	1080	0	04062022-04	117.05	EDCF052622	05/26/22	2	8561000	4197	EDCF Inv. 04062022-04 SA St-23	117.05	US Bank		
1	1080	0	04082022-15	46.20	EDCF052622	05/26/22	2	8561000	4197	EDCF Inv. 04082022-15 SA St-23	46.20	US Bank		
1	1080	0	04082022-16	99.82	EDCF052622	05/26/22	2	8561000	4197	EDCF Inv. 04082022-16 SA St-23	99.82	US Bank		
1	1080	0	03242022-04	170.00	EDCF052622	05/26/22	2	8561000	4500	EDCF Inv. 03242022-04 LS NFPA 921 Class	170.00	US Bank		
1	1080	0	04112022-05	31.08	EDCF052622	05/26/22	2	8561000	4197	EDCF Inv. 04112022-05 LS St-21	31.08	US Bank		
1	1080	0	04012022-17	17.51	EDCF052622	05/26/22	2	8561000	4060	EDCF Inv. 04012022-17 TC Meeting	17.51	US Bank		
1	1080	0	04042022-05	14.99	EDCF052622	05/26/22	2	8561000	4539	EDCF Inv. 04042022-05 TC Adobe	14.99	US Bank		
1	1080	0	04132022-02	1145.69	EDCF052622	05/26/22	2	8561000	4040	EDCF Inv. 04132022-02 TC Admin Phones	1145.69	US Bank		
1	1080	0	04142022-05	39.65	EDCF052622	05/26/22	2	8561000	4461	EDCF Inv. 04142022-05 TC	39.65	US Bank		
1	1080	0	04182022-01	27.05	EDCF052622	05/26/22	2	8561000	4462	EDCF Inv. 04182022-01 TC Computer Equipment	27.05	US Bank		
1	1080	0	03282022-04	231.49	EDCF052622	05/26/22	2	8561000	4500	EDCF Inv. 03282022-04 PL Handbook	231.49	US Bank		
1	1080	0	04032022-04	38.86	EDCF052622	05/26/22	2	8561000	4180	EDCF Inv. 04032022-04 PL St-25	38.86	US Bank		
1	1080	0	03222022-01	182.31	EDCF052622	05/26/22	2	8561000	4260	EDCF Inv. 03222022-01 KF Office Supplies	182.31	US Bank		
1	1080	0	03232022-02	41.82	EDCF052622	05/26/22	2	8561000	4260	EDCF Inv. 03232022-02 KF Office Supplies	41.82	US Bank		
1	1080	0	03242022-02	525.00	EDCF052622	05/26/22	2	8561000	4160	EDCF Inv. 03242022-02 KF E-319 Tow	525.00	US Bank		
1	1080	0	03252022-02	7.38	EDCF052622	05/26/22	2	8561000	4261	EDCF Inv. 03252022-02 KF Postage	7.38	US Bank		
1	1080	0	03292022-02	3137.09	EDCF052622	05/26/22	2	8561000	4022	EDCF Inv. 03292022-02 KF Gilmore T Dornn Purch	3137.09	US Bank		

Authorizing signatures:

1	1080	0	04012022-12	30.00	EDCF052622	05/26/22	2	8561000	4040	EDCF Inv. 04012022-12 KF St-72	30.00	US Bank
1	1080	0	04012022-13	96.64	EDCF052622	05/26/22	2	8561000	4040	EDCF Inv. 04012022-13 KF St-72	96.64	US Bank
1	1080	0	04012022-14	142.70	EDCF052622	05/26/22	2	8561000	4040	EDCF Inv. 04012022-14 KF St-19	142.70	US Bank
1	1080	0	04062022-03	14.99	EDCF052622	05/26/22	2	8561000	4539	EDCF Inv. 04062022-03 KF Adobe	14.99	US Bank
1	1080	0	0407222-03	14.99	EDCF052622	05/26/22	2	8561000	4539	EDCF Inv. 0407222-03 KF Zoom	14.99	US Bank
1	1080	0	04102022-01	-182.31	EDCF052622	05/26/22	2	8561000	4261	EDCF Inv. 04102022-01 KF Credit	-182.31	US Bank
1	1080	0	041520022-03	203.76	EDCF052622	05/26/22	2	8561000	4260	EDCF Inv. 041520022-03 KF Office Supplies	203.76	US Bank
1	1080	0	04152022-04	16.08	EDCF052622	05/26/22	2	8561000	4539	EDCF Inv. 04152022-04 KF Prime	16.08	US Bank
1	1080	0	04192022-03	18.60	EDCF052622	05/26/22	2	8561000	4261	EDCF Inv. 04192022-03 KF Postage	18.60	US Bank
1	1080	0	04202022-01	54.63	EDCF052622	05/26/22	2	8561000	4261	EDCF Inv. 04202022-01 KF Office Supplies	54.63	US Bank
1	1080	0	04072022-04	329.12	EDCF052622	05/26/22	2	8561000	4162	EDCF Inv. 04072022-04 E17 E-317	329.12	US Bank
1	1080	0	03282022-01	-66.42	EDCF052622	05/26/22	2	8561000	4197	EDCF Inv. 03282022-01 E17 Credit	-66.42	US Bank
1	1080	0	04092022-02	21.62	EDCF052622	05/26/22	2	8561000	4197	EDCF Inv. 04092022-02 E21 St-21	21.62	US Bank
1	1080	0	04122022-05	22.55	EDCF052622	05/26/22	2	8561000	4162	EDCF Inv. 04122022-05 E21 E-26	22.55	US Bank
1	1080	0	04152022-05	100.00	EDCF052622	05/26/22	2	8561000	4606	EDCF Inv. 04152022-05 E21 E-26	100.00	US Bank
1	1080	0	04152022-06	57.16	EDCF052622	05/26/22	2	8561000	4606	EDCF Inv. 04152022-06 E21 E-26	57.16	US Bank
1	1080	0	03242022-03	141.87	EDCF052622	05/26/22	2	8561000	6040	EDCF Inv. 03242022-03 E23 PPE	141.87	US Bank
1	1080	0	03262022-01	103.80	EDCF052622	05/26/22	2	8561000	6040	EDCF Inv. 03262022-01 E23 PPE	103.80	US Bank
1	1080	0	04122022-06	52.28	EDCF052622	05/26/22	2	8561000	4060	EDCF Inv. 04122022-06 E23 Inc. 2022-009455	52.28	US Bank
1	1080	0	03312022-04	32.16	EDCF052622	05/26/22	2	8561000	4140	EDCF Inv. 03312022-04 E28 St-28 Weedeater	32.16	US Bank
1	1080	0	04012022-15	0.99	EDCF052622	05/26/22	2	8561000	4539	EDCF Inv. 04012022-15 PM	0.99	US Bank
1	1080	0	04122022-07	35.90	EDCF052622	05/26/22	2	8561000	4060	EDCF Inv. 04122022-07 PM Inc. 2022-009455	35.90	US Bank
1	1080	0	04132022-0	27.04	EDCF052622	05/26/22	2	8561000	6020	EDCF Inv. 04132022-0 PM Training Ground	27.04	US Bank
1	1080	0	04022022-02	217.81	EDCF052622	05/26/22	2	8561000	4197	EDCF Inv. 04022022-02 E317 St-19	217.81	US Bank
1	1080	0	0402022-03	142.44	EDCF052622	05/26/22	2	8561000	4197	EDCF Inv. 0402022-03 E317 St-19	142.44	US Bank
1	1080	0	03222022-02	12.85	EDCF052622	05/26/22	2	8561000	4461	EDCF Inv. 03222022-02 TW Equipment	12.85	US Bank
1	1080	0	03272022-01	12.96	EDCF052622	05/26/22	2	8561000	4180	EDCF Inv. 03272022-01 TW	12.96	US Bank
1	1080	0	04012022-16	890.00	EDCF052622	05/26/22	2	8561000	6020	EDCF Inv. 04012022-16 St-17/19/72	890.00	US Bank
1	1080	0	04032022-02	264.88	EDCF052622	05/26/22	2	8561000	6020	EDCF Inv. 04032022-02 TW St-21	264.88	US Bank
1	1080	0	04142022-02	51.46	EDCF052622	05/26/22	2	8561000	6020	EDCF Inv. 04142022-02 TW	51.46	US Bank
1	1080	0	04142022-03	139.41	EDCF052622	05/26/22	2	8561000	6020	EDCF Inv. 04142022-03 TW St-21	139.41	US Bank
1	1080	0	04162022-04	-36.00	EDCF052622	05/26/22	2	8561000	4162	EDCF Inv. 04162022-04 TW Batteries Credit	-36.00	US Bank
1	1080	0	04162022-01	408.05	EDCF052622	05/26/22	2	8561000	4162	EDCF Inv. 04162022-01 TW Batteries	408.05	US Bank
1	1080	0	04102022-02	65.00	EDCF052622	05/26/22	2	8561000	4080	EDCF Inv. 04102022-02 WS Coffee	65.00	US Bank
1	1080	0	04102022-03	65.00	EDCF052622	05/26/22	2	8561000	4080	EDCF Inv. 04102022-03 WS Coffee	65.00	US Bank
1	1080	0	04102022-04	65.00	EDCF052622	05/26/22	2	8561000	4080	EDCF Inv. 04102022-04 WS Coffee	65.00	US Bank
1	1080	0	04102022-05	65.00	EDCF052622	05/26/22	2	8561000	4080	EDCF Inv. 04102022-05 WS Coffee	65.00	US Bank
1	1080	0	04102022-06	65.00	EDCF052622	05/26/22	2	8561000	4080	EDCF Inv. 04102022-06 WS Coffee	65.00	US Bank
1	1080	0	03312022-05	58.76	EDCF052622	05/26/22	2	8561000	4260	EDCF Inv. 03312022-05 LL Office Supplies	58.76	US Bank
1	1080	0	04152022-07	14.48	EDCF052622	05/26/22	2	8561000	4260	EDCF Inv. 04152022-07 LL Office Supplies	14.48	US Bank
1	1080	0	04162022-02	58.64	EDCF052622	05/26/22	2	8561000	4260	EDCF Inv. 04162022-02 LL Office Supplies	58.64	US Bank
1	1080	0	03232022-03	111.13	EDCF052622	05/26/22	2	8561000	4197	EDCF Inv. 03232022-03 GA St-21	111.13	US Bank
1	1080	0	04052022-02	122.80	EDCF052622	05/26/22	2	8561000	4261	EDCF Inv. 04052022-02 GA Postage	122.80	US Bank
1	1080	0	0412022-04	14.99	EDCF052622	05/26/22	2	8561000	4539	EDCF Inv. 0412022-04 GA Adobe	14.99	US Bank

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 5/24/2022, as described below:

METHOD OF TRANSFER: ACH WIRE TRANSFER

AMOUNT: \$129,475.95

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): 1000000168079212

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 Date 5/17/22 Signature [Signature]
for accuracy of wire instructions

Treasury Use Only

PAYMENT # _____ DATE _____ TIME _____ INITIAL _____

WIRE TRANSFER REQUEST

BATCH #

CASH ACCT 99120

DOC #

CK/WIRE #

ACTION DATE

ORDER DESCRIPTION:

ENTERED BY

DATE

APPROVED BY

DATE

PROCESSING

APP JOURNAL #

DATE

TJ JOURNAL #

DATE

NOTES:

PREPARED BY: Kathleen Freeman
PRINT NAME

SIGNATURE AND DATE

REQUIRED

DEPARTMENT NAME El Dorado County Fire District

DEPARTMENT NUMBER 8561
(4 DIGIT NUMBER)


PRINT AUTHORIZED NAME


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) 100000016807912

AMOUNT \$129,475.95

ACH AUTO WITHDRAWAL

ACH TRANSFER (ABA/ACCT# REQ)

WIRE TRANSFER (REQUIRES JUSTIFICATION)

REQUESTED TRANSFER DATE 05/24/22

CONFIRMED 48 HRS NOTICE TO TREASURY

INITIAL

****WIRE TRANSFER JUSTIFICATION:** District/JPA Health Premiums June 2022

ORG CODE	OBJECT	PROJECT STRING	DESCRIPTION (30 CHARACTERS MAX)	AMOUNT
8561000	3040		Dist. Health June 2022	\$96,203.44
8561001	3040		JPA Health June 2022	\$33,272.51
TOTAL				\$129,475.95



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

California Public Employees' Retirement System

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

Business Unit: 1800
 CalPERS ID: 4388508673
 Statement Date: 05/16/2022

DIST # 96,203.44
JPA # 33,27251

Health Premium Statement - PERS

Receivable ID	Description	Billing Month	Amount
100000016807912	Total Active & Retired Premium: \$180,035.89	06/2022	
	PA Billing Active Premium		\$120,532.86
	PA Billing Employer Share of Retired Premium		\$8,493.00
	Admin Fee for Active: (0.25% of Total Active Premium)		\$301.33
	Admin Fee for Retired: (0.25% of Total Retired Premium)		\$148.76
	Subtotal		\$129,475.95
100000016776779	Previous Payment Due	05/2022	\$121,598.00
	Payment Applied		(\$121,598.00)
	Subtotal		\$0.00

Total Payment Due 06/10/2022: \$129,475.95



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 DEPOSIT PERMIT

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

DATE 5/19/2022
 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	2,913.00
CHECKS	4,403.75
OFF - SITE	0.00
DIRECT	0.00
5/19/2022	

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

Enter Total Checks: Enter Total Offsites: \$ -
 Enter Total Direct Deposit/Wire: \$ -

TOTAL DEPOSIT	7,316.75
----------------------	-----------------

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	1401	223	CR#620 CK#99939 3870 Dividend Drive	186.00
2	8561000	1401	223	CR#621 CK#1765 7115 Lakewood Drive	186.00
3	8561000	1401	223	CR#622 Cash 5508 Five Spot Rd.	186.00
4	8561000	4022	291	CR#623 Cash Duty Hat - Baker	20.00
5	8561000	4022	291	CR#624 Cash Duty Attire - Rolling	80.00
6	8561000	4022	291	CR#625 Cash Duty Attire - Pennington	15.00
7	8561000	1401	223	CR#626 CK#2002 3799 Durock Road	186.00
8	8561000	1401	223	CR#627 Cash 3932 Ponderosa Road	1,082.00
9	8561000	4022	291	CR#628 Cash Duty Hat - McVay	20.00
10	8561000	4022	291	CR#629 Cash Duty Attire - Rose	40.00
11	8561000	1401	223	CR#630 Cash 3515 Highbury Lane	200.00
12	8561000	1401	223	CR#631 CK#1147 Site Plan Review	744.00
13	8561000	1401	223	CR#632 CK#760478628 4210 Product Drive	683.75
14	8561000	1401	223	CR#633 CK#2204 3391 Hwy 49	186.00
15	8561000	4022	291	CR#634 Cash Duty Hat - Vera	20.00
16	8561000	1401	223	CR#635 CK#1230 3030 Brencich Lane	186.00

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

C.L. RAFFETY, TREASURER / TAX COLLECTOR

BY _____
 DATE _____

BY JTF
 DATE 5/25/22

P # _____

CERTIFIED INTO THE
 COUNTY TREASURY
 UNDER SECTION GOVT
 CODE 27008

JE NUMBER	2019-__-__
INPUT BY	

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

Updated 1/1/18

EL DORADO COUNTY

DEPOSIT PERMIT

PAGE 2 OF 2

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

DATE May 19, 2022

PREPARED BY _____
 PHONE NUMBER: 808561
 DEPOSITOR NUMBER _____

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

S F X	ORG	OBJECT NUMBER	PROJECT STRING	DESCRIPTION (50 CHARACTERS MAX.)	AMOUNT
17	8561000	1401	223	CR#636 CK#2167718 1050 Northside Drive	372.00
18	8561000	1401	223	CR#637 CK#4429 2630 Kingfisher Lane	186.00
19	8561000	1401	223	CR#638 CK#3763 5532 Connie Lane	186.00
20	8561000	1401	223	CR#640 CK#668 777 Serence Place	186.00
21	8561000	4022	291	CR#641 Cash Duty Attire - Wilson	50.00
22	8561000	1401	223	CR#642 CK#5211 13672 Hwy 50	372.00
23	8561000	1401	223	CR#643 CK#558 4150 Fort Jim Road	186.00
24	8561000	1401	223	CR#644 CK#3766 3720 Leisure Lane	186.00
25	8561000	1401	223	CR#645 Cash 1327 Broadway	400.00
26	8561000	1401	223	CR#646 Cash 2621 Sky Ranch Lane	200.00
27	8561000	1401	223	CR#648 CK#1360 5068 Loch Laven Drive	186.00
28	8561000	1401	223	CR#649 CK#2518 3168 Airport Road	186.00
29	8561000	4022	291	CR#650 Cash Duty Attire - Rolling	14.00
30	8561000	1401	223	CR#647 Cash Hangtown Billiards	586.00
31					
32					
33					
34					
35					
36					
37					
38					

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

C.L. RAFFETY, TREASURER / TAX COLLECTOR

BY _____
 DATE _____

BY [Signature]
 DATE 5/19/22

IP # 2022 783

CERTIFIED INTO THE COUNTY TREASURY	BATCH DATE	
	CODED BY	

TREASURY / YELLOW - DEPARTMENT RECEIPT

EL DORADO COUNTY DEPOSIT PERMIT

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

DATE 5/24/2022
 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	9,347.47
OFF - SITE	0.00
DIRECT	0.00
5/24/2022	

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

Enter Total Checks: Enter Total Offsites: \$ -
 Enter Total Direct Deposit/Wire: \$ -

TOTAL DEPOSIT	9,347.47
----------------------	-----------------

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	6040	408	Insurance Refund D3 Accident	5,729.94
2	8561000	4022	291	Duty Attire - Thomas	157.00
3	8561000	1947	227	Insurance Refund	348.00
4	8561000	1400	431	Inspection Fee's	2,982.00
5	8561000	3040	204	June COBRA -Tassinari	130.53
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					

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

C.L. RAFFETY, TREASURER / TAX COLLECTOR

BY [Signature]
 DATE 5/25/22

BY [Signature]
 DATE 5/25/22

IP # 286752

CERTIFIED INTO THE
 COUNTY TREASURY
 UNDER SECTION GOVT
 CODE 27008

JE NUMBER	2019-__-__
INPUT BY	

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

Updated 1/1/18

**EL DORADO COUNTY
FIRE PROTECTION DISTRICT**

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

JUNE 30, 2021

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
PRINCIPAL OFFICIALS
JUNE 30, 2021**

Board of Directors:

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

Operations:

Tim Cordero	Fire Chief
-------------	------------

**EL DORADO COUNTY
FIRE PROTECTION DISTRICT
Annual Financial Report
June 30, 2021**

TABLE OF CONTENTS

PRINCIPAL OFFICIALS	i
INDEPENDENT AUDITOR’S REPORT	1-2
MANAGEMENT’S DISCUSSION AND ANALYSIS.....	3-7
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements:	
Balance Sheet – Governmental Funds	10
Reconciliation of the Governmental Funds Balance Sheet To the Statement of Net Position.....	11
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	13
Notes to Financial Statements.....	14-31
REQUIRED SUPPLEMENTARY INFORMATION	
Required Supplementary Information – Post-Employment Benefits.....	32
Required Supplementary Information – Pensions.....	33
Required Supplementary Information – Budgetary Comparison Schedule – General Fund	34

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities and each major fund of the El Dorado County Fire Protection District (District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the El Dorado County Fire Protection District as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, post-employment benefits, pensions, and budgetary comparison information, on pages 3-7 and 32-34 respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Fechter & Company
Certified Public Accountants



Sacramento, California
June 3, 2022

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

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

As management of the El Dorado County Fire Protection District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2021. Please read it in conjunction with the District's financial statements following this section.

Financial Highlights

- At the end of fiscal year 2021, the District's deficit net position totaled \$26.2 million. This is a decrease of \$0.4 million from the prior year. The main reason for this decrease is due to the fact that expenses increased more than revenues.
- At June 30, 2021, total fund balance in the General Fund was \$9.2 million. This is an increase of \$0.6 million from the prior year.

Overview of the Financial Statements

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

- 1) Government-Wide Financial Statements
- 2) Fund Financial Statements, which are combined as a single presentation
- 3) Notes to the Financial Statements

Government-Wide Financial Statements

The Government-Wide Financial Statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The Statement of Net Position 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.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

Fund Financial Statements

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

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

Government-Wide Financial Statements

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

**STATEMENT OF NET POSITION
Governmental Activities
As of June 30, 2021 and 2020**

	2021	2020
Assets:		
Current and other assets	\$ 10,458,058	\$ 9,346,622
Capital assets (net of depreciation)	6,351,917	6,121,230
Total Assets	16,809,975	15,467,852
 Deferred outflows of resources	 11,276,866	 10,144,190
Liabilities:		
Current and other liabilities	1,547,799	982,605
Long-term liabilities	44,163,031	42,368,834
Total Liabilities	45,710,830	43,351,439
 Deferred inflows of resources	 8,834,197	 8,049,465
Net Position:		
Net investment in capital assets	4,411,869	4,112,938
Restricted	1,553,827	1,369,694
Unrestricted	(32,423,882)	(31,271,494)
 Total Net Position	 \$ (26,458,186)	 \$ (25,788,862)

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

Government-Wide Financial Statements, continued

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

**STATEMENT OF ACTIVITIES
Governmental Activities
Fiscal Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Revenues:		
Program Revenues:		
Service charges	\$ 617,000	\$ 609,082
Operating contributions and grants	4,338,299	4,228,761
General Revenues:		
Property taxes	10,188,353	9,812,899
Other Government agencies	639,783	158,885
Direct benefit assessments	520,082	519,860
Use of money and property	59,093	162,248
Development fees	178,840	162,808
Other	612,159	657,795
Total Revenues	<u>17,153,609</u>	<u>16,312,338</u>
Expenses:		
Public protection	17,364,661	16,416,109
Depreciation	458,272	452,103
Total Expenses	<u>17,822,933</u>	<u>16,868,212</u>
Increase (Decrease) in net position:	<u>(669,324)</u>	<u>(555,874)</u>
Net position - beginning of year	<u>(25,788,862)</u>	<u>(25,232,988)</u>
Net position - end of year	<u>\$ (26,458,186)</u>	<u>\$ (25,788,862)</u>

Capital Assets

As of June 30, 2021, the District's capital assets amounted to \$6,351,917 (net of accumulated depreciation), an increase of \$230,687 from June 30, 2020.

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

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

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, 2021, was \$1,844,690.

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, 2021

ASSETS

Cash and investments	\$	10,431,621
Accounts receivable		-
Prepaid expenses		26,437
Capital assets, net		6,351,917

TOTAL ASSETS 16,809,975

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows - pensions		9,690,557
Deferred outflows - OPEB		1,743,116

TOTAL DEFERRED OUTFLOWS OF RESOURCES 11,433,673

LIABILITIES

Accounts payable		182,700
Accrued salaries and benefits		441,014
Unearned revenue		641,063
Compensated absences		187,664
Accrued interest		25,842
Current portion of long-term debt		69,516
Long-term liabilities:		
Net pension liability		29,463,631
Long-term debt		1,844,690
OPEB liability		12,854,710

TOTAL LIABILITIES 45,710,830

DEFERRED INFLOWS OF RESOURCES

Deferred inflows - pensions		4,792,795
Deferred inflows - OPEB		4,198,209

TOTAL DEFERRED INFLOWS OF RESOURCES 8,991,004

NET POSITION

Net investment in capital assets		4,411,869
Restricted for:		
Development fee reserves		1,553,827
Unrestricted deficit		(32,423,882)

TOTAL NET POSITION \$ (26,458,186)

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, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) and Change in Net Position
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	
Governmental Activities:					
Public Safety	\$ 17,754,787	\$ 617,000	\$ 4,338,299	\$ -	\$ (12,799,488)
Interest on long-term debt	68,146	-	-	-	(68,146)
Total Governmental Activities	\$ 17,822,933	\$ 617,000	\$ 4,338,299	\$ -	(12,867,634)

General Revenues:

Property taxes	\$ 10,188,353
Special assessments	520,082
Development fees	178,840
Plan check fees	146,507
Use of money and property	59,093
JPA administrative fee	457,319
Reimbursements	639,783
Miscellaneous	8,333
Total General Revenues	12,198,310
Change in net position	(669,324)
Net position at the beginning of the fiscal year	(25,788,862)
Net position at the end of the fiscal year	\$ (26,458,186)

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

FUND FINANCIAL STATEMENTS

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021**

ASSETS

Cash and investments	\$ 10,431,621
Accounts receivable	-
Prepaid expenses	<u>26,437</u>
TOTAL ASSETS	<u><u>\$ 10,458,058</u></u>

LIABILITIES

Accounts payable	\$ 182,700
Accrued payroll	441,014
Unearned revenue	<u>641,063</u>
TOTAL LIABILITIES	<u>1,264,777</u>

FUND BALANCES

Fund balance:	
Restricted for development fee reserves	1,553,827
Unassigned	<u>7,639,454</u>
TOTAL FUND BALANCE	<u>9,193,281</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 10,458,058</u></u>

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

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2021**

Total fund balances - governmental funds		\$ 9,193,281
<p>In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.</p>		
Capital assets at historical cost, net of accumulated depreciation		6,351,917
Deferred outflows of resources - pensions		9,690,557
Deferred outflows of resources - OPEB		1,743,116
<p>Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Those liabilities consist of:</p>		
Accrued compensated absences	\$ (187,664)	
Accrued interest	(25,842)	
Long-term debt	(1,914,206)	
OPEB liability	(12,854,710)	
Net pension liability	(29,463,631)	
Deferred inflows of resources	<u>(8,991,004)</u>	<u>(53,437,057)</u>
Net position of governmental activities		<u>\$ (26,458,186)</u>

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

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED
JUNE 30, 2021**

REVENUES

Property taxes	\$ 10,188,353
Special assessments	520,082
Development fees	178,840
Plan check fees	146,507
Use of money and property	59,093
JPA administrative fee	457,319
Charges for services	617,000
Intergovernmental revenues	4,338,299
Reimbursements	639,783
Miscellaneous	<u>11,213</u>
Total revenues	<u>17,156,489</u>

EXPENDITURES

Salaries and benefits	14,273,608
Services and supplies	1,280,167
Capital outlay	885,969
Debt service:	
Principal	67,335
Interest	<u>69,055</u>
Total expenditures	<u>16,576,134</u>

EXCESS OF REVENUES OVER EXPENDITURES 580,355

FUND BALANCES, BEGINNING OF YEAR 8,612,926

FUND BALANCES, END OF YEAR \$ 9,193,281

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

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED
JUNE 30, 2021**

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

Net change in fund balance	\$ 580,355
----------------------------	------------

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

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

Capital outlay expenditures are therefore added back to fund balances	688,959
Depreciation expense not reported in governmental funds	(458,272)

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

Repayment of debt principal is added back to fund balance	67,335
Accrued interest	909
Change in compensated absences liability	(32,841)
Decrease in OPEB liability and deferred inflows of resources for OPEB	(251,612)
Change in net pension liability and deferred outflows/inflows of resources for pensions	<u>(1,264,157)</u>

Change in net position of governmental activities	<u><u>\$ (669,324)</u></u>
---	----------------------------

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

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

In 1991, several fire districts in El Dorado County consolidated into the El Dorado County Fire Protection District (the District), which proudly provides fire protection, rescue, and emergency medical 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 \$16.5 million dollar budget, the 69 career personnel operate from six staffed and seven volunteer firehouses, protecting over \$7.3 billion in assessed valuation.

Fund Balances

In February 2009, the 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:

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

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

Fund Balances – (continued)

- Restricted Fund Balance – this fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.
- Committed Fund Balance – this fund balance classification can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority (i.e., fund balance designations passed by board resolution).
- Assigned Fund Balance – this fund balance classification includes amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.
- Unassigned Fund Balance – this fund balance classification is the residual classification for the general fund.

Basis of Presentation – Government-Wide Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain indirect costs are allocated from the general government activity to the public safety function based on relative percentages or prior year actual operating expenditures. Program revenues include: 1) charges to customers who purchase, use, or directly benefit from the goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general expenses.

The Government-Wide Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue when reimbursable costs are incurred under the accrual basis of accounting. When both restricted and unrestricted resources are available for use, it is the government’s policy to use restricted resources first, then unrestricted resources as they are needed.

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

Basis of Presentation – Fund Financial Statements

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

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

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

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

The District reports the following major governmental fund types:

General Fund

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

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

Budgets and Budgetary Process

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

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

Board of Directors

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

Estimates

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

Fund Balance

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

Revenue

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

Property Taxes and Special Assessments

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

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

Property Taxes and Special Assessments – (continued)

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

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

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

Property, Plant, and Equipment

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

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

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

Allowance for Doubtful Accounts

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

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2: CASH AND INVESTMENTS

Cash at June 30, 2021, consisted of the following:

	Cost	Fair Value
Pooled Funds:		
Cash in County Treasury	\$ 10,431,621	\$ 10,431,621
Total Funds	\$ 10,431,621	\$ 10,431,621

Authorized Investments

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

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

Investments

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

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2: CASH AND INVESTMENTS – (continued)

Interest Rate Risk

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

Credit Risk

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

NOTE 3: CAPITAL ASSETS

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

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance June 30, 2021</u>
Capital assets, not being depreciated:				
Land	\$ 95,588	\$ -	\$ -	\$ 95,588
Total capital assets, not being depreciated	<u>95,588</u>	<u>-</u>	<u>-</u>	<u>95,588</u>
Capital assets, being depreciated:				
Buildings and improvements	4,790,498	18,565	-	4,809,063
Equipment	8,073,209	670,394	-	8,743,603
Total cost of capital assets, being depreciated	<u>12,863,707</u>	<u>688,959</u>	<u>-</u>	<u>13,552,666</u>
Accumulated depreciation	<u>(6,838,065)</u>	<u>(458,272)</u>	<u>-</u>	<u>(7,296,337)</u>
Net capital assets being depreciated	<u>6,025,642</u>	<u>230,687</u>	<u>-</u>	<u>6,256,329</u>
Capital assets, net	<u>\$ 6,121,230</u>	<u>\$ 230,687</u>	<u>\$ -</u>	<u>\$ 6,351,917</u>

Total depreciation expense for the year was \$458,272, all charged to the public safety function.

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4: PENSION PLANS

Plan Description

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

Funding Policy

The contribution requirements of the plan members are established by state statute. The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the contribution rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for the fiscal year 2020/2021:

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 2020/2021 fiscal year:

Tier	Safety	Non-Safety
Tier 1	\$ 1,840,383	\$ 61,886
Tier 2	3,246	413
PEPRA	13,841	143

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4: PENSION PLANS – (continued)

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

At June 30, 2021, the District reported a liability of \$29,463,631 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, 2020, 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, 2021, the District recognized pension expense of \$4,128,465 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, 2020 and 2021, was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Proportion - June 30, 2020	0.01820%	0.42023%	0.26312%
Proportion - June 30, 2021	<u>0.01786%</u>	<u>0.43093%</u>	<u>0.27079%</u>
Change - Increase/(Decrease)	-0.00034%	0.01071%	0.00768%

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4: PENSION PLANS – (continued)

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

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Change of assumptions	\$ -	\$ 101,008
Differences between expected and actual experience	2,265,159	-
Differences between projected and actual investment earnings	646,375	-
Differences between employer's contributions and proportionate share of contributions	3,258,472	4,665,367
Change in employer's proportion	656,243	26,420
Pension contributions made subsequent to measurement date	<u>2,864,308</u>	<u>-</u>
Total	<u><u>\$ 9,690,557</u></u>	<u><u>\$ 4,792,795</u></u>

\$2,864,308 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

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

Fiscal Year <u>Ending June 30,</u>	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
2021	\$ 1,531,988	\$ (1,319,135)	\$ 212,853
2022	1,202,640	(349,018)	853,622
2023	542,520	101,068	643,588
2024	10,734	312,656	323,390
Total	<u><u>\$ 3,287,882</u></u>	<u><u>\$ (1,254,429)</u></u>	<u><u>\$ 2,033,453</u></u>

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4: **PENSION PLANS** – (continued)

Actuarial Assumptions

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

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

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2016. The long-term expected rate of return on pension plan investments (7.15%) was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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

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

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4: PENSION PLANS – (continued)

Actuarial Assumptions – continued

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

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

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

	1% Decrease 6.15%	Discount Rate 7.15%	1% Increase 8.15%
District's proportionate share of the net pension plan liability:			
Miscellaneous	\$ 1,052,985	\$ 753,361	\$ 505,792
Safety	42,071,184	28,710,269	17,746,374
Total	<u>\$ 43,124,169</u>	<u>\$ 29,463,630</u>	<u>\$ 18,252,166</u>

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

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 5: LONG-TERM LIABILITIES

Changes in Long-Term Debt are summarized below:

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Amount due in 1 year
Compensated absences	\$ 154,823	\$ 32,841	\$ -	\$ 187,664	\$ 187,664
OPEB liability	13,493,000	-	(638,290)	12,854,710	-
Accrued interest	26,751	-	(909)	25,842	25,842
Long-term debt	1,981,541	-	(67,335)	1,914,206	69,516
Net pension liability	26,961,628	2,502,003	-	29,463,631	-
Total	<u>\$ 42,617,743</u>	<u>\$ 2,534,844</u>	<u>\$ (706,534)</u>	<u>\$ 44,446,053</u>	<u>\$ 283,022</u>

Long-Term Debt interest paid for the year was \$69,055.

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, 2021, are as follows:

Fiscal Year Ending June 30,	
2022	\$ 130,370
2023	130,335
2024	130,336
2025	130,298
2026	130,257
2027-2031	650,637
2032-2036	649,418
2037-2041	647,990
Total Future Payments	<u>2,599,641</u>
Less Interest Portion	<u>(685,435)</u>
Total Due	<u>\$ 1,914,206</u>

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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 2020-2021 is as follows:

Balance, July 1, 2020	\$ 1,369,694
Development fees collected	178,840
Interest apportioned by County	7,081
Funds released	<u>(1,788)</u>
Balance, June 30, 2021	<u><u>\$ 1,553,827</u></u>

NOTE 7: JOINT POWERS AUTHORITY

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

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

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

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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 2021 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, 2021, the District contributed only for pay-as-you-go in the amount of \$501,651.

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.

Employees Covered by Benefit Terms

At the OPEB liability measurement date of June 30, 2021, the following employees were covered by the benefit terms:

- Retired employees – 62
- Active employees – 75
- Surviving spouse – 1

Total OPEB liability

The District's total OPEB liability was measured as of June 30, 2021, and was determined by an actuarial valuation as of that date.

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 9: POST-RETIREMENT BENEFITS – (continued)

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.00%
Medical cost trend	5.7% in 2022 to 4.0% in 2076
Discount rate	2.16%

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

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

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	1.16%	2.16%	3.16%
District's proportionate share of the net OPEB plan liability	\$ 10,000,469	\$ 8,612,656	\$ 7,502,466

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

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

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
District's proportionate share of the net OPEB plan liability	\$ 7,298,317	\$ 8,612,656	\$ 10,326,624

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 9: POST-RETIREMENT BENEFITS – (continued)

Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position, and the net OPEB liability during the measurement period ending on June 30, 2021 for the District.

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (c) = (a) - (b)
Balance at June 30, 2020	\$ 13,493,000	\$ -	\$ 13,493,000
Changes recognized for the measurement period:			
Service cost	824,041	-	824,041
Interest	310,864	-	310,864
Change of assumptions	(1,271,544)		(1,271,544)
Employer contributions	-	501,651	(501,651)
Benefit payments	(501,651)	(501,651)	-
Net Changes	(638,290)	-	(638,290)
Balance at June 30, 2021	<u>\$ 12,854,710</u>	<u>\$ -</u>	<u>\$ 12,854,710</u>

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

For the year ended June 30, 2021, the District recognized OPEB expense of \$251,612. OPEB income represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss and actuarial assumptions.

As of the end of the fiscal year, the District had deferred outflows of resources of \$1,743,116 and deferred inflows of resources of \$4,198,209, related to OPEB. This is related to changes of assumptions related to discount rates during the 2021 fiscal year study. They will be ratably recognized into OPEB expense as follows:

Fiscal Year Ending June 30,	
2022	\$ (381,642)
2023	(381,642)
2024	(381,642)
2025	(381,642)
2026	(381,642)
Thereafter	(546,883)
Total	<u>\$ (2,455,093)</u>

EL DORADO COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 10: COVID-19

In January 2020, the virus SARS-CoV-2 was transmitted to the United States from overseas sources. This virus, responsible for the Coronavirus disease COVID-19, proved to be extremely virulent with high transmission rates. Throughout the pandemic, the District was able to function at full capacity despite experiencing some additional employee shortages and increase costs in personal protective equipment. Although the financial impact on the District thus far has been minimal, the long-term economic impact in the State of California and the County of El Dorado, as yet has not been determined, and therefore any potential impact on the District is not yet known.

NOTE 11: SUBSEQUENT EVENTS

The District has evaluated subsequent events through June 3, 2022, which is the date the basic financial statements were available to be issued. Based upon this evaluation, except for the following, it was determined that no other subsequent events occurred that require recognition or additional disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION – POST-EMPLOYMENT BENEFITS
JUNE 30, 2021**

Schedule of Changes in Net OPEB Liability

Last 10 Fiscal years*:

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total OPEB liability - beginning of year	\$ 14,772,566	\$ 14,711,366	\$ 10,778,262	\$ 13,493,000
Service cost	800,599	762,883	586,702	824,041
Interest	537,135	588,147	390,152	310,864
Changes in benefit terms	-	(789,352)	-	-
Differences between expected and actual experience	-	(3,117,493)	-	(921,933)
Changes in assumptions	(685,137)	(823,977)	2,236,918	(349,611)
Benefit payments	(713,797)	(553,312)	(499,034)	(501,651)
Net change in total OPEB liability	<u>(61,200)</u>	<u>(3,933,104)</u>	<u>2,714,738</u>	<u>(638,290)</u>
Total OPEB liability - end of year	<u>\$ 14,711,366</u>	<u>\$ 10,778,262</u>	<u>\$ 13,493,000</u>	<u>\$ 12,854,710</u>
Covered payroll	8,000,646	8,444,248	8,061,176	9,930,029
Net OPEB liability as a % of covered-employee payroll	184%	128%	167%	129%
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%	0%
Measurement date	6/30/2018	6/30/2019	6/30/2020	6/30/2021

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

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION - PENSIONS
JUNE 30, 2021**

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

Last 10 Fiscal years*:

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

	<u>FY 2019</u>	<u>FY 2020</u>
District's proportion of the net pension liability	0.26312%	0.27080%
District's proportionate share of the net pension liability	\$ 26,961,628	\$ 29,463,631
District's covered employee payroll	5,806,255	5,743,308
District's proportionate share of the net pension liability as a % of its covered-employee payroll	464.35%	513.01%
Plan Fiduciary net position as a % of total pension liability	72.13%	70.72%

CALPERS - Schedule of District contributions:

Last 10 Fiscal Years*:

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

	<u>FY 2019</u>	<u>FY 2020</u>
Actuarially determined contribution	\$ 2,579,256	\$ 2,864,308
Total actual contributions	(2,579,256)	(2,864,308)
Contribution deficiency (excess)	\$ -	\$ -
District's covered-employee payroll	5,806,255	5,743,308
Contributions as a percentage of covered employee payroll	44.42%	49.87%

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

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED
JUNE 30, 2021**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Property taxes	\$ 10,283,525	\$ 10,449,941	\$ 10,188,353	\$ (261,588)
Special assessments	6,023	5,684	520,082	514,398
Development fees	-		178,840	178,840
Plan check fees	-		146,507	146,507
Use of money and property	216,576	113,745	59,093	(54,652)
JPA administrative fee	457,319	451,239	457,319	6,080
Charges for services	133,075	131,122	617,000	485,878
Intergovernmental revenues	609,082	609,082	4,338,299	3,729,217
Reimbursements	819,674	238,582	639,783	401,201
Miscellaneous	28,316	13,397	11,213	(2,184)
From reserves	138,040	138,040	-	(138,040)
Total revenues	<u>12,691,630</u>	<u>12,150,832</u>	<u>17,156,489</u>	<u>5,143,697</u>
EXPENDITURES				
Current:				
Salaries and benefits	10,159,464	9,475,762	14,273,608	(4,797,846)
Services and supplies	1,171,275	1,304,825	1,280,167	24,658
Capital outlay	1,072,500	1,146,052	885,969	260,083
Debt service:				
Principal	138,040	138,040	67,335	70,705
Interest	-	-	69,055	(69,055)
Total expenditures	<u>\$ 12,541,279</u>	<u>\$ 12,064,679</u>	<u>16,576,134</u>	<u>\$ (4,511,455)</u>
Net changes in fund balances			<u>\$ 580,355</u>	



To: Board of Directors
From: Tim Cordero, Fire Chief
Date: June 1, 2020
Subject: 2022/2023 Fiscal Year Appropriation Limits

The fire district is required to adopt by Resolution an annual financial spending limitation for the upcoming fiscal year, referred to as Appropriation Limits. See attached, 2022-2023 Proposition 4- Appropriation Limitation Memorandum from Bob Toscano, Assistant Auditor-Controller.

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

Fiscal year's 2021-2022 appropriation Limit was \$21,899,344.68 and our budget was \$13,024,893.00.

The fiscal year 2022-2023 Appropriation Limit is \$23,508,946.52 which is well below our preliminary budget of \$13,446,493.00.

Staff recommends that the Board of Directors approve and adopt Resolution 2022-04, Appropriation Limitations.

Attachment(s):

2022-2023 Proposition 4 – Appropriation Limitation Memorandum from Bob Toscano.

Resolution 2022-04 - Appropriation Limitations.

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

RESOLUTION 2022-04

WHEREAS, the Board of Directors conducted a hearing on the appropriation limitation for the El Dorado County Fire Protection District on June 23, 2022; which was

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

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

NOW, THEREFORE, IT IS HEREBY RESOLVED by the El Dorado County Fire Protection District that the El Dorado County Fire Protection District's appropriation limit for the 2022-2023 fiscal year, as described in Article XIII B of the State Constitution and implemented by Chapter 1205, Statutes of 1980 was calculated at the sum of \$21,899,344.68. Utilizing the new amount the 2022-2023 fiscal year appropriation limits would be computed as follows:

<u>\$21,899,344.68</u>	X	1.0735	<u>\$23,508,946.52</u>
(2021-2022 Appropriation Limit)			(2022-2023 Appropriation Limit)

The foregoing resolution was passed and adopted by the Board of Directors of the El Dorado County Fire Protection District at a meeting of said Board held on the 23rd day of June 2022, by the following vote:

AYES:
NOES:
ABSENT:

ATTEST:

Chairman, Board of Directors

Secretary to the Board of Directors



County of El Dorado
OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

May 11, 2022

To: All Special Districts

From: Bob Toscano, Assistant Auditor-Controller

Subject: 2022-2023 Proposition 4 - Appropriation Limitation

Your district needs to calculate and adopt the new tax spending limit for FY 2022-23 in accordance with the provisions of the spending limitation legislation implementing Proposition 4 (the 1979 Gann Spending Limit Initiative). Government Code Section 7910 requires that: “. . . the governing body of each local jurisdiction to establish appropriation limits by resolution for the following fiscal year at a regular or special meeting.”

The district’s new limit for the 2022-2023 year will be calculated on the basis of the prior year’s limit increased by a growth factor. The growth factor results from combining the change in Per Capita Personal Income and the change in population for your district (as certified by the State’s Department of Finance) or the change reported for “unincorporated areas” for our County.

The change in the “cost of living” factor (Per Capita Personal Income) has been reported to be 7.55% and reported increase in population in the County’s unincorporated areas to be a decrease of -.19%. Therefore, the ratio of change to be applied to last year’s limit is:

$$1.0755 \quad (\text{X}) \quad 0.9981 \quad = \quad 1.0735$$

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

EL DORADO COUNTY FIRE PROTECTION DISTRICT
RESOLUTION 2022-05

ADOPTING THE PRELIMINARY
FIRE OPERATING BUDGET
FOR FISCAL YEAR 2022-2023

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

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

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

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

WHEREAS; a public hearing of the adoption of the Preliminary Budget was held on June 23, 2022.

NOW, THEREFORE BE IT RESOLVED that the Preliminary 2022-2023 Fiscal Year Budget, in the amount of **\$13,566,439.00** for Fire Operations, attached hereto and identified as EXHIBIT 'A' is hereby approved and adopted.

PASSED AND ADOPTED this 23rd day of June 2022.

ATTEST:

Secretary, El Dorado County Fire Protection District

Chairman, Board of Directors

ECF Asset/Revenue Statement FY 22/23 (Preliminary)

01 CATEGORY (TAXES)	FY 21/22	FY/22/23
(0100) PROP TAX: CURR SECURED	\$9,976,684.00	\$10,176,217.00
(0100) PROP TAX : SECURED (STATE ASSESSED PROPERTY)	\$241,597.00	\$241,597.00
(0110) PROP TAX: CURR UNSECURED	\$172,904.00	\$172,904.00
(0120) PROP TAX: PRIOR SECURED	\$3,867.00	\$3,867.00
(0130) PROP TAX: PRIOR UNSECURED	\$6,840.00	\$6,840.00
(0140) PROP TAX: SUPP CURRENT	\$229,271.00	\$229,271.00
(0150) PROP TAX: SUPP PRIOR	\$20,535.00	\$20,535.00
(0174) TAX: TIMBER YIELD	\$86.00	\$86.00
(0175) TAX: SPECIAL TAX	\$514,176.00	\$514,176.00
(0100) PROPERTY TAX ADMINISTRATIVE COST	-\$224,051.00	-\$224,051.00
03 CATEGORY (FINES AND PENALTIES)		
(0360) PEN & COST DELIQUENT TAXES	\$9,009.00	\$9,009.00
04 CATEGORY (REV USE MONEY/PROP)		
(0400) REV: INTEREST	\$20,655.00	\$20,655.00
(0420) RENT: LAND AND BUILDINGS	\$25,969.00	\$25,969.00
08 CATEGORY (STATE/FEDERAL REIMBURSEMENTS)		
(0820) ST: HOMEOWNER PROP TAX RELIEF	\$77,609.00	\$77,609.00
(0881) ST: MANDATED REIMBURSEMENTS (2021 = + \$350K)	\$639,782.00	\$861,795.00
12 CATEGORY (OTHER GOV AGENCY)		
(1200) Temporary T.O.T. reimbursement	\$60,000.00	\$60,000.00
(1207) REV: SHINGLE SPRINGS RANCHERIA	\$641,062.00	\$641,062.00
13 - 16 CATEGORY (SERVICE CHARGES)		
(1310) SPECIAL ASSESSMENTS	\$5,214.00	\$5,214.00
(1400/1401) PLAN & ENG: SERVICES AND FEES	\$146,505.00	\$146,505.00
(1686) JPA ADMINISTRATIVE FEE	\$304,328.00	\$304,328.00
18 CATEGORY (INTRFND: SRV BTWN FND TYPE)		
(1800) TRANSFER FOR STATION 28 PAYMENT	\$138,040.00	\$138,040.00
19 CATEGORY (MISCELLANEOUS REV)		
(1940) MISC: REVENUE (Temporary T.O.T. approval)	\$5,465.00	\$5,465.00
(1947) INSURANCE REFUND	\$6,466.00	\$6,466.00
20 CATEGORY (OTHER FIN SOURCES)		
(2000) SALE FIXED ASSETS	\$2,880.00	\$2,880.00
From 21/22 surplus (remaining HC funds/fund training captain)		\$120,000.00
Total District Annual Revenue	\$13,024,426.00	\$13,566,439.00

ECF Financial Summary FY 22/23 (Preliminary)

Revenue	FY 22/23
Revenue (includes Measure S funds/carryover from 21/22)	\$13,566,439.00
Expenditures	\$13,539,899.00
Budgeted surplus	\$26,540.00
Total Budget adopted for FY 22/23	\$13,539,899.00
*Projected carry-over into Reserve Fund at end of FY 22/23	\$26,540.00
*Projected carry-over into Apparatus Fund at end of FY 22/23	\$350,000.00

Expenditure/Allocation Summary	FY 22/23
Salaries & Benefits	\$11,585,334.00
Services & Supplies	\$1,288,025.00
Debt Service/Audit Findings (Station 28 payment)	\$138,040.00
Improvements to Fire Stations/training ground materials	\$125,000.00
Safety Equipment	\$53,500.00
Annual allocation towards emergency vehicle replacement	\$350,000.00
Total Expenditures/Allocation for FY 22/23	\$13,539,899.00

Undesignated Reserve Account Balance	FY 22/23
General Undesignated Reserve Fund	\$3,350,000.00
Fire hose capital replacement fund	\$15,000.00
Total available undesignated reserve balance	\$3,365,000.00

ECF FY 22/23 Designated/Special Purpose Funds (Preliminary)

Fixed & rolling capital/administrative funds	FY 22/23
General Apparatus Fund (end of FY 22/23 projection)	\$1,257,448.00
Red Hawk Administration Fund	\$600,000.00
Station 17 remodel	\$400,000.00
Station 28 pay-off	\$1,500,000.00
Total	\$3,757,448.00

Development fees	FY 22/23
Development Fee Balance City of Placerville (Designated)	\$407,096.00
Development Fee Balance other areas of District (Designated)	\$1,553,826.00
Measure S Funds/Station 28 (Designated)	\$188,606.08
Cafeteria Plan Fund (Designated)	\$23,493.00
Total	\$2,173,021.08

Restricted Fund(s)	FY 22/23
JPA augmentation fund for remainder of fixed-rate contract	\$500,000.00
Total	\$500,000.00

ECF Wage and Benefit Detail FY 22/23 Class 3000 Pg. 1 (Preliminary)

3000 Salaries (Includes time in service longevity pay)	FY 21/22	FY 22/23
Fire Chief (1)	\$166,962.00	\$166,962.00
Division Chief (5)	\$514,133.00	\$692,319.00
Fire Captain/Paramedic (16) (15 engine, 1 specialist)	\$1,848,025.00	\$1,803,759.00
Firefighter/Paramedic and/or Firefighter/EMT	\$910,291.00	\$846,314.00
Engineer	\$992,700.00	\$1,432,422.00
Administrative Support (3)/AMA contract/Engineer promotion	\$519,000.00	\$189,799.00
AMA contract	\$0.00	\$125,000.00
Total	\$4,951,111.00	\$5,256,575.00
3001 Board of Director(s) Pay	FY 21/22	FY 22/23
BOD Pay	\$15,000.00	\$15,000.00
3002 Overtime	FY 21/22	FY 22/23
Sick Leave Coverage	\$300,309.00	\$323,849.00
Vacation Leave Coverage	\$624,036.00	\$641,433.00
Strike Team Coverage (100% reimbursable from State of CA)	\$639,782.00	\$511,795.00
Station 74 fire season staffing	\$63,500.00	\$0.00
New hire onboarding/Training Captain through 12/31/22	\$25,000.00	\$80,000.00
Total	\$1,652,627.00	\$1,557,077.00
3004 Additional Compensation	FY 21/22	FY 22/23
FLSA	\$108,443.00	\$115,987.00
Uniform Allowance	\$37,900.00	\$35,800.00
Holiday Pay	\$121,034.00	\$129,438.00
District incentivized programs	\$0.00	\$19,200.00
Employee 457 contributions	\$63,231.00	\$76,485.00
Total	\$330,608.00	\$376,910.00
3020 Retirement	FY 21/22	FY 22/23
Safety ("Classic") Normal Cost	\$484,215.00	\$633,029.00
Safety FY 22/23 UAL	\$1,429,761.00	\$1,570,465.00
Safety (PEPRA) Normal Cost	\$287,263.00	\$264,037.00
Miscellaneous Normal Cost	\$16,554.00	\$17,965.00
Miscellaneous FY 22/23 UAL	\$64,640.00	\$65,865.00
Total	\$2,282,433.00	\$2,551,361.00
	FY 21/22	FY 22/23

Page Total

\$9,231,779.00

\$9,756,923.00

ECF Wage and Benefit Detail FY 22/23 Class 3000 Page 2 (Preliminary)

3021 Social Security	FY 21/22	FY 22/23
Social Security	\$6,279.00	\$6,279.00
Total	\$6,279.00	\$6,279.00
3022 Medicare	FY 21/22	FY 22/23
Medicare	\$78,044.00	\$97,638.00
Total	\$78,044.00	\$97,638.00
3040 Health Insurance	FY 21/22	FY 22/23
Current Employee Health	\$708,880.00	\$961,500.00
Retiree Health	\$175,664.00	\$175,664.00
Dental Insurance	\$52,759.00	\$52,759.00
Total	\$937,303.00	\$1,189,923.00
3041 Unemployment Insurance	FY 21/22	FY 22/23
Unemployment Insurance	\$2,986.00	\$2,986.00
Total	\$2,986.00	\$2,986.00
3042 Long-term Disability	FY 21/22	FY 22/23
Long-term Disability	\$20,765.00	\$21,387.00
Total	\$20,765.00	\$21,387.00
3044 Vision Insurance	FY 21/22	FY 22/23
Vision Insurance Plan	\$12,228.00	\$12,228.00
Total	\$12,228.00	\$12,228.00
3060 Workers Compensation	FY 21/22	FY 22/23
FASIS	\$495,408.00	\$498,000.00
Total	\$495,408.00	\$498,000.00
	FY 21/22	FY 22/23
Page Total	\$1,553,013.00	\$1,828,441.00
*Class 3000 total for FY 22/23		\$11,585,364.00

ECF Services & Supplies FY 22/23 Page 1 (Preliminary)

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

ECF Services & Supplies FY 22/23 Page 2 (Preliminary)

4087 Extermination	FY 21/22	FY 22/23
Station Extermination	\$1,000.00	\$1,000.00
Total	\$1,000.00	\$1,000.00
4100 Insurance	FY 21/22	FY 22/23
Fire, Theft, Property	\$70,500.00	\$85,000.00
Employee Life Insurance	\$6,000.00	\$6,000.00
Total	\$76,500.00	\$91,000.00
4140 Equipment Maintenance	FY 21/22	FY 22/23
Chainsaws	\$250.00	\$250.00
Extinguisher Maintenance	\$500.00	\$1,500.00
General Equipment Maintenance	\$6,000.00	\$6,000.00
Extrication Equipment	\$1,000.00	\$1,000.00
Miscellaneous Equipment Maintenance	\$1,000.00	\$1,000.00
Total	\$8,750.00	\$9,750.00
4142 Radio Maintenance	FY 21/22	FY 22/23
Radio Equipment	\$8,000.00	\$8,000.00
Total	\$8,000.00	\$8,000.00
4145 Maintenance: Equipment Parts	FY 21/22	FY 22/23
SCBA Maintenance	\$15,000.00	\$15,000.00
Equipment Parts	\$500.00	\$500.00
Chainsaw Parts	\$500.00	\$500.00
Misc. Parts	\$500.00	\$500.00
Total	\$16,500.00	\$16,500.00
4160 Vehicle Maintenance Service Contract	FY 21/22	FY 22/23
Mechanics Services	\$59,000.00	\$70,000.00
Total	\$59,000.00	\$70,000.00
4162 Vehicle Maintenance: Supplies	FY 21/22	FY 22/23
Vehicle Supplies	\$70,000.00	\$70,000.00
Total	\$70,000.00	\$70,000.00
FY 22/23 Page Total		\$266,250.00

ECF Services & Supplies FY 22/23 Page 3 (Preliminary)

4164 Vehicle Tires/Tubes	FY 21/22	FY 22/23
Vehicle Tires	\$25,000.00	\$30,000.00
Total	\$25,000.00	\$30,000.00
4180 Building Improvements	FY 21/22	FY 22/23
Station Improvements	\$10,000.00	\$10,000.00
Total	\$10,000.00	\$10,000.00
4197 Building Supplies	FY 21/22	FY 22/23
Supplies	\$15,000.00	\$15,000.00
Total	\$15,000.00	\$15,000.00
4220 Memberships	FY 21/22	FY 22/23
Professional Organizations	\$10,000.00	\$10,000.00
Total	\$10,000.00	\$10,000.00
4260 Office Expense	FY 21/22	FY 22/23
Miscellaneous Office Supplies	\$10,000.00	\$10,000.00
Total	\$10,000.00	\$10,000.00
4261 Postage	FY 21/22	FY 22/23
General Postage	\$3,000.00	\$3,000.00
Total	\$3,000.00	\$3,000.00
4263 Subscriptions	FY 21/22	FY 22/23
Periodicals	\$200.00	\$200.00
Total	\$200.00	\$200.00
FY 22/23 Page Total		\$78,200.00

ECF Services and Supplies FY 22/23 Page 4 (Preliminary)

4300 Professional Services	FY 21/22	FY 22/23
CPS Testing/Assessments	\$1,000.00	\$1,000.00
Annual Audit	\$13,000.00	\$13,000.00
CPA Services	\$10,000.00	\$10,000.00
IT Consultants/Hardware/Software/Communications outreach	\$80,000.00	\$80,000.00
Consultant(s) includes Agov/Govinvest, prev., public safety bldg.	\$100,000.00	\$40,000.00
Elections	\$0.00	\$0.00
A&E Consulting Group	\$4,000.00	\$4,000.00
Employee Assistance Program	\$7,000.00	\$7,000.00
Employee Backgrounds	\$2,000.00	\$2,000.00
El Dorado County LAFCO	\$7,600.00	\$7,600.00
Explorer Program	\$500.00	\$500.00
Printing, Engraving, Alterations	\$2,500.00	\$2,500.00
Department Health and Wellness Program (MOU pending)	\$50,000.00	\$50,000.00
Total	\$277,600.00	\$217,600.00

4313 Legal Services	FY 21/22	FY 22/23
Legal Services/Consultation	\$50,000.00	\$50,000.00

4324 Medical/Dental/Lab	FY 21/22	FY 22/23
Medical Aid (Work Related Injury)	\$20,000.00	\$20,000.00
Total	\$20,000.00	\$20,000.00

4400 Publications & Legal Notices	FY 21/22	FY 22/23
Election Notices	\$0.00	\$0.00
Budget Hearings	\$0.00	\$0.00
Miscellaneous	\$500.00	\$500.00
Total	\$500.00	\$500.00

4420 Rents & Leases of Equipment	FY 21/22	FY 22/23
Copiers	\$16,000.00	\$16,000.00
Audio/Visual Equipment	\$0.00	\$0.00
Telephone Equipment	\$2,300.00	\$2,300.00
Total	\$18,300.00	\$18,300.00

FY 22/23 Page total		\$306,400.00
----------------------------	--	---------------------

ECF Services & Supplies FY 22/23 Page 5 (Preliminary)

4460 Rents & Leases of Equipment	FY 21/22	FY 22/23
Lease of Postage Machine/Water Disposal	\$500.00	\$500.00
Total	\$500.00	\$500.00
4461 Equipment (Minor)	FY 21/22	FY 22/23
General Minor Equipment (AVL upgrades)	\$40,500.00	\$15,500.00
Investigation	\$3,700.00	\$3,700.00
Prevention Division	\$500.00	\$500.00
Audio/Visual Support	\$0.00	\$0.00
Administration	\$2,000.00	\$2,000.00
Computer/Camera Equipment	\$16,000.00	\$16,000.00
Total	\$62,700.00	\$37,700.00
4462 Equipment	FY 21/22	FY 22/23
Computer Equipment	\$4,000.00	\$4,000.00
Total	\$4,000.00	\$4,000.00
4500 Special Department Expense	FY 21/22	FY 22/23
Prevention (General/Public Education)	\$7,000.00	\$7,000.00
Prevention (Interwest Program)	\$5,000.00	\$5,000.00
DMV Renewals	\$250.00	\$250.00
Administration/Badges/Awards/Flags	\$500.00	\$500.00
Manuals (Network)	\$600.00	\$600.00
Manuals (Prevention)	\$600.00	\$600.00
General Training Items	\$1,000.00	\$1,000.00
CPR/Fire EMS supplies	\$11,500.00	\$20,000.00
Total	\$26,450.00	\$34,950.00
4503 Staff Development	FY 21/22	FY 22/23
Instructor reimbursement	\$5,000.00	\$5,000.00
Total	\$5,000.00	\$5,000.00
FY 22/23 Page Total		\$82,150.00

ECF Services and Supplies FY 22/23 Page 6 (Preliminary)

4507 Fire & Safety Supplies	FY 21/22	FY 22/23
Fire Hose and Supplies; Replacement/Repair	\$15,000.00	\$15,000.00
Technical Rescue Equipment	\$9,000.00	\$9,000.00
Firefighting Foam	\$1,000.00	\$1,000.00
Total	\$25,000.00	\$25,000.00

4539 Software License	FY 21/22	FY 22/23
Firehouse Software Maintenance Agreement	\$2,625.00	\$2,625.00
TeleStaff Maintenance Agreement	\$10,000.00	\$10,000.00
Target Solutions & Web Staff Agreement	\$8,000.00	\$8,000.00
Telestaff Software Upgrade	\$10,000.00	\$10,000.00
Computer programs/license upgrades	\$0.00	\$0.00
Total	\$30,625.00	\$30,625.00

4540 MOU Training Reimbursement	FY 21/22	FY 22/23
MOU approved training reimbursement	\$57,600.00	\$40,800.00
Total	\$57,600.00	\$40,800.00

4606 Fuel Purchases	FY 21/22	FY 22/23
Fire District Fuel	\$103,000.00	\$130,000.00
Total	\$103,000.00	\$130,000.00

4700 Utilities	FY 21/22	FY 22/23
Water	\$15,000.00	\$12,000.00
Electricity	\$62,000.00	\$59,000.00
Propane	\$30,000.00	\$26,000.00
Total	\$107,000.00	\$97,000.00

FY 22/23 Page Total		\$323,425.00
----------------------------	--	---------------------

FY 22/23 Class 4000 total		\$1,288,025.00
----------------------------------	--	-----------------------

ECF Debt Service FY 22/23 Page 1 (Preliminary)

Class 5000	FY 21/22	FY 22/23
5060 Facilities	\$99,204.00	\$99,204.00
5100 Interest	\$38,836.00	\$38,836.00
5142 Audit Findings	\$0.00	\$0.00
Total	\$138,040.00	\$138,040.00
Class 5000 Total		\$138,040.00
Transfer out of Measure S Fund into Class 5000		\$138,040.00

ECF Class 6000 FY 22/23 (Preliminary)

6020 Structures & Improvements	FY 21/22	FY 22/23
Station Improvements	\$100,000.00	\$100,000.00
Training ground materials	\$25,000.00	\$25,000.00
Class 6020 Total	\$125,000.00	\$125,000.00
6040 Equipment	FY 21/22	FY 22/23
Safety Equipment; Stucturual PPE	\$100,000.00	\$50,000.00
Wildland PPE	\$3,000.00	\$3,000.00
FATS Tags	\$500.00	\$500.00
EKG monitor SAFER Grant contribution	\$42,000.00	\$0.00
Generational Apparatus Replacement	\$350,000.00	\$350,000.00
Class 6040 Total	\$495,500.00	\$403,500.00
	Preliminary	Final
Total Class 6000 Expenditures	\$620,500.00	\$528,500.00

ECF-JPA FY 22-23 Financial Summary (Preliminary)

Revenue	FY 21/22	FY 22/23
From JPA reserves	\$146,950.00	\$14,959.00
Revenue	\$4,746,950.00	\$4,600,000.00
Expenditures	\$4,746,950.00	\$4,755,959.00

Expenditure/Allocation Summary	FY 21/22	FY 22/23
Salaries & Benefits	\$4,442,622.00	\$4,451,631.00
Services & Supplies (See intra-fund transfer to ECF Fire)	\$304,328.00	\$304,328.00
Total Expenditures/Allocation for FY 18/19	\$4,746,950.00	\$4,755,959.00

Reserve Account(s) Balance	FY 21/22	FY 22/23
JPA General Undesignated Reserve Fund (Fixed-rate "carry over")	\$108,902.00	\$0.00
Total available undesignated reserve fund(s)		\$0.00

*JPA expenses contingent on JPA revenue increase for FY 22/23

ECF-JPA FY 22-23 (Preliminary) Page 1

3000 Salaries (Includes time in service longevity pay)	FY 21/22	FY 22/23
Firefighter	\$1,859,952.00	\$1,816,195.00
Total	\$1,859,952.00	\$1,816,195.00
3002 Overtime	FY 21/22	FY 22/23
Sick Leave Coverage	\$137,963.00	\$134,856.00
Vacation Leave Coverage	\$222,995.00	\$209,084.00
Total	\$360,958.00	\$343,940.00
3004 Additional Compensation	FY 21/22	FY 22/23
FLSA	\$49,820.00	\$45,381.00
Uniform Allowance	\$16,800.00	\$16,800.00
Ambulance stipend	\$0.00	\$146,000.00
Employee 457 contributions	\$27,899.00	\$25,414.00
Holiday Pay	\$61,317.00	\$55,855.00
Total	\$155,836.00	\$289,450.00
3020 Retirement	FY 21/22	FY 22/23
Safety "Service Cost"	\$274,205.00	\$273,993.00
Safety FY 22/23 "UAL"	\$704,211.00	\$800,128.00
Total	\$978,416.00	\$1,074,121.00
Page Total		\$3,523,706.00

ECF-JPA FY 22-23 (Preliminary) Page 2

3021 Social Security	FY 21/22	FY 22/23
Social Security	\$500.00	\$500.00
Total	\$500.00	\$500.00
3022 Medicare	FY 21/22	FY 22/23
Medicare	\$26,923.00	\$26,923.00
Total	\$29,022.00	\$26,923.00
3040 Health Insurance	FY 21/22	FY 22/23
Current Employee Health	\$432,900.00	\$532,200.00
Retirement healthcare	\$150,000.00	\$150,000.00
Total	\$582,900.00	\$682,200.00
3042 Long-term Disability	FY 21/22	FY 22/23
Long-term Disability	\$10,382.00	\$10,382.00
Total	\$10,382.00	\$10,382.00
3060 Workers Compensation	FY 21/22	FY 22/23
FASIS	\$162,427.00	\$207,920.00
Special Annual Assessment	\$0.00	\$0.00
Total	\$162,427.00	\$207,920.00
4300 PPE/Equipment	FY 21/22	FY 22/23
Administrative costs/rent/utilities	\$304,328.00	\$304,328.00
Shown as intra-fund transfer to ECF Fire		
Total		\$304,328.00
Page Total		\$1,232,253.00



To: Board of Directors
From: Tim Cordero, Fire Chief
Date: June 20, 2020
Subject: Fourth Amendment of Agreement for Fire Protection Services Between the Shingle Springs Band of Miwok Indians and the El Dorado County Fire District

The current agreement for fire protection services between the Shingle Springs Band of Miwok Indians and El Dorado County Fire expires on June 30, 2022. Staff has been working with the representatives from the Shingle Springs Band of Miwok Indians for a fourth amendment to the agreement.

The Red Hawk Casino is currently undergoing an expansion of their main facility and new construction of a hotel, this new construction initiated conversation pertaining to the district needs for a new ladder truck.

The proposed amendment to the agreement contains the following provisions:

- A five-year contract, with a fixed escalator of 2% per year
- The Shingle Springs Band of Miwok Indians will provide \$600,000, approximately 50% of the funds to purchase a new ladder truck
- The Shingle Springs Band of Miwok Indians will provide support to the District to secure State and/or grant funds for the infrastructure needs for the renovations at Station 17

Staff submitted a request to the County for use of Development Impact Fees for the remaining balance, approximately \$600,000, for the purchase of a new ladder truck. This request was approved by the County.

Staff would recommend the Board approve the Fourth Amendment of Agreement for Fire Protection Services between the Shingle Springs Band of Miwok Indians and the El Dorado County Fire District as presented.

FOURTH AMENDMENT OF AGREEMENT FOR FIRE PROTECTION SERVICES BETWEEN THE SHINGLE SPRINGS BAND OF MIWOK INDIANS AND THE EL DORADO COUNTY FIRE DISTRICT

This Fourth Amendment (“Amendment”) of Agreement for Fire Protection Services Between the Shingle Springs Band of Miwok Indians and the El Dorado County Fire District is dated June 23, 2022, and is made between the El Dorado County Fire District (“District”) and the Shingle Springs Band of Miwok Indians (“Tribe”), a federally-recognized Indian tribe.

RECITALS

A. WHEREAS, the District and the Tribe are parties to that certain agreement for Fire Protection Services between the El Dorado County Fire District and the Shingle Springs Band of Miwok Indians dated July 30, 2008 (the “2008 Agreement”).

B. WHEREAS, the District and the Tribe extended the 2008 Agreement on June 27, 2013 (the “First Amendment”), on July 1, 2018 (the “Second Amendment”), and on June 4, 2020 (the “Third Amendment”), which is set to expire on July 1, 2022.

C. WHEREAS, the District and the Tribe desire to further extend the 2008 Agreement, establish a flat Tribal payment escalator, and provide Tribal funding towards a ladder truck.

AGREEMENT

THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are acknowledged, the District and the Tribe agree as follows:

1. Term. The District and the Tribe agree to renew the term of the Agreement for five (5) years. The extended term shall commence on July 1, 2022 and end on June 30, 2027.
2. Funding Increases. Paragraph C of the 2008 Agreement required the Tribe to make annual payments to the District subject to a 5% increase each year. The First Amendment to the Agreement adjusted the annual increase from the flat 5% to a percentage based on the California Consumer Price Index. This Fourth Amendment amends that provision so that the payment provided by the Tribe shall be increased by 2% per year. Furthermore, this increase shall apply retroactively to the payments commencing on April 1, 2022.
3. Ladder Truck Funding. Pursuant to Paragraph G of the 2008 Agreement, the District and Tribe have agreed that a ladder truck is needed in order for the District to provide services to both El Dorado County residents and the Tribe’s hotel and entertainment center expansions at Red Hawk Casino. Therefore, the Tribe shall pay the District a one-time payment of \$600,000 for use towards a ladder truck. The Tribe shall issue this payment within thirty (30) days of the execution of this Fourth Amendment. The District shall order the ladder

truck within one year of the Tribe issuing payment and provide the Tribe with proof of purchase. If, the District fails to order the ladder truck within one year, the District and Tribe shall meet and confer on an alternative use for the funds provided under this provision. In no instance will the District be required to return the payment for failing to spend it.

4. State/Grant Funding. The Tribe shall provide non-financial support to the District in securing grant and State funds to help pay for the infrastructure project at Station 17 in Pollock Pines. In the event grant or State funds are not obtained for Station 17 by Dec 31, 2022, the Tribe and District shall meet and confer to determine an alternative source of funding.
5. This Fourth Amendment shall become effective immediately upon the date of the last required signature.
6. Except for the provisions specifically changed, added, or deleted by this Fourth Amendment, the Parties agree that the terms and conditions of the 2008 Agreement in full force and effect.

IN WITNESS WHEREOF, the parties have executed and delivered this Fourth Amendment as of the date written above.

Dated: June 23, 2022

SHINGLE SPRINGS BAND OF MIWOK INDIANS

By: _____
Regina Cuellar, Tribal Chairperson
Shingle Springs Band of Miwok Indians

Dated: _____

EL DORADO COUNTY FIRE DISTRICT

By: _____
Chris Swarbrick
Fire District Board Chair

Dated: _____

EL DORADO COUNTY FIRE DISTRICT

By: _____
Tim Cordero
Fire Chief

APPROVED AS TO FORM:

Date: _____

By: _____

Eric Stevens
Counsel for El Dorado County
Fire District

Date: _____

By: _____

Nicholas Bryson, General Counsel
Shingle Springs Band of Miwok Indians



To: Board of Directors
From: Tim Cordero, Fire Chief
Date: June 8, 2020
Subject: Transferring of Unobligated Funds

Staff presented the Board with information regarding the need to replace our current portable radios at our November 18, 2021, Board meeting. Funding for this purchase was identified using existing reserve funds. The Board approved the request for portable radios at a cost of \$184,152.76. The new radios were ordered and have been received, one item still pending is radio cases, the updated cost is \$175,058.23.

Staff requested approval from the Board for the purchase of three Type 1 engines during our April 15, 2022, Special Board meeting. The request included the prepayment of one engine, \$661,678.89, from the existing apparatus fund, with the balance due upon completion in approximately 20 months. The Board approved the request and authorized the purchase.

Staff has been in contact with the County regarding the transferring of funds for both of the Board approved purchases to meet the requirements of the Auditor – Controller’s Office.

Staff would recommend the Board approve the transferring of \$175,058.23 from unobligated fund balance to fund an increase in the appropriations in fixed assets for the purchase of portable radios.

Staff would recommend the Board approve the transferring of \$661,678.89 from unobligated fund balance to fund an increase in the appropriations in fixed assets for the purchase of one Type 1 engine.



To: Board of Directors
From: Tim Cordero, Fire Chief
Date: June 20, 2022
Subject: First Responder Fee

The Board of Directors authorized staff to enter into an agreement with DTA Consulting, to conduct a study for a First Responder Fee program. The draft study has been provided to the Board for review and comment.

Moving forward with the program will require the processes:

- The Board will need to approve the Draft Resolution/Ordinance for the fees, included within the packet
- If the Draft Resolution/Ordinance is approved by the Board, the Resolution/Ordinance will be publicly noticed and brought back to the Board for final approval in the July Board meeting
- The district will need to enter a contract with a billing agency, including billing policies.
- The district will also need to consider replacing our current RMS to a new RMS program to better facilitate the program
- The district will also need to establish an outreach program to inform the public of the program. This information and FAQ's are readily available on various fire department websites

The First Responder Fee program is utilized by numerous fire agencies within our region and could provide much needed funding to augment programs within our District.

Staff would recommend the Board approve the draft Resolution/Ordinance as presented and provide staff direction to move forward with the process as outlined in the staff report.

RESOLUTION/ORDINANCE 2022-##
OF THE BOARD OF DIRECTORS OF THE
EL DORADO COUNTY FIRE PROTECTION DISTRICT
JULY #, 2022

RESOLUTION/ORDINANCE CREATING FIRST RESPONDER FEE

WHEREAS, pursuant to Health & Safety Code Section 13916, the El Dorado County Fire Protection District's ("District") Board of Directors may charge a fee to cover the cost of any service which the district provides; and

WHEREAS, many fire protection districts use a "first responder fee" to help cover the cost of the response of an engine or ambulance to an emergency medical call; and

WHEREAS, the Board of Directors engaged the firm of DTA to analyze the District's cost of responding to emergency medical calls with a fire apparatus (as opposed to the cost of a response with an ambulance), and DTA prepared the attached "First Responder Fee Analysis"; and

WHEREAS, the Board of Directors wishes to adopt a first responder fee to help cover the District's labor and associated overhead costs from responding to emergency medical calls with fire apparatus; and

WHEREAS, pursuant to Section 13916(d), on or about June 20, 2022, the District made available to the public the attached "First Responder Fee Analysis" which identifies the amount of cost, or estimated cost, required to provide BLS or ALS care in cases where there is no transport to a hospital for further services and the revenue sources anticipated to provide the service; and

WHEREAS, the Board of Directors held public hearings on the proposed first responder fee of \$294.09 (subject to increases for annual inflation) on June 23, 2022, and July 21, 2022, where the Board heard and considered any objections or protests to the proposed fee schedule; and

WHEREAS, on [date] and [date], the District published notice pursuant to Section 6066 of the Government Code in the Mountain Democrat of the Board of Director's intention to adopt a first responder fee, stating the time and place of the July 21, 2022, meeting, including a general explanation of the first responder fee to be considered, and a statement that data indicating the amount of cost, or estimated cost, required to provide BLS or ALS care in cases where there is no transport to a hospital for further services and the revenue sources anticipated to provide the service; and

WHEREAS, no interested party has filed a written request with the District Board for mailed notice of meetings on new or increased fees.

NOW, THEREFORE, IT IS HEREBY RESOLVED that:

1. The above recitals are true and correct.
2. The Board hereby adopts a First Responder Fee of \$294.09 that shall be assessed on a patient when the District responds to an emergency medical call with a fire apparatus. "Fire apparatus" excludes ambulances, which the District staffs in partnership with the El Dorado County Emergency Services Authority. The First Responder Fee shall become effective no sooner than September 1, 2022.
3. In no event shall a person be denied emergency medical services because of their inability or failure to pay the First Responder Fee.
4. The First Responder Fee shall be annually adjusted to reflect inflation. Beginning July 1, 2023, and each July 1 thereafter, the current First Responder Fee shall be increased by the percentage change in the Consumer Price Index (CPI), All Urban Consumers, Not Seasonally Adjusted, as published by the U.S. Department of Labor, Bureau of Labor Statistics for the twelve (12) month period ending May 31 of the year in which the First Responder Fee is being adjusted.
5. Prior to June 30, 2027, the District will conduct or commission a study of its costs to respond to emergency medical calls with fire apparatus to aid the Board in considering whether the First Responder Fee should be adjusted.
6. The Fire Chief is authorized and directed to carry out any other actions necessary to implement the new First Responder Fee effective on or after September 1, 2022, and to adjust the Fee for inflation in subsequent years per section 4, above.

PASSED AND ADOPTED by the Board of Directors of the El Dorado County Fire Protection District, at a meeting held on the # of July, Two-thousand and Twenty-Two, by the following vote of said Board:

July #, 2022

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Chair
Board of Directors

Secretary
Board of Directors

[Draft for review by Board of Directors at June 23, 2022, Meeting]

El Dorado County Fire Protection District
Resolution 2022-##

Exhibit A

First Responder Fee Analysis
Prepared by DTA for the
El Dorado County Fire Protection District Board of Directors



www.FinanceDTA.com

FIRST RESPONDER FEE ANALYSIS

EL DORADO COUNTY FIRE PROTECTION
DISTRICT

Report Date: April 7, 2022

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds

*Newport Beach | San Jose | San Francisco | Riverside
Dallas | Houston | Raleigh | Tampa*



www.FinanceDTA.com

99 Almaden Blvd., Suite 875
San Jose, CA 95113

EL DORADO COUNTY FIRE PROTECTION DISTRICT FIRST RESPONDER FEE ANALYSIS



Prepared for:

El Dorado County Fire Protection District

Attention: Tim Cordero, Chief

TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
I EXECUTIVE SUMMARY.....	1
II STATE LAW.....	2
III ANALYSIS.....	3
A Cost Data.....	3
B True Hourly Rate Calculation.....	6
C Call Data.....	7
IV CALCULATION OF THE FEE.....	8
V COMPARATIVE ANALYSIS.....	9
VI IMPLEMENTATION.....	10

I EXECUTIVE SUMMARY

The El Dorado County Fire Protection District (the "District") is an independent special district that provides fire prevention and suppression, medical response and transport, rescue services, and hazardous materials response to an area that is approximately 281 square miles. The District serves approximately 74,000 residents who reside in the City of Placerville and in the unincorporated 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.

The District is interested in determining the cost of providing first responder services to introduce a new First Responder Fee (the "Fee") to recover these costs. A First Responder Fee is typically charged for the response of an engine or ambulance to an emergency medical call to provide Basic Life Support or Advanced Life Support care in cases where there is no transport to a hospital for further services and, consequently, there may be no mechanism by which to recover these costs through billing insurance or otherwise.

To assist with developing this new First Responder Fee, the District engaged DTA to develop a cost of services (or user fee) analysis (the "Analysis"). DTA has prepared this Analysis using the District's operating budget, four (4) years of call data, and operational information provided by staff to determine the fee level that best suits the District's needs in recovering their expenditures related to providing these services.

Figure 1: Station 25, 3034 Sacramento St., Placerville



II STATE LAW

Proposition 26 (the "Proposition") was approved by California voters in November of 2010 and introduced, for the first time, a definition of what constitutes a local tax, as follows:

"As used in this article, 'tax' means any levy, charge or exaction of any kind imposed by a local government..."

By this definition, any local government revenues would be categorized as a local tax and consequently require a majority approval of the voters if the revenues are to be used for general governmental purposes, or a two-thirds (2/3) voter approval if the revenues are to be used for a particular purpose.

This all-encompassing definition is mitigated by seven (7) exemptions in the Proposition. The exemption that is applicable for this Analysis is Section 1. (e).(2) of Article XIII C, which states that a fee imposed for a specific government service or product delivered directly to the payor which does not exceed the reasonable costs to the local government providing the service or product is not a tax. This exemption covers the types of user fees that fire agencies typically charge, such as building plan reviews, sprinkler system inspections, and defensible space consultations. Similarly, in the case of responding to a medical call, the services provided are specific to the individual patient, not to the public in general. Therefore, this type of user fee may also be implemented and/or raised by a Board of Director's action up to the limit of actual cost, as stated in Government Code Section 66014(a).

III ANALYSIS

A Cost Data

DTA received and analyzed costs related to providing first responder services to calculate the true cost of providing these services. The costs provided to DTA included:

A.1 Direct Cost of Medical First Responder Personnel

Each medical call involves three staff members: a Fire Fighter Emergency Medical Technician (“EMT”) or Paramedic, an Engineer EMT or Paramedic, and a Fire Captain Paramedic. The first step in determining the true cost of providing medical services is to determine the maximum base hourly rate of the sixty-eight (68) staff, currently employed by the District, who are directly responsible for providing medical services.

To calculate the base hourly rate, the total annual salary and benefits of these staff members is divided by annual hours of 1,667. This is a customary industry standard average number of working hours that takes into consideration the annual number of holidays, vacation and sick time, and other possible time off, as shown below in Table 1.

Table 1: Direct Cost of Medical First Responder Personnel

Direct Cost	Total Max Annual Salary and Benefits of Each Position ¹	Base Hourly Rate (Salary and Benefits/1,667 Annual Hours) ¹
Fire Fighter – EMT or Paramedic (36 FTEs)	\$147,126.00	\$88.26
Engineer – EMT or Paramedic (15 FTEs)	\$155,411.00	\$93.23
Fire Captain – Paramedic (17 FTEs)	\$180,808.00	\$108.46

Note:

1. Based on the highest salary currently paid for each position as outlined in current the El Dorado County Fire Protection District Top-Step Costs per Rank table. Benefit costs include annual vacation costs, annual sick leave costs, annual PERPA/Pension cost, and annual healthcare costs.

A.2 Allocation of Overhead Costs

In addition to the direct cost of the personnel who provide first responder services, other costs – the overhead costs - incurred by the District are related indirectly to providing first responder medical services. The percent of overhead costs attributed to medical services was based on the percentage of total District calls over the past four (4) years that were medical-related calls, which was 72.72%, as shown in Table 2 below.

Table 2: Medical Calls as Percent of All Calls

Year	Medical Calls	Total Calls	Medical Calls as a Percent of Total Calls
2018	5,417	7,189	75.35%
2019	5,311	7,350	72.26%
2020	5,127	7,140	71.81%
2021	5,149	7,206	71.45%
Total	21,004	28,885	72.72%

Overhead costs applicable to the District’s ability to provide medical services were identified in the District’s current fiscal year budget. These costs were proportionately allocated to medical services based on the percentage of total calls associated with medical emergencies, outlined in Table 2 above (72.72%). A detailed list of all overhead costs included is shown in Table 3 on the following page.

Table 3: Overhead Costs

Overhead Budget Item	Total Cost
Overhead Costs - Personnel:	
Fire Chief	\$217,067.00
Division Chief	\$883,768.00
Administrative Assistants	\$177,382.40
Board of Directors' Pay (3001)	\$15,000.00
AMA Contract/Engineer Promotion (3000)	\$519,000.00
Overtime - Sick Leave Coverage (3002)	\$300,309.00
Overtime - Vacation Leave Coverage (3002)	\$624,036.00
Overtime - New Hire Onboarding (3002)	\$25,000.00
Additional Compensation (FLSA, Uniform, Holiday, 457) (3004)	\$330,608.00
Total Overhead Personnel Costs	\$3,092,170.40
Overhead Costs - Non-Personnel:	
Building Supplies (4197)	\$15,000.00
Communications (4040)	\$149,400.00
Equipment and Equipment Parts Maintenance (4140, 4145)	\$26,250.00
Fuel (4606)	\$103,000.00
Insurance (4100)	\$76,500.00
Legal Services (4313)	\$50,000.00
Long-Term Disability (3042)	\$20,765.00
Meal Purchases (4060)	\$5,200.00
Medical Aid Work Related Injury (4324)	\$20,000.00
Medicare (3022)	\$78,044.00
Membership Professional Organizations (4220)	\$10,000.00
MOU Training Reimbursement (4540)	\$57,600.00
Office Equipment Leases (4420)	\$18,300.00
Office Expense (4260)	\$10,000.00
Postage (4261)	\$3,000.00
Professional Services (4300)	\$277,600.00
Publications and Legal Notices (4400)	\$500.00
Radio Maintenance (4142)	\$8,000.00
Refuse Disposal (4085)	\$19,000.00
Social Security (3021)	\$6,279.00
Software Licenses (4529)	\$30,625.00
Station Extermination (4087)	\$1,000.00
Station Improvements (4180)	\$10,000.00
Subscriptions (4263)	\$200.00
Unemployment Insurance (3041)	\$2,986.00
Uniforms/Job Shirts and Jackets (4022)	\$5,000.00
Utilities (4620)	\$97,000.00
Vehicle Maintenance Service (4160)	\$59,000.00
Vehicle Maintenance Supplies (4162)	\$70,000.00
Vehicle Maintenance Tires (4164)	\$25,000.00
Workers Compensation - FASIS (3060)	\$495,408.00
Total Non-Personnel Overhead Costs	\$1,803,657.00
Total Personnel and Non-Personnel Overhead Costs (a)	\$4,895,827.40
Medical Calls as Percent of All Calls (b)	72.72%
Overhead Costs Attributed to Medical Calls (a x b)	\$3,560,133.09

Source: District FY 2021-22 Budget

Based on the allocation of overhead costs outlined in Table 3, overhead costs applicable to medical services were then converted to an hourly rate by dividing the total cost of \$3,560,133.09 by the total number of annual hours of those personnel who directly provide medical services (68 FTEs), as outlined in Table 4 below.

Table 4: Conversion of Costs to Hourly Rate

Conversion of Overhead Costs to Hourly Rate	
Overhead Costs Allocated to Medical Services (a)	\$3,560,133.09
Total Number of FTEs Providing Medical Services	68
Number of Annual Hours Each Year per FTE	<u>1,667</u>
Total Number of Medical Personnel Annual Hours (b)	113,356
Total Hourly Cost Allocation (a ÷ b)	\$31.41

B True Hourly Rate Calculation

The purpose of categorizing and analyzing both the direct and overhead cost data is to translate these costs into a comprehensive true hourly cost of providing medical services. Specifically, the calculation of the true hourly cost, shown in Table 5 below, includes the direct cost of the personnel who deliver medical services, as well as an hourly rate allocation of related overhead costs (as outlined above in Table 4).

Table 5: True Hourly Cost of Providing Medical Services

Position	Base Hourly Rate (Salary and Benefits/1,667 Annual Hours) ¹	Allocation of Other Costs ²	True Hourly Cost, Including Direct and Indirect Overhead Costs
Fire Fighter – Paramedic or EMT	\$88.26	\$31.41	\$119.66
Engineer – Paramedic or EMT	\$93.23	\$31.41	\$124.63
Fire Captain - Paramedic	\$108.46	\$31.41	\$139.87
			\$384.17

Notes:

1. As shown in Table 1
2. As shown in Table 4
3. Numbers may not sum due to rounding.

C Call Data

The final step in the Analysis was an in-depth review of the District’s call data. DTA received and analyzed call data for Engines 17, 19, 25, 28, and 72, for the years 2018 through 2021. By analyzing these four (4) years of data, DTA calculated the estimated arrival time and on-scene time to determine the average amount of time required per medical call of the three (3) staff directly involved in each medical call – i.e., a Fire Fighter Paramedic or EMT, an Engineer Paramedic or EMT, and a Fire Captain/Paramedic - as shown below in Table 6.

Table 6: Medical Call Data Analysis – Average Time to Respond (2018 through 2021)

Average Time to Respond (in Hours)	Average Time on Scene per Call (in Hours)	Total Estimated Time per Medical Call (in Hours)
0.22	0.55	0.77

IV CALCULATION OF THE FEE

The calculation of the Fee is based on applying the true hourly cost of providing services, as shown above in Table 5, multiplied by the total estimated time per medical call, as shown above in Table 6. This final calculation of the Fee is shown below in Table 7.

Table 7: Calculation of First Responder Fee

Position	True Hourly Cost ¹	Total Estimated Time per Call ²	Total Actual Cost of Providing Medical Services
Fire Fighter Paramedic or EMT	\$119.66	0.77	\$91.60
Engineer Paramedic or EMT	\$124.63	0.77	\$96.41
Fire Captain Paramedic	\$139.17	0.77	\$107.07
Total			\$294.09

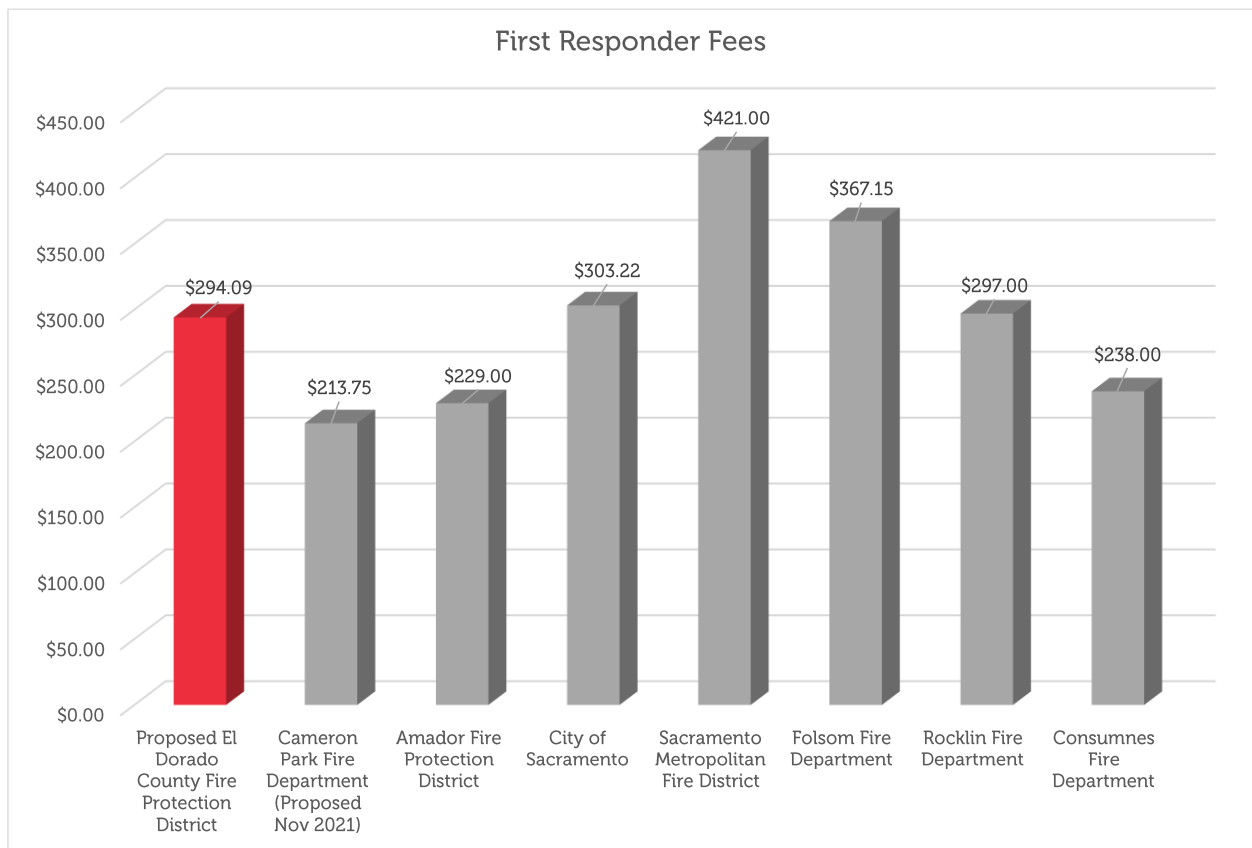
Notes:

1. True Hourly Cost, as calculated in Table 5.
2. Total Estimated Time (in Hours) per Call, as shown in Table 6.
3. Numbers may not sum due to rounding.

V COMPARATIVE ANALYSIS

First Responder Fees, sometimes called "Treat/No Transport Fees" by other fire agencies, have become more common in California in recent years as a way to recover the true costs of providing medical services. A summary of several First Responder Fees identified in nearby communities is shown below in Figure 2.

Figure 2: First Responder Fees



VI IMPLEMENTATION

As outlined in Section II, rendered medical services are specific to an individual patient, not the public, so a First Responder Fee may be approved and routinely updated by a Board of Director's action up to the limit of actual cost, as stated in Government Code Section 66014(a).

It is generally recommended that fees be increased annually by CPI or other appropriate indicator and that a new analysis or fee study be completed every five (5) years to ensure that the annual escalation of fees keeps pace with actual increases in the District's costs. Notably, some fire agencies that have implemented First Responder Fees also simultaneously introduce a fee relief structure for patients who may not have the ability to pay the fees.



www.FinanceDTA.com

99 ALMADEN BLVD., SUITE 875
SAN JOSE, CA 95113
PHONE: (800) 969-4DTA

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds



To: District Board of Directors
From: Division Chief Paul McVay
Date: 30 May 2022
Subject: Staff Report- District Board Directed Leadership Training

The District's Training Division was informed that the District Board of Directors felt that it would be beneficial for the agency to conduct formalized leadership training for Fire Officer personnel. (4) Companies were contacted that specialize in this type of training all with solid recommendations from area agencies. The following are options for the Boards consideration.

If the Board makes this training mandatory for all ECF Fire Officers, then a minimum of (2) days is required. See below rank separated cost breakdown. If the Boards choice is to make this training voluntary, (1) day is required with concentration of cost on the training itself. Availability of companies may be impacted if the request is more than one day.

Chief Officers per (8) hr. period
\$2,220
Fire Captains per (8) hr. period
7,322
Fire Apparatus Engineers per (8) hr. period
5,643

The Following are Companies that responded with cost breakdown and availability for in person training programs of 1- or 2-day length.

1. **Echelon Front-** Decorated, combat proven Veterans and Leaders with experience in building, training, and leading high-performance winning teams. Our mission at Echelon Front is to help you build your own high-performance team and win. We customize training to your specific needs through long-range leadership courses, single or multi-day workshops, speaking, strategic advising.

Total: \$18,000 (1) day \$27,000 (2) days with 40% discount for First Responders and commitment to collaborate with us on price.

2. **Leadership Under Fire-** “The Leadership Under Fire Team prepares leaders and organizations to navigate physical, mental, emotional and moral rigors in highly competitive settings by developing strength of mind, body, character and critical thought in order to optimize human performance.”

Total: \$3,500 for (1) Day (availability) plus cost of travel and lodging

3. **Ken Blanchard Companies- Blanchard Leadership Group**
At The Ken Blanchard Companies®, we are in the business of inspiring performance. From the executive team to the latest hires, we empower leaders at every level of an organization to unlock the power of its people.

Total: 22,220 with 10% discount (2) days

4. **Sean Norman- What is your Why?**

Sean Norman began his career in the fire service in 1986 as a fire explorer with the Valley of the Moon Fire Department in Sonoma Ca. When he turned eighteen, he became a volunteer with the Schell-Vista Fire Department in Sonoma. He began working part time for the City of Sonoma Fire Department on their ambulance and attended paramedic school at UCSF in 1992. He began working for CAL FIRE in 1993 and worked in the Sonoma Unit, the Lake-Napa Unit, and promoted to Fire Apparatus Engineer/Paramedic in 1995. He promoted to Fire Captain/Paramedic in

1998 in the Santa Clara Unit and transferred to Butte County in 2000. He has worked in schedule A and B assignments, was a member of the SFT curriculum development group for the water rescue curriculum. He has been a member of CAL FIRE Incident Management Team 3 since 2007 all that time in the Operations Section. He spent 20 years as a captain, all of it working on a truck and is the team leader for Butte County's Type 1 Water Rescue Team. He is currently serving as a Division Chief in Butte County, responsible for operations in the south part of the county.

Total: \$500 Per Day

If approved staff would recommend this training opportunity for all ECF Fire Officers on a voluntary basis with the goal of having it in place prior to the end of the year and occurring on an annual basis.

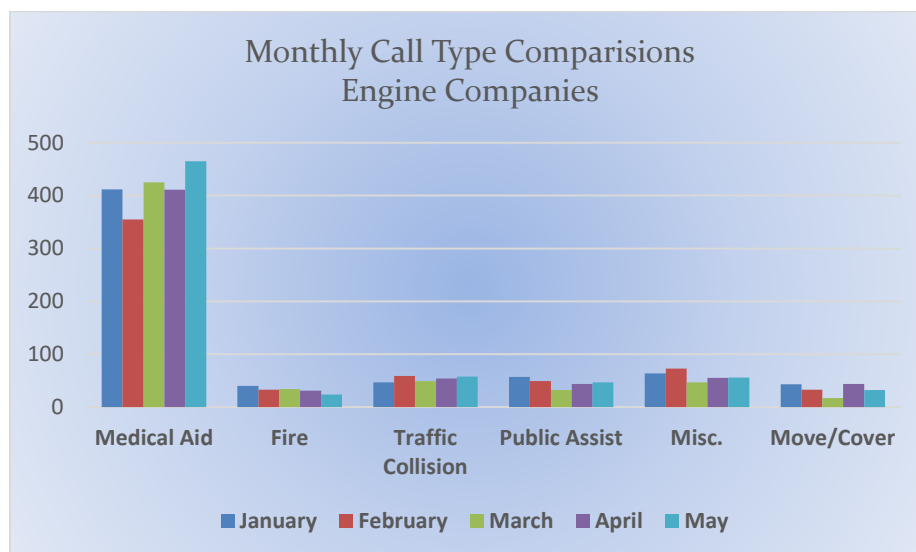
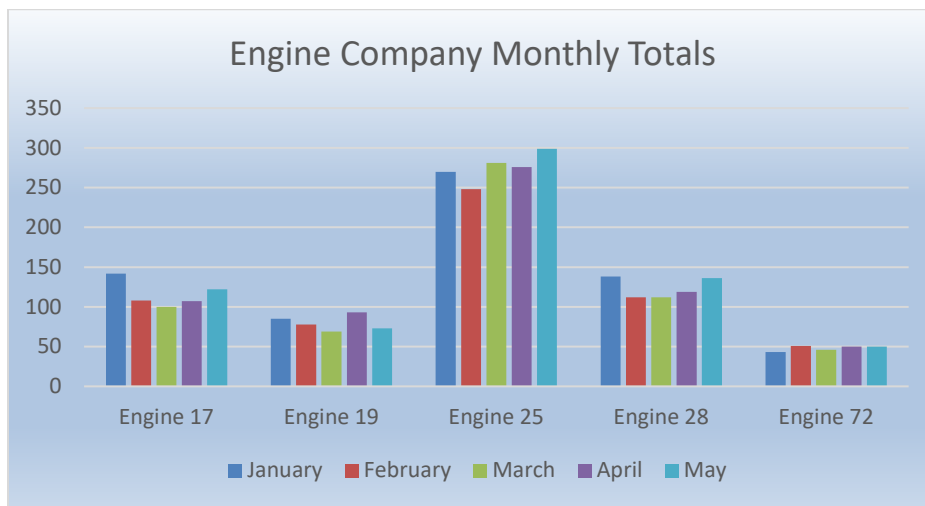
End of Report



El Dorado County Fire Protection District

Monthly Run Statistics and Call Break Down – May 2022 Engine Companies and Medic Units

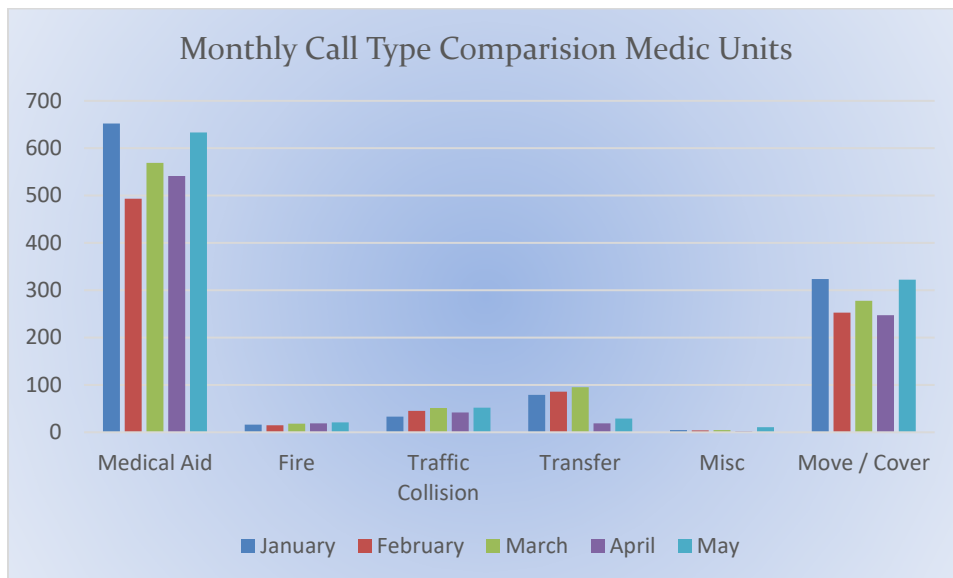
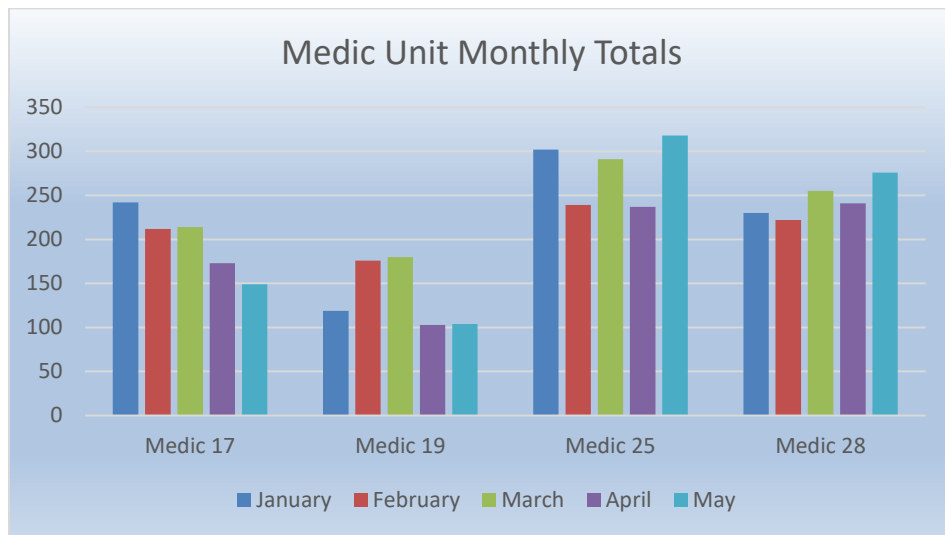
Total Responses for Engine Companies: 680





El Dorado County Fire Protection District

Total Responses for Medic Units: 847





El Dorado County Fire Protection District

Station 17 Run Review May 2022

ENGINE 17: 122 Total Calls

Medical Aid- 84

Fire- 3

Traffic Collision- 10

Public Assist- 7

Misc.- 14

Move/Cover - 4

MEDIC 17: 149 Total Calls

Medical Aid- 133

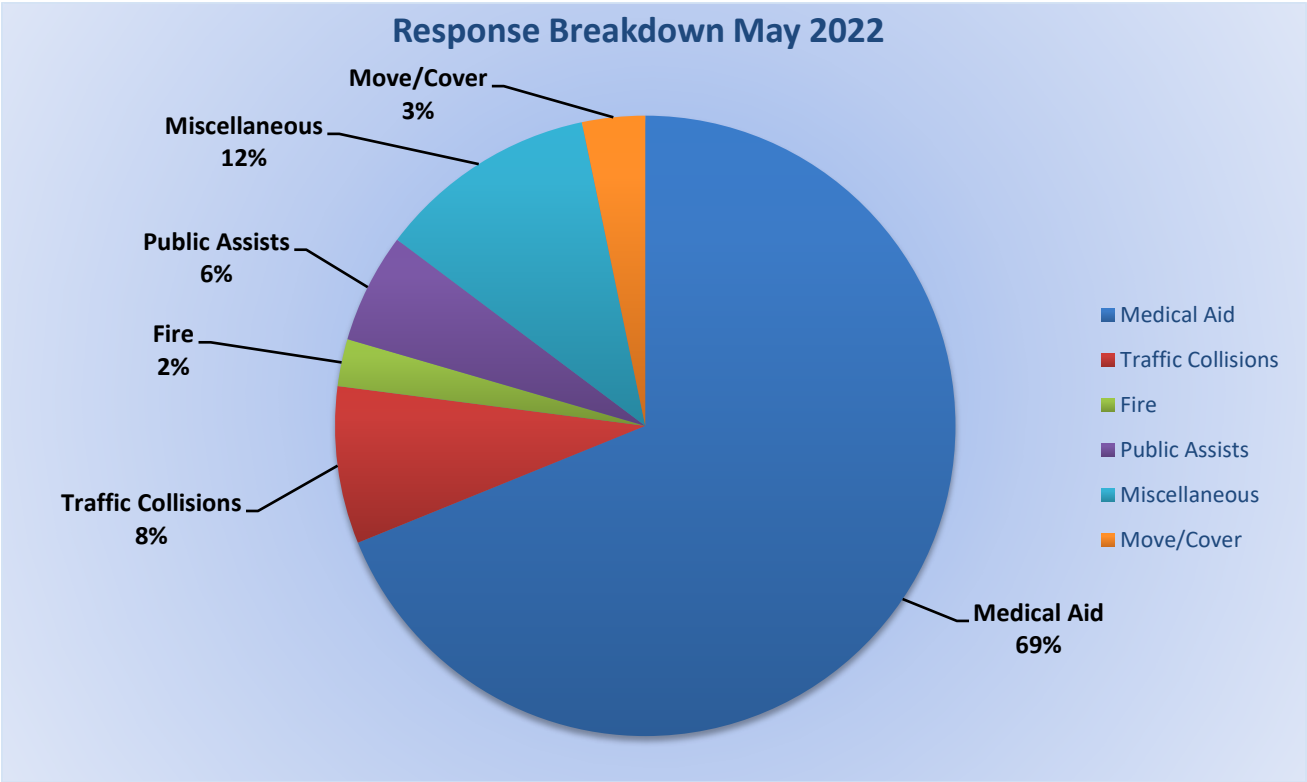
Fire- 2

Traffic Collision- 10

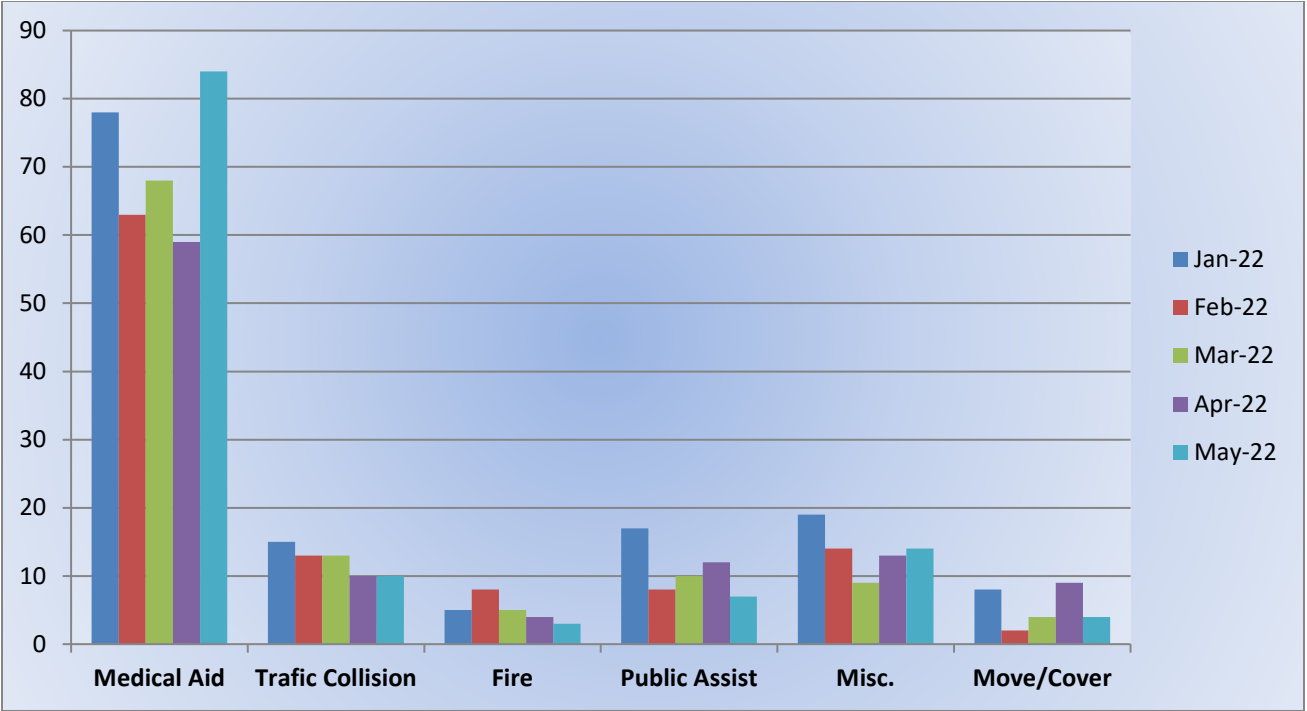
Transfer- 1

Misc-4

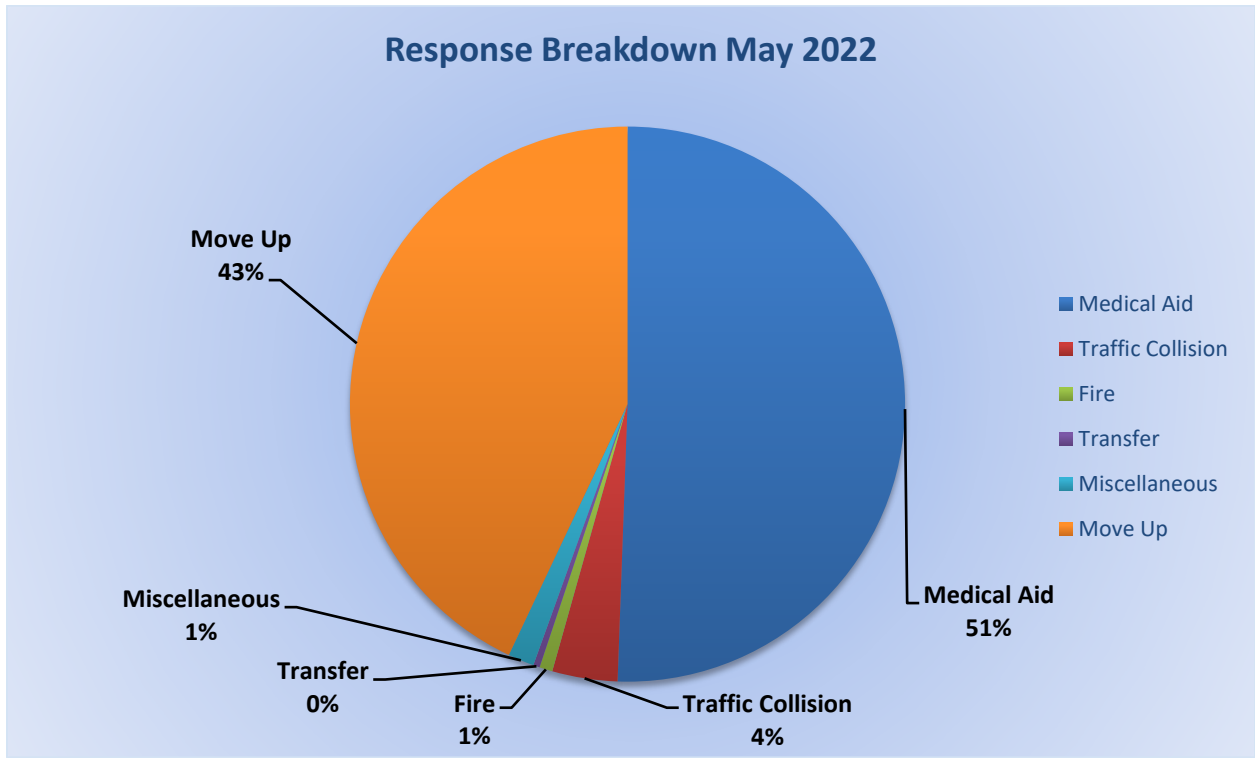
Move/Cover - 113



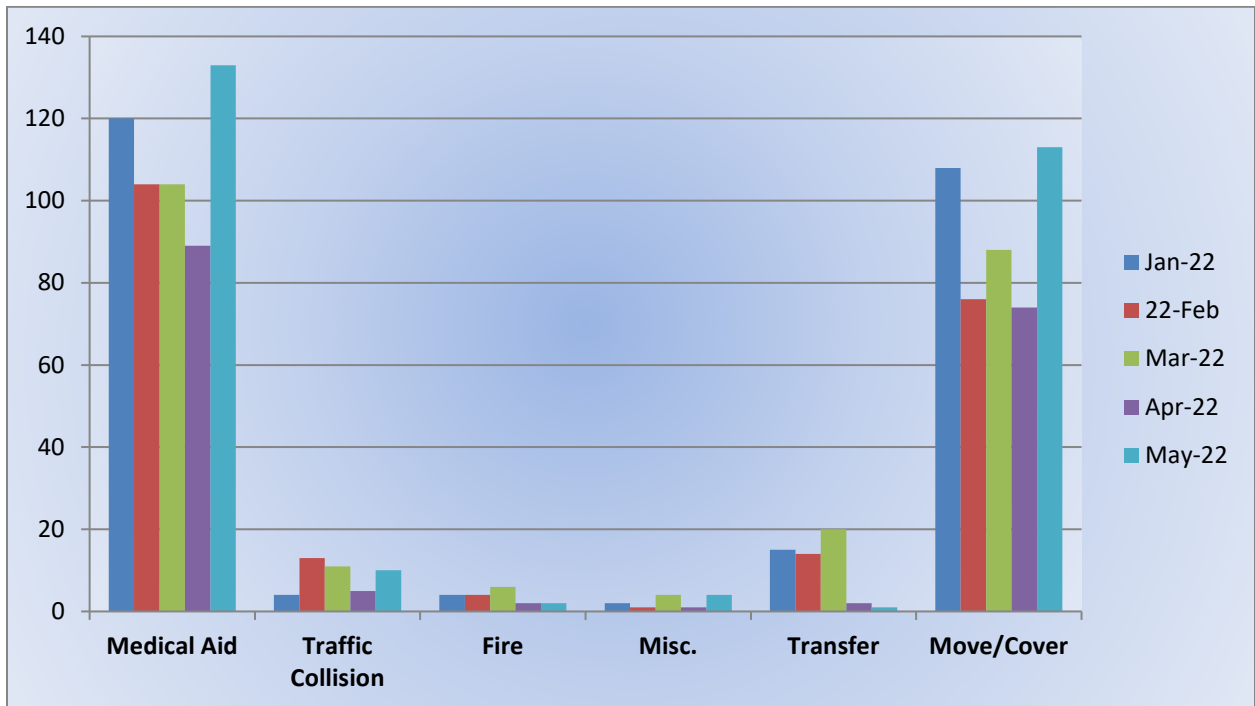
E17 Monthly Statistics Comparison



Response Breakdown May 2022



M17 Monthly Statistics Comparison





El Dorado County Fire Protection District

Station 19 Run Review May 2022

ENGINE 19: 73 Total Calls

Medical Aid - 38

Fire - 5

Traffic Collision - 10

Public Assist - 6

Misc - 4

Move/Cover - 9

MEDIC 19: 104 Total Calls

Medical Aid- 88

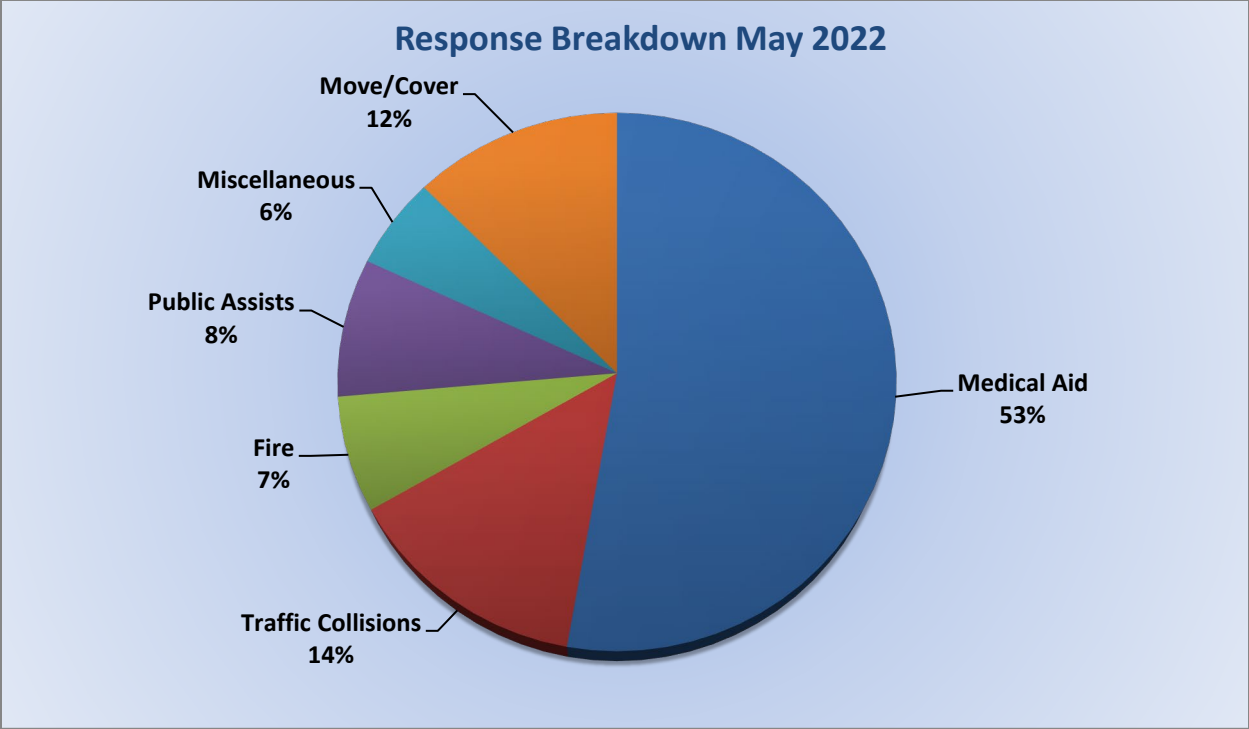
Fire- 3

Traffic Collision- 11

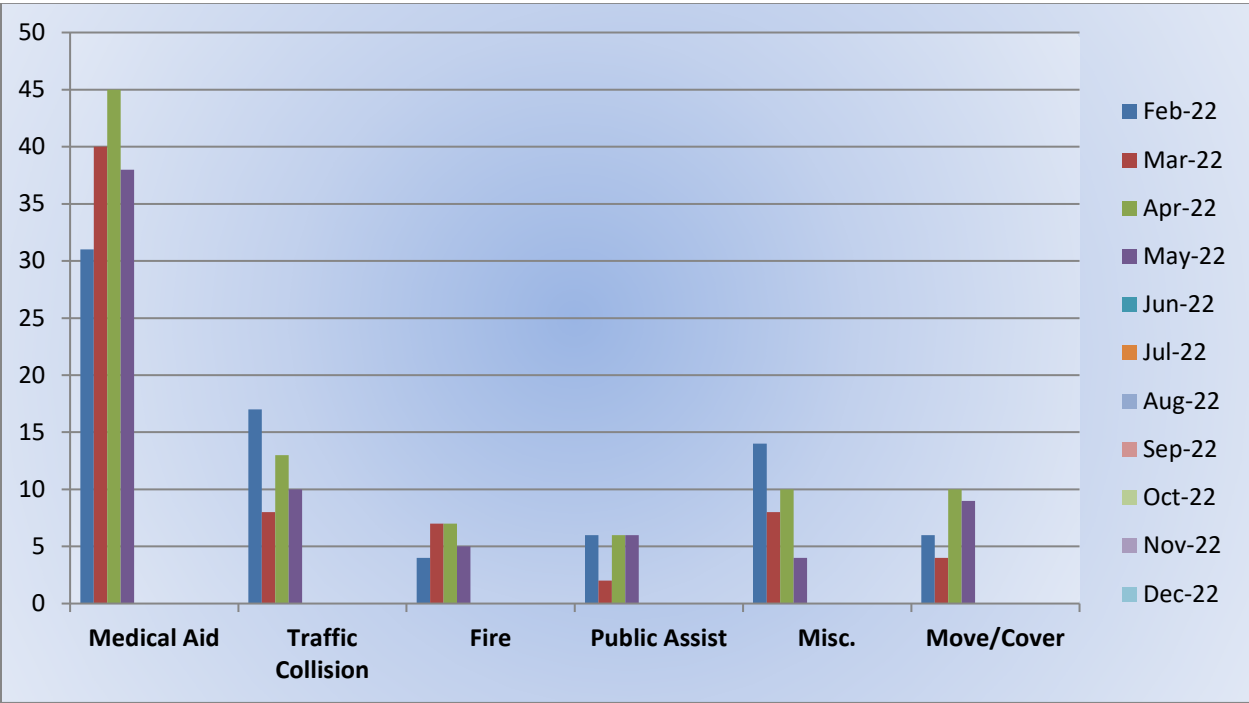
Transfer- 3

Misc- 2

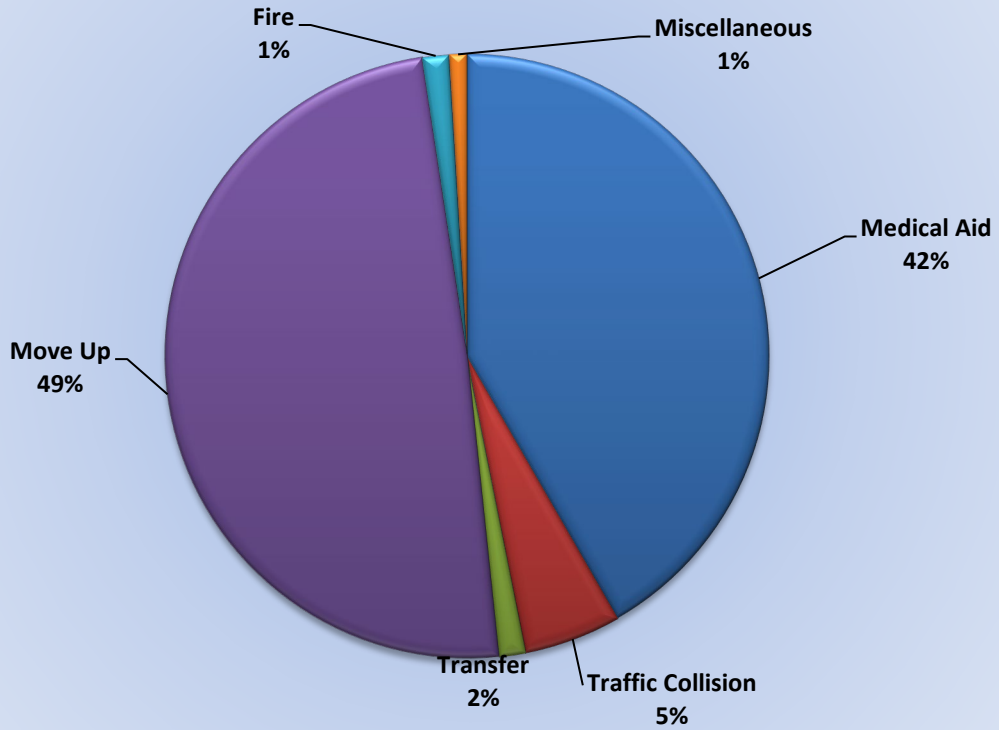
Move/Cover - 104



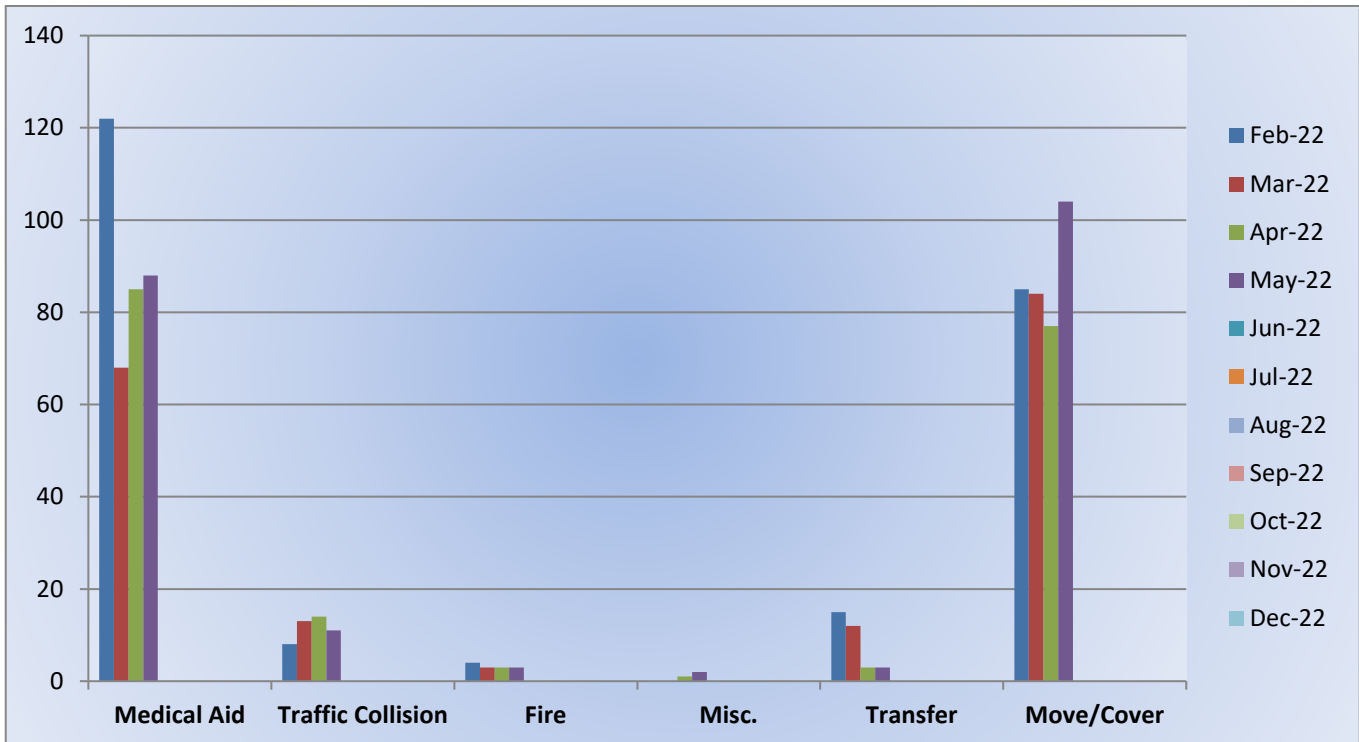
E19 Monthly Statistics Comparison



Response Breakdown May 2022



M19 Monthly Statistics Comparison





El Dorado County Fire Protection District

Station 25 Run Review May 2022

ENGINE 25: 299 Total Calls

Medical Aid- 229

Fire- 8

Traffic Collision- 17

Public Assist- 22

Misc- 21

Move/Cover - 2

MEDIC 25: 318 Total Calls

Medical Aid- 234

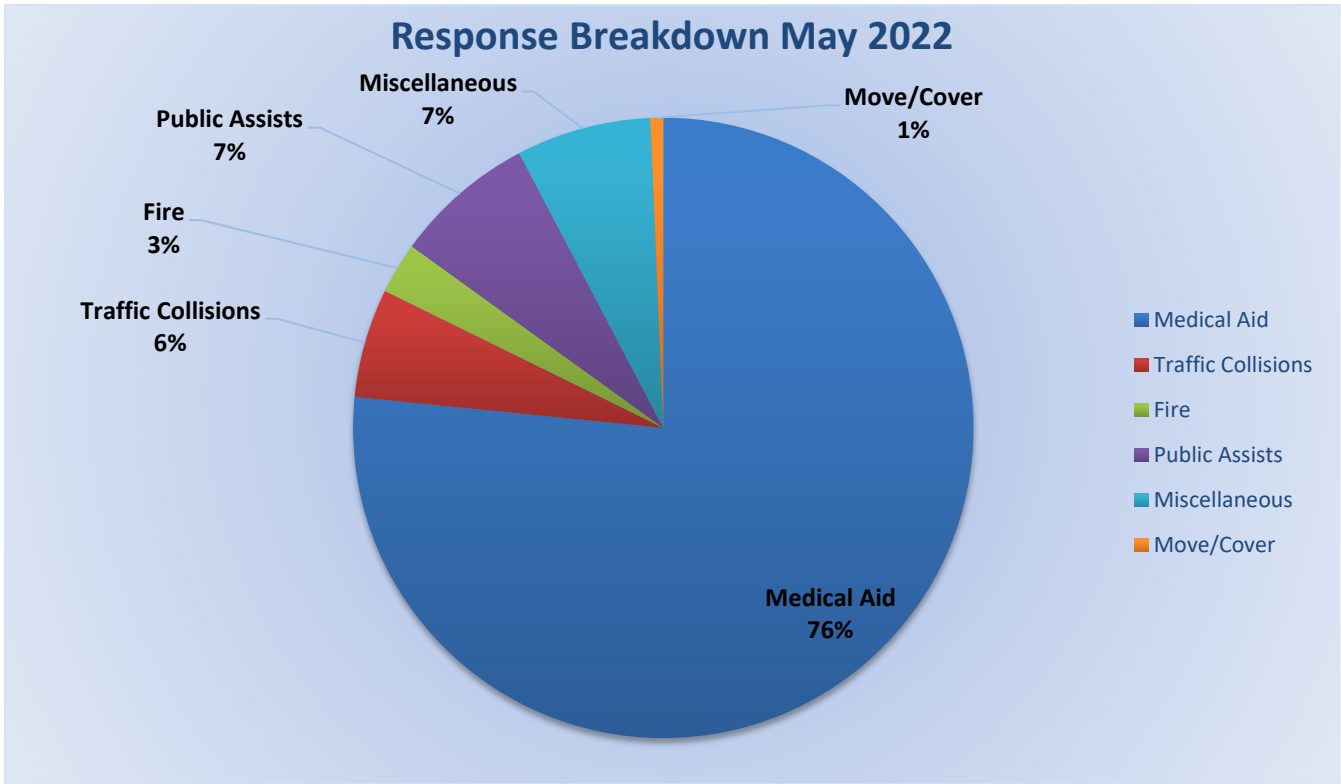
Fire- 8

Traffic Collision- 17

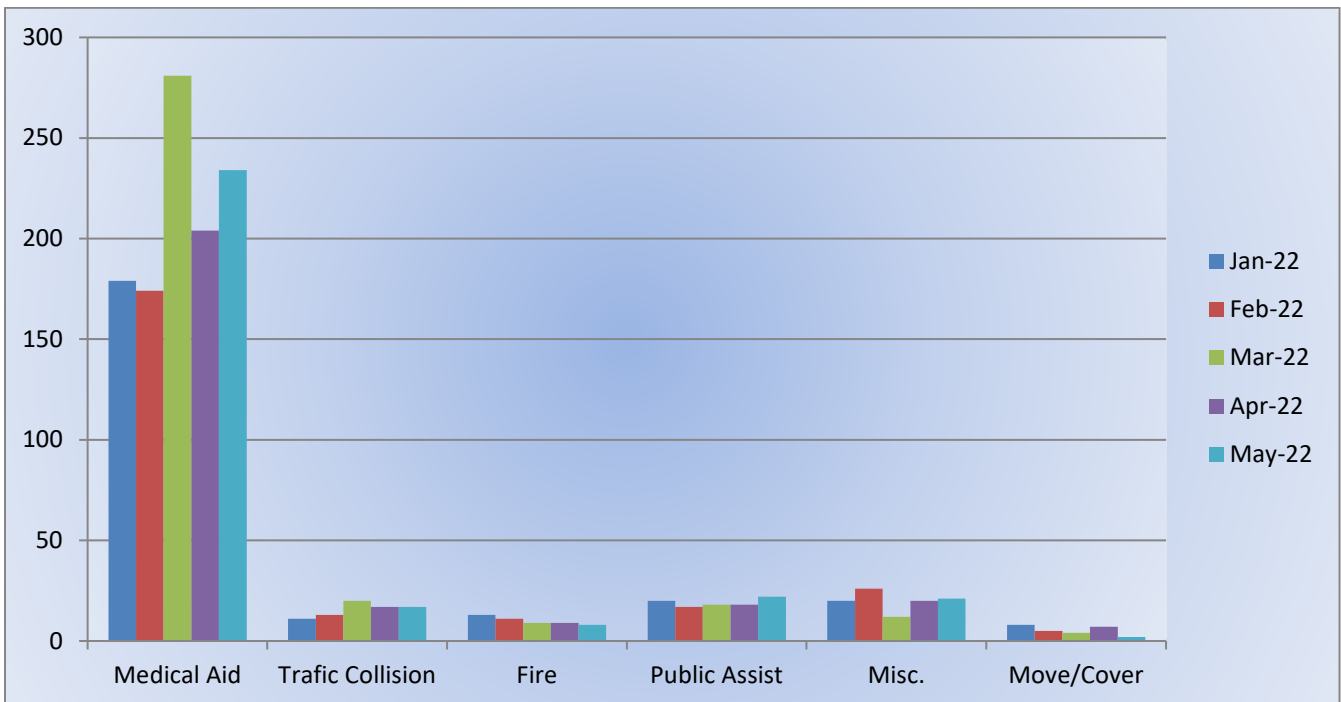
Transfer- 21

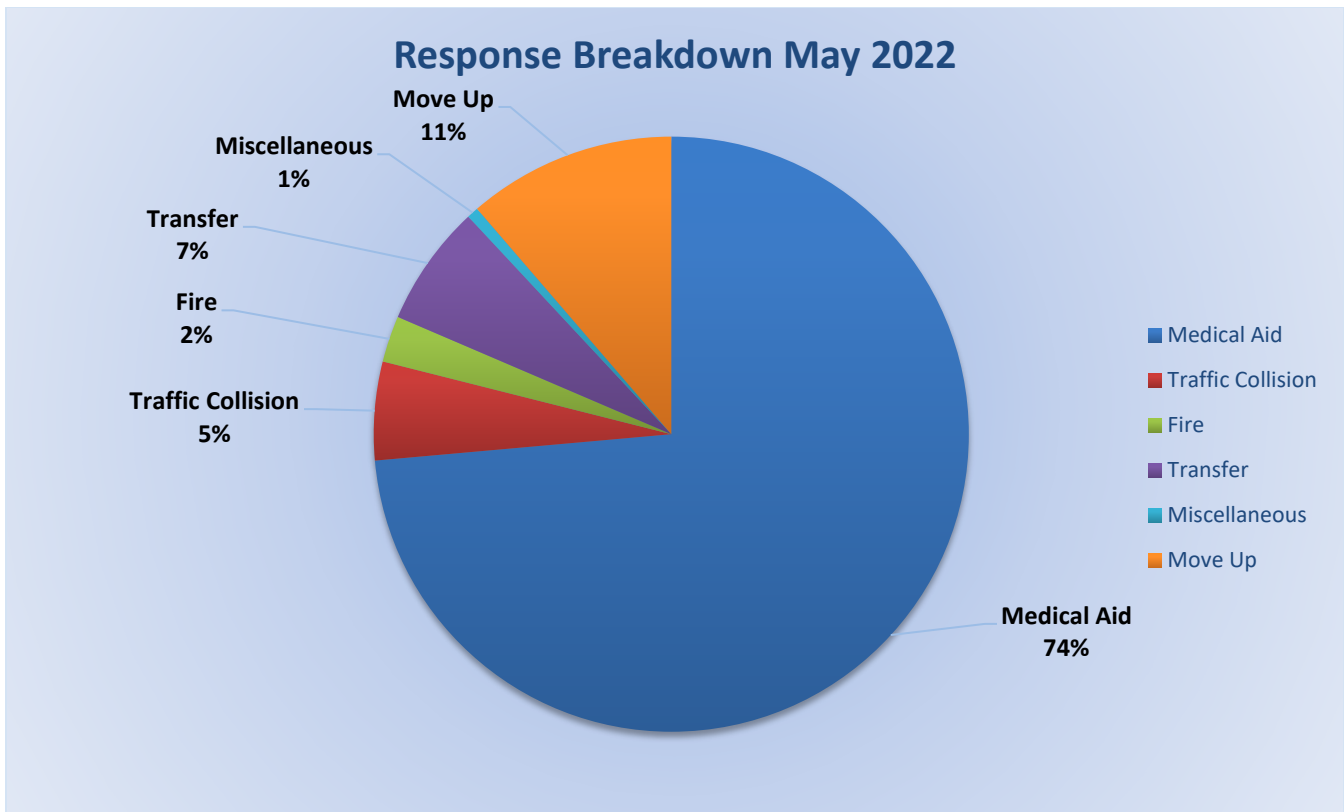
Misc- 2

Move/Cover - 36

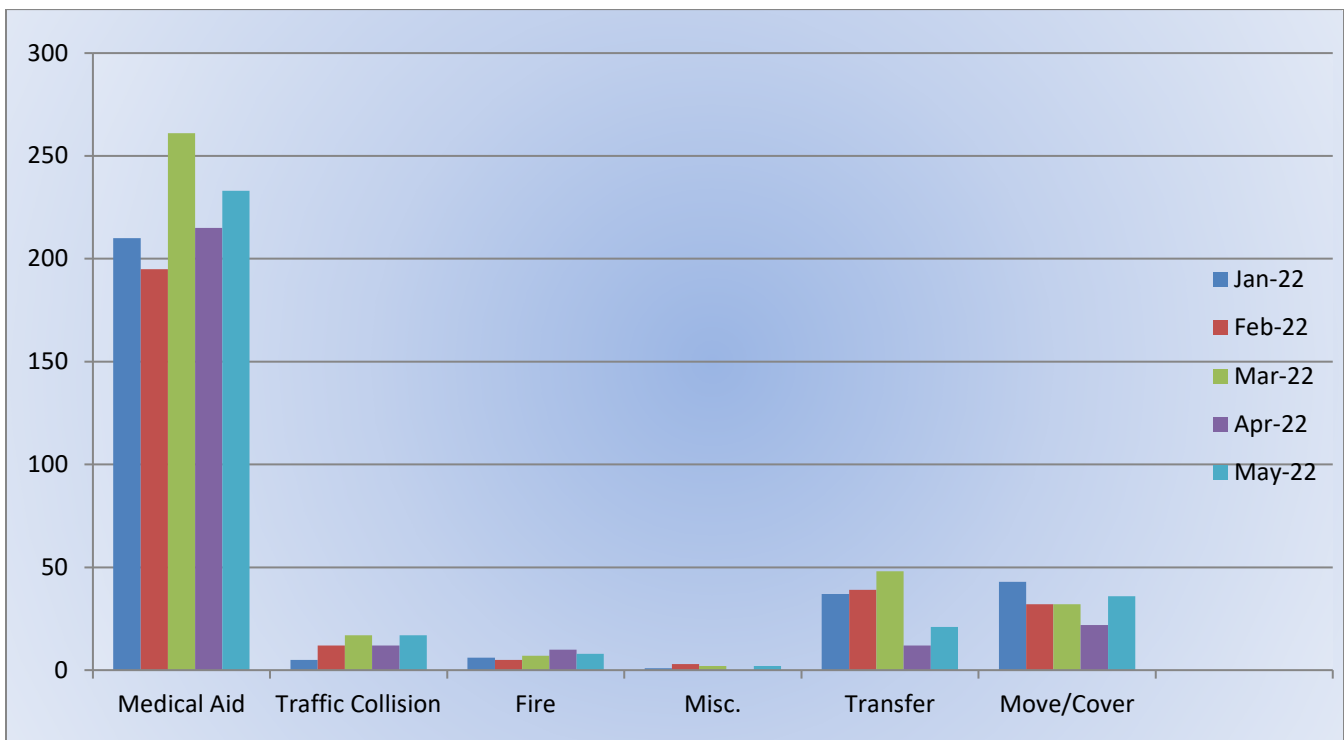


E25 Monthly Statistics Comparison





M25 Monthly Statistics Comparison





El Dorado County Fire Protection District

Station 28 Run Review May 2022

ENGINE 28: 136 Total Calls

Medical Aid - 78

Fire - 5

Traffic Collision - 15

Public Assist - 8

Misc - 13

Move/Cover - 17

MEDIC 28: 276 Total Calls

Medical Aid- 178

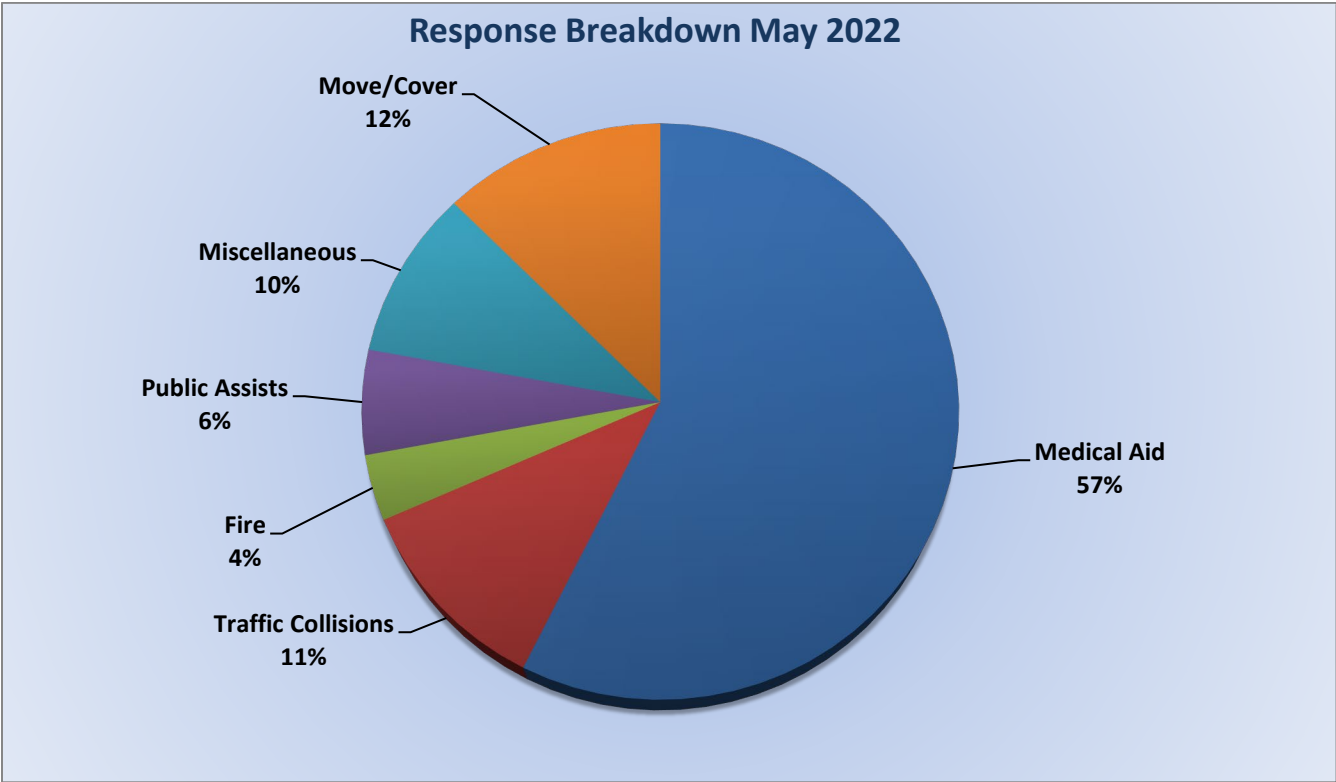
Fire- 8

Traffic Collision- 14

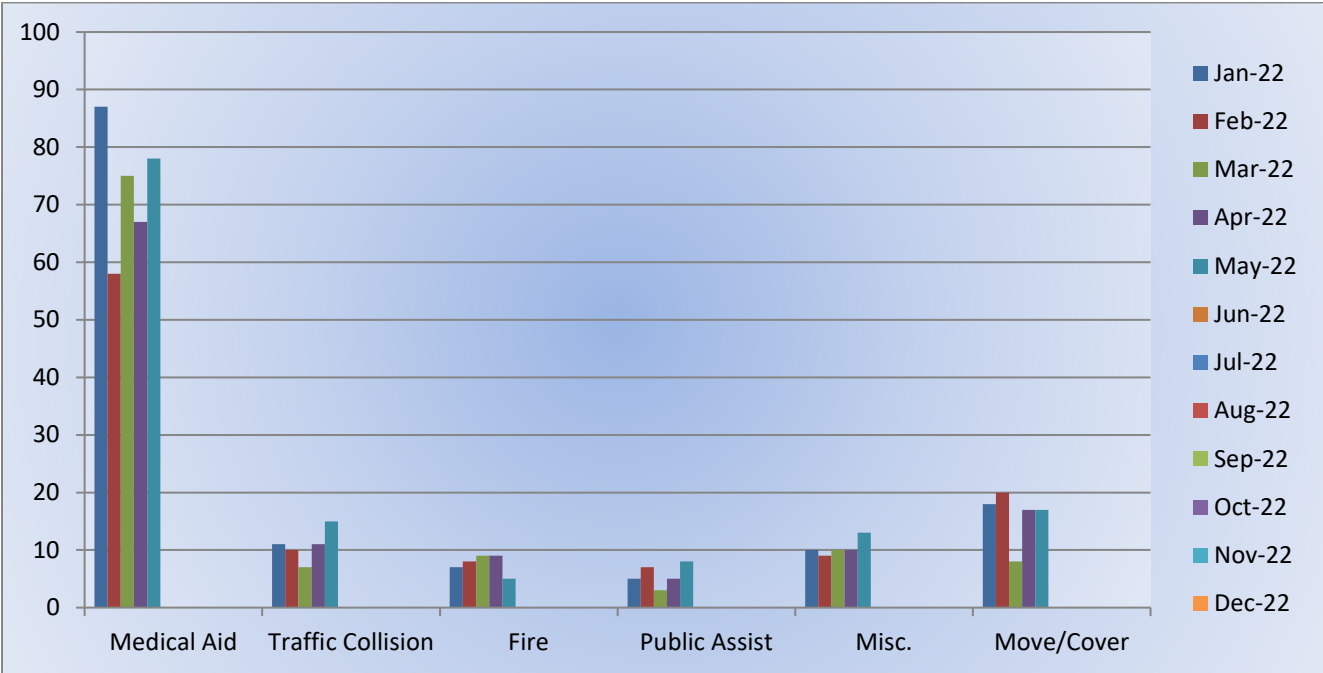
Transfer- 4

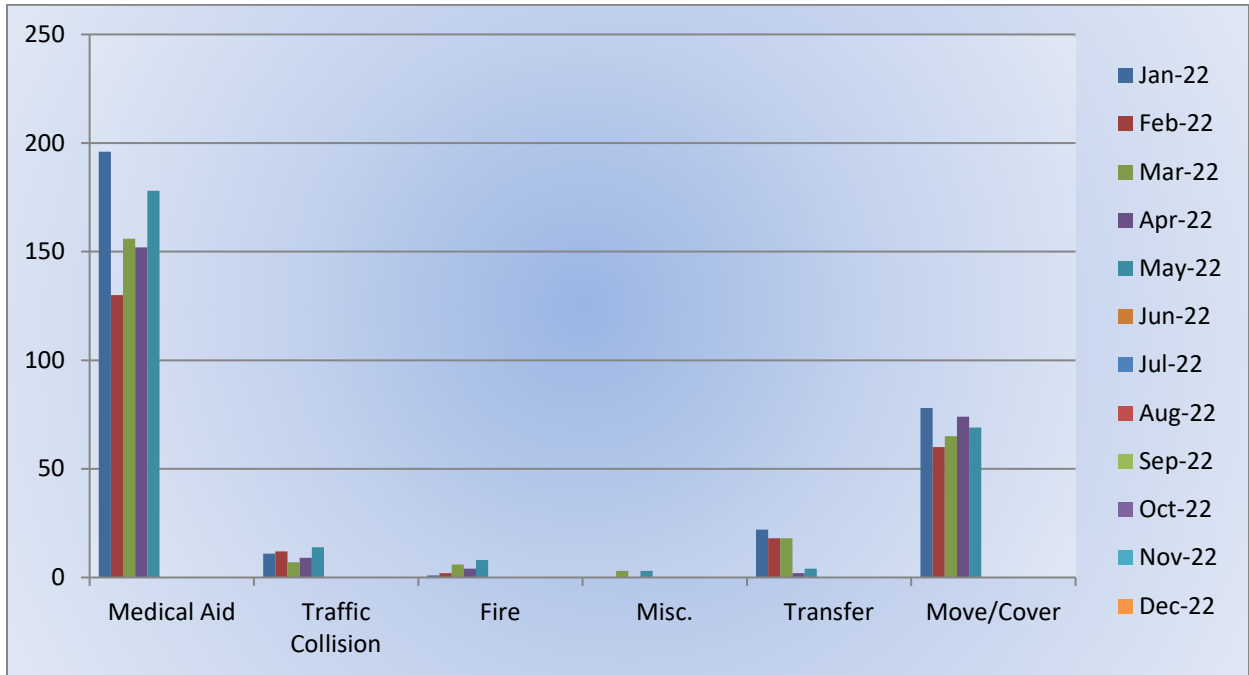
Misc- 3

Move/Cover - 69

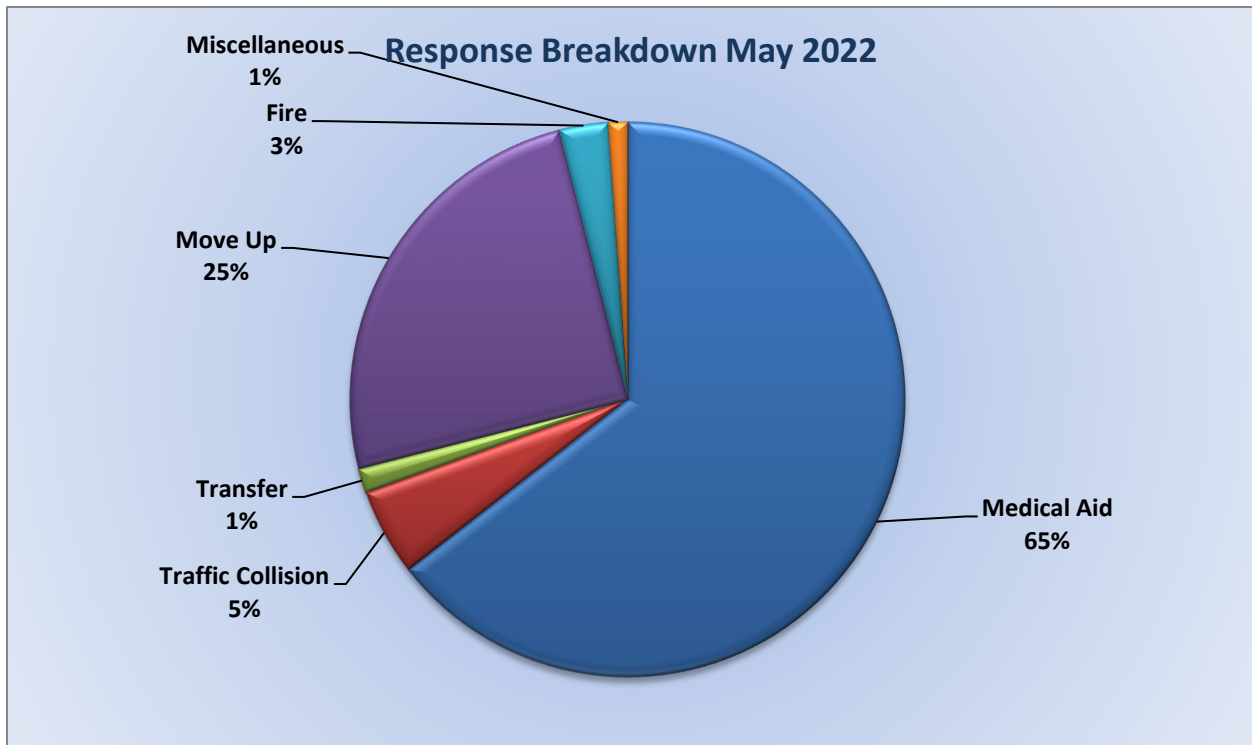


E28 Monthly Statistics Comparison





M28 Monthly Statistics Comparison





El Dorado County Fire Protection District

Station 72 Run Review May 2022

ENGINE 72: 50 Total Calls

Medical Aid- 36

Fire- 3

Traffic Collision- 6

Rescues- 4

Public Assist- 4

Misc- 4

Move/Cover - 0



El Dorado County Fire Protection District

Station 25 Run Review May 2022

ENGINE 25: 299 Total Calls

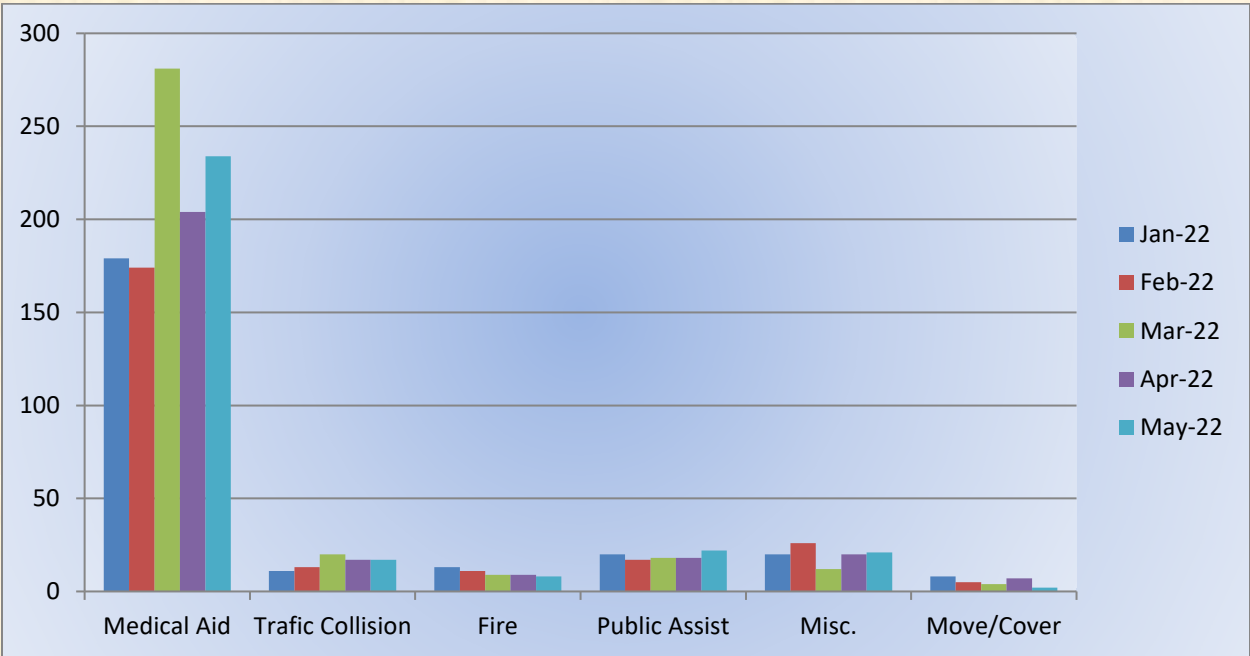
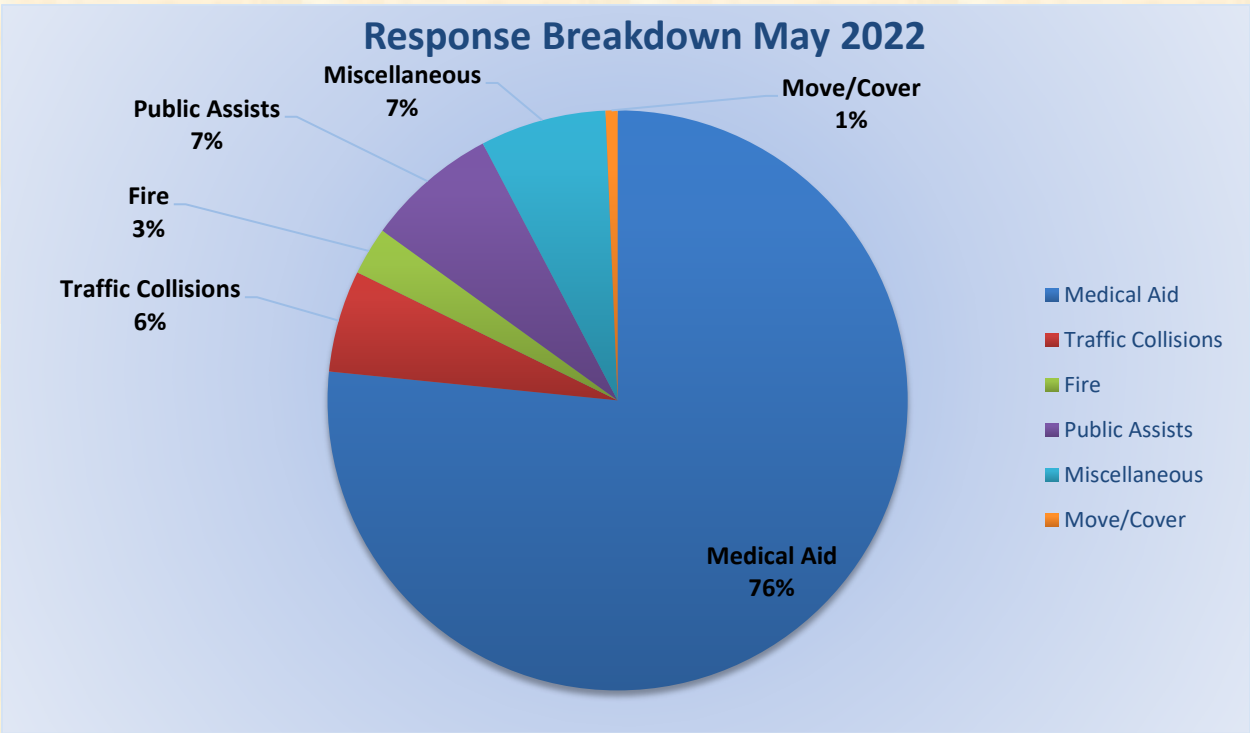
Medical Aid- 229
Fire- 8
Traffic Collision- 17
Public Assist- 22
Misc- 21
Move/Cover - 2

MEDIC 25: 318 Total Calls

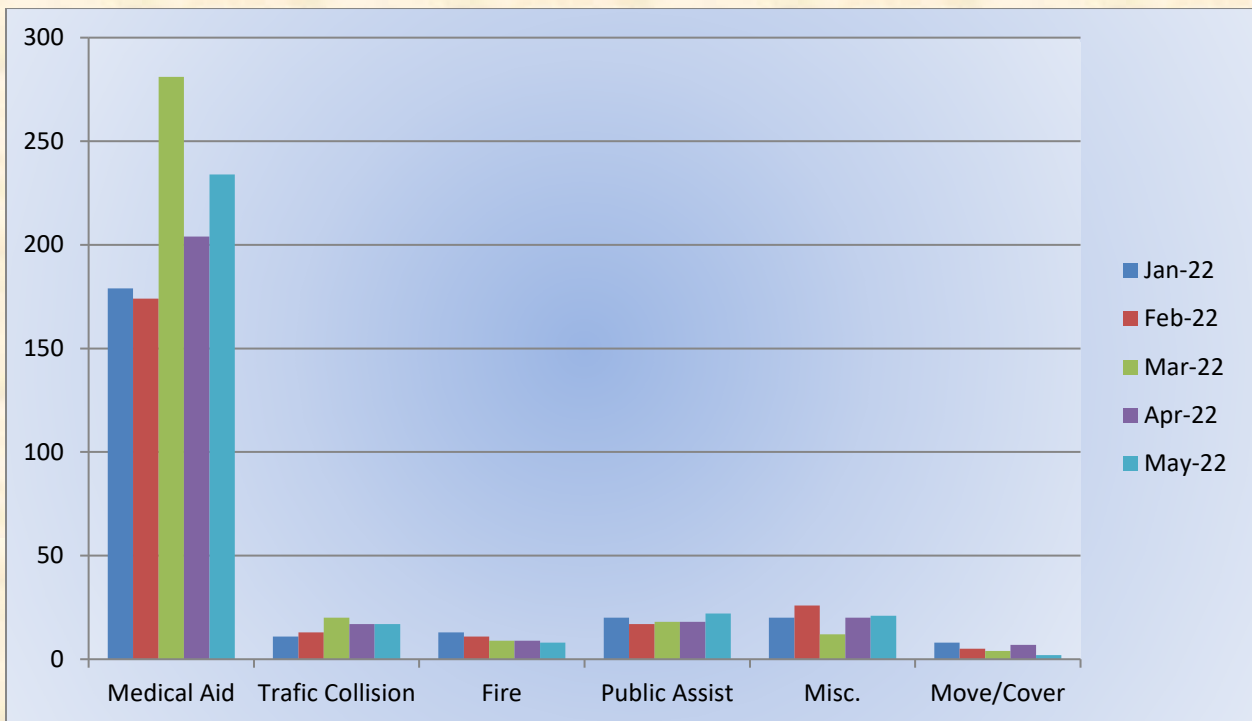
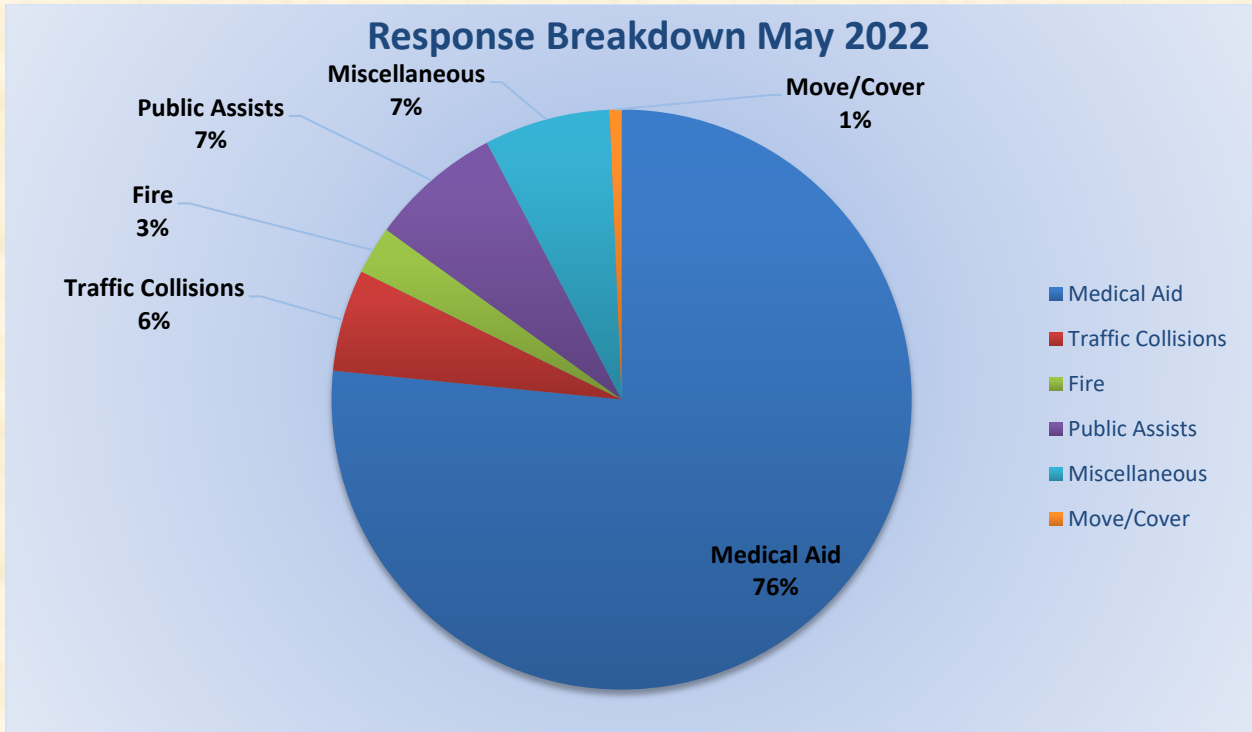
Medical Aid- 234
Fire- 8
Traffic Collision- 17
Transfer- 21
Misc-2
Move/Cover – 36



Engine 25 Monthly Statistics Comparison



Medic 25 Monthly Statistics Comparison

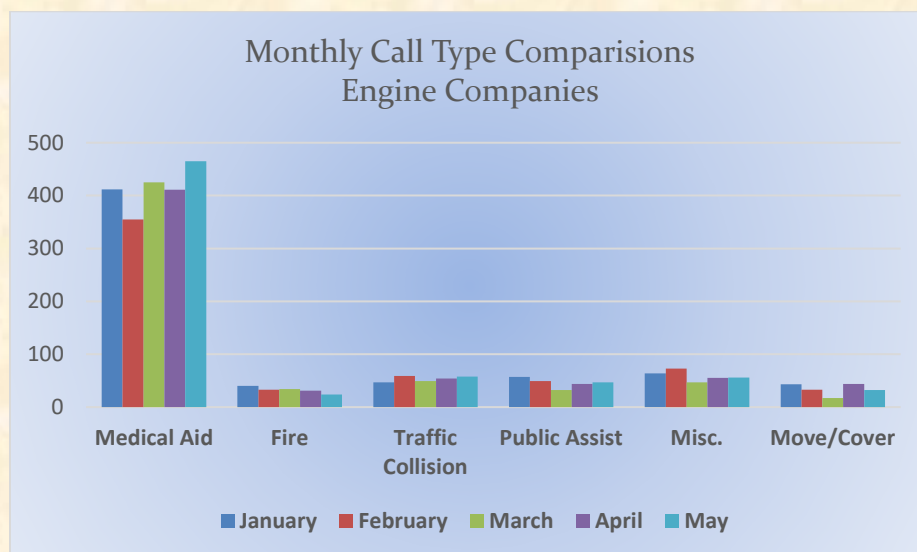
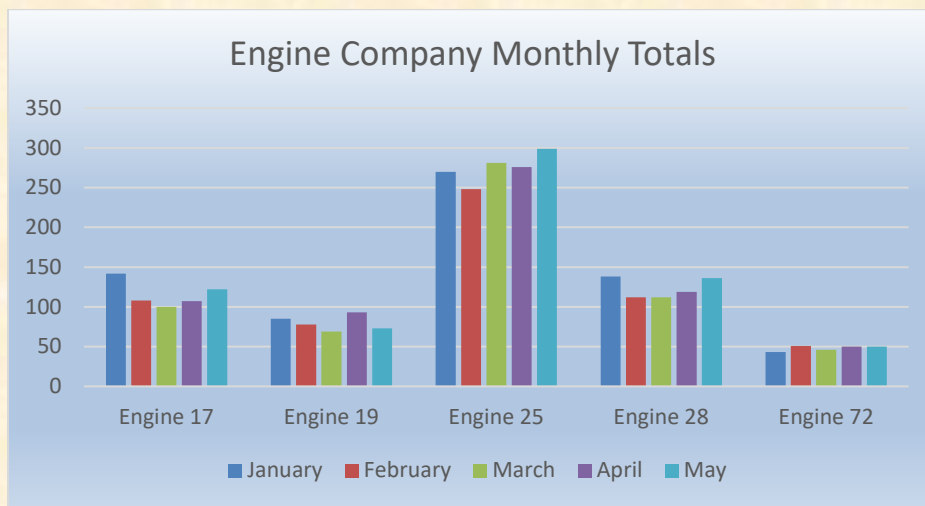




El Dorado County Fire Protection District

Monthly Run Statistics and Call Break Down – May 2022 Engine Companies and Medic Units

Total Responses for Engine Companies: 680





El Dorado County Fire Protection District

Total Responses for Medic Units: 847

