



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

**AGENDA**

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

**April 20, 2023**

**12:45 Closed Session**

1:00 P.M. Open Session

Join Zoom Meeting

<https://us02web.zoom.us/j/86707526233?pwd=c0NFVVQvMCtaSFFSZ2xzemhJOGYzQT09>

Meeting ID: 867 0752 6233

Passcode: 964768

One tap mobile

1(669)900-9128

**Fire Chief, Tim Cordero**

**Mark Brunton (Div. 1) – Vice Chair  
Mickey Kaiserman (Div. 2) - Chair  
Lloyd Ogan (Div. 3)**

**Vacant (Div. 4)  
Paul Gilchrest (Div. 5)**

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**12:45 P.M. OPEN SESSION**

- 1. CALL TO ORDER:**
- 2. ROLL CALL:**
- 3. PLEDGE OF ALLEGIANCE:**
- 4. APPROVE AGENDA:**

**5. 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.

**12:50 P.M. CLOSED SESSION**

- A. Conference with Legal Counsel – Existing Litigation (Case PC20200294)

**1:00P.M. OPEN SESSION**

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

- A. Conference with Legal Counsel – Existing Litigation (Case PC20200294)

**7. CONSENT CALENDAR:**

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

- A. Minutes: March 16, 2023

- B. Standard Operating Guideline:

- a. Manipulative Performance Standard 6-3.605
- b. Manipulative Performance Standard 6-6.601
- c. Manipulative Performance Standard 6-6.604

- C. Claim Payments/Deposits:

District Claims:      District Deposits & JE:

\$12,702.00              \$19,191.37

\$71,945.65             \$6,458.90

\$1,162.40              \$7,199.95

\$1,920.00              \$5,028.00

\$1,275.43

\$1,255.00

\$28,617.00

\$59,582.10

\$87,760.35

\$16,831.00

\$9,059.36

\$25,849.58

\$1,936.94

\$3,231.03

\$2,427.41

**8. 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.)

**9. DIVISION 4 CANIDATE INTERVIEWS (30 Minutes Per Candidate):**

- Charles Schnell - 1:15
- David Whelden – 1:45
- Jim Edminston – 2:15

10. **DIVISION 4 BOARD OF DIRECTOR SELECTION:**
  - A. Discuss and Appoint
  
11. **OATH OF OFFICE:**
  - Division 4 Board of Director
  
12. **DEPARTMENTAL MATTERS:**
  - A. **Administrative** – Request for Fee Waiver – Mikhail Venikov
    - Discussion
  - B. **Administrative** – Fiscal Year 2021/2022 Final Audit
    - O’Connor & Company
      1. Receive and File
  - C. **Administrative** – Fitch and Associates Feasibility Study Contract
    - Review and Approve
  - D. **Facilities** – Station 15 Siding Contract
    - Review and Approve
  - E. **Operational** – HRT Program
    - Discuss and Approve
  - F. **Operational** – TOT Funding Request
    - Receive and File
  - G. **Administrative** – Resolution 2023-03 Opposing Initiative No. 21-0042A1
    - Discuss and Approve
  
13. **BOARD MATTERS:**
  - A. Purposed Draft Board Policy 1060
    - Discussion
  
14. **COMMITTEE REPORTS:**
  - Standing Committees:**
    - A. Strategic Planning
    - B. Budget and Finance (Kaiserman, Gilchrest)
    - C. Communications & Outreach (Brunton, Gilchrest)
  
  - Ad-hoc Committees:**
    - A. Facilities & Equipment (Brunton, Kaiserman)
    - B. Human Resources (Ogan, Vacant) – Gilchrest Alternate
    - C. DSP ECF Annexation Working Group (Kaiserman, Ogan)
  
15. **CORRESPONDENCE AND COMMUNICATION:**
  - Fire Engine Response Statistics.
  - Medic Unit Response Statistics
  - Donation from Michael and Sarah Worlow Neri Survivor’s Trust
  
16. **FIRE CHIEF’S REPORT:**
  
17. **BOARD COMMENTS:**
  
18. **FUTURE AGENDA ITEMS:**

Next regularly scheduled Board Meeting, May 18, 2023.

**19. 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**

**March 16, 2023**

12:00P.M. Closed Session

1:00 P.M. Open Session

Join Zoom Meeting

<https://us02web.zoom.us/j/88150061085?pwd=cmFvQW1FU1NXL0lpbUpqVWNCaDBrZz09>

Meeting ID: 881 5006 1085

Passcode: 498675

One tap mobile

1(669)900-9128

**Fire Chief, Tim Cordero**

**12:00 P.M. OPEN SESSION**

**1. CALL TO ORDER:**

Director Kaiserman called the meeting to order at 12:02 P.M

**2. ROLL CALL:**

Present: Kaiserman, Ogan, Gilchrest

Absent: Brunton

**3. PLEDGE OF ALLEGIANCE:**

The Pledge of Allegiance was recited.

**4. APPROVE AGENDA:**

*It was moved by Director Gilchrest and seconded by Director Ogan to approve the agenda with the changes as mentioned. The motion was passed by the following vote:*

Ayes: Kaiserman, Ogan, Gilchrest

Noes: None

Absent: Brunton

**5. 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.

No Public Comment

**12: P.M. CLOSED SESSION**

- A. Conference with Legal Counsel – Existing Litigation (Case PC20200294)
- B. Closed Session pursuant to Government Code Section 54957(b)(1), PUBLIC EMPLOYEE PERFORMANCE EVALUATION AND PUBLIC EMPLOYMENT, Title: Fire Chief.

**1:00 P.M. OPEN SESSION**

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

- A. Conference with Legal Counsel – Existing Litigation (Case PC20200294)

Director Kaiserman stated they received an update from District Legal Counsel.

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

Director Kaiserman stated Chief Cordero’s evaluation was completed.

**7. CONSENT CALENDAR:**

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

- A. Minutes: January 19, 2023, Board Meeting
- B. Minutes: February 16, 2023, Board Meeting
- C. Claim Payments/Deposits:

<u>District Claims:</u>	<u>District Deposits &amp; JE:</u>
\$61,465.31	\$5,793.67
\$14,250.00	\$2,044.76
\$1,230.14	\$61,010.39
\$180,314.00	\$5,028.00
\$60,579.41	
\$28,271.30	
\$1,613.00	
\$17,098.51	
\$2,623.34	
\$2,888.29	
\$19,157.07	
\$16,972.56	
\$132,712.66	

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

Ayes: Kaiserman, Ogan, Gilchrest  
Noes: None

Absent: Brunton

**8. 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

**9. DEPARTMENTAL MATTERS:**

**A. Administrative – ISU Atwood Insurance Renewal – JMRIMA**

- Discuss and Approve

*It was moved by Director Gilchrest and seconded by Director Ogan to approve the ISU Atwood Insurance Renewal – JPRIMA in the amount of \$166,355.00. Motion was passed by the following vote:*

*Ayes: Kaiserman, Ogan, Gilchrest*

*Noes: None*

*Abstain: None*

*Absent: Brunton*

**B. Administrative – Resolution 2023-02 – Workers Compensation Provider**

- Discuss and Approve

*It was moved by Director Ogan and seconded by Director Gilchrest to approve Resolution 2023-02 – Workers Compensation Provider. Motion was passed by the following vote:*

*Ayes: Kaiserman, Ogan, Gilchrest*

*Noes: None*

*Abstain: None*

*Absent: Brunton*

**C. Operational – Surplus Engine Donation**

- Discuss and Approve

*It was moved by Director Gilchrest and seconded by Director Kaiserman to approve the Surplus Engine Donation and directed staff to confirm the engine is operational with the ECM replacement, as noted within the proposal at the expense of Bull Lake Rural Fire District. Any additional repairs identified would be the financial responsibility of Bull Lake Rural Fire District and agreed upon by both parties. District legal provides the appropriate “Release of Liability” and any other documents deemed necessary. Motion was passed by the following vote:*

*Ayes: Kaiserman, Ogan, Gilchrest*

*Noes: None*

*Abstain: None*

*Absent: Brunton*

**D. Administrative – DSP ECF Feasibility Study Consultant**

- Discuss and Approve

*It was moved by Director Ogan and seconded by Director Gilchrest to approve the working group to accept the proposal from Fitch & Associates in the amount of \$22,487.50. The motion was passed by the following vote:*

*Ayes: Kaiserman, Ogan, Gilchrest*

*Noes: None*

*Abstain: None*

*Absent: Brunton*

**E. Administrative – LAFCO Special District Representative**

- Discussion

Director Gilchrest stated he may be interested pending a conversation with Shiva Frantzen.

**F. Administrative – Division 4 Board of Director Vacancy**

- Update

Chief Cordero provided an update on the Division 4 Board of Director Vacancy.

**G. Operational – Staffing of Medic 49**

- Update

Chief Cordero provided an update on Staffing of Medic 49.

**10. BOARD MATTERS:**

**A. Purposed Draft Board Policy 1060**

- Discussion

Tabled until the April 20, 2023, meeting.

**12. COMMITTEE REPORTS:**

**Standing Committees:**

**A. Strategic Planning**

No Report

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

Director Gilchrest provided an update on upcoming meetings for the Budget and Finance Committee.

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

Director Gilchrest stated the next Communications & Outreach Committee is scheduled to meet in April.

**Ad-hoc Committees:**

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

No Report

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

No Report

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

Director Kaiserman provided an overview of the last DSP ECF Annexation Working Group.

**13. CORRESPONDENCE AND COMMUNICATION:**

- Fire Engine Response Statistics.
- Medic Unit Response Statistics.
- Thank you Certificate from California State Firefighters Association.
- Thank you letter to Division Chief Paul McVay, Captain Andrew Lemos, Engineer Matt Irwin and Firefighter Joshua Pennell for their assistance on March 1, 2023.

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

- JPA:
  - Medic 49, staffed with El Dorado County Fire PAO's, is now operational 24/7. They are operating out of Station 49, under cooperation with Diamond Springs Fire.
  - Our grand opening of Medic 49 is next Saturday at Station 49, 11:00 am.
  - We have six additional PAO's going through pre-employment. We are anticipating their orientation training will begin April 17<sup>th</sup>.
  - Chief Dutch has taken on the Chair position with the JPA Finance Committee. They are working on the JPA preliminary budget process.
- City of Placerville
  - Staff is working with the city and the Placerville Fire Safe Council for the upcoming Fire Safety Awareness event on March 18, 2023.
  - We are working with City Staff to move the Public Safety Building project forward. The feasibility study came in well under budget, we are looking at a technical analysis of the report to identify potential reductions and/or savings. We have also submitted a request to Congressman Kevin Kiley for Community Project Request for assistance with land acquisition and environmental clearance.

- District information
  - The station 17 project continues to move forward, we did receive notification that there will be a delay in completion due to the recent storms and snow impeding the job.
  - Staff continues to work on the payroll software upgrade. We are in the testing phases of the loaned labor reporting, once testing is completed, we will move forward with Work Force Ready.
  - The Image Trend RMS conversion continues to move forward, Captain Lindberg and his cadre are working to complete all the necessary fields for our RMS system, NFIRS and First Responder Fee.
  - The FCA's will be meeting with the LAFCO Ad Hoc committee to discuss the Fire Summit on March 22<sup>nd</sup>.
  - During the recent storms, our OP area submitted and were approved for a pre-positioning of resources March 8<sup>th</sup> thru March 13<sup>th</sup>. The additional resources included: 4 Type 3 engines, 2 swift water rescue teams and 2 additional Chief Officers. ECF provided 1 swift water team (combined with DSP personnel) and 1 additional Chief Officer.
  - Station 21 sustained some damage during the recent snowstorms pertaining to the gutters, bay door and roof leak. We have submitted our Initial Damage Estimate thru the EOC, there may be funding available to cover repairs.
  - The County CAO Office has reached out to the fire districts to submit for possible TOT funding for 2023/24. Staff is working on putting together our requests, which are due by March 31<sup>st</sup>.
  - The Jonesco Annexation should be approved and finalized by LAFCO at their March 22, 2023 meeting.
  - Captain Preston was approached by "Make Wish Foundation" for ECF to assist with a local child in the community. ECF is in full support of Captain Preston and the Make A Wish Foundation.
  - We have 1 additional firefighter paramedic and 2 firefighter EMT's going through per-employment. We did lose one firefighter paramedic to a Bay Area department and one firefighter paramedic released on probation.
  - The Leadership seminars were scheduled for March 14 & 15, however, with the storms the speaker had to cancel. Chief McVay will be rescheduling in the future.

**15. BOARD COMMENTS:**

Brunton: Absent

Ogan: No Comment

Kaiserman: No Comment

Gilchrest: Director Gilchrest updated on upcoming events for the Greater Cameron Park Fire Safe Council. Director Gilchrest stated he attended a recent Cameron Park CSD Meeting.

16. **FUTURE AGENDA ITEMS:**

Next regularly scheduled Board Meeting April 20, 2023.  
Board Policy 1060

17. **ADJOURNMENT:** *At 2:24 P.M. it was moved by Director Gilchrest and seconded by Director Ogan to adjourn; all in favor.*

# El Dorado County Fire Protection District Standards of Training

## Manipulative Performance Standard 6-3.605

Category: **Firefighter I**  
Topic: **Self Contained Breathing Apparatus**

Adopted:  
Revised: **1-1-2012**

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**Evolution:** **Donning Self-Contained Breathing Apparatus**

**Condition:** SCOTT 4.5 Air-Pak 75 SCBA with AV-3000 mask, Full structure PPE

**Behavior:** The firefighter will demonstrate the proper procedure to don the SCOTT 4.5 Air-Pak 75 SCBA from the floor.

**Standard:** The evolution will be completed with 100% accuracy according to the Department Training Manual in **60 seconds** or less.

There will be automatic failure for failing to complete each of the following

1. **Cylinder** valve open completely
2. Tighten shoulder straps completely
3. Tighten waist strap completely
4. Don mask
5. Check seal
6. Helmet on, chinstrap tight
7. Collar up / neck drape down
8. **Gloves on**
9. **Attach regulator**

### **CRITICAL FAILURE**

1. **Uncontrolled free flowing of air from regulator.**
- 

Employee Name & Number:

PASS / FAIL

Evaluator:

Date:

Comments:



# El Dorado County Fire Protection District Standards of Training

## Manipulative Performance Standard 6-6.601

Category: **Engine Company Evolution**  
Topic: **Hoseline Deployment**

Adopted:  
Revised: 04-01-14

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**Evolution:** ECE 1.2 – Limited Access Pack (LAP) Deployment

**Condition:** Fire apparatus with pump, 2 or 3 personnel, Full structure PPE, SCBA, Portable radio, **the Irons**, Limited Access Pack (LAP), 100' - 2 ½" or 3" hose.

**Behavior:** 2 or 3 personnel wearing full PPE assigned to the engine (E1) will stop at a simulated fire. Don SCBA & place in service a LAP a minimum of 100' from (E1), flow water.  
MINIMUM FLOWS FOR HYDRAULIC CALCULATIONS: **100 GPM**

**Standard:** The evolution will be completed with 100% accuracy according to the District Training Manual in **5 minutes or less**. **Automatic failure for failing to complete any step in the evolution.**

1. All PPE worn properly (6-3.610)
2. Spot apparatus at simulated fire
3. Engage pump (6-5.715)
4. Take a portable radio.
5. **Take the Irons**
6. Don SCBA (6-3.605)
7. Deploy a minimum 100' - 2 ½" or 3" hose to the fire area.
8. Deploy a LAP attaching it to the 2 ½" or 3" hose.
9. **Secure nozzle and call for water**
10. Flow water from tank.
11. **One length shall be charged with the second LAP available at the Water thief.**
12. Set pump to correct pressure (6-5.720)
13. Set Pressure Relief Valve (6-5.765)
14. 2 Firefighters attend LAP attack line.
15. **Bleed hose line, check nozzle pattern (combination nozzle) and pressure.**
16. Attach SCBA regulator, advance hoseline while flowing water.

Time starts when E1 spots at simulated fire. Time stops when 2 out of 3 Firefighters are at the nozzle with water flowing.

### CRITICAL FAILURE

1. All PPE not donned properly.
2. Discharge on water thief or nozzle bale not secured prior to flowing water.
3. Supply to water thief connected to discharge.

# El Dorado County Fire Protection District Standards of Training

## Manipulative Performance Standard 6-6.601

Category: **Engine Company Evolution**  
Topic: **Hoseline Deployment**

Adopted:  
Revised: 04-01-14

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Employee (1) Name & Number:

Evaluator:

Employee (2) Name & Number:

Employee (3) Name & Number:

Date:

Time:

PASS / FAIL

Apparatus:

Comments:

DRAFT

# El Dorado County Fire Protection District Standards of Training

## Manipulative Performance Standard 6-6.604

Category: **Engine Company Evolution**  
Topic: **Hose Line Deployment**

Adopted:  
Revised: **05-23-15**

**Evolution:** ECE 1.4 -Wildland progressive hose lay from pre-connected hoseline

**Condition:** Fire apparatus with pump, 2 or 3 personnel, Full wildland PPE, Portable radio, 2 Gnass Packs (may substitute KMP packs), Forestry clamp.

**Behavior:** 2 or 3 personnel wearing full wildland PPE assigned to the engine will spot the apparatus at a simulated vegetation fire. Extend the 200' single jacket pre-connected hose line or a 100' starter roll and prepare for attack using tank water only.  
MINIMUM FLOWS FOR HYDRAULIC CALCUALTIONS: **30 GPM**

**Standard:** The evolution will be completed with 100% accuracy according to the District Training Manual in **7 minutes or less**.

A 5 second penalty will be assessed for failing to perform any of the following procedures.

A 15-second maximum penalty allowed. \* Indicates automatic failure if not completed.

1. All PPE worn properly (6-3.611)
2. Spot apparatus (6-5.710)
3. Engage pump (6-5.715)
4. Take a portable radio
5. All personnel don a hose pack
6. Charge hoseline before extending
7. Determine correct pump pressure (6-5.720)
8. Secure anchor point\* (6-4.705)  
✓ Must be within 20' of engine
9. Flow water throughout exercise

Time Begins when the parking brake is actuated. Time is stopped when both personnel are at the nozzle flowing water and have extended the hose line a total of **600' if starting with a 200' wildland preconnect or a total of 500' if starting with a 100' starter roll**.

Employee (1) Name & Number:  
Employee (2) Name & Number:  
Employee (3) Name & Number:

PASS / FAIL

Evaluator:

Apparatus:

# El Dorado County Fire Protection District Standards of Training

Date:

Time:

Comments:

DRAFT

# EL DORADO COUNTY FIRE FINANCE REPORT

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

## District Claims:

- \$12,702.00
- \$71,945.65
- \$1,162.40
- \$1,920.00
- \$1,275.43
- \$1,255.00
- \$28,617.00
- \$59,582.10
- \$87,760.35
- \$16,831.00
- \$9,059.36
- \$25,849.58
- \$1,936.94
- \$3,231.03
- \$2,427.41

## District Deposits/Journal Entries:

- \$19,191.37
- \$6,458.90
- \$7,199.95
- \$5,028.00

EL DORADO COUNTY FIRE PROTECTION DISTRICT					
Final Fire Operations Budget Summary 2022-2023					
July 1, 2020 Through March 31, 2023 75% Expended					
Sub	Revenues / Sources	Final Budget 2022-2023	Expended 2022-2023	Over or Under Budget	Percentage Collected
<i>Carry-over funds from previous year</i>					
100	Property Taxes-Secured (current year)	\$10,596,087.00	\$6,174,971.09	(\$4,421,115.91)	58%
110	Property Taxes-Unsecured (current)	\$204,304.00	\$195,446.89	\$0.00	96%
140	Supplemental Property Taxes-Current	\$296,130.00	\$284,632.02	(\$11,497.98)	96%
174	Tax: Timber Yield	\$35.00	\$43.19	\$8.19	123%
342	Fund Balance (Measure S Fund Transfer St. 28)	\$0.00	\$0.00	\$0.00	0%
820	State Homeowners Property Tax Relief	\$72,628.00	\$37,190.80	(\$35,437.20)	51%
<i>Prior Years Property Taxes</i>					
120	Property Taxes-Prior Secured	\$4,385.00	(\$2,265.61)	(\$6,650.61)	0%
130	Property Taxes-Prior Unsecured	\$6,169.00	\$4,965.25	(\$1,203.75)	80%
150	Supplemental Property Taxes-Prior	\$18,164.00	\$27,896.80	\$9,732.80	154%
360	Taxes-Penalties	\$10,957.00	\$8,786.53	(\$2,170.47)	80%
<i>Voter Approved Special Taxes</i>					
175	Direct Assessment	\$517,231.00	\$316,866.69	(\$200,364.31)	61%
1310	Fire Suppression (Shingle Springs)	\$5,214.00	\$3,539.20	(\$1,674.80)	68%
<i>Other Fees &amp; Service Reimbursements</i>					
880	St: Other	\$0.00	\$0.00	\$0.00	100%
881	Federal/State Reimbursements	\$861,795.00	\$421,947.28	(\$439,847.72)	49%
400	Interest	\$25,308.00	\$24,231.77	(\$1,076.23)	96%
420	Rent: Land & Building	\$25,969.00	\$16,969.47	(\$8,999.53)	65%
1100	Station 17 Lease Payment	\$0.00	\$32,668.00	\$32,668.00	0%
1200	Temporary T.O.T. Reimbursement	\$68,000.00	\$0.00	(\$68,000.00)	0%
1400/1401	Inspection Fee's - Prevention - Plan Review Fees	\$141,125.00	\$87,347.68	(\$53,777.32)	62%
1403	Development Fees Trust Fund	\$0.00	\$719,836.13	\$719,836.13	0%
1686	Ambulance Admin Reimbursement (1686)	\$304,328.00	\$80,000.00	(\$224,328.00)	26%
1744	Misc: Inspection or Services VHR	\$0.00	\$0.00	\$0.00	0%
1940	Miscellaneous	\$5,462.00	\$4,689.47	(\$772.53)	86%
1942	Misc: Reimbursement	\$0.00	\$0.00	\$0.00	0%
1947	Insurance Refunds & Safety Funds	\$6,466.00	\$141,497.07	\$135,031.07	2188%
2000	Sale of Fixed Assets	\$2,880.00	\$0.00	(\$2,880.00)	0%
1207	Shingle Springs Rancheria	\$654,000.00	\$600,000.00	(\$54,000.00)	92%
1800	Interfund Rev: Service Between Fund Types	\$138,040.00	\$138,040.00	\$0.00	100%
<b>Total Revenue</b>		<b>\$13,964,677.00</b>	<b>\$9,319,299.72</b>	<b>(\$4,636,520.17)</b>	<b>66.73%</b>

**EL DORADO COUNTY FIRE PROTECTION DISTRICT**

**Final Fire Operations Budget Summary 2022-2023**

July 1, 2021 Through March 31, 2023 75% Expended

<b>Sub</b>	<b>Salaries &amp; Benefits Expenditures / Uses: Class I</b>	<b>Final Budget 2022-2023</b>	<b>Expended 2022-2023</b>	<b>Over or Under Budget</b>	<b>Percentage Expended</b>
3000	Salaries and Wages	\$5,311,165.00	\$3,922,179.98	(\$1,388,985.02)	74%
3001	Directors/Apprentice FF/Prevention Consultants	\$15,000.00	\$5,240.00	(\$9,760.00)	0%
3002	Overtime	\$1,597,515.00	\$1,160,373.59	(\$437,141.41)	73%
3004	Other Compensation	\$301,024.00	\$242,160.06	(\$58,863.94)	80%
3020	Retirement	\$2,553,894.00	\$3,094,917.29	\$541,023.29	121%
3021	OASDI	\$6,279.00	\$324.88	(\$5,954.12)	5%
3022	Medicare	\$97,638.00	\$76,515.87	(\$21,122.13)	78%
3040	Health & Dental	\$1,201,023.00	\$1,176,151.71	(\$24,871.29)	98%
3041	Unemployment Insurance	\$2,986.00	\$0.00	(\$2,986.00)	0%
3042	Long Term Disability & Volunteer Program	\$21,387.00	\$12,615.00	(\$8,772.00)	59%
3043	Defer Comp Employer Share	\$76,485.00	\$57,518.13	(\$18,966.87)	75%
3044	Vision	\$12,228.00	\$10,360.91	(\$1,867.09)	85%
3060	Workman's Compensation Insurance	\$508,128.00	\$508,129.00	\$1.00	100%
<b>Total</b>		<b>\$11,704,752.00</b>	<b>\$10,266,486.42</b>	<b>(\$1,438,265.58)</b>	<b>87.71%</b>

**EL DORADO COUNTY FIRE PROTECTION DISTRICT**

**Final Fire Operations Budget Summary 2022-2023**

July 1, 2021 Through March 31, 2023 75% Expended

Sub	Expenditures / Uses: Class II	Final Budget 2022-2023	Expended 2022-2023	Over or Under Budget	Percentage Expended
4020	Clothing	\$15,000.00	\$7,575.62	(\$7,424.38)	51%
4021	Safety Equipment	\$13,000.00	\$1,875.27	(\$11,124.73)	14%
4022	Uniforms	\$5,000.00	\$49,528.94	\$44,528.94	991%
4040	Communications	\$149,400.00	\$145,947.07	(\$3,452.93)	98%
4044	Cable/Internet Service	\$0.00	\$0.00	\$0.00	0%
4060	Food	\$5,200.00	\$3,783.36	(\$1,416.64)	73%
4080	Warehouse Expenses	\$25,000.00	\$19,028.04	(\$5,971.96)	76%
4085	Refuse Disposal	\$19,000.00	\$15,939.57	(\$3,060.43)	84%
4087	Extermination	\$1,000.00	\$325.00	(\$675.00)	33%
4100	Insurance Premiums	\$91,000.00	\$74,503.65	(\$16,496.35)	82%
4140	Maintenance - Equipment	\$9,750.00	\$12,025.18	\$2,275.18	123%
4142	Maintenance - Radios	\$8,000.00	\$2,539.48	(\$5,460.52)	32%
4145	Maintenance - Equipment Parts	\$16,500.00	\$2,771.28	(\$13,728.72)	17%
4160	Maintenance - Vehicles	\$70,000.00	\$46,635.08	(\$23,364.92)	67%
4162	Maintenance - Vehicle Supplies	\$70,000.00	\$98,042.69	\$28,042.69	140%
4164	Maintenance -Tires & tubes	\$30,000.00	\$18,915.11	(\$11,084.89)	63%
4180	Maintenance - Buildings & Improvements	\$10,000.00	\$3,507.35	(\$6,492.65)	35%
4197	Building Supplies	\$15,000.00	\$13,772.07	(\$1,227.93)	92%
4200	Medical Supplies	\$0.00	\$0.00	\$0.00	0%
4220	Memberships	\$10,000.00	\$7,259.18	(\$2,740.82)	73%
4260	Office Expense	\$10,000.00	\$6,825.98	(\$3,174.02)	68%
4261	Postage	\$3,000.00	\$1,915.84	(\$1,084.16)	64%
4263	Subscriptions	\$200.00	\$0.00	(\$200.00)	0%
4300	Professional & Specialized Services	\$217,600.00	\$152,435.07	(\$65,164.93)	70%
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	\$24,623.06	\$4,623.06	123%
4400	Publications & Legal Notices	\$500.00	\$744.30	\$244.30	149%
4420	Rent & Leases Equipment	\$18,300.00	\$11,317.11	(\$6,982.89)	62%
4440	Rents & Leases	\$500.00	\$0.00	(\$500.00)	0%
4461	Minor Equipment	\$92,700.00	\$10,244.73	(\$82,455.27)	11%
4462	Equipment: Computers	\$4,000.00	\$8,313.21	\$4,313.21	208%
4500	Special Departmental Expense	\$34,950.00	\$18,493.55	(\$16,456.45)	53%
4503	Educational Training	\$5,000.00	\$0.00	(\$5,000.00)	0%
4507	Fire & Safety Supplies	\$25,000.00	\$29,447.33	\$4,447.33	118%
4529	Software License	\$30,625.00	\$86,187.14	\$55,562.14	281%
4536	Retirement Benefit	\$0.00	\$34,573.00	\$34,573.00	100%
4617	Staff Development	\$40,800.00	\$8,183.96	(\$32,616.04)	20%
4600	Transportation & Travel	\$0.00	\$2,381.26	\$2,381.26	0%
4606	Fuel Purchase - Bulk	\$130,000.00	\$130,027.05	\$27.05	100%
4620	Utilities	\$97,000.00	\$98,679.00	\$1,679.00	102%
	<b>Total</b>	<b>\$1,343,025.00</b>	<b>\$1,148,365.53</b>	<b>(\$194,659.47)</b>	<b>86%</b>



**EL DORADO COUNTY FIRE PROTECTION DISTRICT**

**Final Fire Operations Budget Summary 2022-2023**

July 1, 2021 Through March 31, 2023 75% Expended

<b>Sub</b>	<b>Expenditures: Class III</b>	<b>Final Budget 2022-2023</b>	<b>Expended 2022-2023</b>	<b>Over or Under Budget</b>	<b>Percentage Expended</b>
5060	Retirement/Interest of Other Long Term Debt	\$99,204.00	\$107,186.81	\$7,982.81	108%
5100	Interest	\$38,836.00	\$28,721.36	(\$10,114.64)	74%
5142	Audit Findings	\$0.00	\$0.00	\$0.00	0%
	<b>Total</b>	<b>\$138,040.00</b>	<b>\$135,908.17</b>	<b>(\$2,131.83)</b>	<b>98%</b>
<b>Sub</b>	<b>Fixed Assets - Class IV</b>	<b>Final Budget 2022-2023</b>	<b>Expended 2022-2023</b>	<b>Over or Under Budget</b>	<b>Percentage Expended</b>
6020	Fixed Assets - Structures & Improvements	\$175,000.00	\$85,097.50	(\$89,902.50)	49%
6023	Fixed Assets - Construction Services - Station 17	\$0.00	\$176,079.35	\$176,079.35	0%
6028	Fixed Assets - Construction Materials - Station 17	\$0.00	\$1,581.10	\$1,581.10	0%
6040	Fixed Assets - Apparatus/Equipment	\$503,500.00	\$1,658,471.93	\$1,154,971.93	329%
6042	Fixed Assets - Computer Systems	\$0.00	\$0.00	\$0.00	0%
	<b>Total</b>	<b>\$678,500.00</b>	<b>\$1,921,229.88</b>	<b>\$1,242,729.88</b>	<b>283%</b>

**EL DORADO COUNTY FIRE PROTECTION DISTRICT**

**Final Fire Operations Budget Summary 2022-2023**

July 1, 2021 Through March 31, 2023 75% Expended

	Final Budget 2022-2023	Expended 2022-2023	Over or (Under) Budget	Percentage Collected
<b>Expenditures: Class III</b>	<b>Final Budget 2022-2023</b>	<b>Expended 2022-2023</b>	<b>Over or Under Budget</b>	<b>Percentage Expended</b>
Class I: Salaries/Benefits	\$11,704,752.00	\$10,266,486.42	(\$1,438,265.58)	88%
Class II: Service & Supplies	\$1,343,025.00	\$1,148,365.53	(\$194,659.47)	86%
Class III: Long Term Debt	\$138,040.00	\$135,908.17	(\$2,131.83)	98%
Class IV: Fixed Assets	\$678,500.00	\$1,921,229.88	\$1,242,729.88	283%
<b>TOTALS</b>	<b>\$13,864,317.00</b>	<b>\$13,471,990.00</b>	<b>(\$392,327.00)</b>	<b>97%</b>



**Outside District Claim Form**

<b>District:</b>	El Dorado County Fire	<b>AUDITOR USE ONLY</b>	<b>PLEASE INDICATE CHECK DISTRIBUTION</b>	<b>PROCESSOR USE ONLY</b>
<b>Date:</b>	3/1/2023		<b>METHOD IN THE SPACE BELOW:</b>	
<b>Prepared By:</b>	Kathleen Freeman	<b>DEPT:</b>	<b>US MAIL:</b>	<b>BATCH:</b>
<b>Contact Phone:</b>	530-644-9630 # 104	<b>FILE NAME:</b>	<b>Return to District:</b>	
100 2022-23 3-1-2023 EDCF Bills		<b>AUDITED BY:</b>	<b>Call/Email for pickup:</b>	<b>530-644-9630 #</b>
		<b>Date:</b>	<b>Document Total:</b>	<b>Entered by:</b>

**\$71,945.65**

**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	241	0	805593285	2060.60	EDCF03012023	3/1/23	2	8561000	4700	EDCF Inv. 805593285 Acct. 200737467 St-25	2060.60	Amerigas, Inc.		
1	3200	0	94260	282.57	EDCF03012023	03/01/23	2	8561000	4300	EDCF Inv. 94260 Plaque	282.57	Arnolds For Awards, Inc.		
1	604	1	287312327106X02102023	1094.37	EDCF03012023	03/01/23	2	8561000	4040	EDCF Inv. 287312327106X02102023 Cell Service	1094.37	AT&T Mobility		
1	3235	0	02282023-01	522.00	EDCF03012023	03/01/23	2	8561000	4300	EDCF Inv. 02282023-01 Administrative Fee's	522.00	AUL Mid America Administrative		
1	341	0	S59676	398.81	EDCF03012023	03/01/23	2	8561000	4162	EDCF Inv. S59676 E-19	398.81	Burton's Fire Inc		
1	2712	0	105587	19.86	EDCF03012023	03/01/23	2	8561000	4145	EDCF Inv. 105587 E-317	19.86	Camino Power Tool		
1	444	0	210-4685	540.00	EDCF03012023	03/01/23	2	8561000	4160	EDCF Inv. 210-4685 St-15 Panel Repair	540.00	Carnahan Electric		
1	1491	0	164360997	425.62	EDCF03012023	03/01/23	2	8561000	4040	EDCF Inv. 164360997 St-48	425.62	Comcast		
1	1491	0	01302023-02	146.19	EDCF03012023	03/01/23	2	8561000	4040	EDCF Inv. 01302023-02 Acct. 8155600510591228	146.19	Comcast		
1	1472	0	A23-451	125.00	EDCF03012023	03/01/23	2	8561000	4197	EDCF Inv. A23-451 St-25	125.00	Conforti Plumbing Inc		
1	1472	0	A23-425	210.00	EDCF03012023	03/01/23	2	8561000	4197	EDCF Inv. A23-425 St-25	210.00	Conforti Plumbing Inc		
1	21	0	174750807U030	234.59	EDCF03012023	03/01/23	2	8561000	4085	EDCF Inv. 174750807U030 Acct. 4030-500428 St-2	234.59	El Dorado Disposal		
1	21	0	174750640U030	235.52	EDCF03012023	03/01/23	2	8561000	4085	EDCF Inv. 174750640U030 Acct. 4030-30039868 S	235.52	El Dorado Disposal		
1	21	0	174751162U030	132.24	EDCF03012023	03/01/23	2	8561000	4085	EDCF Inv. 174751162U030 Acct. 4030-300213 St-1	132.24	El Dorado Disposal		
1	21	0	174751163U030	198.35	EDCF03012023	03/01/23	2	8561000	4085	EDCF Inv. 174751163U030 Acct. 174751163U030	198.35	El Dorado Disposal		
1	21	0	174751141U030	198.35	EDCF03012023	03/01/23	2	8561000	4085	EDCF Inv. 174751141U030 Acct. 4030-300305 St-2	198.35	El Dorado Disposal		
1	21	0	174627817U030	232.13	EDCF03012023	03/01/23	2	8561000	4085	EDCF Inv. 174627817U030 Acct. 4030-30039868 S	232.13	El Dorado Disposal		
1	21	0	174627986U030	234.59	EDCF03012023	03/01/23	2	8561000	4085	EDCF Inv. 174627986U030 Acct. 4030-500428 St-2	234.59	El Dorado Disposal		
1	21	0	174628326U030	198.35	EDCF03012023	03/01/23	2	8561000	4085	EDCF Inv. 174628326U030 Acct. 4030-300305 St-2	198.35	El Dorado Disposal		
1	21	0	174628347U030	132.24	EDCF03012023	03/01/23	2	8561000	4085	EDCF Inv. 174628347U030 Acct. 4030-300213 St-1	132.24	El Dorado Disposal		
1	21	0	174628348U030	198.35	EDCF03012023	03/01/23	2	8561000	4085	EDCF Inv. 174628348U030 Acct. 174628348U030	198.35	El Dorado Disposal		
1	21	0	174751142U030	228.99	EDCF03012023	03/01/23	2	8561000	4085	EDCF Inv. 174751142U030 Acct. 4030-300306-001	228.99	El Dorado Disposal		



Authorizing signatures:

1	21	0	174751822U030	143.00	EDCF03012023	03/01/23	2	8561000	4085	EDCF Inv. 174751822U030 Acct. 4030-6062262 Gr	143.00	El Dorado Disposal
1	21	0	174751878U030	143.00	EDCF03012023	03/01/23	2	8561000	4085	EDCF Inv. 174751878U030 Acct. 4030-6062081 St	143.00	El Dorado Disposal
1	21	0	174751963U030	145.15	EDCF03012023	03/01/23	2	8561000	4085	EDCF Inv. 174751963U030 Acct. 4030-6047719 St	145.15	El Dorado Disposal
1	37	1	0171617-IN	1307.38	EDCF03012023	03/01/23	2	8561000	4500	EDCF Inv. 0171617-IN PAO Badges	1307.38	Entenmann-Rovin Co.
1	12137	1		181.25	EDCF03012023	03/01/23	2	8561000	4300	EDCF Inv. 1043 1450, 1460 & 1462 Broadway Cou	181.25	Fire Plan Review, Inc.
1	55	0	369326-1	1260.00	EDCF03012023	03/01/23	2	8561000	4160	EDCF Inv. 369326-1 Labor D7709 Lettering	1260.00	Gilly's Super Signs
1	55	0	369326-2	855.86	EDCF03012023	03/01/23	2	8561000	4162	EDCF Inv. 369326-2 Materials Lettering D7709	855.86	Gilly's Super Signs
1	4660	0	4685	4290.00	EDCF03012023	03/01/23	2	8561000	4300	EDCF Inv. 4685 Legal Services Jan. 2023	4290.00	Harard, Edwards, Stevens & Tucker LLP
1	2654	0	019113/1	9.26	EDCF03012023	03/01/23	2	8561000	4197	EDCF Inv. 019113/1 St-28	9.26	Gold Country Ace Hardware and Hobbies
1	2654	0	019101/1	21.40	EDCF03012023	03/01/23	2	8561000	4197	EDCF Inv. 019101/1 St-28	21.40	Gold Country Ace Hardware and Hobbies
1	3460	0	33377633	978.78	EDCF03012023	03/01/23	2	8561000	4420	EDCF Inv. 33377633 Copy Machine Lease	978.78	GreatAmerica Financial Services Corp
1	10523	1	21442-1	1722.50	EDCF03012023	03/01/23	2	8561000	4160	EDCF Inv. 21442-1 Labor E-25	1722.50	HFW Enterprises, LLC
1	10523	1	21442-2	889.80	EDCF03012023	03/01/23	2	8561000	4162	EDCF Inv. 21442-2 Parts E-25	889.80	HFW Enterprises, LLC
1	10523	1	21085-1	390.00	EDCF03012023	03/01/23	2	8561000	4160	EDCF Inv. 21085-1 Labor E-328	390.00	HFW Enterprises, LLC
1	10523	1	21085-2	384.33	EDCF03012023	03/01/23	2	8561000	4162	EDCF Inv. 21085-2 Parts E-328	384.33	HFW Enterprises, LLC
1	822	1	656369	262.90	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 656369 St-23	262.90	JS West
1	822	1	656369-2	15.95	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 656369-2 St-23	15.95	JS West
1	822	1	156037-1	721.06	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 156037-1 St-28	721.06	JS West
1	822	1	156037-2	15.95	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 156037-2 St-28	15.95	JS West
1	822	1	353963-1	369.26	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 353963-1 Gold Hill	369.26	JS West
1	822	1	353963-2	15.95	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 353963-2 Gold Hill	15.95	JS West
1	822	1	340073-1	536.60	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 340073-1 St-19	536.60	JS West
1	822	1	340073-2	15.95	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 340073-2 St-19	15.95	JS West
1	822	1	541891-1	787.95	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 541891-1 St-72	787.95	JS West
1	822	1	541891-2	15.95	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 541891-2 St-72	15.95	JS West
1	822	1	539155-1	1065.47	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 539155-1 St-21	1065.47	JS West
1	822	1	539155-2	15.95	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 539155-2 St-21	15.95	JS West
1	822	1	247577-1	727.69	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 247577-1 St-19	727.69	JS West
1	822	1	247577-2	15.95	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 247577-2 St-19	15.95	JS West
1	822	1	757458-1	590.24	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 757458-1 St-19	590.24	JS West
1	822	1	757458-2	15.95	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 757458-2 St-19	15.95	JS West
1	2230	0	INV-006145	480.00	EDCF03012023	03/01/23	2	8561000	4160	EDCF Inv. INV-006145 Diesel Opacity Test	480.00	Jon Lyons Truck Repair
1	4984	1	1288729	227.82	EDCF03012023	03/01/23	2	8561000	4500	EDCF Inv. 1288729 St-25	227.82	Life Assist
1	514	0	790390	3194.98	EDCF03012023	03/01/23	2	8561000	6040	EDCF Inv. 790390 Fire Shelters	3194.98	L.N. Curtis & Sons, Inc.
1	514	0	INV675181	216.07	EDCF03012023	03/01/23	2	8561000	4022	EDCF Inv. INV675181 Nomex Pants	216.07	L.N. Curtis & Sons, Inc.
1	62	0	INV672011	2477.48	EDCF03012023	03/01/23	2	8561000	6040	EDCF Inv. INV672011 PPE	2477.48	L.N. Curtis & Sons, Inc.
1	62	0	02132023-01	10.04	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 02132023-01 Acct. 1755802518-9 St-28	10.04	Pacific Gas & Electric, Inc.
1	62	0	02272023-02	21.10	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 02272023-02 Acct. 6720534296-6 St-74	21.10	Pacific Gas & Electric, Inc.
1	62	0	02092023-01	518.12	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 02092023-01 Acct. 9361049424-2 St-19	518.12	Pacific Gas & Electric, Inc.
1	62	0	02062023-01	202.24	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 02062023-01 Acct. 3752486564-1 St-23	202.24	Pacific Gas & Electric, Inc.
1	62	0	02062023-02	69.47	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 02062023-02 Acct. 9575072740-6 St-23	69.47	Pacific Gas & Electric, Inc.
1	62	0	12292022-10	481.96	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 12292022-10 Acct. 9361049424-2 St-19	481.96	Pacific Gas & Electric, Inc.
1	62	0	12122022-02	21.14	EDCF03012023	03/01/23	2	8561000	4700	EDCF Inv. 12122022-02 Acct. 6720534296-6 St-19	21.14	Pacific Gas & Electric, Inc.





















**Outside District Claim Form**

<b>District:</b>	El Dorado County Fire	<b>AUDITOR USE ONLY</b>  DEPT: _____ FILE NAME: _____  AUDITED BY: _____ Date: _____	<b>PLEASE INDICATE CHECK DISTRIBUTION</b>	<b>PROCESSOR USE ONLY</b>  BATCH: _____  Entered by: _____ Date: _____
<b>Date:</b>	3/15/2023		<b>METHOD IN THE SPACE BELOW:</b>	
<b>Prepared By:</b>	Kathleen Freeman		US MAIL: _____ Return to District: _____	
<b>Contact Phone:</b>	530-644-9630 # 104		Call/Email for pickup: _____ 530-644-9630 # _____ Document Total: _____	
108 2022-23 3-15-2023 EDCF Bills			<b>\$87,760.35</b>	

**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	1965	1	10525	540.00	EDCF03152023	3/15/23	2	8561000	4324	EDCF Inv 10525 Fit For Duty's	540.00	ADM Screening		
1	11804		0312023-01	325.00	EDCF03152023	03/15/23	2	8561000	4022	EDCF Inv. 0312023-01 Class A Uniform	325.00	Ahlberg, Jordan		
1	2580	0	D563664	4740.74	EDCF03152023	03/15/23	2	8561000	3040	EDCF Inv. D563664 March 2023 Premiums	4740.74	American Fidelity		
1	11908	0	1212	8250.00	EDCF03152023	03/15/23	2	8561000	6023	EDCF Inv. 1212 St-17 Construction Management	8250.00	American River Construction, Inc.		
1	241	0	805619388	1687.27	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv 805619388 Acct. 200737467 St-25	1687.27	Amerigas, Inc.		
1	3200	0	94356-1	63.00	EDCF03152023	03/15/23	2	8561000	4021	EDCF Inv. 94356-1 FATS Tags	63.00	Arnolds For Awards, Inc.		
1	3200	0	94356-2	101.09	EDCF03152023	03/15/23	2	8561000	4022	EDCF Inv. 94356-2 Name Tags	101.09	Arnolds For Awards, Inc.		
1	604	1	287312327106X03102023	746.80	EDCF03152023	03/15/23	2	8561000	4040	EDCF Inv. 287312327106X03102023 Cell Service	746.80	AT&T Mobility		
1	12555	0	03132023-01	290.00	EDCF03152023	03/15/23	2	8561001	4617	EDCF Inv. 03132023-01 ACLS Reimbursement	290.00	Bartsch, Wyatt		
1	487	0	1757660	1009.85	EDCF03152023	03/15/23	2	8561000	4162	EDCF Inv. 1757660	1009.85	Capitol Clutch And Brake, Inc.		
1	487	0	1739189	29.52	EDCF03152023	03/15/23	2	8561000	4162	EDCF Inv. 1739189	29.52	Capitol Clutch And Brake, Inc.		
1	487	0	1737370	-42.20	EDCF03152023	03/15/23	2	8561000	4162	EDCF Inv. 1737370 Credit	-42.20	Capitol Clutch And Brake, Inc.		
1	1491	0	03162023-01	182.88	EDCF03152023	03/15/23	2	8561000	4040	EDCF Inv. 03162023-01 Acct.8155600520004352	182.88	Comcast		
1	1491	0	03222023-01	245.69	EDCF03152023	03/15/23	2	8561000	4040	EDCF Inv. 03222023-01 Acct.8155600510102943	245.69	Comcast		
1	1491	0	03292023-01	150.94	EDCF03152023	03/15/23	2	8561000	4040	EDCF Inv. 03292023-01 Acct.8155600510591228	150.94	Comcast		
1	21	0	174807125U030	132.24	EDCF03152023	03/15/23	2	8561000	4085	EDCF Inv. 174807125U030 Acct. 4030-300213 St-1	132.24	EI Dorado Disposal		
1	21	0	174807126U030	198.35	EDCF03152023	03/15/23	2	8561000	4085	EDCF Inv. 174807126U030 Acct. 4030-300214 St-2	198.35	EI Dorado Disposal		
1	21	0	174806770U030	234.59	EDCF03152023	03/15/23	2	8561000	4085	EDCF Inv. 174806770U030 Acct. 4030-500428 St-2	234.59	EI Dorado Disposal		
1	21	0	174807104U030	198.35	EDCF03152023	03/15/23	2	8561000	4085	EDCF Inv. 174807104U030 Acct. 4030-300305 St-2	198.35	EI Dorado Disposal		
1	21	0	174806604U030	238.95	EDCF03152023	03/15/23	2	8561000	4085	EDCF Inv. 174806604U030 Acct. 4030-30039868	238.95	EI Dorado Disposal		
1	21	0	174807105U030	228.99	EDCF03152023	03/15/23	2	8561000	4085	EDCF Inv. 174807105U030 Acct. 4030-300306-001	228.99	EI Dorado Disposal		
1	21	0	174807842U030	143.00	EDCF03152023	03/15/23	2	8561000	4085	EDCF Inv. 174807842U030 Acct. 4030-6062081 St	143.00	EI Dorado Disposal		

Authorizing signatures:

1	21	0	174807924U030	147.29	EDCF03152023	03/15/23	2	8561000	4085	EDCF Inv. 174807924U030 Acct. 4030-6047719 St	147.29	El Dorado Disposal
1	21	0	174807787U030	143.00	EDCF03152023	03/15/23	2	8561000	4085	EDCF Inv. 174807787U030 Acct. 4030-6062262 GI	143.00	El Dorado Disposal
1	46	0	02142023-04	77.37	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 02142023-04 Acct. 036236-001 St-18	77.37	El Dorado Irrigation District
1	46	0	02142023-05	77.35	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 02142023-05 Acct. 009878-001 St-16	77.35	El Dorado Irrigation District
1	46	0	02142023-06	101.27	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 02142023-06 Acct. 006352-001 St-17	101.27	El Dorado Irrigation District
1	46	0	02282023-03	153.11	EDCF03152023	03/15/23	2	8561000	470	EDCF Inv. 02282023-03 Acct. 039078-001 St-19	153.11	El Dorado Irrigation District
1	46	0	02282023-04	130.08	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 02282023-04 Acct. 065026-001 St-23	130.08	El Dorado Irrigation District
1	46	0	02212023-01	131.50	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 02212023-01 Acct. 118458-001 St-21	131.50	El Dorado Irrigation District
1	4725	00	04012023-02	1071.94	EDCF03152023	03/15/23	2	8561000	3044	EDCF Inv. 04012023-02 Dist. Vision April 2023	1071.94	FDAC EBA
1	4725	00	04012023-03	461.14	EDCF03152023	03/15/23	2	8561001	3044	EDCF Inv. 04012023-03 JPA Vision April 2023	461.14	FDAC EBA
1	4725	00	04012023-04	0.80	EDCF03152023	03/15/23	2	8561000	4300	EDCF Inv. 04012023-04 Dist. EAP April 2023	0.80	FDAC EBA
1	4725	00	04012023-05	186.20	EDCF03152023	03/15/23	2	8561000	4100	EDCF Inv. 04012023-05 Dist. Life April 2023	186.20	FDAC EBA
1	4725	00	04012023-06	110.20	EDCF03152023	03/15/23	2	8561001	4100	EDCF Inv. 04012023-06 JPA Life April 2023	110.20	FDAC EBA
1	12137	1	1050	145.00	EDCF03152023	03/15/23	2	8561000	4300	EDCF Inv. 1050 1100 Marshall Way	145.00	Fire Plan Review, Inc.
1	13207		03132023-02	350.00	EDCF03152023	03/15/23	2	8561001	4020	EDCF Inv. 03132023-02 Duty Boot Reimbursement	350.00	Ferguson, Taylor
1	103	0	03312023-01	265.62	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 03312023-01 Acct. 060-2920-001 St-72	265.62	Georgetown Divide Public Utility Dist
1	103	0	03312023-02	101.71	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 03312023-02 Acct. 060-1030-001 St-73	101.71	Georgetown Divide Public Utility Dist
1	4660	0	4749	1196.00	EDCF03152023	03/15/23	2	8561000	4300	EDCF Inv. 4749 Legal Services Feb. 2023	1196.00	Girard, Edwards, Stevens & Tucker LLP
1	3434	0	A10730	-82.82	EDCF03152023	03/15/23	2	8561000	4162	EDCF Inv. A10730 Credit	-82.82	Golden State Emergency Vehicle Service
1	3434	0	19027	95.89	EDCF03152023	03/15/23	2	8561000	4162	EDCF Inv. 19027 E-28	95.89	Golden State Emergency Vehicle Service
1	3434	0	19101	21.40	EDCF03152023	03/15/23	2	8561000	4162	EDCF Inv. 19101	21.40	Golden State Emergency Vehicle Service
1	3434	0	19157	8.29	EDCF03152023	03/15/23	2	8561000	4162	EDCF Inv. 19157	8.29	Golden State Emergency Vehicle Service
1	3434	0	CI038190	146.91	EDCF03152023	03/15/23	2	8561000	4162	EDCF Inv. CI038190	146.91	Golden State Emergency Vehicle Service
1	3434	0	CI038227	1094.34	EDCF03152023	03/15/23	2	8561000	4162	EDCF Inv. CI038227 E-25	1094.34	Golden State Emergency Vehicle Service
1	10523	1	21645-1	260.00	EDCF03152023	03/15/23	2	8561000	4160	EDCF Inv. 21645-1 Labor E-28	260.00	HFW Enterprises, LLC
1	10523	1	21645-2	626.31	EDCF03152023	03/15/23	2	8561000	4162	EDCF Inv. 21645-2 Parts E-28	626.31	HFW Enterprises, LLC
1	10523	1	21664-1	1040.00	EDCF03152023	03/15/23	2	8561000	4160	EDCF Inv. 21664-1 Labor 4103	1040.00	HFW Enterprises, LLC
1	10523	1	21664-2	125.45	EDCF03152023	03/15/23	2	8561000	4162	EDCF Inv. 21664-2 Parts 4103	125.45	HFW Enterprises, LLC
1	10523	1	21663-1	1040.00	EDCF03152023	03/15/23	2	8561000	4160	EDCF Inv. 21663-1 Labor E272	1040.00	HFW Enterprises, LLC
1	10523	1	21663-2	1025.21	EDCF03152023	03/15/23	2	8561000	4162	EDCF Inv. 21663-2 Parts E272	1025.21	HFW Enterprises, LLC
1	10523	1	21662-1	1690.00	EDCF03152023	03/15/23	2	8561000	4160	EDCF Inv. 21662-1 Labor E328	1690.00	HFW Enterprises, LLC
1	10523	1	21662-2	6475.91	EDCF03152023	03/15/23	2	8561000	4162	EDCF Inv. 21662-2 Parts E328	6475.91	HFW Enterprises, LLC
1	10523	1	21611-1	1235.00	EDCF03152023	03/15/23	2	8561000	4160	EDCF Inv. 21611-1 Labor E72	1235.00	HFW Enterprises, LLC
1	10523	1	21611-2	334.38	EDCF03152023	03/15/23	2	8561000	4162	EDCF Inv. 21611-2 Parts E72	334.38	HFW Enterprises, LLC
1	10523	1	21497-1	1170.00	EDCF03152023	03/15/23	2	8561000	4160	EDCF Inv. 21497-1 Labor E328	1170.00	HFW Enterprises, LLC
1	10523	1	21497-2	4776.33	EDCF03152023	03/15/23	2	8561000	4162	EDCF Inv. 21497-2 Parts E328	4776.33	HFW Enterprises, LLC
1	13187		0006014	1280.00	EDCF03152023	03/15/23	2	8561000	4539	EDCF Inv. 0006014 Loan Labor Report	1280.00	HRTM Consulting
1	822	1	349187-1	647.59	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 349187-1 St-28	647.59	JS West
1	822	1	349187-2	15.95	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 349187-2 St-28	15.95	JS West
1	822	1	732073-1	321.62	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 732073-1 St-23	321.62	JS West
1	822	1	732073-2	15.95	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 732073-2 St-23	15.95	JS West
1	822	1	829759-1	452.54	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 829759-1 St-17	452.54	JS West
1	822	1	829759-2	15.95	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 829759-2 St-17	15.95	JS West



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1	822	1	146343-1	348.00	EDCF03152023	03/15/23	2	8561000	470	EDCF Inv. 146343-1 St-74	348.00	JS West
1	822	1	146343-2	15.95	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 146343-2 St-74	15.95	JS West
1	822	1	134420-1	636.01	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 134420-1 St-72	636.01	JS West
1	822	1	134420-2	15.95	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 134420-2 St-72	15.95	JS West
1	874	0	02092023-02	5030.00	EDCF03152023	03/15/23	2	8561000	4324	EDCF Inv. 02092023-02 New Hires	5030.00	Kaiser Foundation Health Plan, Inc.
1	2519	0	12036962	17.23	EDCF03152023	03/15/23	2	8561000	4040	EDCF Inv 12036962 Telestaff	17.23	Kronos
1	4984	1	1297408	483.82	EDCF03152023	03/15/23	2	8561000	4500	EDCF Inv. 1297408 St-72	483.82	Life Assist
1	4984	1	1293530	2905.88	EDCF03152023	03/15/23	2	8561000	4500	EDCF Inv 1293530 St-28	2905.88	Life Assist
1	514	0	INV682791	80.05	EDCF03152023	03/15/23	2	8561001	6040	EDCF Inv. INV682791 PAO Helmet	80.05	L.N. Curtis & Sons, Inc.
1	514	0	INV677714	1471.47	EDCF03152023	03/15/23	2	8561000	6040	EDCF Inv. INV677714 PPE	1471.47	L.N. Curtis & Sons, Inc.
1	62	0	03132023-03	921.92	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 03132023-03 Acct. 956304298-6 St-28	921.92	Pacific Gas & Electric, Inc.
1	62	0	03132023-04	13.91	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 03132023-04 Acct. 4577462625-8 St-16	13.91	Pacific Gas & Electric, Inc.
1	62	0	03062023-01	169.27	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 03062023-01 Acct. 75011920111-5 Gld H	169.27	Pacific Gas & Electric, Inc.
1	62	0	03062023-02	9.56	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 03062023-02 Acct. 5707449531-8 St-19	9.56	Pacific Gas & Electric, Inc.
1	62	0	03032023-01	975.35	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 03032023-01 Acct. 24638074959-0 St-2	975.35	Pacific Gas & Electric, Inc.
1	62	0	03032023-02	445.89	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 03032023-02 Acct. 9160165239-8 St-25	445.89	Pacific Gas & Electric, Inc.
1	62	0	03032023-03	762.80	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 03032023-03 Acct. 0294455775-6 St-72	762.80	Pacific Gas & Electric, Inc.
1	62	0	03062023-03	124.85	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 03062023-03 Acct. 4198633477-3 St-17	124.85	Pacific Gas & Electric, Inc.
1	62	0	03172023-01	10.05	EDCF03152023	03/15/23	2	8561000	4700	EDCF Inv. 03172023-01 Acct. 1755802518-9 St-28	10.05	Pacific Gas & Electric, Inc.
1	3193	0	117574	11.27	EDCF03152023	03/15/23	2	8561000	4197	EDCF Inv. 117574 St-25	11.27	Placerville Hardware
1	3193	0	117583	37.57	EDCF03152023	03/15/23	2	8561000	4197	EDCF Inv. 117583 St-25	37.57	Placerville Hardware
1	1553	0	A1077226	68.58	EDCF03152023	03/15/23	2	8561000	4197	EDCF Inv. A1077226 St-17	68.58	Pollock Pines True Value
1	2317	0	0185472-IN	312.00	EDCF03152023	03/15/23	2	8561000	4324	EDCF Inv. 0185472-IN	312.00	Preferred Alliance, Inc.
1	10558	1	71538	145.00	EDCF03152023	03/15/23	2	8561000	4300	EDCF Inv. 71538 CPA Services	145.00	Roberts & Company, Inc.
1	3337	0	19726	7946.26	EDCF03152023	03/15/23	2	8561000	4300	EDCF Inv. 19726 Platinum Service Plan	7946.26	RTS IT
1	1367	0	38612	7620.10	EDCF03152023	03/15/23	2	8561000	6040	EDCF Inv. 38612 PPE	7620.10	Scott's PPE Recon Inc.
1	2737	0	462826	81.51	EDCF03152023	03/15/23	2	8561000	4164	EDCF Inv. 462826 Tire	81.51	Sierra Nevada Tire & Wheel
1	2737	0	527947-1	103.50	EDCF03152023	03/15/23	2	8561000	4160	EDCF Inv. 527947-1 Labor E25	103.50	Sierra Nevada Tire & Wheel
1	2737	0	527947-2	1112.23	EDCF03152023	03/15/23	2	8561000	4164	EDCF Inv. 527947-2 Tires E-25	1112.23	Sierra Nevada Tire & Wheel
1	2737	0	527980-1	51.75	EDCF03152023	03/15/23	2	8561000	4160	EDCF Inv. 527980-1 Labor E72	51.75	Sierra Nevada Tire & Wheel
1	2737	0	527980-2	646.04	EDCF03152023	03/15/23	2	8561000	4164	EDCF Inv. 527980-2 Tires E72	646.04	Sierra Nevada Tire & Wheel
1	922	0	3799456-0	119.75	EDCF03152023	03/15/23	2	8561000	4260	EDCF Inv. 3799456-0 Office Supplies	119.75	Sierra Office Supply & Printing
1	922	0	381288-0	574.43	EDCF03152023	03/15/23	2	8561000	4260	EDCF Inv. 381288-0 Office Supplies	574.43	Sierra Office Supply & Printing
1	922	0	Interest02	1.8	EDCF03152023	03/15/23	2	8561000	4260	EDCF Inv. Interest02	1.8	Sierra Office Supply & Printing
1	401	0	2519	203.96	EDCF03152023	03/15/23	2	8561000	4142	EDCF Inv. 2519 Radio Equipment	203.96	Silverado Avionics, Inc.
1	10402	1	120-0	1515.31	EDCF03152023	03/15/23	2	8561000	4040	EDCF Inv. 120-0 Fiber	1515.31	TPX
1	434	0	9927844405	741.28	EDCF03152023	03/15/23	2	8561000	4040	EDCF Inv. 9927844405 Cell Service 1/16-2/15	741.28	Verizon Wireless
1	434	0	9927844407	51.24	EDCF03152023	03/15/23	2	8561000	4040	EDCF Inv. 9927844407 Cell Service 1/16-2/15	51.24	Verizon Wireless
1	434	0	9927844406	330.33	EDCF03152023	03/15/23	2	8561000	4040	EDCF Inv. 9927844406 Cell Service 1/16-2/15	330.33	Verizon Wireless
1	10523	1	21646-1	555	EDCF03152023	03/15/23	2	8561000	4160	EDCF Inv. 21646-1 Labor E272	555	HFW Enterprises, LLC
1	10523	1	21646-2	2716.65	EDCF03152023	03/15/23	2	8561000	4162	EDCF Inv. 21646-2 Parts E272	2716.65	HFW Enterprises, LLC





**Outside District Claim Form**

<b>District:</b>	El Dorado County Fire	<b>AUDITOR USE ONLY</b>	<b>PLEASE INDICATE CHECK DISTRIBUTION</b>	<b>PROCESSOR USE ONLY</b>
<b>Date:</b>	3/21/2023		<b>METHOD IN THE SPACE BELOW:</b>	<b>BATCH:</b>
<b>Prepared By:</b>	Kathleen Freeman	<b>DEPT:</b>	<b>US MAIL:</b> Return to District:	
<b>Contact Phone:</b>	530-644-9630 # 104	<b>FILE NAME:</b>	<b>Call/Email for pickup:</b> 530-644-9630 # 104	<b>Entered by:</b>
	110 2022-23 3-21-2023 EDCF Bills	<b>AUDITED BY:</b>	<b>Document Total:</b>	
		<b>Date:</b>	<b>\$9,059.36</b>	

**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	822	1	342345-1	464.02	EDCF03212023	3/21/23	2	8561000	4700	EDCF Inv. 342345-1	464.02	JS West		
1	822	1	342345-2	15.95	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 342345-2	15.95	JS West		
1	822	1	527168-1	760.97	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 527168-1	760.97	JS West		
1	822	1	527168-2	15.95	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 527168-2	15.95	JS West		
1	822	1	242301-1	511.52	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 242301-1	511.52	JS West		
1	822	1	242301-2	15.95	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 242301-2	15.95	JS West		
1	822	1	260821-1	368.55	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 260821-1	368.55	JS West		
1	822	1	260821-2	15.95	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 260821-2	15.95	JS West		
1	822	1	246474-1	1163.21	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 246474-1	1163.21	JS West		
1	822	1	246474-2	15.95	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 246474-2	15.95	JS West		
1	822	1	230719-1	181.35	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 230719-1	181.35	JS West		
1	822	1	230719-2	15.95	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 230719-2	15.95	JS West		
1	822	1	232355-1	660.11	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 232355-1	660.11	JS West		
1	822	1	232355-2	15.95	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 232355-2	15.95	JS West		
1	822	1	432845-1	876.33	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 432845-1	876.33	JS West		
1	822	1	432845-2	15.95	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 432845-2	15.95	JS West		
1	822	1	738659-1	671.58	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 738659-1	671.58	JS West		
1	822	1	738659-2	15.95	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 738659-2	15.95	JS West		
1	822	1	755050-1	400.61	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 755050-1	400.61	JS West		
1	822	1	755050-2	15.95	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 755050-2	15.95	JS West		
1	822	1	955739-1	994.50	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 955739-1	994.50	JS West		
1	822	1	955739-2	15.95	EDCF03212023	03/21/23	2	8561000	4700	EDCF Inv. 955739-2	15.95	JS West		



**Outside District Claim Form**

<b>District:</b>	El Dorado County Fire	AUDITOR USE ONLY	PLEASE INDICATE CHECK DISTRIBUTION	PROCESSOR USE ONLY
<b>Date:</b>	3/22/2023		METHOD IN THE SPACE BELOW:	
<b>Prepared By:</b>	Kathleen Freeman		US MAIL: Return to District:	
<b>Contact Phone:</b>	530-644-9630 # 104	DEPT: _____	Call/Email for pickup: 530-644-9630 # 1	Document Total:
111 2022-23 3-22-2023 EDCF Bills		FILE NAME: _____	<b>\$25,849.58</b>	Entered by: _____
		AUDITED BY: _____	Date: _____	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	1080	0	01282023-02	127.62	EDCF03222023	3/22/23	2	8561000	4022	EDCF Inv. 01282023-02 KF Mountain Hardwear	127.62	US Bank		
1	1080	0	01272023-01	304.55	EDCF03222023	03/22/23	2	8561000	4022	EDCF Inv. 01272023-01 KF	304.55	US Bank		
1	1080	0	01302023-03	388.95	EDCF03222023	03/22/23	2	8561000	4085	EDCF Inv. 01302023-03 KF St-23	388.95	US Bank		
1	1080	0	01292023-01	70.74	EDCF03222023	03/22/23	2	8561000	4040	EDCF Inv. 01292023-01 KF St-19	70.74	US Bank		
1	1080	0	01312023-06	92.20	EDCF03222023	03/22/23	2	8561000	4606	EDCF Inv. 01312023-06 KF U-21	92.20	US Bank		
1	1080	0	02012023-36	100.64	EDCF03222023	03/22/23	2	8561000	4040	EDCF Inv. 02012023-36 KF St-72	100.64	US Bank		
1	1080	0	02012023-37	150.70	EDCF03222023	03/22/23	2	8561000	4040	EDCF Inv. 02012023-37 KF St-74	150.70	US Bank		
1	1080	0	02022023-01	30.00	EDCF03222023	03/22/23	2	8561000	4040	EDCF Inv. 02022023-01 KF St-72	30.00	US Bank		
1	1080	0	02022023-02	83.47	EDCF03222023	03/22/23	2	8561000	4260	EDCF Inv. 02022023-02 KF Office Supplies	83.47	US Bank		
1	1080	0	02022023-03	55.83	EDCF03222023	03/22/23	2	8561000	4700	EDCF Inv. 02022023-03 KF St-21	55.83	US Bank		
1	1080	0	02022023-04	37.54	EDCF03222023	03/22/23	2	8561000	4022	EDCF Inv. 02022023-04 KF Embroidery	37.54	US Bank		
1	1080	0	02042023-01	30.00	EDCF03222023	03/22/23	2	8561000	4085	EDCF Inv. 02042023-01 KF St-23	30.00	US Bank		
1	1080	0	02022023-05	19.15	EDCF03222023	03/22/23	2	8561000	4260	EDCF Inv. 02022023-05 KF Office Supplies	19.15	US Bank		
1	1080	0	02032023-03	69.95	EDCF03222023	03/22/23	2	8561000	4162	EDCF Inv. 02032023-03 KF Smog	69.95	US Bank		
1	1080	0	02032023-04	399.46	EDCF03222023	03/22/23	2	8561000	4140	EDCF Inv. 02032023-04 KF Extraction Equipment	399.46	US Bank		
1	1080	0	02062023-03	14.99	EDCF03222023	03/22/23	2	8561000	4539	EDCF Inv. 02062023-03 KF Zoom	14.99	US Bank		
1	1080	0	02072023-01	14.99	EDCF03222023	03/22/23	2	8561000	4539	EDCF Inv. 02072023-01 KF Adobe	14.99	US Bank		
1	1080	0	02082023-01	47.35	EDCF03222023	03/22/23	2	8561000	4197	EDCF Inv. 02082023-01 KF St-21	47.35	US Bank		
1	1080	0	02102023-01	215.00	EDCF03222023	03/22/23	2	8561000	4040	EDCF Inv. 02102023-01 KF	215.00	US Bank		
1	1080	0	02112023-01	45.87	EDCF03222023	03/22/23	2	8561000	4040	EDCF Inv. 02112023-01 KF	45.87	US Bank		
1	1080	0	02122023-01	35.41	EDCF03222023	03/22/23	2	8561000	4197	EDCF Inv. 02122023-01 KF	35.41	US Bank		
1	1080	0	002142023-07	181.74	EDCF03222023	03/22/23	2	8561000	4040	EDCF Inv. 002142023-07 KF	181.74	US Bank		



**Authorizing signatures:**

1	1080	0	02152023-01	236.19	EDCF03222023	03/22/23	2	8561000	4040	EDCF Inv. 02152023-01 KF St-21	236.19	US Bank
1	1080	0	02152023-02	16.08	EDCF03222023	03/22/23	2	8561000	4539	EDCF Inv. 02152023-02 KF Prime	16.08	US Bank
1	1080	0	02152023-03	225.87	EDCF03222023	03/22/23	2	8561000	4500	EDCF Inv. 02152023-03 KF Prevention Supplies	225.87	US Bank
1	1080	0	01272023-02	20.00	EDCF03222023	03/22/23	2	8561000	4085	EDCF Inv. 01272023-02 E21	20.00	US Bank
1	1080	0	02032023-05	59.23	EDCF03222023	03/22/23	2	8561000	4261	EDCF Inv. 02032023-05 E21 Postage	59.23	US Bank
1	1080	0	01252023-05	18.23	EDCF03222023	03/22/23	2	8561000	4461	EDCF Inv. 01252023-05 E28	18.23	US Bank
1	1080	0	01272023-03	49.78	EDCF03222023	03/22/23	2	8561000	4261	EDCF Inv. 01272023-03 E28 Postage	49.78	US Bank
1	1080	0	02202023-01	38.64	EDCF03222023	03/22/23	2	8561000	4261	EDCF Inv. 02202023-01 E28 Postage	38.64	US Bank
1	1080	0	01312023-07	25.73	EDCF03222023	03/22/23	2	8561000	4197	EDCF Inv. 01312023-07 E72 St-72	25.73	US Bank
1	1080	0	01312023-08	150.15	EDCF03222023	03/22/23	2	8561000	4197	EDCF Inv. 01312023-08 E72 St-72	150.15	US Bank
1	1080	0	02032023-06	15.00	EDCF03222023	03/22/23	2	8561000	4261	EDCF Inv. 02032023-06 E72 Postage	15.00	US Bank
1	1080	0	02152023-04	4.39	EDCF03222023	03/22/23	2	8561000	4197	EDCF Inv. 02152023-04 E328 St-19	4.39	US Bank
1	1080	0	02012023-38	0.99	EDCF03222023	03/22/23	2	8561000	4539	EDCF Inv. 02012023-38 PM	0.99	US Bank
1	1080	0	01272023-04	6713.88	EDCF03222023	03/22/23	2	8561000	6020	EDCF Inv. 01272023-04 TW St-74	6713.88	US Bank
1	1080	0	01302023-04	168.00	EDCF03222023	03/22/23	2	8561000	6028	EDCF Inv. 01302023-04 TW St-17 Remodel	168.00	US Bank
1	1080	0	01272023-05	79.99	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01272023-05 WS Coffee	79.99	US Bank
1	1080	0	01272023-06	109.97	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01272023-06 WS Coffee	109.97	US Bank
1	1080	0	01272023-07	65.00	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01272023-07 WS Coffee	65.00	US Bank
1	1080	0	01272023-08	65.00	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01272023-08 WS Coffee	65.00	US Bank
1	1080	0	01272023-09	65.00	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01272023-09 WS Coffee	65.00	US Bank
1	1080	0	02092023-03	42.89	EDCF03222023	03/22/23	2	8561000	6020	EDCF Inv. 02092023-03 TW	42.89	US Bank
1	1080	0	02152023-05	257.39	EDCF03222023	03/22/23	2	8561000	6020	EDCF Inv. 02152023-05 TW	257.39	US Bank
1	1080	0	02202023-02	10.05	EDCF03222023	03/22/23	2	8561000	4197	EDCF Inv. 02202023-02 TW	10.05	US Bank
1	1080	0	02052023-01	278.84	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 02052023-01 WS Supplies	278.84	US Bank
1	1080	0	02172023-01	42.89	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 02172023-01 WS Supplies	42.89	US Bank
1	1080	0	02192023-01	30.20	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 02192023-01 WS Supplies	30.20	US Bank
1	1080	0	01312023-09	159.62	EDCF03222023	03/22/23	2	8561000	4060	EDCF Inv. 01312023-09 LL St-21 Meeting	159.62	US Bank
1	1080	0	02082023-02	10.65	EDCF03222023	03/22/23	2	8561000	4261	EDCF Inv. 02082023-02 LL Postage	10.65	US Bank
1	1080	0	02102023-02	9.70	EDCF03222023	03/22/23	2	8561000	4261	EDCF Inv. 02102023-02 LL Postage	9.70	US Bank
1	1080	0	02082023-03	51.16	EDCF03222023	03/22/23	2	8561000	6020	EDCF Inv. 02082023-03 TW	51.16	US Bank
1	1080	0	01262023-01	1696.77	EDCF03222023	03/22/23	2	8561000	4500	EDCF Inv. 01262023-01 BS Fire Code	1696.77	US Bank
1	1080	0	02162023-01	200.00	EDCF03222023	03/22/23	2	8561000	4500	EDCF Inv. 02162023-01 BS D Space Insp. - Shepa	200.00	US Bank
1	1080	0	01302023-05	12.90	EDCF03222023	03/22/23	2	8561000	4261	EDCF Inv. 01302023-05 GA Postage	12.90	US Bank
1	1080	0	02062023-04	87.61	EDCF03222023	03/22/23	2	8561000	4060	EDCF Inv. 02062023-04 GA Testing	87.61	US Bank
1	1080	0	02072023-02	305.88	EDCF03222023	03/22/23	2	8561000	4060	EDCF Inv. 02072023-02 GA Testing	305.88	US Bank
1	1080	0	02072023-03	23.98	EDCF03222023	03/22/23	2	8561000	4060	EDCF Inv. 02072023-03 GA Testing	23.98	US Bank
1	1080	0	02072023-04	45.75	EDCF03222023	03/22/23	2	8561000	4060	EDCF Inv. 02072023-04 GA Testing	45.75	US Bank
1	1080	0	02122023-02	14.99	EDCF03222023	03/22/23	2	8561000	4539	EDCF Inv. 02122023-02 GA Adobe	14.99	US Bank
1	1080	0	02142023-08	126.00	EDCF03222023	03/22/23	2	8561000	4261	EDCF Inv. 02142023-08 GA Postage	126.00	US Bank
1	1080	0	02152023-06	55.21	EDCF03222023	03/22/23	2	8561000	4260	EDCF Inv. 02152023-06 GA Office Supplies	55.21	US Bank
1	1080	0	02172023-02	30.62	EDCF03222023	03/22/23	2	8561000	4260	EDCF Inv. 02172023-02 GA Office Supplies	30.62	US Bank
1	1080	0	01302023-06	24.90	EDCF03222023	03/22/23	2	8561000	4145	EDCF Inv. 01302023-06 SA	24.90	US Bank
1	1080	0	01232023-06	38.71	EDCF03222023	03/22/23	2	8561000	4145	EDCF Inv. 01232023-06 SA	38.71	US Bank

**Authorizing signatures:**

1	1080	0	01252023-01	29.92	EDCF03222023	03/22/23	2	8561000	4197	EDCF Inv. 01252023-01 SA St-23	29.92	US Bank		
1	1080	0	01252023-02	39.99	EDCF03222023	03/22/23	2	8561000	4197	EDCF Inv. 01252023-02 SA St-23	39.99	US Bank		
1	1080	0	01252023-03	20.00	EDCF03222023	03/22/23	2	8561000	4060	EDCF Inv. 01252023-03 SA	20.00	US Bank		
1	1080	0	02062023-05	42.44	EDCF03222023	03/22/23	2	8561000	4060	EDCF Inv. 02062023-05 SA Training Burn	42.44	US Bank		
1	1080	0	02062023-06	18.19	EDCF03222023	03/22/23	2	8561000	4060	EDCF Inv. 02062023-06 SA Training Burn	18.19	US Bank		
1	1080	0	02082023-04	40.21	EDCF03222023	03/22/23	2	8561000	4060	EDCF Inv. 02082023-04 SA Training Burn	40.21	US Bank		
1	1080	0	02082023-05	67.20	EDCF03222023	03/22/23	2	8561000	4060	EDCF Inv. 02082023-05 SA Training Burn	67.20	US Bank		
1	1080	0	02082023-06	5.97	EDCF03222023	03/22/23	2	8561000	4060	EDCF Inv. 02082023-06 SA Training Burn	5.97	US Bank		
1	1080	0	02092023-04	1200.00	EDCF03222023	03/22/23	2	8561000	4160	EDCF Inv. 02092023-04 SA Tow	1200.00	US Bank		
1	1080	0	02152023-06	200.00	EDCF03222023	03/22/23	2	8561000	4500	EDCF Inv. 02152023-06 LS D Inspector Class	200.00	US Bank		
1	1080	0	02212023-02	250.00	EDCF03222023	03/22/23	2	8561000	4617	EDCF Inv. 02212023-02 BS Medic Renewal	250.00	US Bank		
1	1080	0	01242023-01	365.92	EDCF03222023	03/22/23	2	8561000	4022	EDCF Inv. 01242023-01 JS Carhartt	365.92	US Bank		
1	1080	0	02072023-05	144.78	EDCF03222023	03/22/23	2	8561000	4022	EDCF Inv. 02072023-05 JS Carhartt	144.78	US Bank		
1	1080	0	02162023-02	71.00	EDCF03222023	03/22/23	2	8561000	6040	EDCF Inv. 02162023-02 JS	71.00	US Bank		
1	1080	0	01262023-02	-0.02	EDCF03222023	03/22/23	2	8561000	4600	EDCF Inv. 01262023-02 TC Credit	-0.02	US Bank		
1	1080	0	01262023-03	-0.02	EDCF03222023	03/22/23	2	8561000	4600	EDCF Inv. 01262023-03 TC Credit	-0.02	US Bank		
1	1080	0	01282023-03	429.12	EDCF03222023	03/22/23	2	8561000	4600	EDCF Inv. 01282023-03 TC SCBA Training	429.12	US Bank		
1	1080	0	01302023-07	0.99	EDCF03222023	03/22/23	2	8561000	4539	EDCF Inv. 01302023-07 TC	0.99	US Bank		
1	1080	0	01002023-08	170.00	EDCF03222023	03/22/23	2	8561000	4617	EDCF Inv. 01002023-08 TC Brown Act	170.00	US Bank		
1	1080	0	02032023-07	14.99	EDCF03222023	03/22/23	2	8561000	4539	EDCF Inv. 02032023-07 TC Adobe	14.99	US Bank		
1	1080	0	02072023-06	1.99	EDCF03222023	03/22/23	2	8561000	4539	EDCF Inv. 02072023-06 TC	1.99	US Bank		
1	1080	0	02122023-03	1266.45	EDCF03222023	03/22/23	2	8561000	4040	EDCF Inv. 02122023-03 TC Admin Phones	1266.45	US Bank		
1	1080	0	01222023-07	39.99	EDCF03222023	03/22/23	2	8561000	4197	EDCF Inv. 01222023-07 PL	39.99	US Bank		
1	1080	0	01252023-04	2554.92	EDCF03222023	03/22/23	2	8561000	6040	EDCF Inv. 01252023-04 PL Polaris	2554.92	US Bank		
1	1080	0	02092023-05	64.00	EDCF03222023	03/22/23	2	8561000	4539	EDCF Inv. 02092023-05 PL	64.00	US Bank		
1	1080	0	02092023-06	65.27	EDCF03222023	03/22/23	2	8561000	4060	EDCF Inv. 02092023-06 PL	65.27	US Bank		
1	1080	0	02142023-09	12.99	EDCF03222023	03/22/23	2	8561000	4539	EDCF Inv. 02142023-09 PL Adobe	12.99	US Bank		
1	1080	0	02172023-03	1000.00	EDCF03222023	03/22/23	2	8561000	6040	EDCF Inv. 02172023-03 PL - Placerville Autobody	1000.00	US Bank		
1	1080	0	02202023-03	83.73	EDCF03222023	03/22/23	2	8561000	4539	EDCF Inv. 02202023-03 PL XM	83.73	US Bank		
1	1080	0	01212023-06	13.21	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01212023-06 Supplies St-25	13.21	US Bank		
1	1080	0	01212023-07	5.67	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01212023-07 Supplies St-25	5.67	US Bank		
1	1080	0	01212023-08	18.22	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01212023-08 Supplies St-72	18.22	US Bank		
1	1080	0	01212023-09	11.66	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01212023-09 Supplies St-72	11.66	US Bank		
1	1080	0	01212023-10	34.72	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01212023-10 Supplies St-72	34.72	US Bank		
1	1080	0	01212023-11	105.74	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01212023-11 Supplies St-72	105.74	US Bank		
1	1080	0	01212023-12	19.66	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01212023-12 Supplies St-72	19.66	US Bank		
1	1080	0	01212023-13	218.11	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01212023-13 Supplies St-72	218.11	US Bank		
1	1080	0	01212023-14	23.28	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01212023-14 Supplies St-25	23.28	US Bank		
1	1080	0	01212023-15	21.81	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01212023-15 Supplies St-25	21.81	US Bank		
1	1080	0	01212023-16	52.87	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01212023-16 Supplies St-25	52.87	US Bank		
1	1080	0	01212023-17	276.68	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01212023-17 Supplies St-25	276.68	US Bank		
1	1080	0	01212023-18	32.18	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01212023-18 Supplies St-28	32.18	US Bank		
1	1080	0	01212023-19	52.87	EDCF03222023	03/22/23	2	8561000	4080	EDCF Inv. 01212023-19 Supplies St-17	52.87	US Bank		













# EL DORADO COUNTY DEPOSIT PERMIT

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

DATE 3/30/2023  
 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	19,191.37
OFF - SITE	0.00
DIRECT	0.00
3/30/2023	

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

Enter Total Checks:  Enter Total Offsites: \$ -

Enter Total Direct Deposit/Wire: \$ -

<b>TOTAL DEPOSIT</b>	<b>19,191.37</b>
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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	4022	291	Duty Attire	90.00
2	8561000	3000	197	Claim#23005503 Duncan 3/14-3/27	3,238.30
3	8561000	4162	239	Credit - Golden State	212.02
4	8561000	4022	291	Duty Attire	195.00
5	8561000	3000	197	Claim#23005503 Duncan 2/28-3/13	3,238.30
6	8561000	4022	291	Duty Attire	25.00
7	8561000	1400	431	Inspection Fee's	2,982.00
8	8561000	3000	197	Claim#22002558 Adams 3/15-3/15	193.76
9	8561000	1940	226	CalCard Reimbursement	50.00
10	8561000	3000	197	Claim#23005503 Duncan 2/14-2/27	3,238.30
11	8561000	1940	226	CalCard Rebate	760.30
12	8561000	3000	197	Claim#23005503 Duncan 1/31-2/13	3,238.30
13	8561000	4022	291	Duty Attire	40.00
14	8561000	881	220	Cable Incident	1,690.09
15					
16					

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

C.L. RAFFETY, TREASURER / TAX COLLECTOR

BY [Signature]  
 DATE 4/10/23

BY [Signature]  
 DATE 4/10/23

DP # 294746

CERTIFIED INTO THE COUNTY TREASURY  
 UNDER SECTION GOVT CODE 27008

JE NUMBER	2019-__-__
INPUT BY	

Updated 1/1/18

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

# EL DORADO COUNTY DEPOSIT PERMIT

TREASURER HAS RECEIVED A DEPOSIT FROM

**EL DORADO COUNTY FIRE PROTECTION DISTRICT**

DEPARTMENT OR AGENCY NAME (including division)

DATE 3/30/2023

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	686.00
CHECKS	5,772.90
OFF - SITE	0.00
DIRECT	0.00
3/30/2023	

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

Enter Total Checks:  Enter Total Offsites: \$ -

Enter Total Direct Deposit/Wire: \$ -

<b>TOTAL DEPOSIT</b>	<b>6,458.90</b>
----------------------	-----------------

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	4022	291	CR#1051 Cash Duty Hat	20.00
2	8561000	1401	223	CR#1052 CK#17506 4188 Product Drive	558.00
3	8561000	4022	291	CR#1053 Cash Duty Attire	20.00
4	8561000	1401	223	CR#1054 CK#1090 3220 Sierrama Drive	186.00
5	8561000	1401	223	CR#1055 CK#1327 Cold Springs Country Club	1,178.90
6	8561000	1401	223	CR#1056 CK#474 4250 Presley Lane	186.00
7	8561000	1401	223	CR#1057 CK#2696 4270 Nashone	186.00
8	8561000	1401	223	CR#1058 CK#2909 485 Pierroz Road	404.00
9	8561000	1401	223	CR#1059 CK#122 2944 Lariat Road	186.00
10	8561000	1401	223	CR#1060 CK#2401 4835 Pine Tree Court	186.00
11	8561000	4022	291	CR#1061 Cash Duty Hat	20.00
12	8561000	1401	223	CR#1062 Cash 4160 Vienna Drive	200.00
13	8561000	1401	223	CR#1063 Cash 7160 Gallagher Road	190.00
14	8561000	4022	291	CR#1064 CK#1105 Duty Attire	25.00
15	8561000	4022	291	CR#1065 Cash Duty Attire	10.00
16	8561000	1401	223	CR#1066 Cash 7351 Steeple Chase Drive	186.00

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

C.L. RAFFETY, TREASURER / TAX COLLECTOR

BY [Signature]  
DATE 3/30/23

BY [Signature]  
DATE 3/30/23

DP # 294745

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 March 30, 2023

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#1067 Cash Incident Report	40.00
18	8561000	1401	223	CR#1068 CK#1057 3401 Eastview Drive	186.00
19	8561000	1401	223	CR#1069 CK#168 2556 Otter Trail	186.00
20	8561000	1401	223	CR#1070 CK#1298 3160 Deep Haven Road	186.00
21	8561000	1401	223	CR#1071 CK#807 5491 Old French Town Road	186.00
22	8561000	1401	223	CR#1072 CK#0058900233 Fire Flow Letter	186.00
23	8561000	1401	223	CR#1073 CK#1128 Sunny Side Drive	186.00
24	8561000	1401	223	CR#1074 CK#3832 6802 Godsway	186.00
25	8561000	1401	223	CR#1075 CK#7810 Barsotti	817.00
26	8561000	1401	223	CR#1076 CK#20793 Heffrin & Flying C Water St	558.00
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					

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

C.L. RAFFETY, TREASURER / TAX COLLECTOR

BY [Signature]  
 DATE 4/10/23

BY [Signature]  
 DATE 4/10/23

DP # 294745

CERTIFIED INTO THE  
 COUNTY TREASURY

SECTION GOVT CODE

BATCH DATE	
CODED BY	



# EL DORADO COUNTY DEPOSIT PERMIT

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

DEPARTMENT OR AGENCY NAME (including division)

DATE 3/30/2023  
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	990.00
CHECKS	6,209.95
OFF - SITE	0.00
DIRECT	0.00
3/30/2023	

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

Enter Total Checks:  Enter Total Offsites: \$ -

Enter Total Direct Deposit/Wire: \$ -

<b>TOTAL DEPOSIT</b>	<b>7,199.95</b>
----------------------	-----------------

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#1015 CK#102000668 4050 Sunset Lane	1,173.95
2	8561000	4022	291	CR#1016 Cash - Duty Gear	20.00
3	8561000	1401	223	CR#1017 CK#1080 6001 Cozy Dell Lane	93.00
4	8561000	4022	291	CR#1018 Cash Duty Attire	15.00
5	8561000	1401	223	CR#1019 CK#1086 2547 Rimrock Road	186.00
6	8561000	1401	223	CR#1020 CK#2667 4191 Business Drive	372.00
7	8561000	4022	291	CR#1021 Cash Duty Hat	30.00
8	8561000	1401	223	CR#1022 CK#1010 5480 Daisy Drive	186.00
9	8561000	4022	291	CR#1023 CK#140 Duty Attire	89.00
10	8561000	4022	291	CR#1024 CK#1014 Duty Attire	78.00
11	8561000	1401	223	CR#1025 Cash 4535 Riverdale	100.00
12	8561000	4022	291	CR#1026 Cash Duty Attire	20.00
13	8561000	4022	291	CR#1027 Cash Duty Attire	20.00
14	8561000	4022	291	CR#1028 Cash Duty Attire	20.00
15	8561000	4022	291	CR#1029 Cash Duty Attire	96.00
16	8561000	1401	223	CR#1030 CK#74873 Blasting Permit	558.00

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

C.L. RAFFETY, TREASURER / TAX COLLECTOR

BY [Signature]

BY [Signature]

DATE 3/30/23

DATE 3/30/23

DP # 214744

CERTIFIED INTO THE COUNTY TREASURY UNDER SECTION GOVT CODE 27008

JE NUMBER	2019-__-__
INPUT BY	

TRIBUTION: WHITE - AUDITOR / GREEN - TREASURY / YELLOW - DEPARTMENT RECEIP

Updated 1/1/18

214744

**EL DORADO COUNTY**

**DEPOSIT PERMIT**

**PAGE 2 OF 2**

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

DATE March 30, 2023

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	4022	291	CR#1031 Cash Duty Attire	60.00
18	8561000	4022	291	CR#1032 Cash Duty Attire	80.00
19	8561000	1401	223	CR#1033 CK#2369 LaCaile Estates	558.00
20	8561000	1401	223	CR#1034 CK#281 4821 Mountainview Drive	186.00
21	8561000	1401	223	CR#1035 CK#111 3461 Coon Hollow Road	586.00
22	8561000	4022	291	CR#1036 Cash Duty Attire	50.00
23	8561000	1401	223	CR#1037 CK#1854 5661 Bassi Road	93.00
24	8561000	1401	223	CR#1038 CK#1081 6001 Cozy Dell Lane	186.00
25	8561000	1401	223	CR#1039 CK#2595 3800 Paloma Road	186.00
26	8561000	4022	291	CR#1040 Cash Duty Gear	20.00
27	8561000	4022	291	CR#1041 Cash Duty Attire	73.00
28	8561000	1401	223	CR#1042 CK#1179 5200 Sheritan Road	186.00
29	8561000	1401	223	CR#1043 CK#1018 3341 Excalibar Raod	186.00
30	8561000	1401	223	CR#1044 CK#3595 3595 Bellwood Drive	186.00
31	8561000	1401	223	CR#1040 CK#173 6290 Pony Express Trail	656.00
32	8561000	1401	223	CR#146 CK#1117 5500 Stampede Lane	186.00
33	8561000	1401	223	CR#1047 CK#175 6290 Pony Express Trail	186.00
34	8561000	1401	223	CR#1048 Cash 2708 Family Hill	186.00
35	8561000	1401	223	CR#1049 CK#274 1930 Hwy 193	93.00
36	8561000	1401	223	CR#1050 Cash 3555 Hilton Way	200.00
37					
38					

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

C.L. RAFFETY, TREASURER / TAX COLLECTOR

BY \_\_\_\_\_  
 DATE 4/16/23

BY \_\_\_\_\_  
 DATE 4/16/23

DP # 294744

CERTIFIED INTO THE  
 COUNTY TREASURY

R SECTION GOVT CODE

BATCH DATE	
CODED BY	

**EL DORADO COUNTY  
DEPOSIT PERMIT**

TREASURER HAS RECEIVED A DEPOSIT FROM

DATE 3/23/2023

AUDITOR for EL DORADO COUNTY FIRE PROTECTION DISTRICT

PREPARED BY Nancy Kennedy NK

DEPARTMENT OR AGENCY NAME (including division)

Phone # #5432

**B of A 81008591761**

DEPOSITOR NUMBER 808561 *MA*

ENTER COIN AND CURRENCY (auto populates Total Deposit section)

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

Total Deposit Section

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

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

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

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

<b>TOTAL DEPOSIT</b>	<b>5,028.00</b>
----------------------	-----------------

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
1	8561000	1100		USFS STATION 16 LEASE PMT	5,028.00
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					

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

K.E. COLEMAN, TREASURER / TAX COLLECTOR

BY Jessie Schroll

BY [Signature]

DATE 3/23/23

DATE 3/23/23

DP # 194351

CERTIFIED INTO THE COUNTY  
TREASURY

JE NUMBER 2023-\_\_-\_\_

UNDER SECTION GOVT CODE  
27008

INPUT BY



March 10, 2023

Ranger Road Veteran Non Profit

3257 Monier Circle #A

Rancho Cordova CA, 95742

Dear El Dorado Fire members,

Ranger Road is a veteran nonprofit organization focused on assisting our American heroes as they transition out of the military and continue into the next chapter of their lives. Ranger Road exists to serve our veterans and nothing would be possible without your generous assistance and contributions. Your commitment to helping the veterans and their families in our community is sincerely appreciated.

Each year Ranger Road advances its mission of assisting veterans transitioning back into society, and through sports and outdoor activities we are witnessing improvement in the lives of so many families. We are growing rapidly as more veteran families continue seeking assistance through Ranger Road and your help is needed.

The goal of Ranger Road is to continue making a difference in the veteran community. With your assistance we will continue making a positive impact on the lives of US Veteran families throughout the country.

- **We are seeking a full or partial fee waiver from El Dorado County Fire Department. We are involved in a veteran house build and we hope you can consider assisting us.**

100% of donations coming into Ranger Road go directly towards supporting our veterans. Thank you once again for considering Ranger Road, and may God bless you.

Sincerely,

Mikhail Venikov

CEO

"Together We Are Strong"

[www.rangerroad.org](http://www.rangerroad.org)

[Mikhail@rangerroad.org](mailto:Mikhail@rangerroad.org)

Cell: 916-844-5531

EIN: 61-1771715



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

**FOR THE YEAR ENDED  
JUNE 30, 2022**

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1101 FIFTH AVENUE, SUITE 360  
SAN RAFAEL, CA 94901  
PH. (415) 457-1215  
FAX. (415) 457-6735  
www.maocpa.com

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

In planning and performing our audit of the basic financial statements of El Dorado County Fire Protection District for the fiscal year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of El Dorado County Fire Protection District's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, as defined above. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

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

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

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

A handwritten signature in black ink that reads "O'Connor &amp; Company". The signature is written in a cursive, flowing style.

O'Connor & Company

San Rafael, California  
April 5, 2023



1101 FIFTH AVENUE, SUITE 360  
SAN RAFAEL, CA 94901  
PH. (415) 457-1215  
FAX. (415) 457-6735  
www.maocpa.com

El Dorado County Fire Protection District  
Camino, California

We have audited the basic financial statements of El Dorado County Fire Protection District for the year ended June 30, 2022. Professional standards require that we provide you with the following information related to our audit.

#### Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated May 24, 2022, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the basic financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

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

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

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by El Dorado County Fire Protection District are described in Note 2 to the basic financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered by El Dorado County Fire Protection District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the basic financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole. The most sensitive estimates affecting the basic financial statements were:

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

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

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

#### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were 7 audit adjustments that came to our attention during the course of the audit. These audit adjustments were material individually or in the aggregate, to the financial statements taken as a whole.

**Disagreements with Management**

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

**Management Representations**

We have requested certain representations from management that are included in the management representation letter dated April 5, 2023.

**Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to El Dorado County Fire Protection District's basic financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Other Audit Findings or Issues**

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

**Other Matters**

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

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

El Dorado County Fire Protection District  
BOARD OF DIRECTORS & MANAGEMENT REPORT  
For the Year Ended June 30, 2022

**Current Year Observations**

1. Lease Capitalization Policy

Observation:

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

Recommendation:

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

**Prior Year Observations**

There were no prior year observations.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT**

**ANNUAL FINANCIAL REPORT**

**June 30, 2022**



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El Dorado County Fire Protection District  
PRINCIPAL OFFICIALS  
June 30, 2022

Board of Directors:

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

Operations:

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



1101 FIFTH AVENUE, SUITE 360  
SAN RAFAEL, CA 94901  
PH. (415) 457-1215  
FAX. (415) 457-6735  
www.maocpa.com

## INDEPENDENT AUDITOR'S REPORT

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

### Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of El Dorado County Fire Protection District and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the El Dorado County Fire Protection District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of El Dorado County Fire Protection District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

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

### Responsibilities of Management for the Financial Statements

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

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

### Auditor's Responsibilities for the Audit of the Financial Statements

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

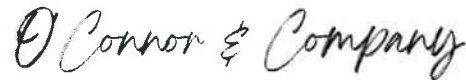
In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and the Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund, the Schedule of Proportionate Share of the Net Pension Liability - Miscellaneous and Safety, the Schedule of District's Contributions - Miscellaneous and Safety, the Schedule of District's Contributions - OPEB, and the Schedule of Changes in the Net OPEB Liability and Related Ratios, (pages 25-28), listed as required supplementary information in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



O'Connor & Company

San Rafael, CA  
April 5, 2023

El Dorado County Fire Protection District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2022

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, 2022. Please read it in conjunction with the District's financial statements following this section.

Financial Highlights

- At the end of fiscal year 2022, the District's deficit net position totaled \$22.6 million. This is an increase of \$3.8 million from the prior year. The main reason for this increase is due to the reduction in the actuarial pension and retiree health liabilities.
- At June 30, 2022, total fund balance in the General Fund was \$10.4 million. This is an increase of \$1.2 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.

Fund Financial Statements

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

Governmental Funds

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

El Dorado County Fire Protection District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
 June 30, 2022

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

The District maintains the individual governmental funds. Information is combined in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Development Fee, Medical Benefit Trust Fund, and JPA Retiree Health Insurance Benefits. The District adopts an annual appropriate budget for its governmental funds. Budgetary comparison statements have been provided for the governmental funds to demonstrate compliance with this budget.

Notes to the Financial Statements

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

Government-Wide Financial Statements

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

Table 1  
Governmental Net Position

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Current and other assets	\$ 11,319,962	\$ 10,458,058
Non-depreciable assets	95,588	95,588
Capital assets, net of accumulated depreciation	<u>6,560,416</u>	<u>6,256,329</u>
Total assets	<u>17,975,966</u>	<u>16,809,975</u>
Deferred outflows of resources	<u>13,307,128</u>	<u>11,276,866</u>
Current liabilities	844,624	1,547,799
Long-term debt outstanding		
Total liabilities	<u>32,304,036</u>	<u>44,163,031</u>
Deferred inflows of resources	<u>33,148,660</u>	<u>45,710,830</u>
	<u>20,758,133</u>	<u>8,834,197</u>
Net position:		
Invested in capital assets, net of related debt	4,811,312	4,411,869
Restricted	1,780,038	1,553,827
Unrestricted	<u>(29,215,049)</u>	<u>(32,423,882)</u>
Total net position	<u>\$ (22,623,699)</u>	<u>\$ (26,458,186)</u>

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



El Dorado County Fire Protection District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
 June 30, 2022

Table 2  
Changes in Governmental Net Position

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 784,260	\$ 617,000
Operating contributions and grants	6,818,858	4,338,299
General revenues:		
Property and other taxes	11,131,715	11,527,058
Interest income	35,785	59,093
Other revenues	26,041	612,159
Total revenues	<u>18,796,659</u>	<u>17,153,609</u>
<b>Program Expenses</b>		
Public safety - fire protection	<u>14,962,172</u>	<u>17,822,933</u>
Total expenses	<u>14,962,172</u>	<u>17,822,933</u>
<b>Change in Net Position</b>	<u>\$ 3,834,487</u>	<u>\$ (669,324)</u>

Capital Assets

As of June 30, 2022 the District's capital assets amounted to \$6,656,004 (net of accumulated depreciation), an increase of \$304,087 from June 30, 2021.

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

Long-Term Debt

The District entered into a Capital Lease agreement dated September 1, 2010, with the California Infrastructure and Economic Development Bank (CIEDB), to provide funds for the acquisition and construction of major capital facilities in an amount totaling \$2,500,000. The balance of the long-term debt as of June 30, 2022, 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, 2022

ASSETS

Cash and investments	\$ 10,474,810
Accounts receivable	700,204
Prepaid items	144,948
Non-depreciable capital assets	95,588
Depreciable capital assets, net of accumulated depreciation	<u>6,560,416</u>
Total assets	<u>17,975,966</u>

DEFERRED OUTFLOWS

Deferred outflows related to pensions	11,810,913
Deferred outflows related to OPEB	<u>1,496,215</u>
Total deferred outflows	<u>13,307,128</u>

LIABILITIES

Accounts payable	375,502
Accrued expenditures	469,122
Compensated absences	151,430
Long-term liabilities:	
Due in one year	71,769
Due in more than one year	1,772,923
Other post-employment benefits	11,196,630
Net pension liability	<u>19,111,284</u>
Total liabilities	<u>33,148,660</u>

DEFERRED INFLOWS

Deferred inflows related to pensions	15,081,348
Deferred inflows related to OPEB	<u>5,676,785</u>
Total Deferred inflows	<u>20,758,133</u>

NET POSITION

Net investment in capital assets	4,811,312
Restricted	1,780,038
Unrestricted	<u>(29,215,049)</u>
Total net position	<u>\$ (22,623,699)</u>

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

El Dorado County Fire Protection District  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2022

<u>Functions/Programs</u>	<u>Expenditures</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Contributions and Grants</u>	<u>Total Governmental Activities</u>
<b>Governmental activities:</b>				
Public safety - fire prevention and protection	\$ 14,932,288	\$ 784,260	\$ 6,818,858	\$ (7,329,170)
Interest on long term debt	29,884	-	-	(29,884)
Total governmental activities	<u>\$ 14,962,172</u>	<u>\$ 784,260</u>	<u>\$ 6,818,858</u>	<u>(7,359,054)</u>
<b>General revenues:</b>				
Property and other taxes				11,131,715
Use of money				35,785
Other revenues				<u>26,041</u>
Total general revenues				<u>11,193,541</u>
Change in net position				3,834,487
Net position, beginning of period				<u>(26,458,186)</u>
Net position, end of period				<u>\$ (22,623,699)</u>

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

## FUND FINANCIAL STATEMENTS



El Dorado County Fire Protection District  
 GOVERNMENTAL FUND  
BALANCE SHEETS  
 June 30, 2022

<u>ASSETS</u>	<u>General Fund</u>
Cash and investments	\$ 10,474,810
Accounts receivable	700,204
Prepaid items	<u>144,948</u>
Total assets	<u>\$ 11,319,962</u>
<u>LIABILITIES</u>	
Accounts payable	\$ 375,502
Accrued expenditures	<u>469,122</u>
Total liabilities	<u>844,624</u>
<u>FUND BALANCES</u>	
Nonspendable	144,948
Restricted	1,780,038
Unassigned	<u>8,550,352</u>
Total fund balances	<u>10,475,338</u>
Total liabilities and fund balances	<u>\$ 11,319,962</u>

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

El Dorado County Fire Protection District  
 Reconciliation of the  
GOVERNMENTAL FUND - BALANCE SHEETS  
 with the Governmental Activities  
STATEMENT OF NET POSITION  
 For the Year Ended June 30, 2022

TOTAL FUND BALANCES - GOVERNMENTAL FUND \$ 10,475,338

Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Fund above because of the following:

**CAPITAL ASSETS**

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

6,656,004

**LONG-TERM ASSETS AND LIABILITIES**

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

Other post-employment benefits	(11,196,630)
Compensated absences	(151,430)
Capital lease	(1,844,692)
Deferred inflows pension	(15,081,348)
Deferred inflows OPEB	(5,676,785)
Deferred outflows pension	11,810,913
Deferred outflows OPEB	1,496,215
Net pension liability	<u>(19,111,284)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (22,623,699)

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

El Dorado County Fire Protection District  
 GOVERNMENTAL FUND  
STATEMENT OF REVENUES  
EXPENDITURES AND CHANGES IN FUND BALANCES  
 For the Year Ended June 30, 2022

	<u>General Fund</u>
Revenues:	
Property taxes	\$ 11,131,715
Charges for services	784,260
Other governmental agencies	6,818,858
Use of money	35,785
Other revenues	26,041
Total revenues	18,796,659
Expenditures:	
Salaries and benefits	14,631,307
Services and supplies	1,598,717
Capital outlay	1,185,181
Debt Service:	
Principal	69,514
Interest	29,884
Total expenditures	17,514,603
Excess (deficit) of revenues over (under) expenditures	1,282,056
Fund balances, beginning of period	9,193,282
Fund balances, end of period	\$ 10,475,338

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

El Dorado County Fire Protection District  
 Reconciliation of the  
GOVERNMENTAL FUND - STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 with the Governmental Activities  
STATEMENT OF ACTIVITIES  
 For the Year Ended June 30, 2022

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUND \$ 1,282,056

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

**CAPITAL ASSETS TRANSACTIONS**

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

The capital outlay expenditures are therefore added back to fund balance 845,829

Depreciation expense is deducted from the fund balance (541,742)

Government funds record pension expense as it is paid. However, in the Statement of Activities those costs are reversed as deferred outflows/(inflows) and an increase/(decrease) in net pension liability. 2,184,150

**ACCRUAL OF NON-CURRENT ITEMS**

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

Capital lease	69,514
Other post-employment benefits	(67,397)
Accrued interest	25,843
Long-term compensated absences	<u>36,234</u>

Changes in net position of governmental activities \$ 3,834,487

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

El Dorado County Fire Protection District  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

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

The District is located in the California Mother Lode along U.S. Highway 50, between Sacramento and South Lake Tahoe, California, on the Western slope of the Sierra Nevada mountain range. The District begins in the lower foothills near Salmon Falls at an altitude of 500 feet and ends well into the Sierras at Twin Bridges, an elevation of nearly 6,000 feet. The incorporated city of Placerville, protected by the District, is the county seat, situated in the center of the District. It comprises approximately 20 square miles of urban area, while maintaining a small-town flair. The District's mission is dedicated to provide an all-risk service to our citizens that results in improved quality of life and peace of mind. As a team, we will strive to minimize loss and suffering through our emergency service delivery, public education, and community service activities. We will provide this service with pride, trust, and integrity.

To protect this wide diversity, the District is governed by a five-member board of directors. Charged with a \$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.

B. Basis of Presentation - Government-Wide Financial Statements

The Government-Wide Financial Statements (i.e., the statement of net position and the statement of activities) report information on all 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, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation - Fund Financial Statements

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

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

D. Basis of Accounting

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

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

The District reports the following major governmental fund types:

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

E. Budgets and Budgetary Process

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

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

F. Board of Directors

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

G. 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, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Property, Plant, and Equipment

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

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

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

I. Revenue

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

J. Property Taxes and Special Assessments

Secured property taxes are considered measurable and available when apportioned to the District. The County is responsible for assessing and collecting secured property taxes for the District, in accordance with enabling state legislation (including appropriation limits). The County apportions secured taxes to the District under the "Teeter Plan" - California Revenue and Taxation Code Sections 4701-4717. A complex allocation formula is used to distribute levied secured taxes to the County and its districts. The levy date is July 1. The District is credited with 100 percent of its apportionments, regardless of the actual collections and delinquencies and accordingly, penalties and interest collected by the County are not allocated to the District.

Apportionments are distributed according to the following schedule:

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

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

El Dorado County Fire Protection District  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Contingent Liabilities

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

L. Net Position

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

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

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

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

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

M. Fund Balances

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

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

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.

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.

El Dorado County Fire Protection District  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

N. Deferred Outflows and Inflows of Resources

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

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

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

O. Pensions

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

P. Estimates

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

NOTE 2 - CASH AND INVESTMENTS

Cash at June 30, 2022, consisted of the following:

Pooled Funds:

Cash in County Treasury	<u>\$ 10,474,810</u>
Total cash and investments	<u>\$ 10,474,810</u>

Authorized Investments

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

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

El Dorado County Fire Protection District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2022

NOTE 2 - CASH AND INVESTMENTS (concluded)

Investments

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

Interest Rate Risk

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

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.

Fair Value Measurement

The District categorizes its fair value measurements within the fair value hierarchy established by general accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. As of June 30, 2022, the District held no individual investments. All funds are invested in the El Dorado County Investment Pool.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The District's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability. Deposits and withdrawals from the County Pool are made on the basis of \$1 which is substantially equal to fair value. The District's proportionate share of investments in the County Pool at June 30, 2022, of \$10,474,810 is not required to be categorized under fair value hierarchy.

NOTE 3 - CAPITAL ASSETS

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

	Balance 6/30/21	Acquisitions	Deletions/ Adjustments	Balance 6/30/22
Land (not depreciated)	\$ 95,588	\$ -	\$ -	\$ 95,588
Buildings and improvements	4,809,063	-	-	4,809,063
Equipment	<u>8,743,603</u>	<u>845,829</u>	-	<u>9,589,432</u>
Subtotal	13,648,254	845,829	-	14,494,083
Accumulated depreciation	<u>(7,296,337)</u>	<u>(541,742)</u>	-	<u>(7,838,079)</u>
Net capital assets	<u>\$ 6,351,917</u>	<u>\$ 304,087</u>	<u>\$ -</u>	<u>\$ 6,656,004</u>

Total depreciation expense for the year was \$541,742, all charged to the public safety function.



El Dorado County Fire Protection District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2022

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 2021/2022:

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

The contribution requirements of plan members and the District are established and may be amended by CalPERS. CalPERS has changed its methodology of calculating its unfunded liability payments as it no longer incorporates these payments into the overall contribution rates. The following is a schedule of the unfunded liability payments made during the June 30, 2022 fiscal year:

	Miscellaneous	Safety	Total
Contribution employer	\$ 80,341	\$ 3,116,036	\$ 3,196,377

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

At June 30, 2022, the District reported a liability of \$19,111,284 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, 2021, 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, 2022, the District recognized pension expense of \$1,004,131 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, 2021 and 2020, was as follows:

El Dorado County Fire Protection District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2022

NOTE 4 - PENSION PLANS (continued)

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Proportion - June 30, 2020	0.02%	0.4309%	0.27%
Proportion - June 30, 2021	0.0277%	0.5296%	0.3534%
Change - Increase/(Decrease)	0.0098%	0.0986%	0.0826%

At June 30, 2022, 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>
Pension contributions made subsequent to measurement date	\$ 3,196,377	\$ -
Differences between expected and actual experience	3,234,257	-
Changes in assumptions	-	-
Differences between projected and actual investment earnings	-	11,521,029
Change in employer's proportion and differences between employer's contributions and employer's proportionate share of contributions	<u>5,380,279</u>	<u>3,560,319</u>
Total	<u>\$ 11,810,913</u>	<u>\$ 15,081,348</u>

\$3,196,377 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, 2023.

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

2023	\$ (624,538)
2024	(910,519)
2025	(1,760,795)
2026	(3,170,960)
Thereafter	-

Actuarial Assumptions

The total pension liability in the June 30, 2021 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 - 2.50%
- Salary increases - Varies by age and service
- COLA Increases - Varies by age and service
- Mortality Rate Table - Derived using CalPERS' Membership Data for all Funds (2)
- Investment Rate of Return - 7.15% (1)
- Increase - Contract COLA up to 2.5% until purchasing power protection allowance floor on purchasing power applies, 2.5% thereafter.

(1) Net of pension plan investment expenses, including inflation.

(2) CalPERS developed the mortality table used based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale MP-2016. For more details on this table, please refer to the 2017 experience study report.

El Dorado County Fire Protection District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2022

NOTE 4 - PENSION PLANS (concluded)

Discount Rate - The discount rate used to measure the total pension liability as of June 30, 2021 was 7.15% for each Plan. This discount rate is not adjusted for administrative expenses. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return for those pension plans' investments were applied to all periods of projected benefit payments to determine the total pension liability. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees' Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 section.

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

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>
Global Equity	50%
Fixed Income	28%
Inflation Assets	0%
Private Equity	8%
Real Assets	13%
Liquidity	1%
Total	<u>100%</u>

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:

	<u>All Plans</u>
1% Decrease	6.15%
Net Pension Liability	\$33,098,839
Current Discount Rate	7.15%
Net Pension Liability	\$19,111,284
1% Increase	8.15%
Net Pension Liability	\$7,620,633

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, 2022

NOTE 5 - LONG-TERM LIABILITIES

Changes in Long-Term Debt are summarized below:

	Balance 6/30/21	Additions	Reductions	Balance 6/30/22	Due Within 1 Year
Compensated absences	\$ 187,664	\$ -	\$ 36,234	\$ 151,430	\$ -
Capital lease	1,914,206	-	69,514	1,884,692	71,769
Accrued interest	25,842	-	25,842	-	-
Net pension liability	29,463,631	-	10,352,347	19,111,284	-
OPEB liability	<u>12,854,710</u>	-	<u>1,658,080</u>	<u>11,196,630</u>	-
Total	<u>\$44,446,053</u>	<u>\$ -</u>	<u>\$12,142,017</u>	<u>\$32,304,06</u>	<u>\$ 71,769</u>

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

Collateral for the lease are the lease payments made by the district to the Finance Corporation for the use of the existing facilities. The future minimum lease obligations and the net present value of those minimum lease payments as of June 30, 2022, are as follows:

<u>Fiscal year Ending June 30,</u>	
2023	\$ 130,374
2024	130,336
2025	130,298
2026	130,257
2027	130,216
2028-2032	650,408
2033-2037	649,151
2038-2041	<u>518,272</u>
Total Future Payments	2,469,312
Less Interest Portion	<u>(624,620)</u>
Total Due	<u>\$ 1,844,692</u>

NOTE 6 - DEVELOPMENT FEES

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

Activities of the development fees reserved for June 30, 2022 is as follows:

Balance, July 1, 2021	\$ 1,553,827
Development fees collected	<u>219,197</u>
Interest apportioned by County	7,014
Funds released	<u>-0-</u>
Balance, June 30, 2022	<u>\$ 1,780,038</u>

El Dorado County Fire Protection District  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

NOTE 7 - JOINT POWERS AUTHORITY

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

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

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

NOTE 8 - RISK OF LOSS

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets and injuries to employees. During the 2022 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, 2022, the District contributed only for pay-as-you-go in the amount of \$470,718.

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, 2022, the following employees were covered by the benefit terms:

- Retired employees - 63
- Active employees - 75

Total OPEB liability

The District's total OPEB liability was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:



El Dorado County Fire Protection District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2022

NOTE 9 - POST-RETIREMENT BENEFITS (continued)

Inflation	2.50%
Salary increases	3.00%
Medical cost trend	5.7% in 2022 to 4.0% in 2076
Discount rate	3.54%

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

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

1% Decrease	2.54%
Net Pension Liability	\$12,819,626
Current Discount Rate	3.54%
Net OPEB Liability	\$11,196,630
1% Increase	4.54%
Net Pension Liability	\$9,889,472

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:

1% Decrease	-1.00%
Net Pension Liability	\$9,488,352
Current Discount Rate	Current Trend
Net OPEB Liability	\$11,196,630
1% Increase	1.00%
Net Pension Liability	\$13,424,824

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, 2022 for the District.

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
Changes for the year:			
Service cost	\$ 861,152	\$ -	\$ 861,152
Interest	291,179	-	291,179
Contributions	-	470,718	(470,718)
Change of assumptions	(2,339,693)	-	(2,339,693)
Benefit payments	(470,718)	(470,718)	-
Net changes	(1,658,080)	-	(1,658,080)
Total OPEB liability—beginning of year	12,854,710	-	12,854,710
Total OPEB liability – end of year	<u>\$ 11,196,630</u>	<u>\$ -</u>	<u>\$ 11,196,630</u>



El Dorado County Fire Protection District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2022

NOTE 9 - POST-RETIREMENT BENEFITS (concluded)

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

For the year ended June 30, 2022 the District recognized OPEB expense of \$538,115. OPEB income represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss and actuarial assumptions.

As of the end of the fiscal year, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions made subsequent to measurement date	\$ -	\$ -
Differences between expected and actual experience	-	2,479,758
Changes in assumptions	1,496,215	3,197,027
Differences between projected and actual investment earnings	-	-
Change in employer's proportion and differences between employer's contributions and employer's proportionate share of contributions	-	-
Total	\$ 1,496,215	\$ 5,676,785

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

Fiscal Year Ended

6/30/23	\$ (614,216)
6/30/24	(614,216)
6/30/25	(614,216)
6/30/26	(614,216)
6/30/27	(614,216)
Thereafter	(1,109,490)

NOTE 10 - SUBSEQUENT EVENTS

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

REQUIRED SUPPLEMENTARY INFORMATION

El Dorado County Fire Protection District  
**GENERAL FUND**  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
 Budget and Actual  
 For the Year Ended June 30, 2022  
 (Unaudited)

	General Fund			Variance with Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Property taxes	\$ 12,348,365	\$ 12,348,365	\$ 11,131,715	\$ (1,216,650)
Charges for services	-	-	784,260	784,260
Other governmental agencies	5,388,012	5,388,012	6,818,858	1,430,846
Use of money	20,655	20,655	35,785	15,130
Other revenues	14,811	14,811	26,041	11,230
Total revenues	17,771,843	17,771,843	18,796,659	1,024,816
Expenditures:				
Salaries and benefits	15,227,414	15,227,414	14,631,307	596,107
Services and supplies	1,628,153	1,628,153	1,598,717	29,436
Capital outlay	659,142	659,142	1,185,181	(526,039)
Debt Service				
Principal	69,514	69,514	69,514	-
Interest	29,884	29,884	29,884	-
Total expenditures	17,614,107	17,614,107	17,514,603	99,504
Net change in fund balances	\$ 157,736	\$ 157,736	1,282,056	\$ 1,124,320
Fund balances, beginning of period			9,193,282	
Fund balances, end of period			\$ 10,475,338	

El Dorado County Fire Protection District  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
 As of June 30, 2022  
 \*Last 8 Years\*

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

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

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

El Dorado County Fire Protection District  
SCHEDULE OF CONTRIBUTIONS

As of June 30, 2022

\*Last 8 Years\*

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

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

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

El Dorado County Fire Protection District  
**REQUIRED SUPPLEMENTARY INFORMATION**  
SCHEDULE OF CHANGES IN THE  
NET OPEB LIABILITY AND RELATED RATIOS  
For the Period Ended June 30, 2022

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

Notes to Schedule:

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





**To: Board of Directors**  
**From: Tim Cordero, Fire Chief**  
**Date: April 13, 2023**  
**Subject: Fitch & Associates Engagement Agreement**

The Board approved entering into an agreement with Fitch & Associates, for the annexation feasibility study, at the regular March 16, 2023, Board meeting. The Diamond Springs – El Dorado Fire District Board had also approved entering into this agreement with Fitch & Associates.

Chief Gallagher and I met with Fitch & Associates to advise them of the decision by both Boards. Fitch and Associates provided the Engagement Agreement, including in the staff report, identifying 50% of the cost sharing between Diamond Springs and County Fire. The cost apportionment for County Fire is \$11,243.75 due upon execution of the agreement and \$11,243.75 due upon receipt of the draft feasibility study.

Staff from Diamond Springs, County Fire and LAFCO have already begun working with Fitch & Associates on the feasibility study project.

Staff would recommend the Board authorize the Fire Chief to enter into the Engagement Agreement with Fitch & Associates.

Attachments:  
Engagement Agreement



## ENGAGEMENT AGREEMENT

This constitutes an agreement to retain *Fitch & Associates, LLC*, 2901 Williamsburg Terrace, Suite G., Platte City, MO 64079-0170 (the "Firm") to provide consulting services for the *El Dorado County Fire Protection District, 4040 Carson Road, PO Box 807, Camino, CA 95709* (the "Client"). The scope of the work to be performed by the Firm is outlined in the attached proposal dated 21 February 2023.

It is understood that project work will include access to proprietary documents and information. Both parties acknowledge that the Firm represents other medical transportation and related organizations. Fitch & Associates, LLC agrees that confidential information about the Client or its related entities will not be released, except as required by law, without the prior approval of the Client, the firm agrees to execute a Business Associate Agreement as required under federal guidelines in accordance with what is commonly referred to as "HIPAA." The Client agrees that it shall not release any of the Firm's materials provided, or utilized during the process, without written permission.

Professional fees to accomplish the engagement shall be a fixed price, not to exceed the value of \$22,487.50. These fees shall be paid as follows:

Fifty percent (\$11,243.75) is due upon the execution of this agreement.

Fifty percent (\$11,243.75) is due upon receipt of the Draft Feasibility Study.

Usual and customary travel and related expenses including telephone, printing, and postage are included in the professional fees. If the Client requests additional services or a broader scope of work, the parties agree to amend the original contract for an additional fixed cost agreement or provide customized services at an hourly rate of \$275.

Personnel utilized to complete this agreement will be the principals and employees of Fitch & Associates, LLC or its related entities. The Client will be contacted, in advance if possible, should a change of personnel be necessary. The Client agrees not to employ, or offer employment to any of the Firm's personnel, for a period of two years following the conclusion of this agreement without the written permission of the Firm.

In the event the Client determines not to proceed with this agreement during its term, the Firm may retain all sums paid by the Client for any expenses incurred and for work actually performed, but unpaid by the Client, at an hourly rate of \$275. The firm will submit an itemized bill for services rendered through the date of termination, both paid and unpaid, and upon full payment, other obligations of either party to this agreement shall terminate.

The parties agree to mutually hold the other party harmless for any losses and expenses resulting from any and all third-party claims or litigation arising out of the performance of this agreement, unless the alleged cause for said claim is the negligent, intentional, or willful act of the other party.

Schedules outlined in documents are approximate and may be modified by agreement of the parties. The Firm will not be held liable for schedule compliance should the Client request or require schedule adjustments.

If for any reason any portion of this agreement between the parties is in dispute, both parties will make best efforts to resolve the dispute without resorting to litigation. Should litigation be required to resolve any dispute between the parties, the party not prevailing in the dispute will pay reasonable Attorney's fees as part of any settlement.

This agreement constitutes the complete understanding of the parties and modifications shall be made in writing and acceptable to both parties.

for:  
**EL DORADO COUNTY FIRE PROT. DISTRICT**

for:  
**FITCH & ASSOCIATES, LLC**



\_\_\_\_\_  
Date

\_\_\_\_\_  
20 March 2023  
Date

\_\_\_\_\_  
Printed Name



**To: Board of Directors**  
**From: Trent Williams, Division Chief**  
**Date: April 8, 2023**  
**Subject: Station 15- Siding Project**

Station 15 in Strawberry is in need of new siding. The station was built in 1996 with cedar lap siding that has become weathered. Crews have attempted to extend the life of the siding by sanding and painting, but it is no longer doing its job of protecting the structure from the elements.

Last year, a Project Notification was produced, requesting a contractor to perform the following:

1. Remove and dispose of the current siding and windows
2. Install cementitious siding and replace trim as needed.
3. Replace all windows (4 total).
4. Paint the body & trim.

Since the public posting, the district has received no interest or bids. Cold calling was conducted, with the outreach focused on those companies able to perform Prevailing Wage Public Works. Eight contractors were contacted by phone and with only 1 agreeing to do a walk through. Most contractors cited the remote location as being a factor.

To date, the district has received a verbal estimate of \$72,000 from Treehenge Construction and a written quote of \$58,429 from Sierra Cedar Corp.

Due to the limited interest of contractors, staff recommends the Board approve the contract with Sierra Cedar Corp to replace the siding, windows and to paint Station 15. Additionally, due to the exposed Tyvek wrapping, staff recommends a 10% contingency for any unforeseen additional associated repairs.

The total funding requested for this project is \$65,000, which is part of the Board approved budget line 6020 Buildings & Improvements.

Attachment:  
Sierra Cedar Corp Bid

**Customer: Strawberry Fire Station**  
**Project Address: 16211 Highway 50, Strawberry CA**  
**Contractor: Sierra Cedar Corp**  
**Contractor Phone: 530-659-7800**



**Original Builders  
 Cost Budget**

**Station 15 Siding Repair - Estimate**

**Exterior Scope**

1	\$ 28,160.00	Labor - Total of 256 Hours - Removal + Disposal of Siding, Trim, House Wrap & Windows - Re-wrapping house with Tykek -Installing Windows -Installing Horizontal Hardie Siding + Trim -Painting Siding + Trim -Removal + Disposal of Siding, Trim, House Wrap & Windows -Re attach main electrical pannel with trim out
2	\$ 12,700.00	Exterior Material: - Horizontal Cement Board siding           - Paint - Smart Trim                                       - Wall Wrap - Nails   - - Caulking
3	\$ 2,620.00	Window Package - Supplied by American Windows
4	\$ 3,000.00	Rental Equipment - Reach leaf and Man Basket
5	\$ 1,880.00	Dump Fees
6	\$ 350.00	Portable Toilet - Supplied by Wilkonson Portables
7		
8		
9	\$ 4,383.90	Overhead @ 9%
10	\$ 4,871.00	Profit @ 10%
11	\$ 463.72	Insurance Cost
12	\$ 58,428.62	Total

**Inclusions: All clean up work**

**Exclusions: Garage Door replacements, any structural repairs/work. Electrical work is limited to removing and re-installing exterior light fixtures.**



**To: Board of Directors**  
**From: Tim Cordero, Fire Chief**  
**Date: April 6, 2023**  
**Subject: ECF HRT Program**

The request for entering a Joint Agreement with the California Highway Patrol (CHP) for Helicopter Rescue Technicians (HRT) was brought to the Board of Directors during the February Board meeting, with a presentation by Engineer Chris Clark and CHP Officer Matt Calcutt. During Board discussion, several items were identified that the Board desired to have additional information before approving the district to enter into the Joint Agreement.

Staff was able to research the requested items, which are included in this staff report and attached:

Staff spoke with both our general insurance provider and our workers' compensation insurance regarding the potential HRT program. The additional training and activities are covered under our current insurance policies, with no impact on our current rates. Engineer Clark was also able to speak with staff from Cal Fire regarding their program, additional information was received pertaining to helicopter operations, equipment, and the HRT program. Additional requested items are attached to the staff report.

Staff would recommend the Board approve the requested program and authorize the Fire Chief to sign the Joint Agreement between CHP and the El Dorado County Fire District for the HRT Program and approve SOG Article 3 Section 27 Helicopter Rescue Technician.

Attached:

DRAFT SOG Art. 3 Sect. 28 Helicopter Rescue Technician

Budget Proposal for HRT

HRT Equipment Breakdown

ECF Personnel interest in HRT Joint Agreement between CHP Valley Division Air Operations Helicopter Unit and El Dorado County Fire District



# El Dorado County Fire Protection District

## Standard Operating Guideline

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**Article: 3**      **Emergency Operations**

**Adopted: Pending**

**Section: 28**    **Helicopter Rescue Technician**

**Revised:**

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I. Purpose:

El Dorado County Fire Protection District HRT members will adhere to these guidelines for deployment, training, and utilization as an HRT. HRT personnel will be trained and deployed for external load operations including hoisting, short haul, helocasting and hover/one-skid operations. HRT members will be utilized as a third crewmember for insertion into incidents to expedite safe extraction of patients from emergency incidents. This SOG will ensure the safe utilization of rescue equipment and extractions during rescue missions- increasing safety for helicopter crewmembers, rescue personnel and injured public. This SOG will ensure the deployment of an HRT member is conducted rapidly following approval from the chain of command and without interfering with daily operations. These members will have the proficiency to complete deployments and will have met the training requirements to operate safely.

II. Standard:

- A. It is the intent of the district to maintain a HRT team of 6 members. HRT members will have an initial certification of skills competency set forth by CHP Valley Division Air Operations with required annual recertification. All training will be in accordance with CHP Manual HPM 100.7 Air Operations Manual. CHP Valley Division Air Operations will conduct and offer approximately 8 training courses per year. HRT members will be required to attend 4 training courses per year to maintain currency. If any member fails to meet minimum training hours, they will be removed from the team. The district will promote proficiency over currency, therefore at any time if a member conducts themselves unbecoming, fails to perform or commits a safety violation they may be removed from the team as seen fit by CHP personnel. All training will be input into Image Trend and HRT Coordinator informed to log particulars including IR #, date, times, nature of request, evolution/skills used.
- B. Each HRT member will be issued a cache of equipment. Equipment is to always remain with HRT while on duty. All gear will be cared for following NFPA 1983 guidelines and inspected weekly and after usage by the member assigned. All equipment will be replaced at 10-year intervals, regardless of condition, unless discovered prior to being torn, damaged or prematurely worn.
- C. Procedure for deployment requires notification through the chain of command to duty officer identifying the location, nature of the incident and, if possible, the duration of commitment. The duty officer maintains the ability to approve or decline deployment considering ground response procedures and extenuating circumstances. No personnel assigned to EDCJPA ambulances are

permitted to down staff. The duty officer maintains the ability to reposition or backfill unit affected.

- D. Proper PPE for deployment includes, at minimum, issued harness and carabiner, helmet, safety tag line, gloves, eye protection and portable radio. Additional equipment provided by the HRT and deemed influential to the mission may be utilized if approved by the flight crew and not falling under life safety NFPA 1903.
- E. All HRT deployments will generate an IR# and be input into ECF NFIRS reporting system and HRT Coordinator informed to log particulars including IR #, date, times, nature of request, evolution/skills used (ECF SOG ART 1 SECT 1). All HRT deployments involving a medical element will follow EMSA EMS documentation policy and a patient care report will be prepared within 24 hours or prior to going off shift.

DRAFT

# Helicopter Rescue Technician



## BUDGET PROPOSAL

El Dorado County Fire Protection District plans to enter into an MOU agreement with CHP Air Operations Valley Division to provide hoist technician staffing for remote area and technical rescues to better serve our constituents and expedite prolonged scene times. It is the intention of the district to provide a 6 member team, adequately trained and outfitted for the mission.

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Program Expenditure	FY 2022-23	FY 2023-24	
Salaries			
Overtime @ 1.5	\$9,450.10	\$9,450.10	
Materials and Supplies	\$12,642	\$2,107	
Contract Services			
Fixed Assets			
<b>Total Program Expenditure</b>	<b>\$22,092.10</b>	<b>\$11,557.10</b>	

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Gear cache for 6 member team \$12,642 at retail cost. This provides all necessary equipment to supplement operations and ensure the safety of team members. Gear replacement required at minimum 10 year lifespan per NFPA Life Safety 1903. Planned annual expenditure of \$2,107 after initial startup to supplement/replace equipment.

Mean training cost of 6 member team across rank structure \$9,450.10 annually. Onboard training as well as 4 refresher trainings per year provided by CHP at no cost.

# Helicopter Rescue Technician

<b>HRT EQUIPMENT BREAKDOWN</b>	
Kask Super Plasma Helmet with Aircraft Comms in Lime Flo <a href="#">Air Rescue Systems</a>	\$790
Outback Convertible Harness <a href="https://www.cmcpro.com/equipment/outback-convertible-harness/">https://www.cmcpro.com/equipment/outback-convertible-harness/</a>	\$299
Yates 1161 Stage 3 Ovalock Caribiner <a href="http://www.yatesgear.com/index.php?route=product/product&amp;product_id=483">http://www.yatesgear.com/index.php?route=product/product&amp;product_id=483</a>	\$37
Rigtec Pack <a href="https://www.cmcpro.com/equipment/rigtech-pack/">https://www.cmcpro.com/equipment/rigtech-pack/</a>	\$249
CMC Aztec ProSeries System <a href="https://www.cmcpro.com/equipment/aztek-proseries-system/#learn_more">https://www.cmcpro.com/equipment/aztek-proseries-system/#learn_more</a>	\$474
Petzl I'D S Belay Device <a href="#">Descender I'D S (10-11,5mm) (rope-master.com)</a>	\$190
Princeton Tech EOS II Intrinsicly Safe Headlamp <a href="https://www.cmcpro.com/equipment/princeton-tec-eos-ii-intrinsicly-safe-headlamp/">https://www.cmcpro.com/equipment/princeton-tec-eos-ii-intrinsicly-safe-headlamp/</a>	\$68
Total Equipment Cost	\$2,107
Total Equipment for 6 Member Team	\$12,642

# Helicopter Rescue Technician

CANDIDATE	ROPE RESCUE TECH	SWIFTWATER	AVALANCHE	PARAMEDIC	SENIORITY RANKING	PARTICIPATION	APPLICABLE EXPERIENCE	TOTAL	SELECTION PLACEMENT	SHIFT	HOURLY RATE	AT RATE	ANNUAL TRAINING
AGUILAR		1	1		1	2		5		B	\$31.37	\$47.06	\$1,505.76
BAKER		1			1	1		3		B	\$31.37	\$47.06	\$1,505.76
CLARK		1		1	3	1		6		C	\$33.89	\$47.06	\$1,505.76
DUNCAN		1		1	3			5		C	\$35.67	\$50.84	\$1,626.72
IDDINGS				1	1	1		3		A	\$33.56	\$53.51	\$1,712.16
KUSHNER		1	1	1		2		5		A	\$25.55	\$50.34	\$1,610.88
LEMOS		1		1	1			3		B	\$36.00	\$38.33	\$1,226.40
LEWANDOWSKI	1	1	1	1	4	1		9		C	\$39.32	\$54.00	\$1,728.00
OTT	1			1		1		3		A	\$28.17	\$58.98	\$1,887.36
ROSE	1	1		1	2	1		6		B	\$38.18	\$42.26	\$1,352.16
SILVA					1			1		B	\$28.01	\$57.27	\$1,832.64
VERMILLION		1	1		1	1		4		B	\$31.37	\$42.02	\$1,344.48
WHEELER				1				1		A	\$35.55	\$47.06	\$1,505.76
WILSON		1			1	1		3		C	\$31.37	\$53.33	\$1,706.40
											\$459.38	\$689.07	\$22,050.24
SENIORITY AWARDED 1 POINT FOR EVERY 5 YEARS OF SERVICE PARTICIPATION AWARDED SLIDING SCALE 1-3 BASED ON ATTENDANCE AT DRILLS PRIOR TO ONBOARDING APPLICABLE EXPERIENCE EXAMPLES (SEARCH AND RESCUE, HELICOPTER EXPERIENCE, REMOTE MEDICINE) ANNUAL TRAINING HOURS BASED ON 4 MANDATED TRAININGS AT 8 HRS EA													
AVERAGE ANNUAL TRAINING OF 6 HRT MEMBERS													\$9,450.10



## Joint agreement between California Highway Patrol Valley Division Air Operations Helicopter Unit and the El Dorado County Fire District

**Objective:** Establish formal relationships with fire departments in the CHP Valley Division where fire personnel can be used as Helicopter Rescue Technicians (HRT) on CHP aircraft. This initial pilot program will be specific relationship between the El Dorado County Fire District and the CHP.

**Intent:** The CHP Valley Division Air Operations program is interested in training and utilizing highly trained and qualified personnel for external load operations utilizing CHP Helicopters. HRT personnel will be trained and deployed for external load operations including hoisting, short haul, helocasting and hover/one-skid operations. HRT members will be utilized as a third crewmember for insertion into incidents to expedite safe extraction of patients from emergency incidents. This agreement will expedite and ensure safe utilization of rescue equipment and extractions during rescue missions increasing safety for helicopter crewmembers, rescue personnel and injured public. During EMS and rescue incidents certified HRT members will be the first priority for a third crewmember requirement outside CHP staff. These members will have the skill set and will have met the training requirements which exceed what is currently acceptable for insertion of SAR volunteers from County SAR teams.

**Helicopter Rescue Technician Qualifications:** CHP Valley Division Air Operations will require members to be in good standing with the TTRRT and have approval from the team command staff. Goal for minimum qualifications include.

- Current El Dorado County EMS Paramedic Certification/or EMT
- Rope Rescue Technician Certification (Desirable)
- Avalanche Course Level 1 (AIARE or Equivalent) (Desirable)
- Swift-water Rescue Technician Level II or Swift Water Technician or River and Flood Rescue
- Incident Command System ICS 200
- Skills and ability to travel in remote terrain.

**Helicopter Rescue Technician Training:** CHP Valley Division Air Operations will conduct and offer approximately 8 trainings per year. HRT members will be required to attend 4 trainings per year to maintain currency. The HRT members will have an initial certification of skills competency with required annual recertification. All training will be in accordance with CHP Manual HPM 100.7 Air Operations Manual.

**Liability:** HRT members will be employed, insured and compensated by their primary employer at the time of deployment and during trainings. The California Highway Patrol will not compensate HRT members and this agreement will be in accordance with mutual aid response criteria.



**CHP Policy Requirements:** This agreement will conform to all safety considerations and general helicopter operations as defined in California Highway Patrol Air Operations Manual HPM 100.7.

**Removal from HRT:** Technicians may be removed from team for safety violations with written notice of termination based on documented events and performance.

**Period of Agreement and Termination:** This MOU is in effect as of the date of final signature of all parties listed below. This agreement can be terminated at any time without previous notice by either party involved. This agreement will expire on December 31, 2024.

**Authorized Signatures:**

\_\_\_\_\_

X

**DATE:**

**D.B. Newman, Chief  
California Highway Patrol  
Valley Division**

\_\_\_\_\_

X

**DATE:**

**B.J. Straw, Captain  
California Highway Patrol  
Valley Division Special Services Command**

\_\_\_\_\_

X

**DATE:**

**Tim Cordero  
El Dorado County Fire District, Fire Chief**



**To: Board of Directors**  
**From: Tim Cordero, Fire Chief**  
**Date: April 10, 2023**  
**Subject: TOT Funding Request**

The Deputy CAO reached out to the Fire Chiefs Association, on behalf of the Board of Supervisors, to advise that the Board of Supervisors will be considering funding requests to offset and mitigate impacts from tourism.

El Dorado County Fire staff has put together our funding requests for FY 2023/24, identifying cost recovery and equipment needs. The cost recovery formula utilized was based upon our current OES rates, which is the same methodology as previous years. Staff also identified a list of equipment and training that could assist in offsetting the impacts and mitigation efforts for calls associated with tourism in our District.

Staff submitted our requests to the CAO's office, prior to the March 31, 2023, deadline. The Board of Supervisors will be considering requests at their April 18, 2023, regular Board of Supervisors meeting. Staff will provide additional updates during the El Dorado County Fire District Board meeting, April 20, 2023.

Attachment:  
County Fire TOT Requests 2023/24



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

March 30, 2023

Sue Hennike, Deputy CAO  
El Dorado County  
330 Fair Lane  
Placerville, CA 95667

Deputy CAO Hennike,

On behalf of the El Dorado County Fire Protection District (ECF), thank you again for considering the use of Transient Occupancy Taxes (TOT) funds to offset the costs and impacts to our fire district. We are fortunate to live in a County with an abundance of activities ranging from wineries, river rafting, site seeing, hiking and countless outdoor opportunities. While we welcome tourist into our County, to experience all that our County has to offer and support our local economy; these visitors come at a cost and impact to local emergency services. For ECF, these costs and impacts come in the form of increased responses for emergency medical calls, vehicle accidents, fires, and remote area rescues.

TOT funding provides us with the ability to purchase additional specialized equipment and recover costs on tourism-related calls. This greatly helps to shift the financial costs associated with these calls from our local resident's tax dollars to tax dollars generated by visitors to our County.

ECF would request consideration for the following items:

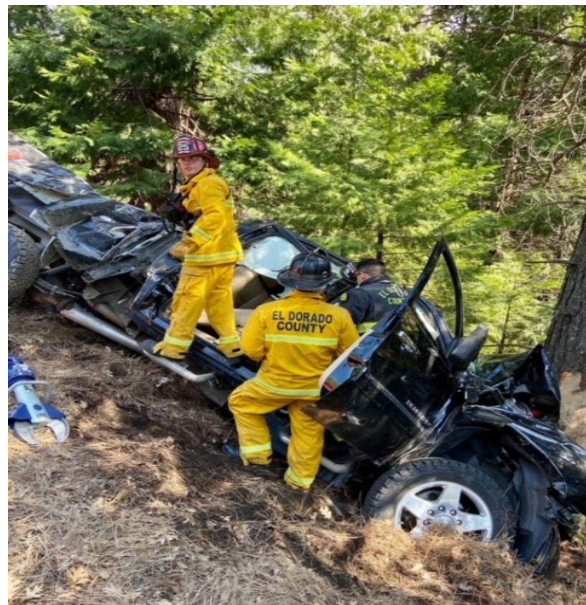
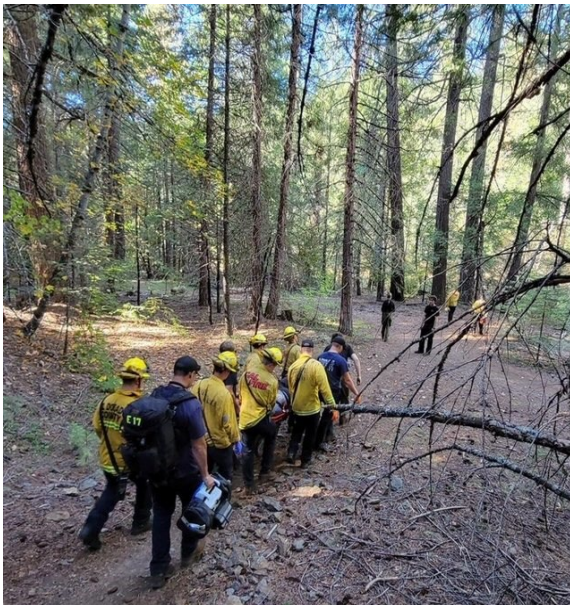
- Cost recovery for tourism related responses
- Rescue equipment for new apparatus
- Replacement tow vehicles for UTV & boat
- Secure storage for rescue vehicles at Station 17
- Tactical Water Tender
- Skid Steer Tractor
- Training funds for in-house specialized trainings
- Electric Vehicle Fire Blankets

For Consistency, the cost recovery amount for tourism has been calculated using the same formula as previous years. Hourly costs are based on current OES reimbursements rates, with resource allocation per call type as follows:

- Emergency medical calls – one engine, 2 hr. commitment
  - 56 emergency medical calls
- Vehicle accidents – two engines, one Chief Officer, 2.5 hr. commitment
  - 38 vehicle accidents
- Vehicle fires – two engines, one Chief Officer, 2.5 hr. commitment
  - 4 vehicle fires
- Remote Area Rescues – three engines, one Chief Officer, 4 hr. commitment
  - 10 remote area rescues

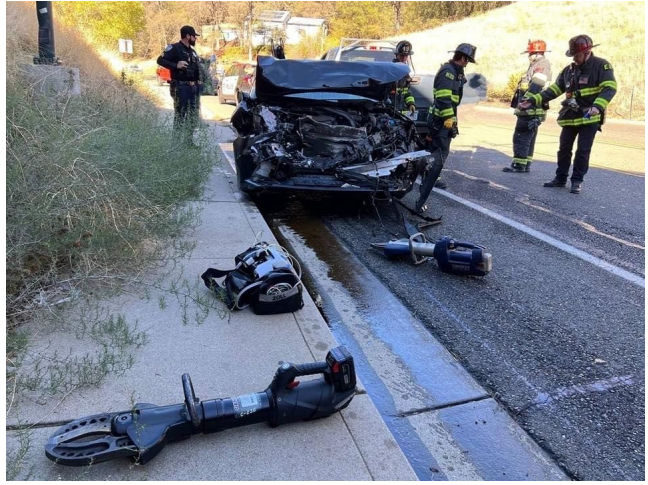
**Totals cost for responses to tourism-related calls: \$121,080.92.**

EMS Calls: 56 Total Cost:	\$27,989.92
Vehicle Accidents: 38 Total Cost:	\$52,232.90
Vehicle Fires: 4 Total Cost:	\$5,248.20
Remote Area Rescues: 10 Total Cost:	\$35,609.90
<b>Total Costs:</b>	<b>\$121,080.92</b>



**Rescue Tools & Equipment for Apparatus**

ECF has ordered three new Type 1 fire engines and a new ladder truck, which are due to arrive early 2024. Our apparatuses are equipped with a complete set of rescue ropes, water rescue cache and vehicle extrication equipment. Our rescue rope cache consists of the necessary equipment for remote area rescues and low angle rescues. These rescues are primarily located within recreational areas of the County. Our County has numerous waterways which create a host of recreational activities. To



meet the response challenges created by these activities, our apparatus is equipped with water rescue equipment such as, rescue life vests, throw bags, helmets, and assorted water rescue gear. We also encounter a large number of vehicle accidents within our district, as both Highways 49 & 50 transect our district. Unfortunately, many of the vehicle accidents require the use of extrication equipment. A recent “Trip to Green” survey reported that 88% of the vehicles that travel on Highway 50 are not El Dorado County residents. Our roadways can be very unforgiving for those who are not familiar with driving in rural, mountainous areas. Our firefighters need to be equipped with new, updated extrication tools for these calls – where time can be of the essence to save lives.

**Total Costs for Rescue Tools & Equipment: \$278,096.00**

E-Hurst Tools "Jaws of Life"	\$52,500.00
Spreaders, cutters, rams, accessories	
<b>4 Sets of tools</b>	<b>\$210,000.00</b>
Rope Rescue Cache	\$2,762.00
<b>4 Caches</b>	<b>\$11,048.00</b>
SKEDS - Portable, foldable stretcher	\$750.00
<b>4 SKEDS</b>	<b>\$3,000.00</b>
Swift Water Rescue compliment	\$13,512.00
<b>4 Sets of gear</b>	<b>\$54,048.00</b>
<b>Total Cost for rescue tools &amp; Equip.</b>	<b>\$278,096.00</b>



### Tow Vehicles for Specialized Equipment

Over the past several years, our district has been able to expand our capabilities with the addition of several pieces of specialized equipment. The district now has two side by side UTV's, three rescue rafts and a flat-water boat. While having this equipment has greatly increased our effectiveness and efficiency when responding to calls throughout the recreational areas of the County, this greatly impacts our apparatus fleet. Historically our stations have had a utility vehicle for the crews to deliver crews and supplies, run errands, and attend district approved training and classes. With the increased number of specialized apparatuses which need to be towed, it is imperative that we have reliable tow vehicles to ensure a timely and successful response for this equipment. We are requesting two three-quarter ton pickup trucks for towing our second UTV and boat. These vehicles are also critical during other events such as wildfires and the recent winter storms for transporting both personnel and equipment.

**Total Costs for two Tow Vehicles: \$190,000.00**

3/4-ton Pickup	\$70,000.00
Radio, Lights, etc.	\$25,000.00
<b>Total for 2 vehicles</b>	<b>\$190,000.00</b>

### Secure Storage for Specialized Equipment



With the continual increase of calls within the recreational areas and our local waterways, we have been forced to expand our response capabilities. This includes an additional side by side UTV, a raft and a boat which are strategically located at Station 17 in Pollock Pines. Station 17 is the easternmost staffed fire station on the west slope and has the primary response into all the

recreational areas up to the summit. There is a demand for these specialized resources in the East of our district, to ensure a timely response into the Crystal Basin and Iron Mountain Road recreational areas. We also have a need to keep



them secure and out of the weather. Unfortunately, Station 17 and the existing property boundaries will not accommodate expanding the apparatus bays to house this equipment. Staff have researched the feasibility to place a metal storage building behind the station that will securely store our UTV, boat, raft, and the required tow vehicle. This secured storage building will allow for prompt response to emergencies, while protecting the equipment from the elements and theft.

**Estimated Cost for Storage Building: \$100,000.00**



### **Tactical Water Tender**

There is an on-going increase in visitors to recreational areas in the Northside of the County. Two areas of particular mention are the confluence on Hwy 49 and the trail systems between Pilot Hill and Salmon Falls. As the number of people travel to these areas to take advantage of camping, hiking, mountain biking, water sports and other outdoor activities there is an increased threat to wildfires in those areas. While these wildfires may be unintentional or accidental in nature, it is critical to the County that we have the necessary resources to immediately respond to any wildfires. Station 72 is currently without a water tender, which would greatly augment the firefighting capabilities in the area. The addition of a water tender at Station 72 also provides support for our neighboring districts and communities on the Divide, with similar recreational areas.



**Total Cost for Tactical Water Tender \$350,000.00**



**Swift Water Rescue Gear**

Swift Water and River Rescue is a major component of El Dorado County with the South Fork American River being the most commercially rafted river west of the Mississippi. To affect rescue proper gear is required and essential to the rescuer. Currently rafting companies have been rafting each weekend since the beginning of May. The snow and influx of water will cause an increase in water rescues in 2023. Currently the rivers are flowing at 6000 cfs (Cubic Feet per Second) with last year's average at 1300 cfs. The first storm sent the rivers over flood stage. This equipment will better outfit our rescue personnel with the required gear needed to be on the river for all patrons. Most if not all of these patrons are individuals that are from outside of the county and underestimate the power of the water, this creates safety concerns and multiple rescues. Many rivers in the county, which are typically available for recreation, are seeing individuals raft and kayak them. The South Fork American River sees thousands of tourists annually. The Governor, Gavin Newsom, rafted last year with our swift water team providing safety for him and his crew. This gear would be essential in keeping county residents and tourists safe for years to come.

**Total Cost for Swift Water Rescue Gear \$23,800.00**

Rescuer PFD's, throw bags & equip	\$4,800.00
Dry suits, helmets, boots, rope	\$19,000.00
<b>Swift Water Rescue Gear</b>	<b>\$23,800.00</b>

### **Skid Steer Tractor**

El Dorado County Fire District is responsible for emergency responses to 51 miles of Highway 50 and 24 miles of Highway 49, along with hundreds of miles of local roads. Unfortunately, with the increase in traffic, we see an increase in vehicle accidents. Many of these accidents occur at “highway speed” on very unforgiving roadways, usually requiring firefighters to utilize the “Jaws of Life” to extricate patients from their vehicles. A critical component to any successful extrication is ensuring vehicle stabilization and understanding load shifting principles.

Our Training Division hosts several auto extrication training courses for our crews annually. Individual fire companies also participate in auto extrication training routinely to keep their knowledge, skills and abilities (KSA’s) at a high level to serve our citizens. This is often coordinated through the generosity of vehicle donations by local tow companies and tow yards, who recognize the necessity of keeping their firefighters trained in this area. One of the challenges our crews face during these trainings is the inability to manipulate these cars into realistic settings, creating real life scenarios for vehicle stabilization and patient extrication. The addition of a skid steer tractor will allow for the positioning of training vehicles in realistic positions, challenging our crews to determine the safest and quickest operations for patient extrication. In addition to auto extrication, having a skid steer tractor would enhance a multitude of other training opportunities, allowing firefighters to move and relocate training props to further create variety and challenges during on-going trainings.

**Total Cost for Skid Steer Tractor: \$84,000.00**

### **Training Cadre Instructional Hours**

Our Training Division maintains several training cadres, who plan, coordinate, and provide multiple training courses to our firefighters and neighboring districts annually. Some of these training courses include our annual swift water rescue refresher classes, rope rescue and auto extrication. Our request would be to have a reserve of funded hours to cover the costs associated with these multi-company, multi-department training courses, covering the overtime costs for the training cadre. The training cadre would be five individuals, providing three specific multi-company training courses across three shifts. The specific training would consist of:

- Swift Water Rescue
- Low Angle Rope Rescue
- Auto Extrication

**Total Cost for Instructional Hours Not to Exceed \$21,750.00**

Swift Water Rescue Drills:	
5 instructors, 8 hours/day, 3 shifts	120
Low Angle Rope Rescue Drills:	
5 instructors, 8 hours/day, 3 shifts	120
Auto Extrication Drills:	
5 instructors, 8 hours/day, 3 shifts	120
Total Hours:	360
<b>Not To Exceed Cost:</b>	<b>\$21,750.00</b>

\*Typically, our training cadres consist of personnel across all ranks and pay scales, the “not to exceed” request reflects Fire Captain overtime in the amount of \$21,750.00.

**Vehicle Fire Blankets**

There are a large number of electric vehicles (EV) traveling through our County. extrication and fires for electric vehicles create another unique challenge to firefighters. While the data is still being collected and studied regarding the amount of water necessary to extinguish an EV fire. However, it is known that the amount of water needed is significantly more than a traditional vehicle fire. Current data regarding extinguishing an EV fire ranges from 5,000 to 28,000 gallons. One of the emerging products to assist firefighters in containing and extinguishing not only EV fires, but traditional car fires is the use of vehicle fire blankets. These re-usable blankets are designed to fully cover a passenger vehicle by smothering the fire and dramatically reducing the risk of the fire extending beyond the vehicle. These tools could significantly enhance our firefighter’s ability to quickly contain vehicle fires and reduce the risk of catastrophic wildfires.

**Total Cost for six (6) Bridgehill Car Fire Pro-X Blankets: \$21,480.00**

Bridgehill Car Fire Pro-X Blanket:	\$3,230.00
Estimated tax, shipping & handling	\$350.00
<b>6 Car Fire Blankets</b>	<b>\$21,480.00</b>





Thank you in advance for the opportunity to request these necessary items to ensure our firefighters are prepared and equipped to meet the diversity of challenges presented to them. Below is a summary and cost breakdown of the requested items for your consideration.

Cost Recovery	\$121,080.92
Rescue Equipment for Apparatus	\$278,096.00
Two Vehicles for Specialized Equip	\$190,000.00
Secure Storage Building	\$100,000.00
Tactical Water Tender	\$350,000.00
Swift Water Rescue Gear	\$23,800.00
Skid Steer Tractor	\$84,000.00
Training Cadre Instructor Hours	\$21,750.00
Vehicle Fire Blankets	\$21,480.00
<b>Total Request</b>	<b>\$1,190,206.92</b>

We appreciate the consideration and continued support for our firefighters!

Respectfully,



Tim Cordero  
Fire Chief  
El Dorado County Fire Protection District



**To: Board of Directors**  
**From: Tim Cordero, Fire Chief**  
**Date: April 10, 2023**  
**Subject: Resolution 2023-03 Opposing Initiative No. 21-0042A1**

The *Taxpayer Protection and Government Accountability Act* would amend the California Constitution with provisions to limit voters' authority and input, adopt new and stricter rules for raising taxes and fees, and may make it more difficult to impose fines and penalties for violation of state and local laws.

The information pertaining to this initiative was brought to the districts attention from City staff, in researching the item California Special Districts Association (CSDA), CalCities and other organizations are opposing the initiative.

At the March 16, 2023, regular board meeting, staff provided the Board information on the initiative from CSDA and City of Placerville, for consideration at the April board meeting.

Attached to this staff report is the Resolution, opposing the *Taxpayer Protection and Government Accountability Act*, provided as a template by CSDA.

Staff would recommend the Board approve Resolution 2023-03, joining CSDA, CalCities and other organizations opposing the initiative.

Attachments:  
Resolution 2023-03



**RESOLUTION 2023-03**

**A RESOLUTION OF THE EL DORADO COUNTY FIRE PROTECTION DISTRICT  
OPPOSING INITIATIVE NO. 21-0042A1, THE TAXPAYER PROTECTION AND  
GOVERNMENT ACCOUNTABILITY ACT**

**WHEREAS**, an association representing California’s wealthiest corporations and developers is spending millions to push a deceptive proposition aimed for the November 2024 statewide ballot; and

**WHEREAS**, the measure includes provisions that would make it more difficult for local voters to pass measures needed to fund local services and infrastructure, and would limit voter input by prohibiting local advisory measures where voters provide direction on how they want their local tax dollars spent; and

**WHEREAS**, the measure creates new constitutional loopholes that would allow corporations to pay less than their fair share for the impacts they impose on our communities, including local infrastructure, our environment, water quality, air quality, and natural resources; and

**WHEREAS**, the measure threatens billions of dollars currently dedicated to local services, and could force cuts to, fire and emergency response, law enforcement, public health, parks, libraries, affordable housing, services to address homelessness, mental health services, and more; and

**THEREFORE, BE IT RESOLVED** that the El Dorado County Fire Protection District opposes Initiative 21-0042A1.

**PASSED AND ADOPTED** this 20<sup>th</sup> day of April 2023

ATTEST:

EL DORADO COUNTY FIRE  
PROTECTION DISTRICT

\_\_\_\_\_  
Secretary, El Dorado County Fire  
Protection District

\_\_\_\_\_  
Chairman, Board of Directors



# El Dorado County Fire Protection District

March 2023

## Run Statistics – Engines & Medics



### Engine Companies:

Engine 17: 108

Engine 19: 84

Engine 25: 304

Engine 28: 118

Engine 72: 53

**Total Responses: 667**

### Medic Units:

Medic 17: 146

Medic 19: 274

Medic 25: 311

Medic 28: 308

Medic 49: 121 (3/19 thru 3/31)

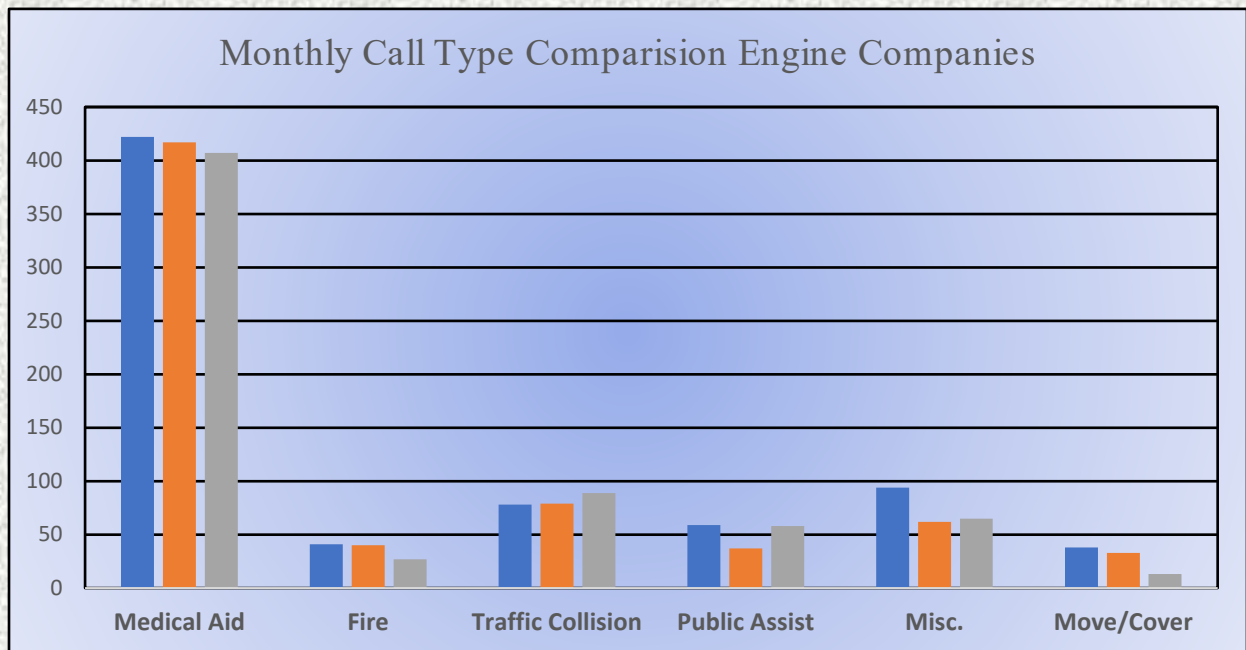
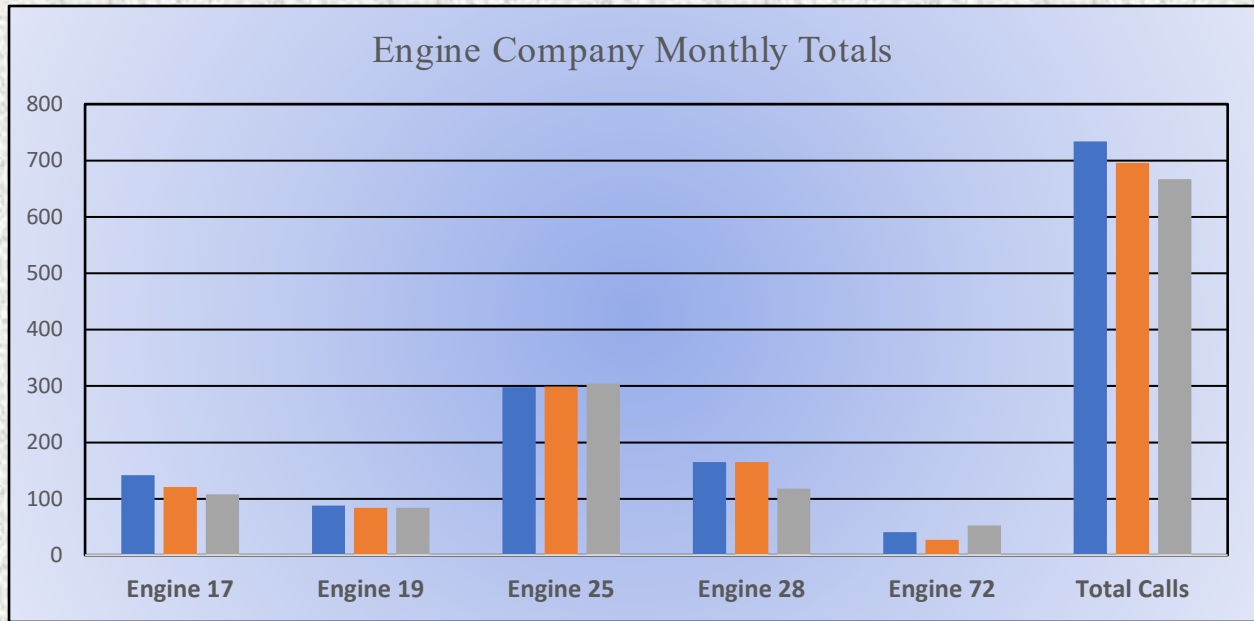
**Total Responses: 1,160**





# El Dorado County Fire Protection District

Monthly Run Statistics and Call Break Down  
March 2023  
Engine Companies and Medic Units

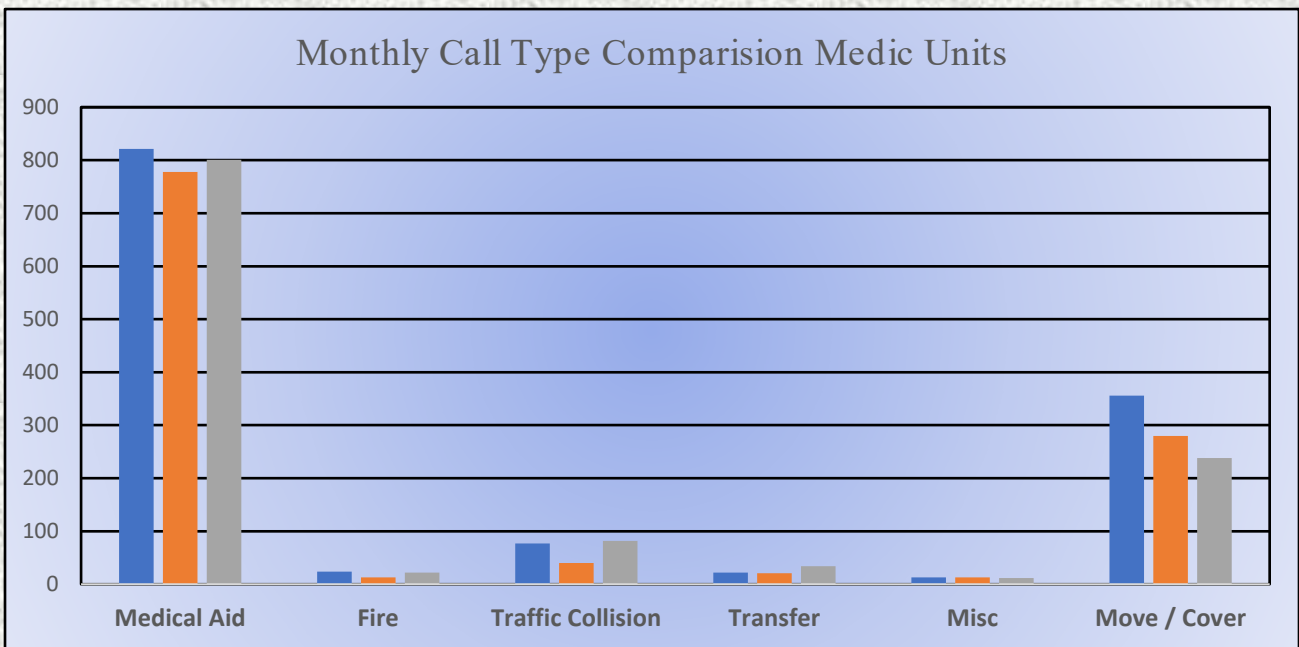
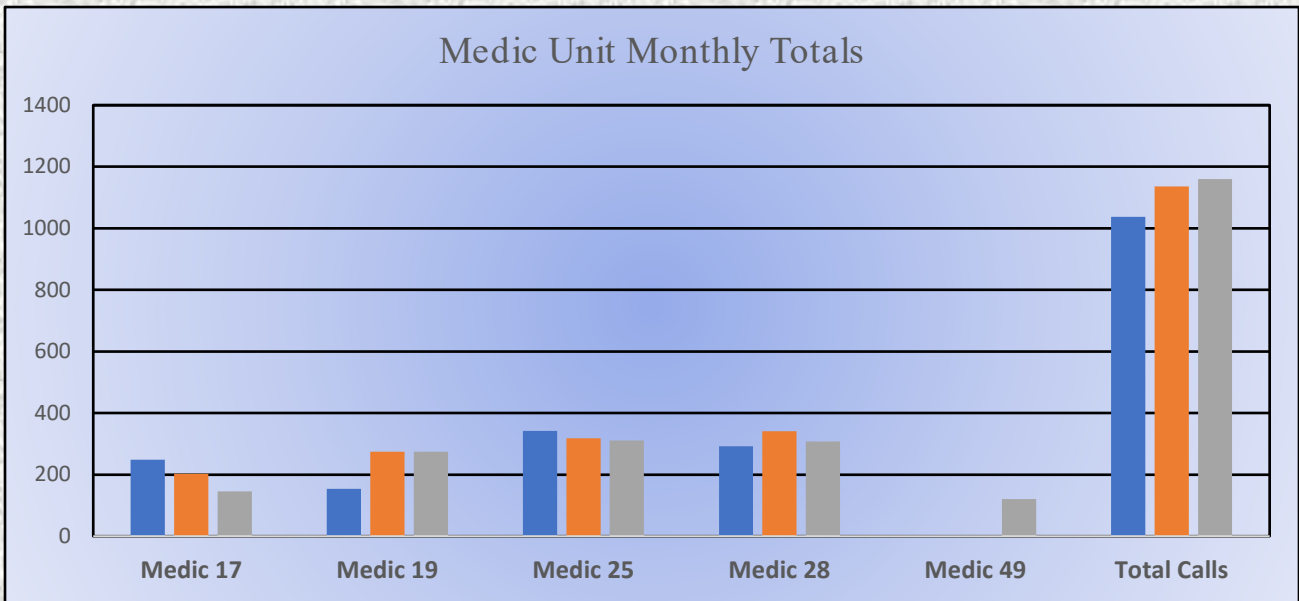






# El Dorado County Fire Protection District

## Monthly Run Statistics and Call Break Down March 2023 Engine Companies and Medic Units





# El Dorado County Fire Protection District



## Station 25 Run Statistics March 2023

### ENGINE 25: 304 Total Calls

- Medical Aid- 218
- Fire- 8
- Traffic Collision- 20
- Public Assist - 27
- Misc – 31
- Move/Cover – 0

### MEDIC 25: 311 Total Calls

- Medical Aid- 232
- Fire- 7
- Traffic Collision- 22
- Transfer - 16
- Misc.- 4
- Move/Cover - 30





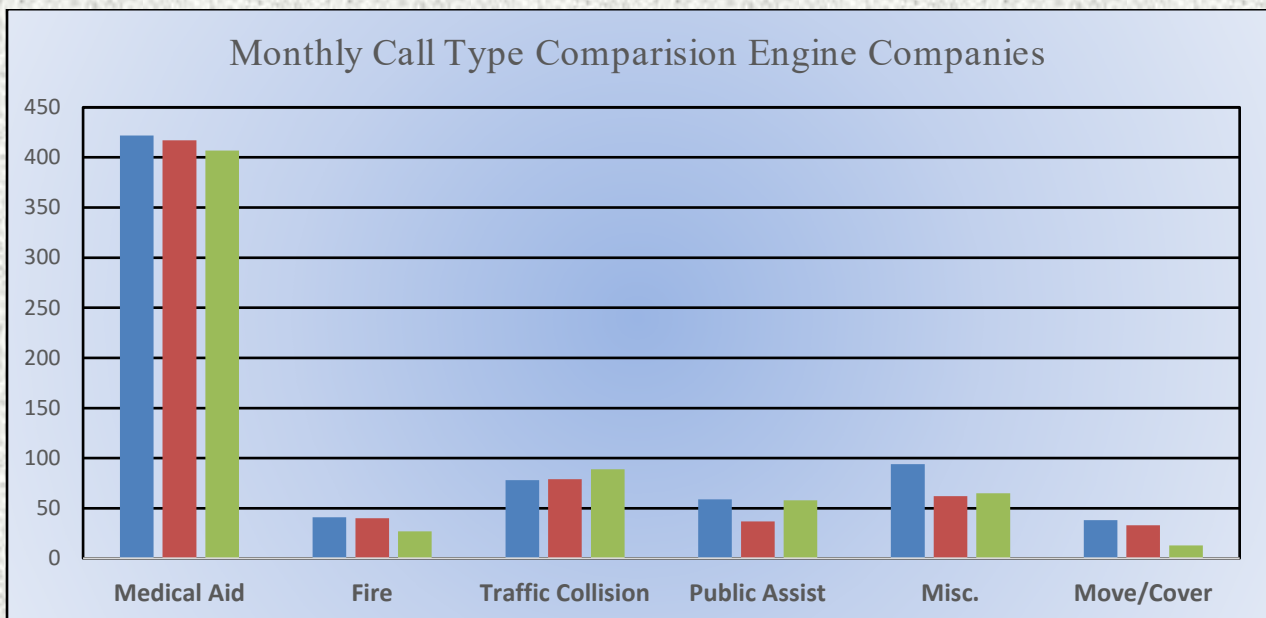
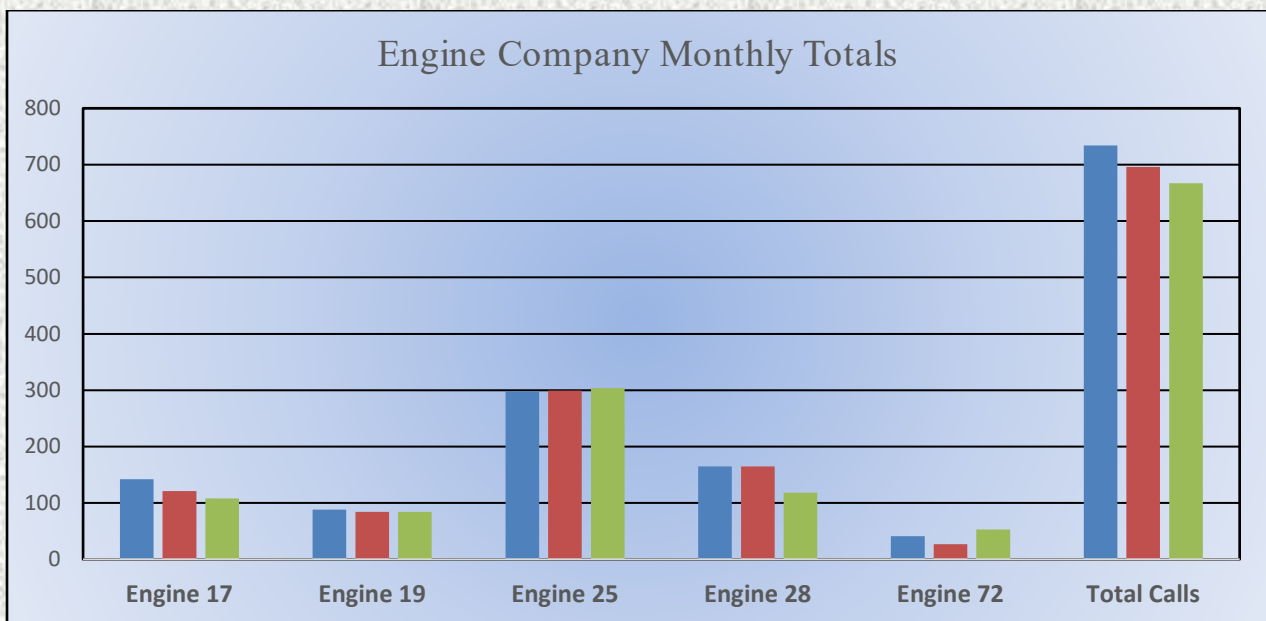


# El Dorado County Fire Protection District



## Monthly Run Statistics and Call Break Down March 2023 Engine Companies and Medic Units

Total Responses for Engine Companies: 667



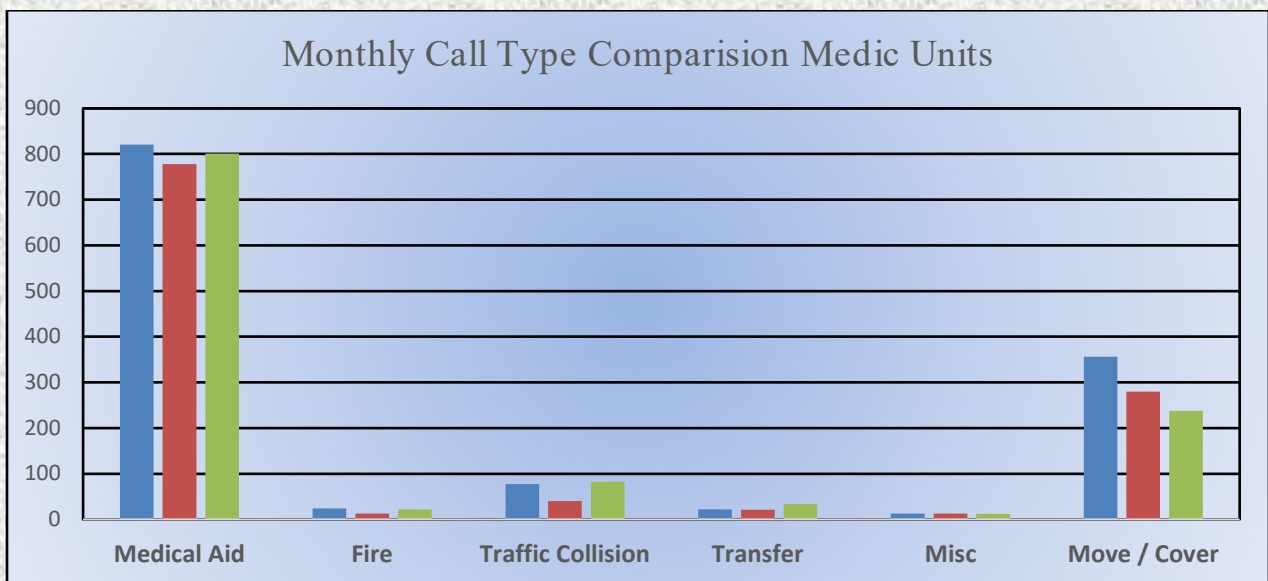
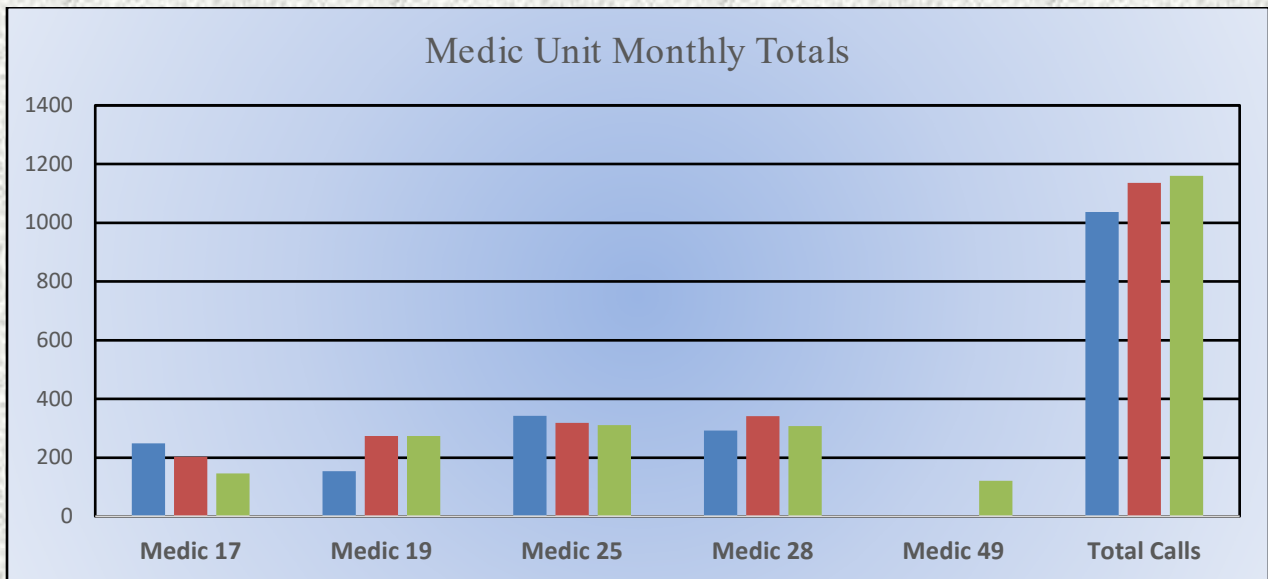




## El Dorado County Fire Protection District

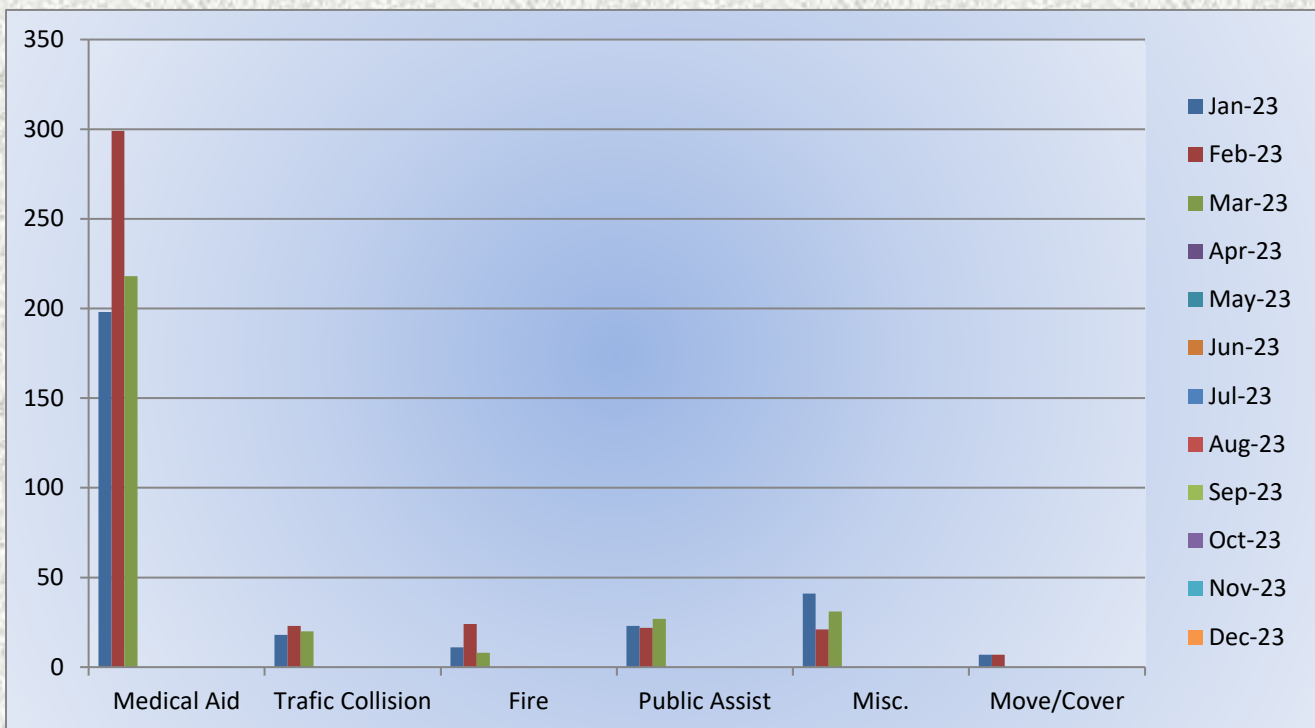
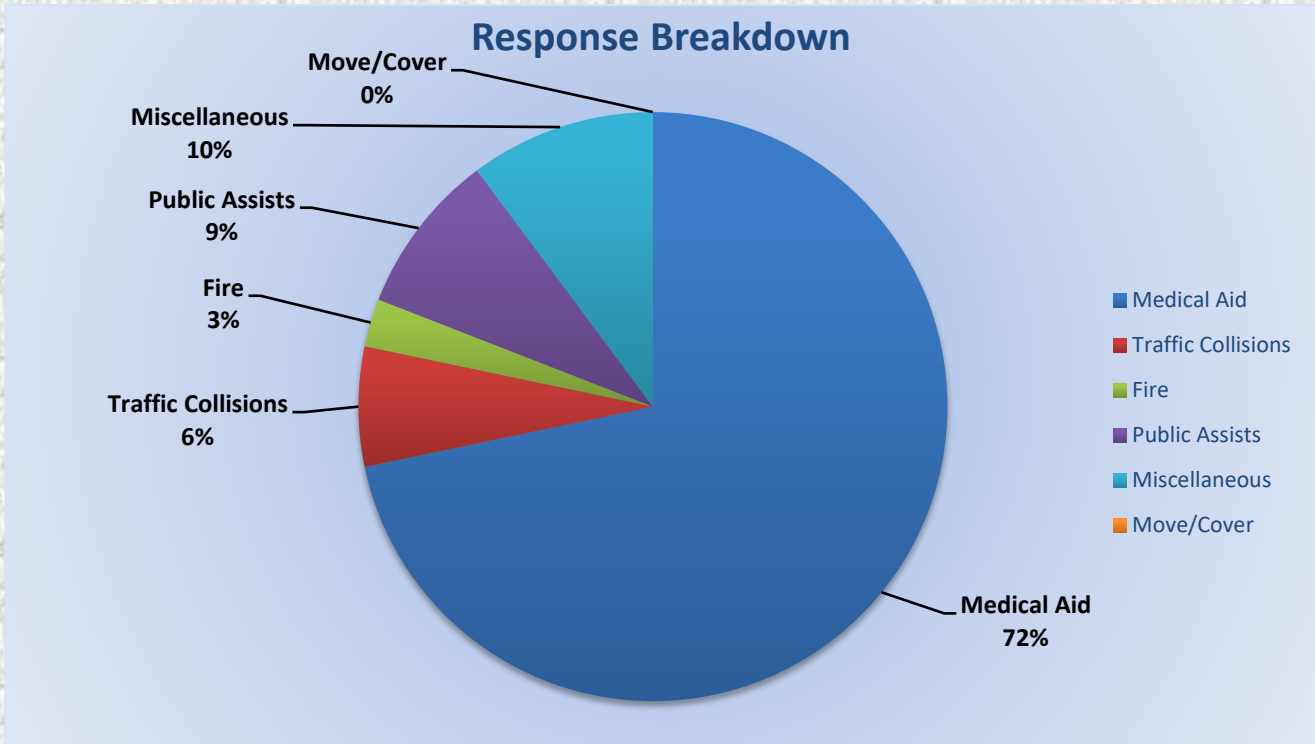


Total Responses for Medic Units: 1160



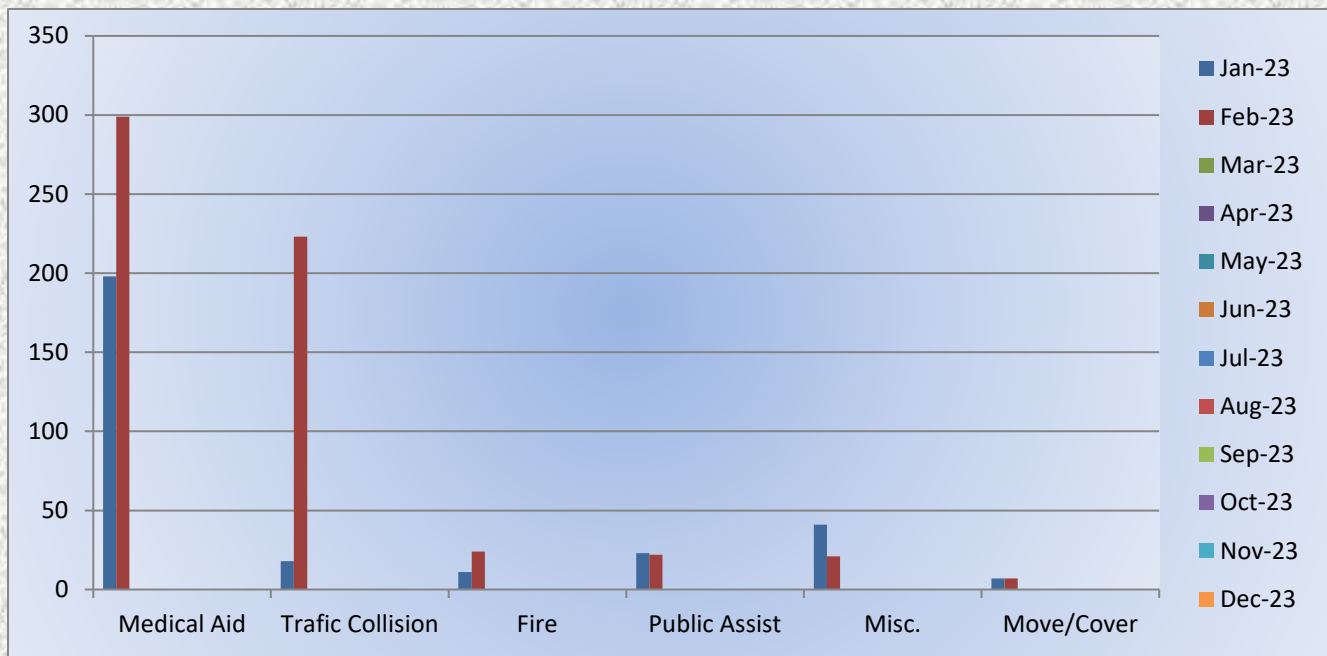
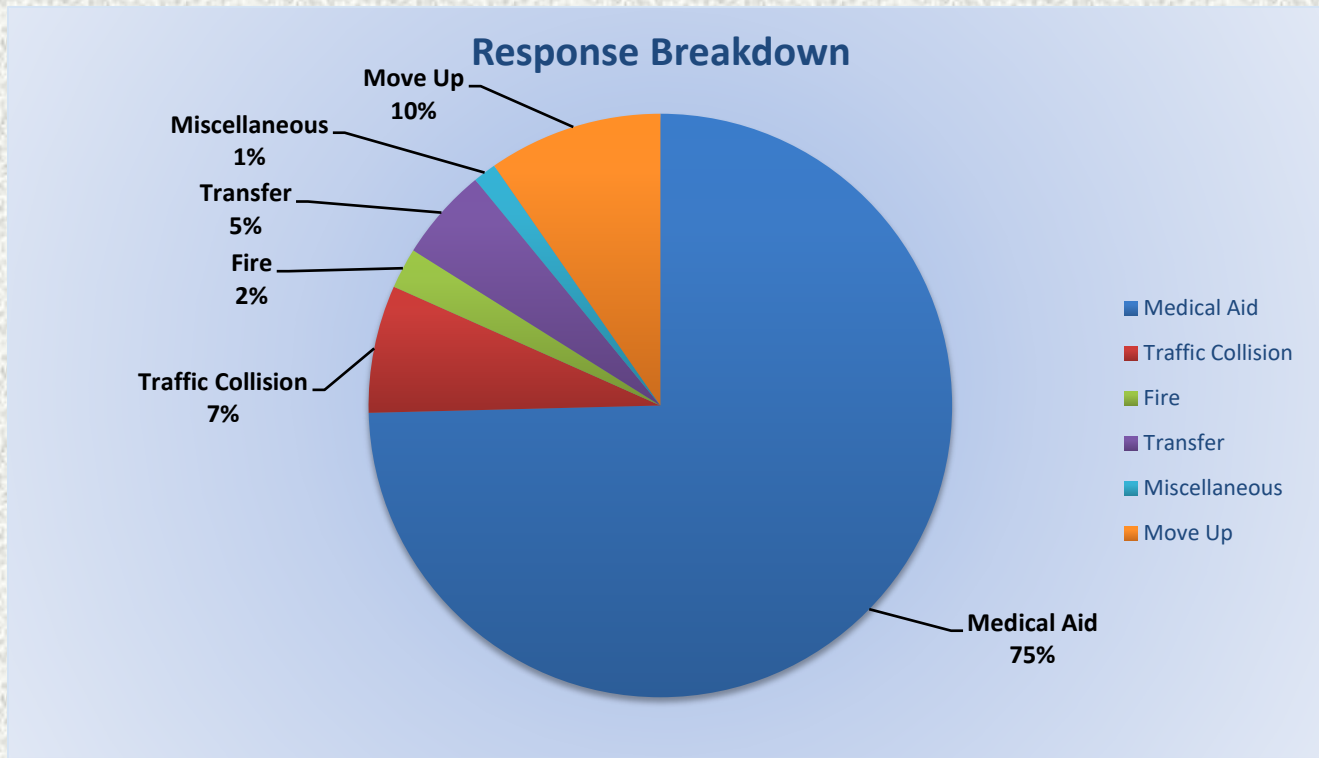


# Engine 25 Monthly Statistics Comparison





# Medic 25 Monthly Statistics Comparison





## El Dorado County Fire Protection District

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### Station 17 Run Review March 2023

#### **ENGINE 17:** 108 Total Calls

Medical Aid- 44

Fire- 9

Traffic Collision- 27

Public Assist- 14

Misc- 13

Move/Cover - 1

#### **MEDIC 17:** 146 Total Calls

Medical Aid- 125

Fire- 3

Traffic Collision- 15

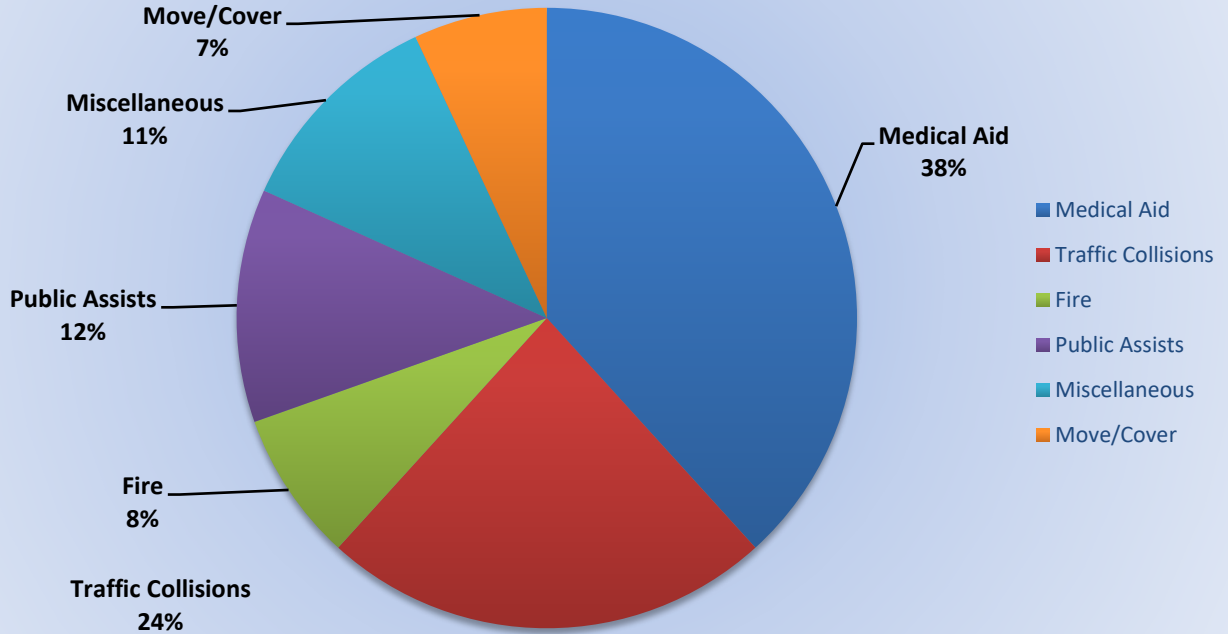
Transfer- 4

Misc- 3

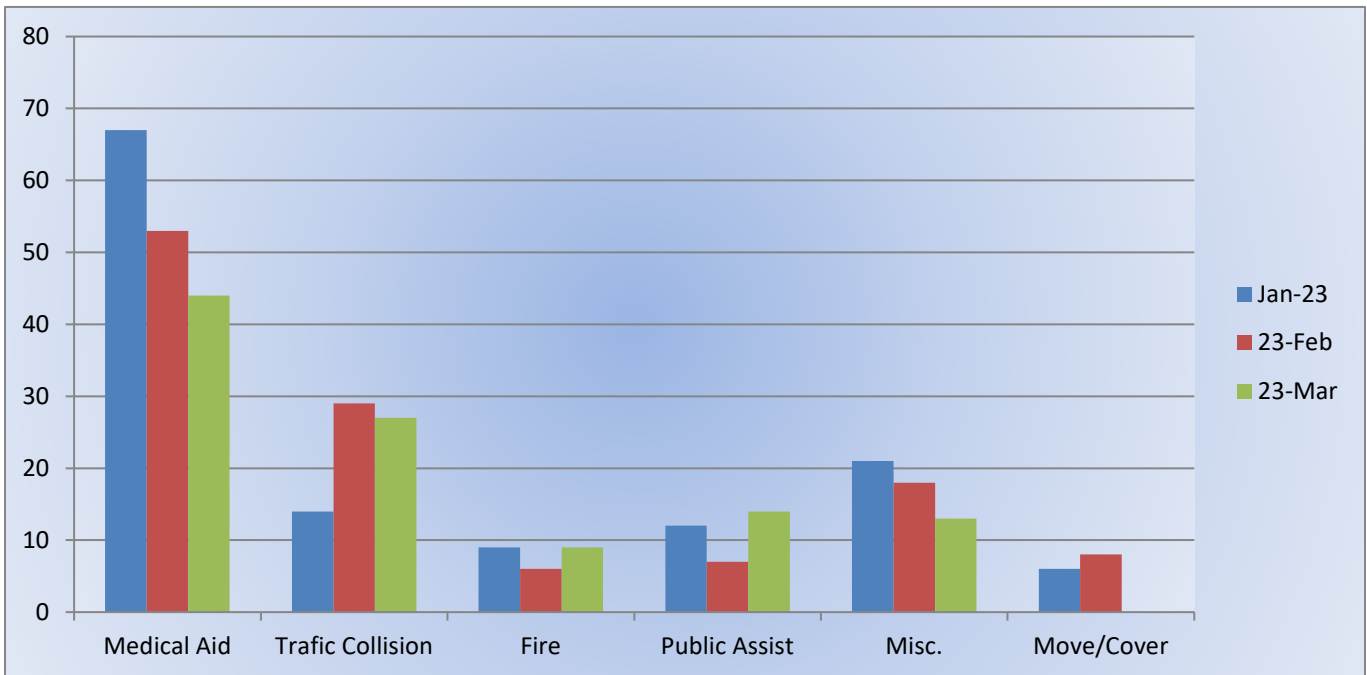
Move/Cover -31

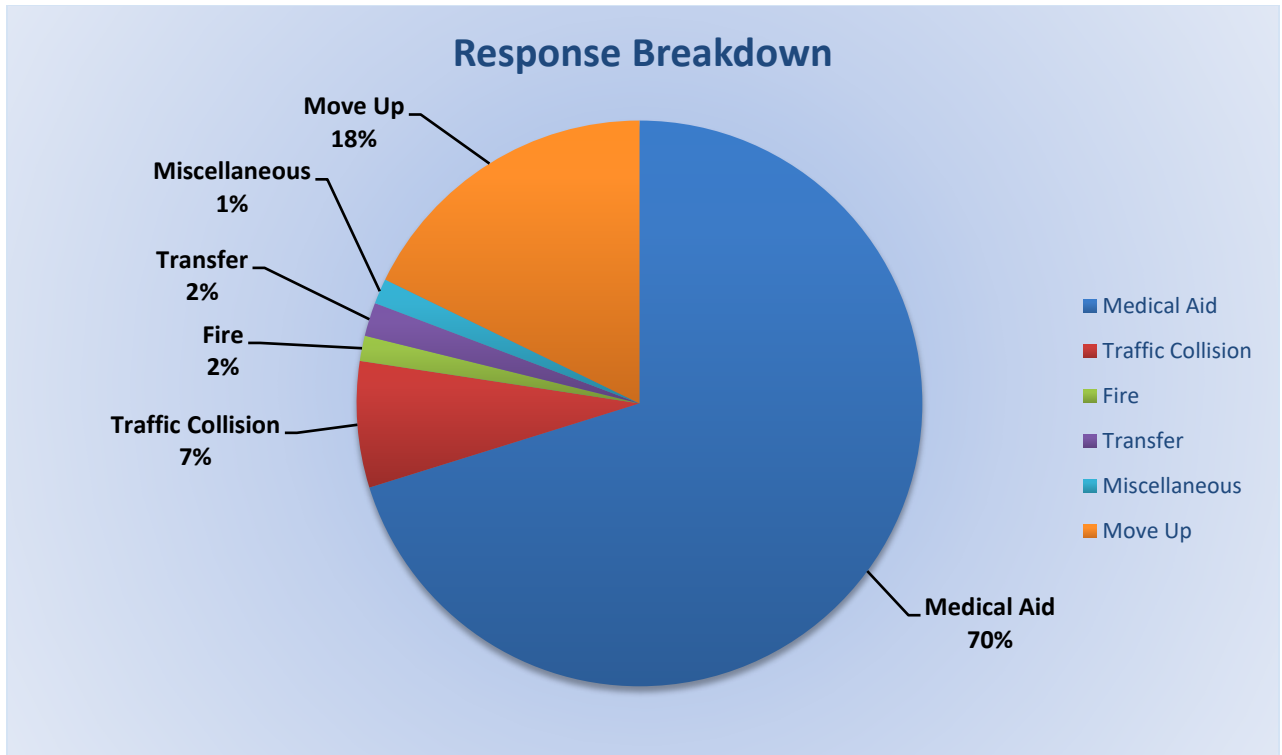


## Response Breakdown

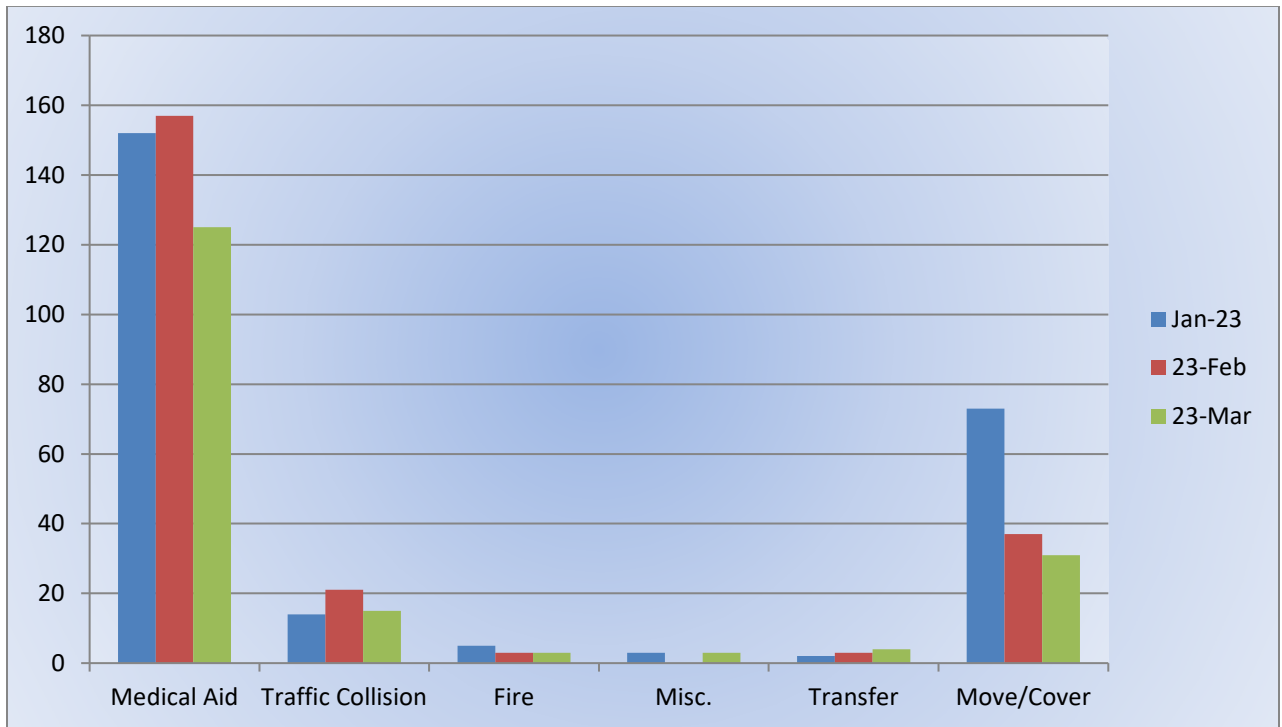


## E17 Monthly Statistics Comparison





### M17 Monthly Statistics Comparison







## El Dorado County Fire Protection District

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### Station 19 Run Review March 2023

#### **ENGINE 19:** 84 Total Calls

Medical Aid - 43

Fire - 2

Traffic Collision - 15

Public Assist - 7

Misc. - 8

Move/Cover - 2

#### **MEDIC 19:** 274 Total Calls

Medical Aid- 112

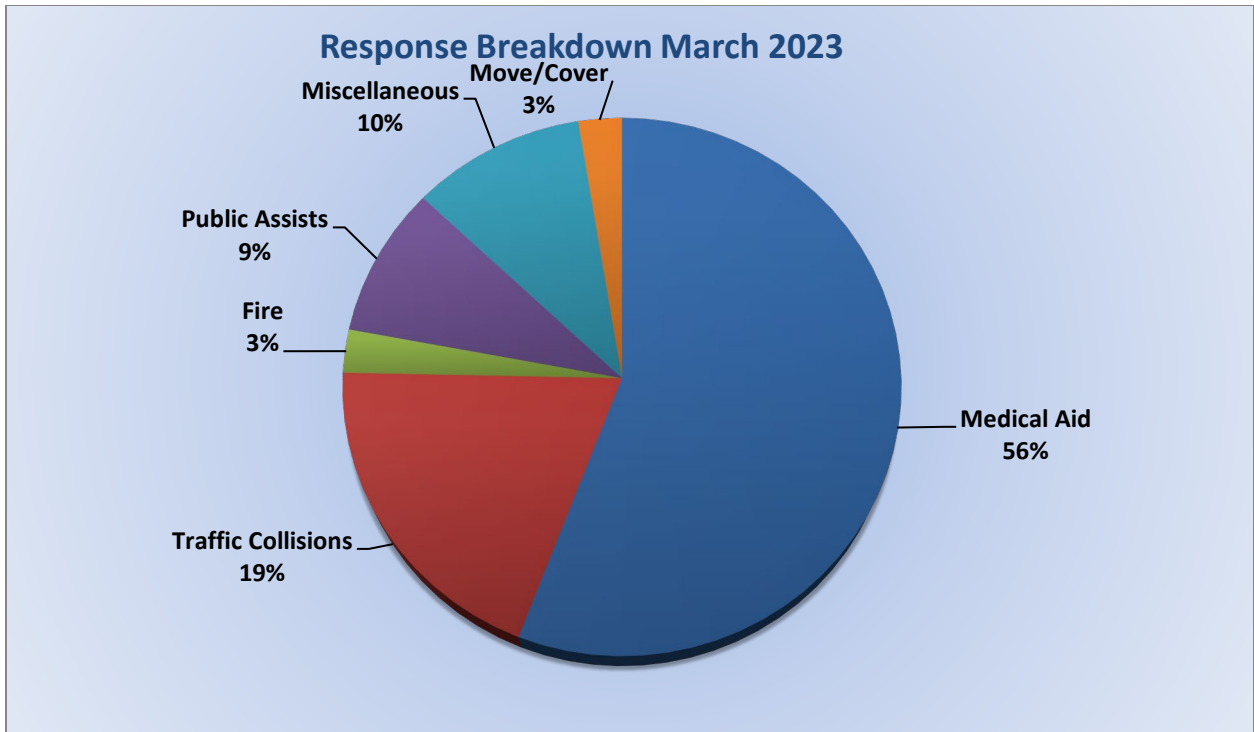
Fire- 1

Traffic Collision- 19

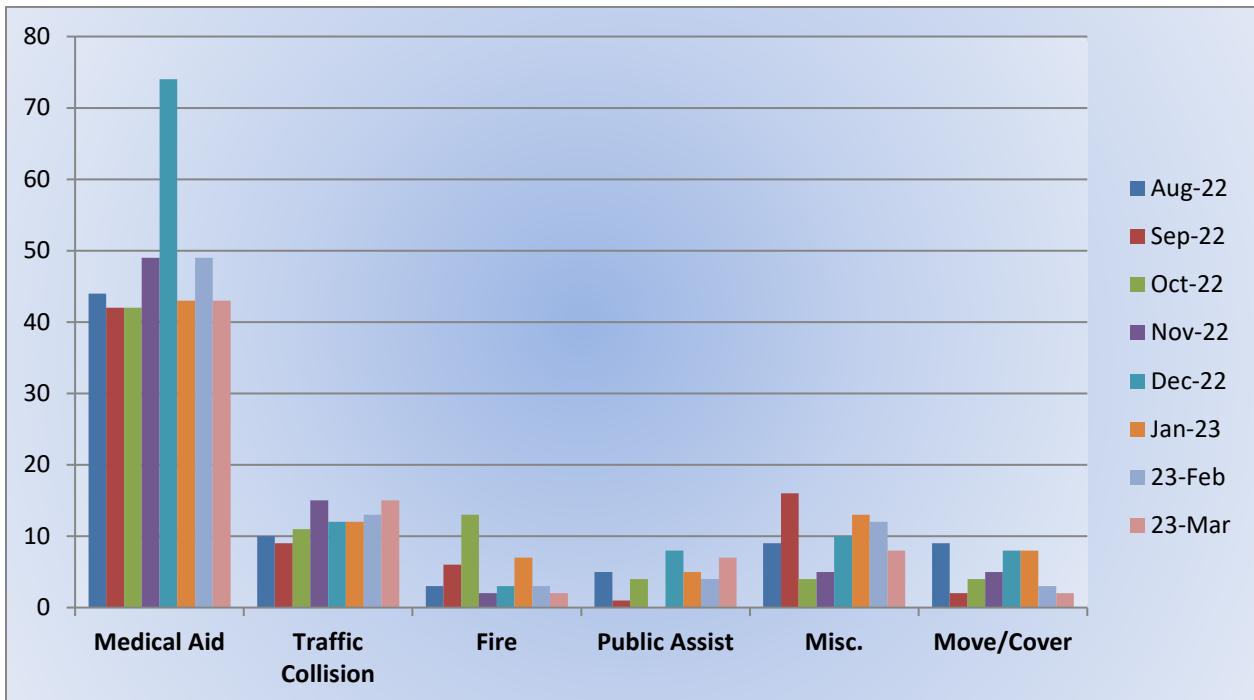
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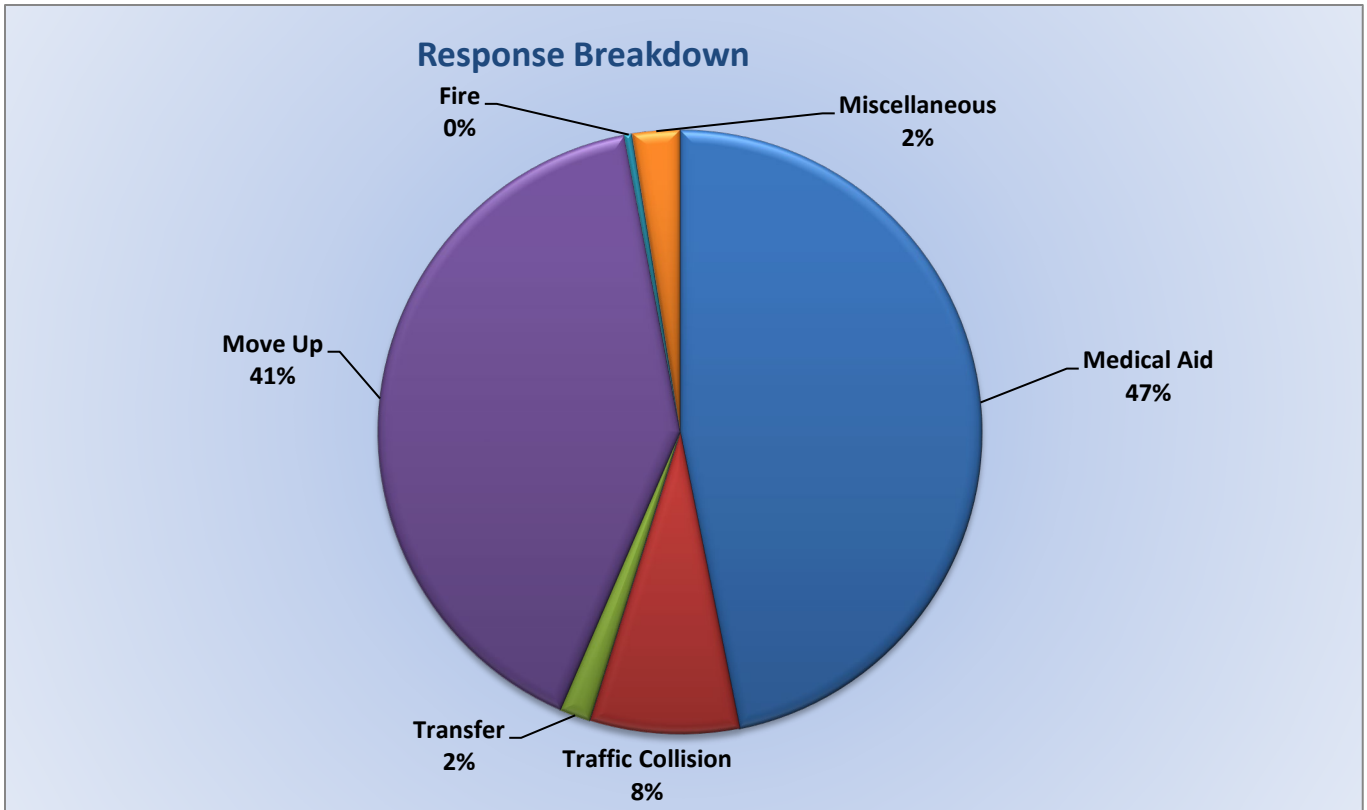
Misc.- 2

Move/Cover - 97

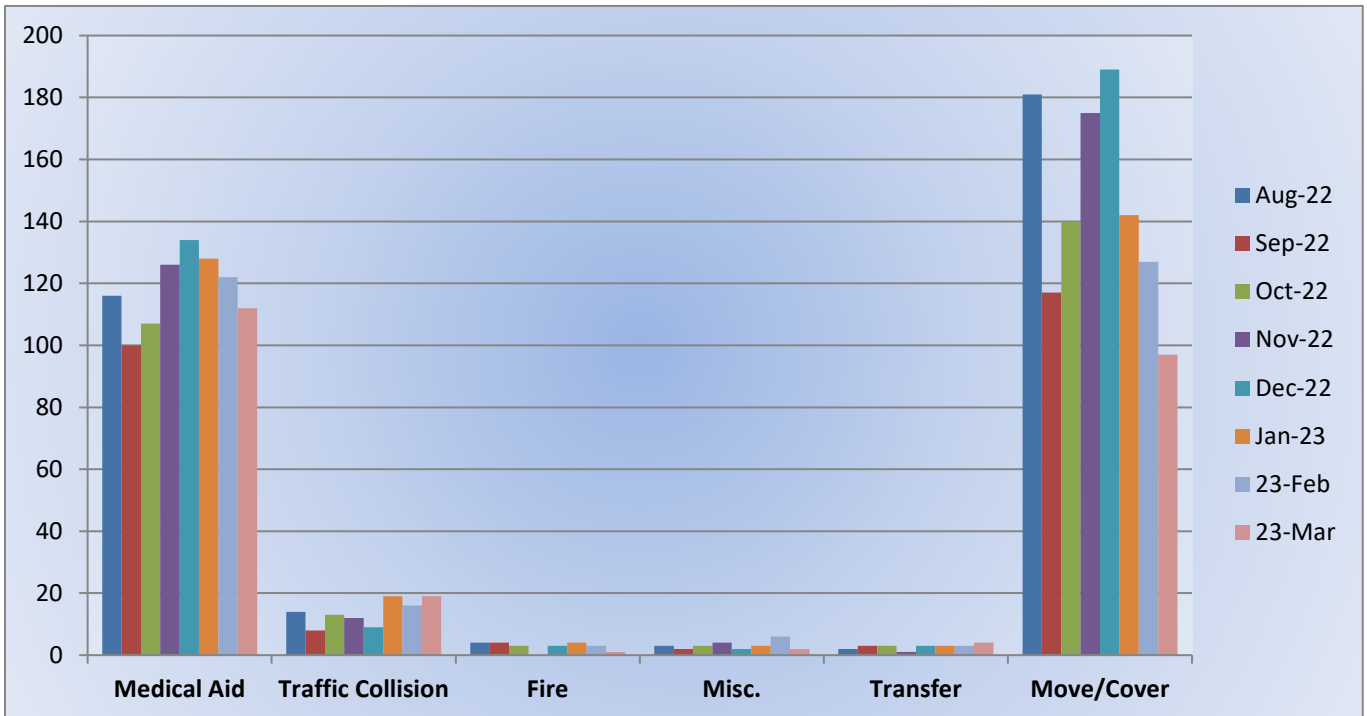


### E19 Monthly Statistics Comparison





### M19 Monthly Statistics Comparison





## El Dorado County Fire Protection District

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### Station 25 Run Review March 2023

#### **ENGINE 25: 304 Total Incidents**

Medical Aid- 218

Fire- 8

Traffic Collision- 20

Public Assist- 27

Misc- 31

Move/Cover - 0

#### **MEDIC 25: 311 Total Incidents**

Medical Aid- 232

Fire- 7

Traffic Collision- 22

Transfer- 16

Misc- 4

Move/Cover – 30









## El Dorado County Fire Protection District

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### Station 28 Run Review March 2023

#### **ENGINE 28:** 118 Total Calls

Medical Aid - 69

Fire - 7

Traffic Collision - 14

Public Assist - 7

Misc - 11

Move/Cover - 10

#### **MEDIC 28:** 308 Total Calls

Medical Aid- 212

Fire- 7

Traffic Collision- 19

Transfer- 5

Misc- 3

Move/Cover – 62







## El Dorado County Fire Protection District

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### Station 72 Run Review March 2023

**ENGINE 72:** 53 Total Calls

Medical Aid- 33

Fire- 1

Traffic Collision- 13

Rescues- 0

Public Assist- 3

Misc- 2

Move/Cover - 0





RANDALL R. WILSON  
2390 Professional Drive  
Roseville, CA 95661  
(916) 783-5281  
Fax (916) 783-5232  
rwilson@swbclaw.com  
[www.swbclaw.com](http://www.swbclaw.com)

Paul H. Chamberlain, deceased

February 21, 2023

El Dorado Fire Department  
3860 Ponderosa Road  
Shingle Springs, CA 95682

Re: Michael and Sarah Worlow Neri Survivor's Trust

Dear Sir/Madam:

Our client, Michael Neri, provided in the Michael and Sarah Worlow Neri Survivor's Trust U/A dated January 27, 2000 for a distribution in the sum of \$8,000.00 to the Shingle Springs Fire Department. We understand that the volunteer fire department was consolidated into the El Dorado Fire Department prior to Michael's death (September 27, 2021). Enclosed herewith please find check in the sum of \$8,000.00.

Sincerely,

SINCLAIR WILSON  
BALDO & CHAMBERLAIN

By

  
RANDALL R. WILSON

Enclosure