



# El Dorado County Emergency Services Authority

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**Finance Committee Meeting**  
**Monday, March 10, 2014 1:00 p.m.**  
**Diamond Springs Fire Station #49 – Conference Room**

## AGENDA

<b>1. Call to Order</b>	Tyler
<b>2. Approval of Agenda</b>	Tyler
<b>3. Approval of Finance Meeting Minutes of January 7, 2014</b>	Tyler
<b>4. Old Business</b> 4.1. Discuss and Recommend FY14/15 Budget 4.2. Miwok Contract Update	Hackett
<b>5. New Business</b> 5.1. Review and Approve Dispatch Cost Allocation 5.2. Discuss Rent and Utility Reimbursement Methodology 5.3. Review and Recommend Changes to Policies: Financial Transaction Reporting and Accountability and Reimbursement for Class 22 Expenses 5.4. Review and Recommend Continued Contract with AirGas 5.5. FTO Designation-Stipend Discussion and Recommendation 5.6. Tactical Medic Program	Hackett
<b>6. Adjournment</b>	Tyler

Next Finance Committee regular meeting will be on April 2, 2014 at 13:00 hours.

\*\*\* Please park at the Fireman's Hall or the JPA parking lot as the Commercial Businesses need their parking available for customers ~ Thank you \*\*\*



## El Dorado County Emergency Services Authority

### Finance Committee Meeting

Tuesday, January 7, 2014 – 9:00 a.m.

DS/ED Fire Station #49, Classroom, 501 Main Street, Diamond Springs, CA

### Minutes

#### Attendees:

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Rescue Fire, <b>Chair</b> , Chief Tom Keating | <input type="checkbox"/> Pioneer Fire, Chief Jack Daniels                             |
| <input type="checkbox"/> Cameron Park/CAL Fire, <b>Vice Chair</b> , DC Joe Tyler  | <input checked="" type="checkbox"/> Alternate CP/CAL FIRE, BC Justin Sanders          |
| <input checked="" type="checkbox"/> El Dorado Hills Fire, Chief Dave Roberts      | <input checked="" type="checkbox"/> El Dorado County Fire, Chief Mike Hardy           |
| <input checked="" type="checkbox"/> Georgetown Fire, Chief Greg Schwab            | <input checked="" type="checkbox"/> El Dorado County Fire, Division Chief Tim Cordero |
| <input checked="" type="checkbox"/> Diamond Springs Fire, Chief Rob Combs         | <input type="checkbox"/> Diamond Springs Fire, Assistant Chief Bryan Ransdell         |
| <input type="checkbox"/> Diamond Springs Fire, Battalion Chief Ken Earle          | <input type="checkbox"/> Garden Valley Fire, Chief Bill Dekker                        |
| <input checked="" type="checkbox"/> JPA, Executive Director Marty Hackett         |   |

**Guests:** none

#### 1. Call to Order

Chairman Keating called the meeting to order at **09:07** hours.

#### 2. Approval of Agenda

*Motion to approve Agenda by Chief Hardy seconded by Chief Schwab and motion carries unanimously.*

#### 3. Approval of Finance Meeting Minutes of November 6, 2013:

*Motion to approve Minutes by Chief Roberts seconded by Chief Combs and motion carries unanimously.*

#### 4. Old Business

##### 4.1. Discuss and Recommend FY14/15 Budget –

- Will we maintain \$1million cap. Class 40 will be handled as per FY 13/14 as well as the Admin Fee for the time being. Discussion of utilizing HHSA matrix for cost allocation. Director Hackett is seeking that matrix from Lori Walker.
- CSA7 Projection calls for 1% increase in revenue this year and each of the next four years. HHSA is working with Sac Metro on application for GEMT but we don't have the number of any funds we may receive but Director Hackett anticipates \$300k per year from GEMT.
- FY 14/15 projections for Draft Budget are needed prior to next meeting.
- Chiefs also want us to take the snapshot of projected revenue, divide it out by medic unit and be done. We will take the expenses year to date to see where we are with actual operating costs.

##### 4.2. Miwok Contract Update –

- \$136K paid; payments have not included the 5% increase allowable per previous contract. EMSA has billed them for the difference plus November and December billed.
- Miwok revenue discussion and impact of loss of that revenue on operations.
- If county would go with lump sum payment similar to CSA3 Director Hackett believes we go with actual expenses; then if we don't get the funds the responsibility is on the County to mitigate the loss of the casino funds.

##### 4.3. Discuss CCT Nurse Contract Plan –

- Attorney Wright will have opinion for closed session at next Board meeting. Should have full understanding of position then.

#### **4.4. Audit Update -**

- Awaiting final audit. Director met with Mr. Goodell last week. They discussed OPEB findings of Diamond Springs owing \$23K to the JPA and the JPA owing EDCF \$51K for under payment in FY 12/13. Chief Combs wants clarification from the CPA firm because he believes they should only owe \$15. Director Hackett will get further clarification from the auditors.
- Discussed finding concerning refund due to the JPA by fire district for JPA percentage of the expense they paid. The member agency kept the entire refund. Need policy to address this Discussion of Workers Compensation cost increases this year impact on the member agencies: El Dorado Hills cost up \$180K; Diamond Springs costs increase due to comp claim.

#### **5. New Business**

##### **5.1. Discuss and Recommend the Hiring of a Part-time JPA Employee**

- Director Hackett discussed the need for additional help to catch up with accounts payables, audit filing and EPCR workload.
- Discussion of need to streamline processes while staying compliant with generally accepted accounting practices.

*Motion by Chief Hardy to approve, seconded by Chief Sanders; Discussion: Chairman Keating called for a roll call vote. Motion fails by vote of 2 Aye, 3 Nay. Committee requested this item be placed on agenda for next JPA Board of Directors meeting.*

#### **6. Adjournment**

*A motion to adjourn the meeting at 10:31 hours was made by Chief Roberts, seconded by Chief Hardy and motion carries unanimously.*

JPA PRELIMINARY BUDGET - Fiscal Year 2014/2015 - DRAFT 1						
Class 30: Wages/Benefits	JPA FY 14/15 Admin	El Dorado County Fire	Diamond Springs Fire	Georgetown Fire	Cameron Park Fire	El Dorado Hills Fire
3000 Reg. Employees	130,000.00	4,000,000.00	1,000,000.00	986,880.34	962,675.00	1,000,000.00
3001 Extra Help	-	-	-	-	-	-
3002 Overtime	12,000.00	-	-	-	-	-
3004 Other Comp	1,566.00	-	-	-	-	-
3020 Retirement	-	-	-	-	-	-
3021 Social Security	9,000.00	-	-	-	-	-
3022 Medicare	2,000.00	-	-	-	-	-
3040 Health Ins.	-	-	-	-	-	-
3041 Fed. Unempl.	-	-	-	-	-	-
3042 Disability Ins.	-	-	-	-	-	-
3043 Deferred Comp.	-	-	-	-	-	-
3044 Vision Insurance	-	-	-	-	-	-
3046 Retiree Health	407,552.00	-	-	-	-	-
3060 Workers' Comp	1,400.00	-	-	-	-	-
3080 Life/Flexible Benefits	-	-	-	-	-	-
<b>CLASS 30: TOTALS</b>	<b>\$563,518.00</b>	<b>\$4,000,000.00</b>	<b>\$1,000,000.00</b>	<b>\$986,880.34</b>	<b>\$962,675.00</b>	<b>\$1,000,000.00</b>
Class 40: Serv/Supplies	JPA Admin	El Dorado County Fire	Diamond Springs Fire	Georgetown Fire	Cameron Park Fire	El Dorado Hills Fire
4020 Clothing	-	-	-	-	-	-
4021 Fire Turnouts	-	10,000.00	4,000.00	4,000.00	4,000.00	4,000.00
4022 Uniforms	-	-	-	-	-	-
4040 Communications	1,000,000.00	-	-	-	-	-
4060 Inservice Food	-	-	-	-	-	-
4080 Household Exp.	100.00	4,000.00	1,600.00	1,600.00	1,600.00	1,600.00
4085 Refuse Disposal	-	-	-	-	-	-
4087 Extermination	-	-	-	-	-	-
4100 Insurance	30,000.00	-	-	-	-	-
4140 Maint: Equip.	20,000.00	-	-	-	-	-
4141 Maint: Office Equip	-	-	-	-	-	-
4142 Maint: Radio	10,000.00	-	-	-	-	-
4145 Maint: Equip. Prts	-	-	-	-	-	-
4160 Vehicle Maint	100,000.00	-	-	-	-	-
4162 Veh Maint:Sup	15,000.00	-	-	-	-	-
4164 Veh Maint: Tires	20,000.00	-	-	-	-	-
4165 Veh Maint: Oils	3,000.00	-	-	-	-	-
4180 Maint: Bldg/Imp	600.00	-	-	-	-	-
4182 Structures Maint	-	-	-	-	-	-
4197 Maint. Bldg Supplies	200.00	-	-	-	-	-
4200 Medical Supplies	440,000.00	-	-	-	-	-
4220 Memberships	-	-	-	-	-	-
4240 Misc. Expense	-	-	-	-	-	-
4260 Office Expense	4,000.00	3,750.00	1,500.00	1,500.00	1,500.00	1,500.00
4261 Postage	900.00	-	-	-	-	-
4263 Subscriptions	-	-	-	-	-	-
4266 Printing	150.00	-	-	-	-	-
4300 Professional Serv	20,000.00	-	-	-	-	-
4304 Admin Fees	130,000.00	-	-	-	-	-
4308 External Data Svcs	60.00	-	-	-	-	-
4324 Medical	-	-	-	-	-	-
4400 Publicat/Legal	400.00	-	-	-	-	-
4420 Rent/Lease/Equip	3,100.00	-	-	-	-	-
4440 Rent/Lease/Bldg	13,200.00	-	-	-	-	-
4460 Equip: Sm Tool	-	-	-	-	-	-
4461 Equipment: Minor	5,000.00	2,500.00	1,000.00	1,000.00	1,000.00	1,000.00
4462 Equip: Computers	3,500.00	-	-	-	-	-
4500 Special Dept Exp	5,000.00	-	-	-	-	-
4502 Educ Materials	-	-	-	-	-	-
4503 Staff Development(1099)	-	-	-	-	-	-
4540 Staff Development	32,000.00	9,000.00	3,600.00	3,600.00	3,600.00	3,600.00
4600 Transport/Travel	-	1,250.00	500.00	500.00	500.00	500.00
4602 Mile Emp Prv Auto	400.00	-	-	-	-	-
4606 Fuel Purchases	182,000.00	-	-	-	-	-
4620 Utilities	2,500.00	19,500.00	7,800.00	7,800.00	7,800.00	7,800.00
<b>CLASS 40: SUBTOTALS</b>	<b>\$2,041,110.00</b>	<b>\$50,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>
Class 60: Fixed Assets	JPA Admin	El Dorado County Fire	Diamond Springs Fire	Georgetown Fire	Cameron Park Fire	El Dorado Hills Fire
6040 Fixed Assets	390,000.00	-	-	-	-	-
<b>Class 60 Total</b>	<b>\$390,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Budget Totals	JPA Admin	El Dorado County Fire	Diamond Springs Fire	Georgetown Fire	Cameron Park Fire	El Dorado Hills Fire
Class 30: Wages/Benefits	\$563,518.00	\$4,000,000.00	1,000,000.00	986,880.34	962,675.00	1,000,000.00
Class 40: Serv/Supplies	2,041,110.00	50,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Class 60: Fixed Assets	390,000.00	-	-	-	-	-
Class 70: Resid. Eqty. Trsf.	-	-	-	-	-	-
<b>Totals</b>	<b>\$2,994,628.00</b>	<b>\$4,050,000.00</b>	<b>\$1,020,000.00</b>	<b>\$1,006,880.34</b>	<b>\$982,675.00</b>	<b>\$1,020,000.00</b>

Gold items-JPA processed for cumulative expense item.





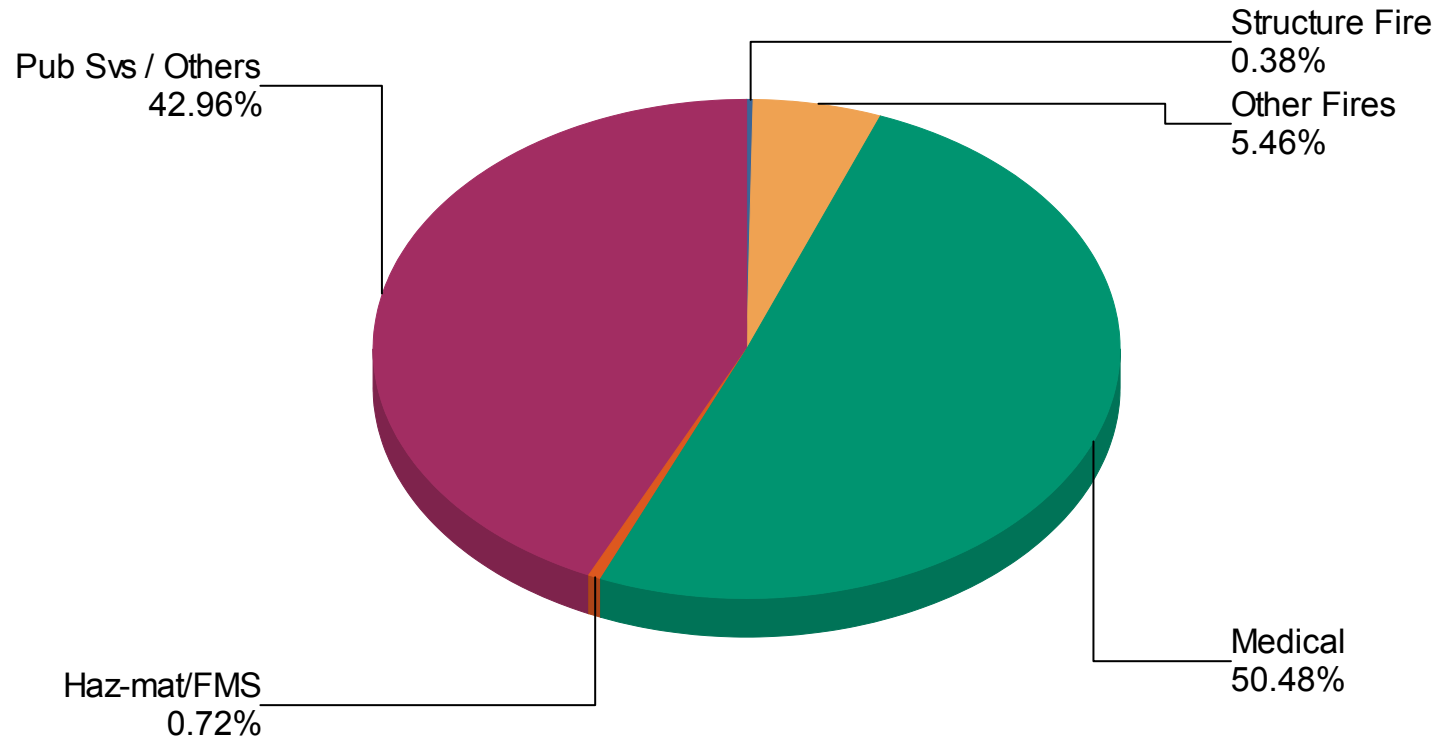
# EL DORADO COUNTY JPA REPORT 07/01/2013 to 09/30/2013

	Structure Fires	Other Fires	Haz-Mat / FMS	Pub / Svc Other	Total
<b>CACAM</b>	2	29	4	353	388
<b>CADSP</b>	4	32	4	182	222
<b>CAECF</b>	10	161	23	1,588	1,782
<b>CAEDH</b>	5	62	10	280	357
<b>CAGEO</b>	0	2	1	48	51
<b>CAGRV</b>	1	14	2	48	65
<b>CALTB</b>	0	2	0	11	13
<b>CAMQT</b>	0	1	0	20	21
<b>CAPIO</b>	1	24	0	68	93
<b>CARES</b>	0	6	0	20	26
<b>Total</b>	23	333	44	2,618	3,018
	<b>Medical</b>	<b>Total</b>			
<b>JPA - ELD</b>	3,076	3,076			



# EL DORADO COUNTY JPA REPORT 07/01/2013 to 09/30/2013

2/12/2014





## El Dorado County Emergency Services Authority

Policy Subject Matter: **Financial Transaction Reporting and Accountability**

Review Date:

Revision Date:

Creation Date:

### I. Policy:

All financial transactions shall contain detailed information that is accurately documented and processed through a multi-tiered review and approval process that will result in clear and verifiable accountability for ambulance expenditures and reimbursements.

### II. Purpose:

To establish procedures that the JPA and its contracting fire agencies shall follow to insure ambulance expenditures and reimbursements are thoroughly examined, correctly documented and reviewed for accurate financial transactions to be achieved.

### III. Procedure:

A. JPA contracting fire agencies shall maintain a financial transaction system that includes:

1. Instructions for the accurate documentation of employee straight-time and overtime and its justification on time cards.
2. Supervisor and management review and approvals of time cards.
3. Accurate payroll tracking, coding, accounting and billing of employee wages, operating expenses and JPA reimbursement requests.
4. Management oversight of expenditures for purchases of goods and services and include on all backup documentation the JPA "Bill Authorization" stamp with authorized signatures accounting procedures for internal auditing controls.
5. Retain records in file as required per JPA policy Records Maintenance and produce those records when requested by the JPA and/or an auditor hired by the County.
6. Unless otherwise authorized to bill on a quarterly basis, requests for reimbursement from the JPA must be received by the JPA within sixty (60) days of the goods and services being received. The JPA reserves the right to decline reimbursements not received in the sixty (60) day period and/or when received after the closing of a fiscal year.

B. In July of each new fiscal year (FY), JPA contracting fire agencies shall report to the JPA executive director:

1. The names of the firefighter-paramedics who will be staffing the ambulance(s).
2. The salary and benefit package costs for a total straight-time hourly rate as well as a total overtime rate of pay for the named employees they will be seeking to have reimbursed for services rendered.



3. Anticipated raises, step increases and added benefit package costs that are to occur over the course of the FY shall also be included in the report.

When seeking reimbursement for training courses, contracting fire agencies shall provide the JPA executive director with the name(s) of the firefighter-paramedics/EMTs who received the training, the employee's over-time rate of pay, and copies of their course completion certificates.

- C. Contracting fire agencies shall notify the JPA executive director within ten (10) working days when an employee/ambulance assignment change occurs. Information listed in (III. B.) will be reported for newly assigned employees.
- D. When it becomes evident that a firefighter-paramedic/EMT assigned to an ambulance will be on-leave from work for a period of time greater than sixty (60) days, the contracting fire agency shall have ten (10) working days to notify the JPA executive director.
- E. ~~With each payroll period, contracting fire agencies shall provide the JPA with a report that includes the following specific information:~~
  - ~~1. Straight time hours each employee worked on an ambulance.~~
  - ~~2. Absences (vacation, sick call, training, on-duty injury, court, military leave and etc.) taken by each employee that resulted in overtime for ambulance staffing.~~
  - ~~3. Number of vacant (Open Positions) that resulted in overtime.~~
  - ~~4. Overtime hours each employee worked to cover absences and vacant positions.~~
  - ~~5. Ambulance overtime hours each employee worked to cover planned and non-planned events such as: special community events, large-scale emergencies, ambulance mutual aid requests, late calls, and etc. (Note: The report will include a brief description of the event(s) causing the overtime).~~
- F. Contracting fire agencies purchasing uniforms and protective garments and equipment shall identify the name of the firefighter-paramedic/EMT who will be receiving the items.
- G. The JPA staff shall periodically review submitted provider agency all-submitted payroll reports to ensure~~insure~~:
  1. Compliance with JPA policies and contractual agreements with the County of El Dorado and contracting fire districts.
  2. Straight-time and overtime hours and absences are accurately documented and calculated for what is owed to staff ambulances.
  3. Overtime hours worked by employees are appropriate for maintaining ambulance operations.
  4. Supplies, equipment and services are accurately documented and calculated for what is owed to operate the ambulances.
- H. When errors are found, JPA staff and its contracting fire agencies shall without delay make mutual notifications, correct the error and implement procedures so a reoccurrence can be prevented.

- I. JPA Staff and its contracting fire agencies shall aid the County of El Dorado with its annual audit of the JPA, and provide all legally allowed and applicable financial data requested.



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Marty Hackett  
Executive Director



## El Dorado County Emergency Services Authority

Policy Subject Matter:       **Reimbursement for Class 22 Expenses**  
 Review Date:  
 Revision Date:  
 Creation Date:               **07.01.98**

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### I. Policy:

1. The JPA shall make reasonable efforts to establish and maintain a list of approved vendors based on the quality of service and competitive pricing. Should it be necessary to utilize a vendor not on the approved JPA list, every effort should be made to obtain approval of the JPA Executive Director prior to incurring the expense.
2. To ensure prompt payment of Class 22 expenses for services or products obtained from JPA approved vendors, a fire district and/or authorized individual shall:
  - A. Approve and authorize the expenditure by stamping, dating, and initialing the purchase record, bill, or receipt.
  - B. Provide adequate information in order to identify the purpose and nature of the expense and the district and/or medic unit that incurred the expense.
  - C. Retain adequate records of requests for payment as required by individual district policy/procedures.
  - D. Forward approved/authorized requests in a timely manner to the JPA administrative office for processing. Failure to submit requests within sixty (60) days of receipt may result in denial of payment or reimbursement.
3. In the event of an urgent situation or when a District Fire Chief determines that it is in the best interest of public service, a vendor not previously approved may be utilized for JPA purchases or related services. In this event, the Fire District shall:
  - A. Authorize and make payment directly to the vendor
  - B. Provide adequate information in order to identify the purpose and nature of the expense and rationale for utilizing non-approved vendor.
  - C. Submit a copy of the purchase and payment record and all supporting documentation to the JPA administrative office along with a request for reimbursement.

4. IV. All Class 22 expense requests shall be approved by the JPA Executive Director prior payment and/or reimbursement. Expenses shall be monitored and a monthly summary shall be submitted to the JPA Board of Directors for their review and approval.

## **II. Purpose:**

The purpose of this policy is to describe the process for the submission and payment/reimbursement for budgeted Class 22 expenses.



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Marty Hackett  
Executive Director



**El Dorado County  
Emergency Services Authority**

**SAMPLE**

**REQUEST FOR PAYMENT  
(WITH NO INVOICE)**

<b>Vendor</b>	
<b>Date Ordered</b>	
<b>Purpose</b>	
<b>Expected Cost</b>	
<b>Authorized By</b>	

<b>JPA BILL AUTHORIZATION</b>	
Date	Medic Unit #
District Signature Authorizing	Budget Line Item
JPA Exec. Dir. Signature	Date Paid



## El Dorado County Emergency Services Authority

Policy Subject Matter:       **Field Training Officer Designation / Stipend**  
 Review Date:  
 Revision Date:               **09.17.08**  
 Creation Date:               **12.01.98**

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### I. Policy:

#### A. Designation

1. The JPA shall maintain, at a minimum, six (6) field Training Officers (FTOs) at all times.
2. The JPA shall periodically request the Fire Districts to recommend individuals in their employ for FTO designation.
3. The JPA shall forward the names of recommended individuals provided by the Fire Districts to the Medical Director of the El Dorado County EMS Agency for approval.
4. The Medical Director of the EMS Agency shall officially notify the JPA and the respective employer when an individual has been approved as an FTO. Notification shall include the date the approval is effective and any requirements for renewal.

#### B. Upon receiving notification from the EMS Agency, the JPA shall officially designate an approved individual as an FTO.

#### C. The JPA and the respective employer(s) shall maintain a list of all designated FTOs.

#### D. Requirements to Maintain FTO Designation

1. Requirements to maintain status as an FTO shall be those contained in the El Dorado County EMS Agency Guidelines (Index 300).
2. Continuous FTO status shall be contingent upon the approval of the respective employer and the JPA.

#### E. Reimbursement

##### 1. Field Internship

- a. A standard stipend shall be paid to the JPA by the primary training program in the amount of \$1200 (\$1000 for FTO stipend and \$200 Administration) for each field Internship prior to beginning the internship.
- b. The Fire District shall request reimbursement of the field internship stipend upon satisfactory submission by the FTOs of all required evaluations and/or additional documentation relative to the field internship.
- c. The stipend for field internship may be waived upon agreement by all parties involved for those individuals employed by JPA Districts.

## 2. Local Accreditation

- a. A standard stipend shall be paid to the JPA by the individual seeking accreditation in the amount of \$250 prior to beginning the local accreditation process.
- b. The Fire District shall request reimbursement of the local accreditation stipend upon satisfactory submission by the FTOs of all required evaluations and/or additional documentation relative to local accreditation.
- c. The stipend for local accreditation may be waived upon agreement by all parties involved for those individuals employed by JPA Districts.

### **II. Purpose:**

The purpose of this policy is to ensure that a mechanism is in place by which individuals can be provided with accreditation and/or field internship experiences by the most qualified field personnel and to provide financial support to those individuals supervising field experiences.



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Marty Hackett  
Executive Director