



# El Dorado County Emergency Services Authority

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## Finance Committee Meeting Wednesday, February 6, 2013, 1:00 p.m. Diamond Springs Fire Station #49 – Conference Room

### AGENDA

- |  |         |
|--|---------|
| 1. Call to Order   | Keating |
| 2. Approval of Agenda  | Keating |
| 3. Approval of Finance Meeting Minutes of November 7, 2012                       | Keating |
| 4. Old Business  | Hackett |
| 4.1 Audit Update   |         |
| 4.2 FY 12/13 Revenue & Expenditure Update  |         |
| 5. New Business  |         |
| 5.1 Budget Preparation for FY 13/14  | Hackett |
| 5.2 Admin Fees   |         |
| 5.3 Cost Control Working Group   | Keating |
| 5.4 ALS Ambulance (#119) and Engine Agreements (#28)                             | Hackett |
| 5.5 Review & Recommend action on Marshall Hospital IFT/CCT Invoice               |         |
| 5.6 Review 5yr Projection for Revenue & Expenditures from County Health Services |         |
| 6. Adjournment   | Keating |

CSA 7 Revenue and Expenditures FY 12-13

ACCOUNT DESCRIPTION	FY 12-13 ACTUAL REVENUE - 408210												ESTIMATED REVENUE	TOTAL ACTUAL REVENUE	% OF REVENUE
	1	2	3	4	5	6	7	8	9	10	11	12			
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN			
100 to 150-Property Tax	\$0	\$1,468	\$2,804	\$45,871	\$149,004	\$1,095,238	\$32,957						\$2,503,555	\$1,327,342	53%
175-Special Tax	\$0	\$7,366	\$11,015	\$4,520	\$110,743	\$729,106	\$19,778						\$1,602,062	\$882,528	55%
360-Penalty	\$0	\$2,267	\$2,587	\$988	\$1,528	\$812	\$551						\$12,000	\$8,733	73%
400-Interest	\$810	\$1,991	\$841	\$1,676	\$1,465	\$1,478	\$0						\$20,000	\$8,261	41%
820-State: HOPTR	\$0				\$4,247	\$9,909	\$0						\$29,000	\$14,156	49%
1686-Ambulance Svcs	\$768,319	\$715,030	\$338,247	\$743,093	\$474,640	\$528,197	\$414,557						\$5,986,396	\$3,982,083	67%
1940-Miwok Tribe	\$0												\$574,627	\$0	0%
Sale of Fixed Assest(s)													\$0	\$0	100%
<b>TOTAL PER MONTH</b>	<b>\$769,129</b>	<b>\$728,122</b>	<b>\$355,494</b>	<b>\$796,148</b>	<b>\$741,627</b>	<b>\$2,364,740</b>	<b>\$467,843</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,727,640</b>	<b>\$6,223,103</b>	<b>58%</b>

DESCRIPTION	FY 12-13 ACTUAL EXPENDITURES - 871000 through 877000												ESTIMATED BUDGET	YE ACTUAL EXPENDITURE	% OF EXP
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN			
871000 - JPA													\$2,213,654	\$1,100,824	50%
3000	\$3,915	\$18,005	\$11,772	\$11,772	\$12,119	\$11,772	\$11,772						\$260,704	\$81,127	31%
4000	-\$9,176	\$95,234		\$19,528	\$400,151	\$10,181	\$122,532						\$1,412,950	\$638,450	45%
6000				\$117,312	\$136,853		\$127,082						\$540,000	\$381,247	71%
EMS Agency													\$700,000	\$700,000	100%
4000	\$700,000												\$700,000	\$700,000	100%
872000 - EDC													\$4,691,100	\$2,560,589	55%
3000	\$180,364	\$469,640	\$295,636	\$429,288	\$409,226	\$301,070	\$299,766						\$4,226,300	\$2,384,990	56%
4000		\$42,184	\$26,072	\$45,634	\$16,992	\$24,727	\$19,990						\$464,800	\$175,599	38%
873000 - DS													\$1,269,840	\$653,015	51%
3000	\$49,015	\$97,962	\$83,135	\$97,896	\$115,054	\$69,471	\$96,036						\$1,162,570	\$608,569	52%
4000		\$5,198	\$6,176	\$8,960	\$9,545	\$6,388	\$8,179						\$107,270	\$44,446	41%
874000 - GT													\$1,029,526	\$579,027	56%
3000	\$39,010	\$128,400	\$75,570	\$79,136	\$60,974	\$67,927	\$79,380						\$928,757	\$530,397	57%
4000		\$5,996	\$6,527	\$10,054	\$11,644	\$4,736	\$9,673						\$100,769	\$48,630	48%
875000 - CP													\$1,014,879	\$525,200	52%
3000	\$65,701	\$64,270	\$68,356	\$71,736	\$67,566	\$66,793	\$68,698						\$910,479	\$473,121	52%
4000		\$16,852	\$6,545	\$4,251	\$12,908	\$5,854	\$5,669						\$104,400	\$52,079	50%
877000 - EDH													\$1,201,254	\$626,103	52%
3000	\$78,861	\$78,861	\$78,861	\$83,959	\$83,959	\$83,959	\$83,959						\$1,098,454	\$572,418	52%
4000		\$5,794	\$12,498	\$5,242	\$10,592	\$12,445	\$7,114						\$102,800	\$53,685	52%
<b>TOTAL PER MONTH</b>	<b>\$1,107,690</b>	<b>\$1,028,396</b>	<b>\$671,148</b>	<b>\$984,768</b>	<b>\$1,347,583</b>	<b>\$665,322</b>	<b>\$939,851</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,120,253</b>	<b>\$6,744,758</b>	<b>56%</b>
<i>Estimates</i>															

YEAR END TOTALS	Quarter 1			Quarter 2			Quarter 3			Quarter 4			ESTIMATED	ACTUAL
REVENUE	\$769,129	\$728,122	\$355,494	\$796,148	\$741,627	\$2,364,740	\$467,843	\$0	\$0	\$0	\$0	\$0	\$10,727,640	\$6,223,103
EXPENSE	\$1,107,690	\$1,028,396	\$671,148	\$984,768	\$1,347,583	\$665,322	\$939,851	\$0	\$0	\$0	\$0	\$0	\$12,120,253	\$6,744,758
Difference	-\$338,561	-\$300,274	-\$315,654	-\$188,620	-\$605,956	\$1,699,418	-\$472,008	\$0	\$0	\$0	\$0	\$0	-\$1,392,613	-\$521,655

**JPA Budget - FY 2013/14  
Preliminary Draft 1**

<b>Class 30: Wages/Benefits</b>	<b>JPA FY 12/13 Budget</b>	<b>JPA FY 13/14 Budget</b>	<b>El Dorado County Fire</b>	<b>Diamond Springs Fire</b>	<b>Georgetown Fire</b>	<b>Cameron Park Fire</b>	<b>El Dorado Hills Fire</b>	<b>JPA Admin</b>
3000 Reg. Employees	\$4,744,356.87	\$4,663,036.66	2,090,116.94	531,016.72	482,424.00	910,479.00	520,000.00	129,000.00
3001 Extra Help	\$111,700.00	\$97,700.00	8,000.00	58,500.00	31,200.00	0.00	0.00	0.00
3002 Overtime	\$852,164.45	\$731,932.22	500,000.00	48,692.22	71,240.00	0.00	100,000.00	12,000.00
3004 Other Comp	\$48,000.00	\$27,811.00	17,500.00	2,625.00	3,120.00	0.00	3,000.00	1,566.00
3020 Retirement	\$1,345,133.79	\$1,245,278.53	740,703.10	155,903.43	173,672.00	0.00	175,000.00	0.00
3021 Social Security	\$54,373.59	\$54,497.33	496.00	41,101.33	4,000.00	0.00	0.00	8,900.00
3022 Medicare	\$69,465.60	\$74,150.88	37,672.70	9,612.41	10,000.00	0.00	15,000.00	1,865.77
3040 Health Ins.	\$824,437.31	\$909,035.14	562,006.56	102,228.58	73,800.00	0.00	85,000.00	86,000.00
3040.1 Retiree Health	\$134,248.05	\$139,600.00	0.00	0.00	0.00	0.00	0.00	139,600.00
3041 Fed. Unempl.	\$1,050.00	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
3042 Disability Ins.	\$9,528.00	\$10,528.00	7,000.00	864.00	1,260.00	0.00	1,404.00	0.00
3043 Deferred Comp.	\$43,273.48	\$43,643.75	0.00	24,715.75	18,928.00	0.00	0.00	0.00
3044 Vision Insurance	\$21,500.00	\$22,395.56	7,395.56	0.00	1,500.00	0.00	13,500.00	0.00
3060 Workers' Comp	\$326,783.00	\$339,491.00	162,708.00	86,520.00	48,013.00	0.00	40,000.00	2,250.00
3080 Life/Flexible Benefits	\$1,250.00	\$1,250.00	0.00	700.00	0.00	0.00	550.00	0.00
<b>CLASS 30: TOTALS</b>	<b>\$8,587,264.14</b>	<b>\$8,360,350.07</b>	<b>\$4,133,598.86</b>	<b>\$1,062,479.44</b>	<b>\$919,157.00</b>	<b>\$910,479.00</b>	<b>\$953,454.00</b>	<b>\$381,181.77</b>

<b>Class 40: Serv/Supplies</b>	<b>JPA FY 12/13 Budget</b>	<b>JPA FY 13/14 Budget</b>	<b>El Dorado County Fire</b>	<b>Diamond Springs Fire</b>	<b>Georgetown Fire</b>	<b>Cameron Park Fire</b>	<b>El Dorado Hills Fire</b>	<b>JPA Admin</b>
4020 Clothing	\$31,235.00	\$6,200.00	2,250.00	450.00	1,500.00	0.00	2,000.00	0.00
4021 Fire Turnouts	\$9,070.00	\$28,070.00	15,000.00	3,800.00	4,270.00	5,000.00	0.00	0.00
4022 Uniforms	\$4,800.00	\$4,800.00	0.00	0.00	4,800.00	0.00	0.00	0.00
4040 Communications	\$1,052,365.00	\$1,105,025.00	10,625.00	2,000.00	1,900.00	1,000.00	3,000.00	1,086,500.00
4060 Inservice Food	\$950.00	\$800.00	500.00	0.00	200.00	0.00	0.00	100.00
4080 Household Exp.	\$10,850.00	\$10,650.00	3,750.00	4,000.00	500.00	1,200.00	1,000.00	200.00
4085 Refuse Disposal	\$3,280.00	\$3,280.00	0.00	800.00	2,480.00	0.00	0.00	0.00
4087 Extermination	\$300.00	\$150.00	0.00	150.00	0.00	0.00	0.00	0.00
4100 Insurance	\$30,000.00	\$30,000.00	0.00	0.00	0.00	0.00	0.00	30,000.00
4140 Maint: Equip.	\$33,650.00	\$28,750.00	6,250.00	700.00	900.00	0.00	900.00	20,000.00
4141 Maint: Office Equip	\$500.00	\$700.00	0.00	700.00	0.00	0.00	0.00	0.00
4142 Maint: Radio	\$7,325.00	\$6,775.00	1,875.00	0.00	700.00	700.00	500.00	3,000.00
4145 Maint: Equip. Prts	\$100.00	\$100.00	0.00	0.00	100.00	0.00	0.00	0.00
4160 Vehicle Maint	\$120,750.00	\$108,750.00	78,750.00	0.00	5,500.00	12,500.00	10,000.00	2,000.00
4162 Veh Maint:Sup	\$16,500.00	\$16,500.00	0.00	11,500.00	5,000.00	0.00	0.00	0.00
4164 Veh Maint: Tires	\$21,000.00	\$21,800.00	15,000.00	0.00	6,000.00	0.00	0.00	800.00
4165 Veh Maint: Oils	\$3,083.00	\$3,143.00	0.00	2,483.00	600.00	0.00	0.00	60.00
4180 Maint: Bldg/Imp	\$2,500.00	\$2,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
4182 Structures Maint	\$0.00	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
4200 Medical Supplies	\$409,500.00	\$408,143.10	187,500.00	40,000.00	35,000.00	45,000.00	60,000.00	40,643.10
4220 Memberships	\$6,700.00	\$900.00	0.00	450.00	450.00	0.00	0.00	0.00
4260 Office Expense	\$12,350.00	\$11,500.00	3,125.00	650.00	825.00	1,000.00	900.00	5,000.00
4261 Postage	\$2,300.00	\$1,800.00	0.00	150.00	150.00	0.00	0.00	1,500.00
4263 Subscriptions	\$100.00	\$100.00	0.00	0.00	100.00	0.00	0.00	0.00
4266 Printing	\$150.00	\$150.00	0.00	0.00	150.00	0.00	0.00	0.00
4300 Professional Serv	\$60,000.00	\$18,000.00	2,000.00	1,500.00	1,500.00	0.00	1,000.00	12,000.00
4304 Admin Fees	\$170,000.00	\$170,000.00	0.00	0.00	0.00	0.00	0.00	170,000.00
4324 Medical	\$1,650.00	\$1,650.00	0.00	1,500.00	150.00	0.00	0.00	0.00
4400 Publicat/Legal	\$1,600.00	\$600.00	0.00	0.00	100.00	0.00	0.00	500.00
4420 Rent/Lease/Equip	\$3,000.00	\$3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00
4440 Rent/Lease/Bldg	\$15,000.00	\$13,200.00	0.00	0.00	0.00	0.00	0.00	13,200.00
4460 Equip: Sm Tool	\$700.00	\$850.00	0.00	650.00	200.00	0.00	0.00	0.00
4461 Equipment: Minor	\$10,027.00	\$9,625.00	2,625.00	750.00	250.00	1,000.00	0.00	5,000.00
4462 Equip: Computers	\$1,000.00	\$3,500.00	0.00	0.00	0.00	0.00	0.00	3,500.00
4500 Special Dept Exp	\$11,050.00	\$6,300.00	0.00	250.00	550.00	0.00	500.00	5,000.00
4502 Educ Materials	\$1,025.00	\$1,025.00	0.00	0.00	1,025.00	0.00	0.00	0.00
4503 Staff Development	\$2,500.00	\$8,500.00	0.00	2,000.00	0.00	0.00	0.00	6,500.00
4540 Staff Development	\$44,000.00	\$24,000.00	1,000.00	2,000.00	4,000.00	4,000.00	3,000.00	10,000.00
4600 Transport/Travel	\$6,800.00	\$6,500.00	1,000.00	2,000.00	500.00	1,000.00	0.00	2,000.00
4602 Mile Emp Prv Auto	\$700.00	\$700.00	0.00	0.00	0.00	0.00	0.00	700.00
4606 Fuel Purchases	\$149,821.00	\$179,421.00	100,000.00	24,500.00	14,821.00	24,000.00	14,000.00	2,100.00
4620 Utilities	\$55,148.00	\$56,298.00	26,250.00	7,000.00	6,548.00	8,000.00	6,000.00	2,500.00
<b>CLASS 40: TOTALS</b>	<b>\$2,313,379.00</b>	<b>\$2,303,255.10</b>	<b>\$457,500.00</b>	<b>\$110,983.00</b>	<b>\$100,769.00</b>	<b>\$104,400.00</b>	<b>\$102,800.00</b>	<b>\$1,426,803.10</b>

<b>Class 60: Fixed Assets</b>	<b>JPA FY 12/13 Budget</b>	<b>JPA FY 13/14 Budget</b>	<b>El Dorado County Fire</b>	<b>Diamond Springs Fire</b>	<b>Georgetown Fire</b>	<b>Cameron Park Fire</b>	<b>El Dorado Hills Fire</b>	<b>JPA Admin</b>
6040 Fixed Assets	\$540,000.00	\$280,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$280,000.00
<b>Class 60 Total</b>	<b>\$540,000.00</b>	<b>\$280,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$280,000.00</b>

<b>Budget Totals</b>	<b>JPA FY 12/13 Budget</b>	<b>JPA FY 13/14 Budget</b>	<b>El Dorado County Fire</b>	<b>Diamond Springs Fire</b>	<b>Georgetown Fire</b>	<b>Cameron Park Fire</b>	<b>El Dorado Hills Fire</b>	<b>JPA Admin</b>
Class 30: Wages/Benefits	\$8,587,264.14	\$8,360,350.07	\$4,133,598.86	\$1,062,479.44	\$919,157.00	\$910,479.00	\$953,454.00	\$381,181.77
Class 40: Serv/Supplies	\$2,292,989.00	\$2,303,255.10	\$457,500.00	\$110,983.00	\$100,769.00	\$104,400.00	\$102,800.00	\$1,426,803.10
Class 60: Fixed Assets	\$540,000.00	\$280,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$280,000.00
Class 70: Resid.Eqty.Trsf.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>\$11,420,253.14</b>	<b>\$10,943,605.17</b>	<b>\$4,591,098.86</b>	<b>\$1,173,462.44</b>	<b>\$1,019,926.00</b>	<b>\$1,014,879.00</b>	<b>\$1,056,254.00</b>	<b>\$2,087,984.87</b>

CSA 7 Associated Costs	\$ 805,590.00	\$700,000.00
<b>FY13-14 Budget</b>	<b>\$12,225,843.14</b>	<b>\$11,643,605.17</b>

- 117. The parties to this Agreement represent that the undersigned individuals executing this Agreement on their respective behalf are fully authorized to do so by law or other appropriate instrument and to bind upon said parties to the obligations set forth herein.
- 118. If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall continue in full force and effect without being impaired or invalidated in any way.
- 119. This agreement shall become effective when fully executed by the parties hereto and will remain in effect, unless terminated pursuant to provisions herein. This Agreement will be reviewed before March 1<sup>st</sup> of each year.
- 120. This document and the documents referred to herein or exhibits hereto are the entire Agreement between the parties, and they incorporate or supersede all prior written or oral agreements or understandings.
- 121. In witness whereof, the parties hereto have executed this Agreement the day and year first below written.

\_\_\_\_\_  
For the JPA

Date \_\_\_\_\_

\_\_\_\_\_  
For the Member Agency

Date \_\_\_\_\_

28. This agreement shall become effective when fully executed by the parties hereto and will remain in effect, unless terminated pursuant to provisions within this Agreement. This Agreement will be reviewed by March 1<sup>st</sup> of each year for continuation of service.
29. All notices to be given by the parties hereto shall be in writing and sent postage prepaid by registered mail. Notices to Member Agency shall be addressed as follows, or to such other location as either party directs:

JPA  
480 Locust Road  
Diamond Springs, CA 95619  
Attn: Executive Director

Member Agency

#### INDEMNITY

30. To the fullest extent of the law, Member Agency shall defend, indemnify, and hold the JPA harmless against and from any and all claims, suits, losses, damages and liability for damages of every name, kind and description, including attorneys fees and costs incurred, brought for, or on account of, injuries to or death of any person, including but not limited to workers, JPA employees, and the public, or damage to property, or any economic or consequential losses, which are claimed to or in any way arise out of or are connected with the Member Agency's services, operations, or performance hereunder, regardless of the existence or degree of fault or negligence on the part of the JPA, the Member Agency, subcontractor(s) and employee(s) of any of these, except for the sole, or active negligence of the JPA, its officers and employees, or as expressly provided by statute. This duty of Member Agency to indemnify and save JPA harmless includes the duties to defend set forth in California Civil Code Section 2778.
31. To the fullest extent of the law, JPA shall defend, indemnify, and hold the Member Agency harmless against and from any and all claims, suits, losses, damages and liability for damages of every name, kind and description, including attorneys fees and costs incurred, brought for, or on account of, injuries to or death of any person, including but not limited to workers, Member Agency's employees, and the public, or damage to property, or any economic or consequential losses, which are claimed to or in any way arise out of or are connected with the JPA's services, operations, or performance hereunder, regardless of the existence or degree of fault or negligence on the part of the JPA, the Member Agency, subcontractor(s) and employee(s) of any of these, except for the sole, or active negligence of the Member Agency's, its officers and employees, or as expressly provided by statute. This duty of JPA to indemnify and save Member Agency's harmless includes the duties to defend set forth in California Civil Code Section 2778.

#### INSURANCE

32. The Member Agency shall provide to the JPA a Certificate of Insurance or similar certified proof of insurance for:
  - A. Full Workers' Compensation and Employers' Liability Insurance covering all employees of the Member Agency as required by law in the State of California.
  - B. Commercial General Liability Insurance of not less than \$5,000,000 combined single limit per occurrence for bodily injury and property damage.

**Marshall Medical Center**

Attention: Kristina Rosen  
 P.O. Box 245  
 Placerville, CA 95667

Voice: (530) 626-2810  
 Fax: (530) 626-2863

**INVOICE**

Invoice Number: 9430  
 Invoice Date: 10/31/12  
 Page: 1

**Bill To:**

El Dorado Cty Emergency Svcs Authority  
 480 Locust Road  
 Diamond Springs, CA 95619

**Due Date**

11/1/12

Customer ID: 110112

Description	Amount
Marshall RN accompanied Critical Care Transports	
2008 - 34 transports @ \$120 each	4,080.00
2009 - 18 transports @ \$120 each	2,160.00
2010 - 35 transports @ \$120 each	4,200.00
2011 - 58 transports @ 120 each	6,960.00
Jan through Sept 2012 - 29 transports @ \$120 each	3,480.00

Check/Credit Memo No:

Total Invoice Amount	20,880.00
Payment/Credit Applied	
<b>TOTAL</b>	<b>20,880.00</b>

5 Year Forecast

Revenue and Expenditure Projections

Year-by-year percentage changes			Year 1	Year 2	Year 3	Year 4	Year 5
	Actual FY 09/10	Actual FY 10/11	Actual FY 11/12	Estimated FY 12/13	Estimated FY 13/14	Estimated FY 14/15	Estimated FY 15/16
<b>Revenue</b>							
Property Tax (FY 12-13 based on YE estim); -0.50% out yrs)		-6.56%	-1.57%	-0.18%	0.00%	0.00%	0.00%
Special Tax (FY 12-13 based on YE estim; out yrs approx -0.50%)		0.85%	-0.46%	-1.65%	0.00%	0.00%	0.00%
Amb Fees (FY 12-13 based on YE estim, grad incr out yrs.)		-5.50%	-7.60%	6.03%	0.50%	0.50%	0.50%
Miwok Tribe (Per contract increase of 5% each year)		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Interest (% change based on estimated change in FB) (Interest earned is based average daily cash balance in the account and is compounded monthly)		5.13%	-11.15%	-19.53%	-20.32%	-14.34%	-9.46%
<b>Expenditures</b>							
WS JPA Base Funding with Capital Assets		1.10%	-0.02%	7.72%	-7.00%	-2.00%	0.00%
Ambulance Billing Index (% change impacted by estim rev)		-9.18%	-5.77%	15.38%	0.04%	0.58%	0.58%
CSA 7 Other Costs -Printing, BOS, Collections, etc.		168.48%	-22.05%	8.47%	0.50%	0.50%	0.50%
Year-by-year Revenues and Expenditures			Year 1	Year 2	Year 3	Year 4	Year 5
	Actual FY 09/10	Actual FY 10/11	Actual FY 11/12	Estimated FY 12/13	Estimated FY 13/14	Estimated FY 14/15	Estimated FY 15/16
<b>Revenue</b>							
Property Tax (s/o 0100 - 0150)	\$2,719,976	\$2,541,680	\$2,501,837	\$2,497,220	\$2,497,220	\$2,497,220	\$2,497,220
Special Tax (s/o 0175)	\$1,594,917	\$1,608,412	\$1,601,045	\$1,574,584	\$1,574,584	\$1,574,584	\$1,574,584
Ambulance Fees (s/o 1686)	\$6,504,152	\$6,146,242	\$5,679,272	\$6,021,742	\$6,051,851	\$6,082,110	\$6,112,520
Miwok Tribe (s/o 1940) <sup>1</sup>	\$496,125	\$520,931	\$546,978	\$574,327	\$603,358	\$633,526	\$665,203
Interest/ Miscellaneous Revenue (s/o 0400)	\$22,381	\$23,530	\$20,907	\$16,823	\$13,166	\$11,278	\$10,212
Penalty & Fine Delinquent Taxes (s/o 0360)	\$12,055	\$14,440	\$10,096	\$12,000	\$15,000	\$15,000	\$15,000
State: HOPTR (s/o 0820)	\$28,622	\$28,654	\$28,612	\$29,000	\$29,000	\$29,000	\$29,000
Sale of Ambulance Vehicles	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$11,378,228</b>	<b>\$10,913,888</b>	<b>\$10,388,747</b>	<b>\$10,725,696</b>	<b>\$10,784,179</b>	<b>\$10,842,719</b>	<b>\$10,903,739</b>
<b>Expenditures</b>							
WS JPA Base Funding with Capital Assets	\$10,485,523	\$10,600,624	\$10,598,899	\$11,417,253 <sup>6</sup>	\$10,618,045	\$10,405,684	\$10,405,684
Ambulance Billing Index (CSA 7 Share)	\$435,334	\$395,385	\$372,574	\$429,863 <sup>4</sup>	\$430,051	\$432,527	\$435,037
CSA 7 Professional Service Contracts <sup>2</sup>	\$153,715	\$158,446	\$190,920	\$324,250 <sup>5</sup>	\$301,250	\$301,250	\$301,250
Use for Spec Projects/Use of Fund Bal/ Aid to Fire	\$0	\$593,244	\$593,244	\$0	\$0	\$0	\$0
CSA 7 Other Costs -Printing, BOS, Collections, etc.	\$22,677	\$60,882 <sup>3</sup>	\$47,458	\$51,477	\$51,698	\$51,920	\$52,143
<b>Total Operating Expenditures</b>	<b>\$11,097,249</b>	<b>\$11,808,581</b>	<b>\$11,803,095</b>	<b>\$12,222,843</b>	<b>\$11,401,045</b>	<b>\$11,191,381</b>	<b>\$11,194,114</b>
<b>Prior Period Expenditure Adjustments</b>							
Prior Period Adjustment	\$0	(\$889,148)	(\$300,000)	(\$400,000)	\$0	\$0	\$0
<b>Total Prior Period Expenditure Adjustments</b>	<b>\$0</b>	<b>(\$889,148)</b>	<b>(\$300,000)</b>	<b>(\$400,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$11,097,249</b>	<b>\$10,919,433</b>	<b>\$11,503,095</b>	<b>\$11,822,843</b>	<b>\$11,401,045</b>	<b>\$11,191,381</b>	<b>\$11,194,114</b>
<b>Variance (Rev-Exp)</b>	<b>\$280,979</b>	<b>(\$5,545)</b>	<b>(\$1,114,348)</b>	<b>(\$1,097,147)</b>	<b>(\$616,866)</b>	<b>(\$348,662)</b>	<b>(\$290,376)</b>
<b>CSA 7 Fund Balance @ 07/01</b>	<b>\$6,238,880</b>	<b>\$6,519,859</b>	<b>\$6,514,313</b>	<b>\$5,399,965</b>	<b>\$4,302,818</b>	<b>\$3,685,952</b>	<b>\$3,337,290</b>
Increase/(Use) of Fund Balance	\$280,979	(\$5,545)	(\$1,114,348)	(\$1,097,147)	(\$616,866)	(\$348,662)	(\$290,376)
<b>Fund Balance at 6/30</b>	<b>\$6,519,859</b>	<b>\$6,514,314</b>	<b>\$5,399,965</b>	<b>\$4,302,818</b>	<b>\$3,685,952</b>	<b>\$3,337,290</b>	<b>\$3,046,914</b>
<b>Fund Balance in Budget Reserve</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>
<b>Fund Balance - Unreserved</b>	<b>\$3,519,859</b>	<b>\$3,514,313</b>	<b>\$2,399,965</b>	<b>\$1,302,818</b>	<b>\$685,952</b>	<b>\$337,290</b>	<b>\$46,914</b>
<b>CSA 7 Total Fund Balance</b>	<b>\$6,519,859</b>	<b>\$6,514,313</b>	<b>\$5,399,965</b>	<b>\$4,302,818</b>	<b>\$3,685,952</b>	<b>\$3,337,290</b>	<b>\$3,046,914</b>

<sup>1</sup> Miwok Tribe Contract ends 60/30/13. A new contract is currently under negotiation.

<sup>2</sup> Professional Service Contracts include Retiree Health Insurance and service contracts. The JPA contract is identified separately. (e.g. Medical Priority Consultants, Trauma One, Polaris, audit fees, etc.).

<sup>3</sup> Increase in FY 10-11 due to increased county counsel charges for legal services;

<sup>4</sup> Increase in FY 12-13 due to estimated payments to Wittman based on estimated revenue and estimated refund payments to Wittman

<sup>5</sup> Increase in FY 12-13 due to budgeted audits \$135K

<sup>6</sup> Budgeted amount based on 2012 JPA approved budget provided June 2012