



El Dorado County Emergency Services Authority

Finance Committee Meeting Wednesday, August 7, 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 June 5, 2013 | Keating |
| 4. Old Business | |
| 4.1 FY 12/13 Revenue & Expenditure Update | Hackett |
| 5. New Business | |
| 5.1 Cost Control Working Group | Hackett |
| 5.2 Discuss Audits of FY 09/10, 10/11, 11/12 & 12/13 | Hackett |
| 5.3 Discuss new billing process | Hackett |
| 5.4 Discuss and recommend proposed change in fuel bill processing | Hackett |
| 6. Adjournment | Keating |

Next Finance Committee Meeting will be on September 4, 2013.

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

<http://www.edcjpa.org>



El Dorado County Emergency Services Authority

Finance Committee Meeting

Wednesday, June 5, 2013 1:00 p.m.

Diamond Springs/El Dorado Fire Station #49 – Conference Room

Minutes

Present:

Chairman **Keating**/Rescue Fire; Chiefs **Gill**/Pioneer, **Dekker**/Garden Valley, **Schwab**/Georgetown Fire, Roberts/El Dorado Hills, **Combs**/Diamond Springs, **Cordero**/El Dorado County Fire and Director **Hackett**, JPA

Guests:

John Goodell, CPA

1. Call to Order

Chairman Keating called the meeting to order at 13:03 hours.

2. Approval of Agenda

Motion to approve Agenda by Dekker; seconded by Gill and motion carries.

3. Approval of Minutes from Special Finance and JPA Board Meeting

Motion to approve Minutes of May 1, 2013 by Gill seconded by Cordero and motion carries.

4. Old Business

4.1 FY 12/13 Revenue & Expenditure Update

- *257k under in the black is YTD are good results. 5 year projection was 800,000 to 1 mil over. Cal-Fire thinks 50k under budget. JPA 52% on class 30 but will be completing county transfers this month before FY end.*
- *Need to get all bills in/processed for A/P in a timely manner for end of Fiscal Year. County deadline is late July.*

5. New Business

5.1 Budget Preparation for FY 13/14

- *JPA admin and collective differentiated now. Eliminate cushions built in. Need responses from other agencies on their \$20,000/50,000 budget allotment. Chiefs Combs and Dekker are having difficulties with new protected format and may require new spreadsheet.*
- *Fuel payment challenges: Chief Combs stated that Voyager cards should be good at most stations. One bill, then each unit keep log, back up, receipts and submit to JPA. CalCards issued to the Units. CalCard can purchase anything, Voyager only gas. **ACT** Combs and Hackett to explore Voyager option.*

5.2 Cost Control Working Group

Thanks for getting the supply committee people to the meetings. Their hard work and commitment has resulted in a good working list.

5.3 Discuss and Recommend Dispatch Cost Apportionments --- Dave Roberts will work on this.

- *Attachment with historical data. Per Cal-Fire, they are no longer capable of providing an accurate workload report showing calls by district/type with breakout of costs percentages by districts produced quarterly. Captain Mitchell met with Marty to discuss fair and accurate distribution. Go forward options:
Option 1: Is this history of 2007 to 2010 ok as far as percentages?
Option 2: Cal-Fire report 'Agency Incident Count Report'. Chief Sander and Captain Mitchell discussed that one call can generate more than one count on the report resulting in higher degree of error.*
- *For 4th quarter only we will use old allocations from 2009 to present.*
- **ACT** *Chief Roberts will look into further options at getting more accurate reporting. He believes SAC ECC should be able to write that query for us. Chief Roberts will work with Hackett/Dispatch in this effort.*

5.4 Discuss Modification of Billing Procedures

- *Varied on how we process bills, some send to us for payment, some pay and seek reimbursement from JPA, while other districts use a combination of these methods. This has historically been a contributing factor to payment in an untimely fashion to the vendors. Our processing time adds to the delays caused at County in actually processing A/P batches for checks. DMD perspective: problem is delay and services shut off, so they were processing and then sending them to us. Keating suggested each district process them, and then submit quarterly to the JPA for reimbursement.*
- *Shipping and Receiving: Chief Combs would like for us to order their med supplies and then shipped to them and then invoice us. They would then send us the picking list when received with ok to pay. Change already with collective categories in JPA allocations. Chief Combs suggested the shaded collective areas/line items bill directly to JPA, if not a shaded collective budget item, the district will continue to process, monthly or quarterly as per current procedure to the JPA for reimbursement.*
- **Motion** *made by Combs to send all invoices for collective items as indicated on the JPA Budget for FY 13/14 to the JPA with any required backup or approval to pay to the JPA for a trial period of Quarter 1 FY 13/14 beginning on July 1, 2013. Seconded by Keating and passed.*

This new process will be reevaluated at this committee's meeting scheduled for September 4, 2013.

5.5 Discuss and Recommend Cost Apportionment for Utilities, Office Supplies, Refuse and other associated Household Expenditures

- *Beginning with FY 13/14, shared utilities and other shared costs will be billed/allocated based on the actual number of people on an average day over the course of the billing period.*

5.6 Grant award in the amount of \$9,500.00 from the El Dorado County Indian Gaming Local Benefit Committee to be used for installing hotspot Communication devices on our Ambulances

- *DA got bulk of the \$ but we got some. We would need to still fund \$10k but we'll recover those costs quickly with the reduction of current number of cell lines that will be eliminated.*

5.7 Discuss Audits of FY 09/10, 10/11, 11/12 & 12/13

- *Mr. John Goodell present. Meeting with Joe Harn gave list of items needed. Some received as requested. Thanks for quick response.*

- *Discussion of Sick & Vacation hours accrued/paid out liability. Any carry over accumulation needs converted into dollar by year accumulation. Obligation to pay retiree benefits, actuarial study by each district still needed by Mr. Goodell.*
- *Mr. Goodell talked with Connie Bair at EDH and she indicated they bill the JPA for their OPEB costs, Chief Combs bills twice a month, EDH monthly. CalFire another provider agency and they bill us quarterly. Hackett thinks the OPEB is included in the contract price. Will be hard to break out contract.*
- *Discussion of accounting practice for 146K liability (from 1996) that is on the books for previous employees. Connie at EDH indicated to Mr. Goodell that this was from CSA7 employees prior to the formation of the JPA. 86 or 90k set aside each year for these 3 employees. If paid each year, why would there be a liability? This will be reviewed further as part of the audit.*
- *EQ inventory: 2.87 million per last audit with depreciation of 1.7 million. Physical inventory to be done at year end. No original costs or depreciations accounted for. Mr. Goodell contemplated how Easton reached that valuation in last audit. Considering barcode for inventory in the future.*
- *Mr. Goodell will need to look at payroll records. Needs original source documents, timesheets. Schwab concerned about admin staffing limitations and demand for info. EDH banks out of County, five districts thru County, CP thru the state. So multiple systems/entities used will make the review process more entailed..*
- *EDH is already scheduled the last week of June for their payroll audit. Other districts will be scheduled as soon as possible*
- **ACT** Marty, get copy of response letter to findings.
- **ACT** Hackett/Goodell will develop a checklist for the multiple information/documentation requests which will be a continuing part of this audit. This will make tracking who requested what on what date and what is completed or outstanding requests easier for the Districts, JPA and the Auditor.

6. **Adjournment**

A motion to adjourn the meeting at 14:52 Keating; seconded by Gill and motion carried unanimously.

July 3rd next meeting

Rita Gonzales, JPA Admin

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			
100 to 150-Property Ta	\$0	\$1,468	\$2,804	\$45,871	\$149,004	\$1,096,033	\$32,222	\$50,748	\$63,157	\$959,502	\$20,094	\$20,622	\$2,503,555	\$2,441,525	98%
175-Special Tax	\$0	\$7,366	\$11,015	\$4,520	\$110,743	\$729,106	\$19,703	\$31,354	\$42,081	\$627,185	\$12,179	\$13,529	\$1,602,062	\$1,608,781	100%
360-Penalty	\$0	\$2,267	\$2,587	\$988	\$1,528	\$812	\$538	\$306	\$644	\$1,399	\$1,035	\$827	\$12,000	\$12,931	108%
400-Interest	\$810	\$1,991	\$841	\$1,676	\$1,465	\$1,478	\$1,286	\$1,116	\$1,361	\$1,399	\$2,058	\$1,228	\$20,000	\$16,709	84%
820-State: HOPTR	\$0				\$4,247	\$9,909	\$0	\$0	\$0	\$9,909	\$4,247	\$0	\$29,000	\$28,312	98%
1686-Ambulance Svcs	\$768,319	\$715,030	\$338,247	\$743,093	\$474,640	\$528,197	\$414,557	\$502,960	\$611,452	\$530,440	\$561,436	\$373,649	\$5,986,396	\$6,562,020	110%
1940-Miwok Tribe	\$0								\$160,855				\$574,627	\$160,855	28%
Sale of Fixed Asset(s)													\$0	\$0	100%
TOTAL PER MONTH	\$769,129	\$728,122	\$355,494	\$796,148	\$741,627	\$2,365,535	\$468,306	\$586,484	\$879,550	\$2,129,834	\$601,049	\$409,854	\$10,727,640	\$10,831,132	101%

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	\$1,757,981	79%
3000	\$3,915	\$18,005	\$11,772	\$11,772	\$12,119	\$11,772	\$13,509	\$11,772	\$18,005	\$11,772	\$11,772	\$14,521	\$260,704	\$150,706	58%
4000	-\$9,176	\$95,234		\$19,528	\$400,151	-\$33,505	\$7,306	\$236,865	-\$15,638	\$885	\$11,702	\$519,908	\$1,412,950	\$1,233,260	87%
6000				\$117,312	\$136,853							\$119,851	\$540,000	\$374,016	69%
EMS Agency													\$700,000	\$700,000	100%
4000	\$700,000												\$700,000	\$700,000	100%
872000 - EDC													\$4,691,100	\$4,260,035	91%
3000	\$180,364	\$469,640	\$295,636	\$429,288	\$409,226	\$301,070	\$299,766	\$253,702	\$382,810	\$257,055	\$307,396	\$354,154	\$4,226,300	\$3,940,107	93%
4000		\$42,184	\$26,072	\$45,634	\$16,992	\$24,727	\$36,360	\$24,324	\$12,385	\$22,735	\$30,840	\$37,675	\$464,800	\$319,928	69%
873000 - DS													\$1,269,840	\$1,206,669	95%
3000	\$49,015	\$97,962	\$83,135	\$97,896	\$115,054	\$69,471	\$155,684	\$83,804	\$105,857	\$80,085	\$76,477	\$95,114	\$1,162,570	\$1,109,554	95%
4000		\$5,198	\$6,176	\$8,960	\$9,545	\$6,388	\$8,179	\$10,956	\$18,971	\$8,077	\$6,630	\$8,035	\$107,270	\$97,115	91%
874000 - GT													\$1,029,526	\$992,296	96%
3000	\$39,010	\$128,400	\$75,570	\$79,136	\$60,974	\$67,927	\$79,380	\$67,706	\$91,566	\$57,807	\$67,452	\$92,686	\$928,757	\$907,614	98%
4000		\$5,996	\$6,527	\$10,054	\$11,644	\$4,736	\$9,673	\$6,631	\$3,147	\$4,891	\$9,965	\$11,418	\$100,769	\$84,682	84%
875000 - CP													\$1,014,879	\$984,752	97%
3000	\$65,701	\$64,270	\$68,356	\$71,736	\$67,563	\$66,793	\$67,370	\$68,892	\$104,635	\$72,125	\$68,146	\$78,469	\$910,479	\$864,056	95%
4000		\$16,852	\$6,545	\$4,251	\$12,908	\$5,854	\$5,669	\$18,123	\$7,989	\$3,820	\$18,500	\$20,186	\$104,400	\$120,697	116%
877000 - EDH													\$1,201,254	\$1,141,075	95%
3000	\$78,861	\$78,861	\$78,861	\$83,959	\$83,959	\$83,959	\$89,260	\$89,260	\$89,260	\$89,227	\$89,227	\$89,227	\$1,098,454	\$1,023,920	93%
4000		\$5,794	\$12,498	\$5,242	\$10,592	\$12,445	\$7,114	\$17,811	\$12,080	\$5,991	\$10,775	\$16,813	\$102,800	\$117,155	114%
TOTAL PER MONTH	\$1,107,690	\$1,028,396	\$671,148	\$984,768	\$1,347,580	\$621,636	\$779,270	\$889,846	\$831,067	\$614,470	\$708,882	\$1,458,056	\$12,120,253	\$11,042,809	91%

Estimates in Yellow

YEAR END TOTALS	Quarter 1			Quarter 2			Quarter 3			Quarter 4			ESTIMATED	ACTUAL
REVENUE	\$769,129	\$728,122	\$355,494	\$796,148	\$741,627	\$2,365,535	\$468,306	\$586,484	\$879,550	\$2,129,834	\$601,049	\$409,854	\$10,727,640	\$10,831,132
EXPENSE	\$1,107,690	\$1,028,396	\$671,148	\$984,768	\$1,347,580	\$621,636	\$779,270	\$889,846	\$831,067	\$614,470	\$708,882	\$1,458,056	\$12,120,253	\$11,042,809
Difference	-\$338,561	-\$300,274	-\$315,654	-\$188,620	-\$605,953	\$1,743,899	-\$310,964	-\$303,362	\$48,483	\$1,515,364	-\$107,833	-\$1,048,201	-\$1,392,613	-\$211,676

Month & FY not closed. Data is as of 07.22.13