



# El Dorado County Emergency Services Authority

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## Finance Committee Meeting Tuesday, September 10, 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 August 7, 2013:                              | Keating |
| 4. Old Business  | Hackett |
| 4.1. FY 12/13 Revenue & Expenditure Update   |         |
| 5. New Business  | Hackett |
| 5.1. Cost Control Working Group.   |         |
| 5.2. Discuss Audits of FY 09/10, 10/11, 11/12 & 12/13.                                 |         |
| 5.3. Medi-Cal Supplemental Funding Workshop Update.                                    |         |
| 5.4. Review, Discuss and Make Recommendation on EPCR Contract with Forte Holdings Inc. |         |
| 6. Adjournment   | Keating |

Next Finance Committee regular meeting will be on October 2, 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 \*\*\*



## El Dorado County Emergency Services Authority

### Finance Committee Meeting

Wednesday, August 7, 2013 – 1:00 p.m.

DS/ED Fire Station #49, Conference Room, 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 Robert Gill                   |
| <input type="checkbox"/> CAL FIRE, <b>Vice Chair</b> , Battalion Chief Joe Tyler         | <input type="checkbox"/> Alternate Battalion Chief Mike Webb, CAL FIRE     |
| <input type="checkbox"/> El Dorado Hills Fire, Chief Dave Roberts, <b>AB</b>             | <input type="checkbox"/> El Dorado County Fire, Chief Mike Hardy           |
| <input checked="" type="checkbox"/> Georgetown Fire, Chief Greg Schwab                   | <input checked="" type="checkbox"/> El Dorado Hills Fire, Chief Jim O’Camb |
| <input checked="" type="checkbox"/> El Dorado County Fire, Division Chief Tim Cordero    | <input checked="" type="checkbox"/> Diamond Springs Fire, Chief Rob Combs  |
| <input checked="" type="checkbox"/> Diamond Springs Fire, Assistant Chief Bryan Ransdell | <input checked="" type="checkbox"/> JPA, Executive Director Marty Hackett  |

**Guests:** none

#### 1. Call to Order

Chairman Keating called the meeting to order at **13:01** hours.

#### 2. Approval of Agenda

Motion to approve Agenda by Chief Combs, seconded by Chief Schwab.

#### 3. Approval of Finance Meeting Minutes of June 5, 2013:

Motion to approve Minutes by Chief Combs, seconded by Chief Schwab.

#### 4. Old Business

##### 4.1. FY 12/13 Revenue & Expenditure Update

- Discussed expenses very nearly matching estimated budgets with understanding that Fiscal Year is not closed and some expenses not reflected yet.
- Discussion of Miwok Tribe expected funds and the timing of the deposit which resulted in lower than expected revenue. Negotiations still under way for renewal of contract.
- Agenda item re: contract
- Committee requested details behind credit line items for July, December and March under JPA 4000 expense.

#### 5. New Business

5.1. Cost Control Working Group. - No new updates.

5.2. Discuss Audits of FY 09/10, 10/11, 11/12 & 12/13. – Firm is thorough; we are expecting findings but good opportunity for process improvement. They are challenged as well with the variation in processes across the different agencies. Inventory discussion and capital item accumulated depreciation. DS goes by \$1500 valuation or more that is durable (more than 5 years). This is in line with County Auditor guidelines.

5.3. Discuss new billing process. – Discussion of approval stamp usage. Audit trail must indicate level of review and approval.

- 5.4. Discuss and recommend proposed change in fuel bill processing. Voyager not following up to our inquiries. Received Wex Fleet information this morning and getting more information on their benefits. Card for each Medic Unit, each a PIN specific to MU. Spare needed. Suggested to have them enter vehicle mileage at time of fill up. Develop Fuel Card Policy. By VIN number and not MU since that changes. For those districts that use their own or by 5 digit JPA asset tag number.
6. **Adjournment** – A motion to adjourn the meeting at 13:51 was made by Combs; seconded by Cordero and motion carries unanimously.

Next Finance Committee Meeting ~ 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 \*

**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 Tax	\$ -	\$ 1,468	\$ 2,804	\$ 45,872	\$ 149,005	\$ 1,096,032	\$ 32,221	\$ 50,746	\$ 63,157	\$ 959,502	\$ 20,094	\$ 86,171	\$ 2,503,555	\$ 2,507,072	100%
175-Special Tax	\$ -	\$ 7,366	\$ 11,015	\$ 4,520	\$ 110,743	\$ 729,106	\$ 19,703	\$ 31,354	\$ 42,081	\$ 627,185	\$ 12,179	\$ 26,897	\$ 1,602,062	\$ 1,622,148	101%
360-Penalty	\$ -	\$ 2,267	\$ 2,587	\$ 988	\$ 1,528	\$ 812	\$ 538	\$ 306	\$ 644	\$ 1,399	\$ 1,035	\$ 2,662	\$ 12,000	\$ 14,766	123%
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	\$ 16,710	84%
820-State: HOPTR	\$ -	\$ -	\$ -	\$ -	\$ 4,247	\$ 9,909	\$ -	\$ -	\$ -	\$ 9,909	\$ 4,247	\$ -	\$ 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	\$ 586,199	\$ 5,986,396	\$ 6,774,571	113%
1940-Miwok Tribe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,855	\$ -	\$ -	\$ -	\$ 574,627	\$ 160,855	28%
Sale of Fixed Asset(s)													\$ 0	\$ 0	100%
<b>TOTAL PER MONTH</b>	\$ 769,129	\$ 728,121	\$ 355,494	\$ 796,149	\$ 741,628	\$ 2,365,535	\$ 468,305	\$ 586,483	\$ 879,550	\$ 2,129,834	\$ 601,049	\$ 703,158	\$ 10,727,640	\$ 11,124,434	104%

Increase of \$396,794

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			
<b>871000 - JPA</b>													\$ 2,213,654	\$ 1,719,551	78%
3000	\$ 3,915	\$ 18,005	\$ 11,772	\$ 11,772	\$ 12,119	\$ 11,772	\$ 13,509	\$ 11,772	\$ 18,005	\$ 11,772	\$ 25,980	\$ 14,521	\$ 260,704	\$ 164,914	63%
4000	\$ (9,176)	\$ 95,234	\$ -	\$ 19,528	\$ 400,151	\$ (33,505)	\$ 7,306	\$ 236,865	\$ (15,638)	\$ 885	\$ 11,520	\$ 467,452	\$ 1,412,950	\$ 1,180,622	84%
6000	\$ -	\$ -	\$ -	\$ 117,312	\$ 136,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,851	\$ 540,000	\$ 374,016	69%
<b>EMS Agency</b>													\$ 700,000	\$ 700,000	100%
4000	\$ 700,000												\$ 700,000	\$ 700,000	100%
<b>872000 - EDC</b>													\$ 4,691,100	\$ 4,296,666	92%
3000	\$ 180,364	\$ 469,640	\$ 295,636	\$ 429,288	\$ 409,226	\$ 301,070	\$ 299,766	\$ 253,702	\$ 382,810	\$ 257,055	\$ 342,517	\$ 337,083	\$ 4,226,300	\$ 3,958,157	94%
4000	\$ 0	\$ 42,184	\$ 26,072	\$ 45,634	\$ 16,992	\$ 24,781	\$ 36,360	\$ 24,324	\$ 12,385	\$ 22,735	\$ 30,840	\$ 56,202	\$ 464,800	\$ 338,509	73%
<b>873000 - DS</b>													\$ 1,269,840	\$ 1,210,208	95%
3000	\$ 49,015	\$ 97,962	\$ 83,135	\$ 97,896	\$ 115,054	\$ 69,471	\$ 155,684	\$ 83,804	\$ 105,857	\$ 80,085	\$ 93,921	\$ 77,921	\$ 1,162,570	\$ 1,109,805	95%
4000	\$ 0	\$ 5,198	\$ 6,176	\$ 8,960	\$ 9,545	\$ 6,388	\$ 8,179	\$ 10,956	\$ 18,971	\$ 8,077	\$ 6,630	\$ 11,323	\$ 107,270	\$ 100,403	94%
<b>874000 - GT</b>													\$ 1,029,526	\$ 980,892	95%
3000	\$ 39,010	\$ 128,400	\$ 75,570	\$ 79,136	\$ 60,974	\$ 67,927	\$ 79,380	\$ 67,706	\$ 91,566	\$ 57,807	\$ 58,745	\$ 85,732	\$ 928,757	\$ 891,953	96%
4000	\$ 0	\$ 5,996	\$ 6,527	\$ 10,054	\$ 11,644	\$ 4,853	\$ 9,673	\$ 6,631	\$ 3,147	\$ 4,891	\$ 9,965	\$ 15,558	\$ 100,769	\$ 88,939	88%
<b>875000 - CP</b>													\$ 1,014,879	\$ 1,014,756	100%
3000	\$ 99,886	\$ 64,270	\$ 68,356	\$ 71,736	\$ 67,563	\$ 66,793	\$ 67,370	\$ 68,892	\$ 104,635	\$ 72,125	\$ 68,146	\$ 65,821	\$ 910,479	\$ 885,593	97%
4000	\$ 0	\$ 16,852	\$ 6,545	\$ 4,251	\$ 12,908	\$ 5,854	\$ 5,669	\$ 18,123	\$ 7,989	\$ 3,820	\$ 18,500	\$ 28,652	\$ 104,400	\$ 129,163	124%
<b>877000 - EDH</b>													\$ 1,201,254	\$ 1,140,068	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	\$ 1,023,921	93%
4000	\$ 0	\$ 5,794	\$ 12,498	\$ 5,242	\$ 10,592	\$ 2,709	\$ 7,114	\$ 17,811	\$ 12,080	\$ 5,991	\$ 10,775	\$ 25,541	\$ 102,800	\$ 116,147	113%
<b>TOTAL PER MONTH</b>	\$ 1,141,875	\$ 1,028,396	\$ 671,148	\$ 984,768	\$ 1,347,580	\$ 612,072	\$ 779,270	\$ 889,846	\$ 831,067	\$ 614,470	\$ 766,766	\$ 1,394,883	\$ 12,120,253	\$ 11,062,142	91%

YEAR END TOTALS	Quarter 1			Quarter 2			Quarter 3			Quarter 4			ESTIMATED	ACTUAL
REVENUE	\$ 769,129	\$ 728,121	\$ 355,494	\$ 796,149	\$ 741,628	\$ 2,365,535	\$ 468,305	\$ 586,483	\$ 879,550	\$ 2,129,834	\$ 601,049	\$ 703,158	\$ 10,727,640	\$ 11,124,434
EXPENSE	\$ 1,141,875	\$ 1,028,396	\$ 671,148	\$ 984,768	\$ 1,347,580	\$ 612,072	\$ 779,270	\$ 889,846	\$ 831,067	\$ 614,470	\$ 766,766	\$ 1,394,883	\$ 12,120,253	\$ 11,062,142
Difference	\$ -372,746	\$ -300,274	\$ -315,655	\$ -188,619	\$ -605,952	\$ 1,753,463	\$ -310,966	\$ -303,364	\$ 48,483	\$ 1,515,364	\$ -165,717	\$ -691,725	\$ -1,392,613	\$ 62,292

Expenditures By Class													Total Actual
Class 30	\$ 451,051	\$ 857,138	\$ 613,330	\$ 773,787	\$ 748,895	\$ 600,992	\$ 704,969	\$ 575,136	\$ 792,133	\$ 568,071	\$ 678,536	\$ 670,304	\$ 8,034,343
Class 40	\$ 690,824	\$ 171,258	\$ 57,818	\$ 93,669	\$ 461,832	\$ 11,080	\$ 74,301	\$ 314,710	\$ 38,934	\$ 46,399	\$ 88,230	\$ 604,728	\$ 2,653,783
Class 60	\$ 0	\$ 0	\$ 0	\$ 117,312	\$ 136,853	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 119,851	\$ 374,016
<b>TOTAL</b>	\$ 1,141,875	\$ 1,028,396	\$ 671,148	\$ 984,768	\$ 1,347,580	\$ 612,072	\$ 779,270	\$ 889,846	\$ 831,067	\$ 614,470	\$ 766,766	\$ 1,394,883	\$ 11,062,142