



2023-24 GRAND JURY REPORT EL DORADO COUNTY MAY 13, 2024 – CASE #24-08

EMERGENCY SERVICES AUTHORITY: WHO PROVIDES OVERSIGHT?

While looking into a possible California State Constitution violation, we peeled the onion to find multiple concerns with the Joint Powers Authority for Emergency Services.

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Cover Photo: Courtesy of M. Orcutt

SUMMARY

Summary

“Only he who has no use for the empire is fit to be entrusted with it.”

— Zhuangzi, *The Complete Works of Chuang Tzu*

HIGHLIGHTS

The El Dorado County Grand Jury (Grand Jury) received a complaint in early November 2023 regarding salary compensation paid to the outgoing Executive Director of the El Dorado County Emergency Services Authority (EDCESA), a Joint Powers Authority (JPA). The complaint described how the JPA Board of Directors (Board) approved a retroactive 10% increase in salary for the outgoing Executive Director. This retroactive compensation appeared to have violated the California State Constitution, Article XI, Section 10(a):

“A local government body may not grant extra compensation or extra allowance to a public officer, public employee, or contractor after service has been rendered or a contract has been entered into and performed in whole or in part or pay a claim under an agreement made without authority of law.”

The Grand Jury started the investigation with a review of the EDCESA (edcjpa.org) website for documented meeting minutes. The website did not identify the Board members, nor did it have meeting minutes for the monthly Board meetings. The website did not provide the necessary information needed which should be available to the public. This is a violation of various provisions of the Ralph M. Brown Act (Brown Act), California Government Code §54950.

While interviewing numerous Board members, several troubling issues were uncovered regarding the governance and oversight of the JPA Board:

- The “inherent conflict of interest” built into the makeup of the Board was mentioned by all interviewees.
- The Board structure was a concern and was mentioned repeatedly during the interviews.

SUMMARY

- The Board has no public visibility or involvement with private citizens.
- Budget oversight and reporting processes were identified as possible concerns that should be looked at by the Grand Jury.

RECOMMENDATIONS SUMMARY

The Grand Jury has several recommendations that address JPA Board governance, policies, and procedures, as well as structural modifications that will ensure transparency and public involvement.

Background

A Joint Powers Authority (JPA) is a legal entity created by two or more public agencies, typically governmental entities such as cities, counties, or special districts, to jointly exercise powers that they possess separately. It allows these entities to collaborate and pool resources to address common issues or undertake projects that require cooperation across jurisdictional boundaries.

The El Dorado County Emergency Services Authority (EDCESA) is also known as “West Slope JPA,” or just “JPA” (Joint Powers Authority). The JPA is contracted by the County of El Dorado (County) to provide emergency ambulance transport services within County Service Area #7 (CSA7 or West Slope),. The JPA covers the area from Echo Summit to the western, southern, and northern borders of the County. From the County perspective, the JPA is a contracted service, not a component of the County government.

The JPA was formed in 1996 and is comprised of 11 Board members, 10 agency representatives (Fire Chiefs) and a Marshall Medical Center representative. The JPA is considered a local agency and required to follow the Ralph M. Brown Act.

BACKGROUND

JPA Board Representation
<ul style="list-style-type: none">• Cal Fire – Emergency Command Center• El Dorado County Fire Protection District• Georgetown Fire Protection District• El Dorado Hills Fire Protection District• Diamond Springs/El Dorado Fire Protection District• Cameron Park Community Services District• Pioneer Fire Protection District• Mosquito Fire Protection District• Rescue Fire Protection District• Garden Valley Fire Protection District• Marshall Medical Center

Note: Bold represents an ambulance transporting agency

The County contracts with the JPA for a 5-year period. The last contract was established July 1, 2018 through June 30, 2023. To facilitate the completion of the comprehensive system assessment and an evaluation of a possible competitive process, the Board of Supervisors (BOS) authorized the Chief Administrative Officer (CAO) to negotiate an amendment to extend that agreement through June 30, 2025. The CAO was to develop a strategic plan to address findings from the assessment and to assist in the development of a request for proposal for pre-hospital emergency services and ambulance transport and dispatch services in CSA7. The following picture shows CSA7 area within the County:



METHODOLOGY

Methodology

INTERVIEWS

- Previous and current JPA employees
- JPA Board of Directors (6 of 11)
- El Dorado County officials and employees

DOCUMENTS REVIEWED

- EDCESA JPA Documents
 - Bylaws
 - Policies and Procedures
 - Training Materials
 - Semi-Annual Cost Report (period ending January 30, 2024)
 - Employment Contracts (Compensation)
 - Board of Directors Minutes (January - December 2023)
 - Strategic Plan 2023
 - Organization Chart
- County Contract #2298 for Prehospital Advanced Life Support, Ambulance and Dispatch Services
- County Contract #2298 Amendment 1
- Third-Party Consulting Reports (Fitch and Associates, Endpoint)
- California State Constitution on Compensation

DISCUSSION

Discussion

COMPENSATION

This Grand Jury investigation was initiated by a complaint detailing the approval of a retroactive 5% salary increase for January through June, and a 10% salary increase for July through September for the prior JPA Executive Director. These approvals were made at a special Board meeting on October 11, and a regular Board meeting on October 25, 2023.

Numerous interviews helped the Grand Jury understand the series of decisions and actions that led the JPA Board to unknowingly make a payroll decision that potentially violated the California State Constitution, Article XI, Section 10(a).

Initially, the Grand Jury suspected this action to be an incident of pension “spiking,” when an outgoing employee is given a pay increase to improve pension benefits which is prohibited under state law.

The Grand Jury determined that the JPA Board was not acting with malfeasance or impropriety. The retroactive pay increase was not done to increase pension benefits but to reconcile a delayed compensation situation.

The approval to give a retroactive pay increase to the prior Executive Director was done as an attempt to make up for the JPA Board’s previous inaction regarding a performance evaluation. Essentially, the Board recognized that there had been a lapse in the evaluation process and wanted to give the prior Executive Director the pay increase that was earned and deserved for the period January-September 2023.

The Grand Jury discovered that the employment contracts and the performance evaluation process occurred six months apart, necessitating retroactive pay increases. There have been other incidents of retroactive pay increases for other employees. Retroactive pay increases occurred because there was a lack of knowledge of the State employment and compensation restrictions detailed in the California State Constitution as noted earlier.

DISCUSSION

The timeline of mistakes and inaction started when the existing Deputy Director signed an employment contract amendment on March 24, 2022, changing the Deputy Director compensation and the employee performance evaluation date from January of each year to June of each year. In December 2022 the Executive Director resigned from the JPA. The existing Deputy Director was promoted to replace the outgoing Executive Director. As part of the promotion the new Executive Director signed an employment contract on December 29, 2022. The new contract did not have compensation details. It changed the performance evaluation date back to June of each year with compensation starting in January. The understanding was that the Board would make an adjustment to compensation during the performance evaluation process. This meant the new Executive Director would wait almost 18 months before a performance evaluation was completed and would not receive an immediate pay increase with the promotion. The performance evaluation was completed in June 2023, with no compensation adjustment. It is not clear why the compensation increase was not enacted by the JPA Board at that time. The Board never requested the payroll department within the County Auditor/Controller office to process a retroactive pay increase for the Executive Director for the period of January-June 2023.

Approximately a week after the performance evaluation was completed, the newly promoted Executive Director gave 90-day notice of their resignation, with the final date of employment being September 30, 2023.

In a special meeting on October 11, 2023, the JPA Board approved, in closed session, a retroactive 10% pay increase for the outgoing Executive Director for the months of July-September 2023. This action was reported to the general session in the meeting minutes.

The JPA Board had their regular Board Meeting on October 25, 2023 and reported out of closed session that they had approved a 5% retroactive increase covering the months of January-June 2023. The Board also reported out of closed session that they had reapproved the 10% increase to the Executive Directors compensation, retroactive covering the months of July-September.

DISCUSSION

During the investigation of this complaint the Grand Jury uncovered several other concerns regarding the JPA Board. Retroactive pay requests and delays continue to occur because of the timing of performance evaluations that occur in June each year versus the compensation adjustments in January each year. Given this difference, the JPA Board and its employees will always be subject to the possibility of retroactive pay increases and adjustments. Since the JPA currently has two employees, it makes sense to modify the employment contract(s) to align the review and compensation schedules.

The JPA's actions indicate a lack of knowledge of California employment laws regarding retroactive pay for former employees by the JPA Board and its General Counsel.

The Grand Jury determined that the outgoing Executive Director is entitled to the retroactive pay increase for time worked between January 2023 and the separation date of September 30, 2023. The JPA Board did not act promptly on the performance evaluation and the resulting pay increase, and then attempted to correct the compensation discrepancy after the last day of employment.

The payroll department flagged this retroactive pay request as a concern and processing was paused by the County Assessors payroll department as part of their normal processes.

The Grand Jury had many discussions with County management, JPA Board members, and others as to how the problem can be corrected moving forward. The County and JPA Board should look at all possible solutions to correct this situation. Despite the interest of the Grand Jury, and after multiple discussions with the JPA Board on how to take care of the problem, as of March 2024, the retroactive pay has not been provided to the former Executive Director.

TRANSPARENCY AND BROWN ACT COMPLIANCE

In late 2023, the West Slope JPA website included meeting agendas, but no minutes or Board member names. It is very difficult for the public to track decisions and provide oversight with such little transparency. The Grand Jury discovered that JPA staff are not knowledgeable on Brown Act requirements. The JPA is in the process of hiring new staff with Brown Act

DISCUSSION

experience. The JPA acknowledged their lack of transparency and indicated it was a product of being understaffed and focusing on transitioning to a new Executive Director. We noticed that they started posting meeting minutes on the website by early 2024 after several Grand Jury interviews, but they have not listed Board members as of the date of this report.

The JPA policy and procedures documents, which should have been available on the website, had to be forwarded to us. We found the documents were out of date, contained misinformation, and hadn't been reviewed for multiple years. It was encouraging to see creation dates, review dates, and revision dates on some of the documents, but review dates were not recent or were missing. For example, the policy document on the JPA organizational chart was created January 1, 1999 and reviewed/revised on June 23, 2021. It showed the appropriate agencies on the Board, but still had five transporting agencies when they currently only have three. Most of the documents need a thorough review and update by the JPA Board.

The JPA General Counsel's lack of Brown Act and municipal law knowledge was mentioned several times in our interviews. Examples were given of the General Counsel having to research Brown Act and conflict of interest requirements when that guidance was needed during the meetings. This is especially important when certain members of the Board are required to recuse themselves when ambulance transport is under discussion.

It was clear to this Grand Jury that the JPA Board members we interviewed knew their Brown Act shortcomings. They have communicated to us their desire to immediately focus on increasing transparency, updating documents, and hiring a qualified General Counsel.

JPA ANNUAL APPROPRIATION RECONCILIATION

The Grand Jury learned that the County contracts with the JPA for a 5-year term for Emergency Medical Services with the County Chief Administrative Officer (CAO) as the designated contract administrator. The BOS is the approving body for the contract.

The current JPA annual budget through June 2025 is \$14.3M. JPA funding is comprised of property taxes, special taxes, benefit assessments, and ambulance billing.

DISCUSSION

As shown in the table on page 6, there are three districts that provide ambulance transporting services: El Dorado County (EDC) Fire Protection, El Dorado Hills (EDH) Fire Protection, and Georgetown Fire Protection. Multiple witnesses informed the Grand Jury that they receive funding of \$1.3M per ambulance annually. This amount should be reconciled monthly, but has not been.

The Grand Jury was informed that the JPA submits two Actual Cost Reports to the County CAO, one at the end of June and one at the beginning of January. We learned during interviews that the inconsistent method of district reporting creates challenges in reconciliation of the expenditures and determining a basis for future funding. Additionally, it was confirmed to the Grand Jury that it's difficult to get answers in situations where there is no explanation of what expenses were for.

The Grand Jury discovered that there is a Monthly Appropriation Invoicing Policy that requires monthly expense reports, which is not being followed or enforced. When reviewing the Semi-Annual Actual Cost Reports (as an example, see Appendix 1), the Grand Jury found transporting agencies provide expense reports on different schedules and do not follow the JPA stated policy. For example, Georgetown provides monthly expense accounting where others provide either annual, quarterly, or sporadic expense accounting. Oversight is minimal on those expenses with only the Semi-Annual Actual Cost Report provided by the JPA to the CAO.

From July 1, 2023 through January 30, 2024, the County distributed \$7.1M of the annual \$14.3M to the JPA. In the Actual Cost Report, the transporting agencies had sporadic or no submittal for expenses. Georgetown submitted monthly expenses, EDC Fire submitted 2 full months of expenses and EDH showed no expenses. It was noted in the report that EDH had recently submitted an invoice in January that was still being reviewed by the JPA.

In the table below for the first half of the 2023/2024 fiscal cycle, the County allocated \$7.1M in funds to the JPA and they have reported \$1.69M of expenses, leaving \$5.4M unaccounted.

JPA Summary for July 2023 - January 2024

DISCUSSION

Revenue Allocated from County	\$ 7,143,937.05
Reported Expenses	\$ 1,693,424.40
Balance	\$ 5,450,512.65

By not submitting each Semiannual Actual Cost Report timely and detailed for the transporting agencies the impacts we see are:

- Limited County visibility
- Violation of Contract Requirements Article VI – Section 6.5
 - First report not submitted by December 31st
 - Each transporting agency does not report out monthly expenses
- Not following Generally Acceptable Accounting Principles (GAAP)
- Fiscal Responsibilities

Overall, we confirmed the oversight of the budget and actuals is very relaxed between the County and the JPA. The County needs to hold the JPA accountable for timely submittal of expenses for each transporting agency.

Due to time constraints, the Grand Jury did not review the details in the Semi-Annual Cost Allocation report but believe that alignment to GAAP and their Monthly Appropriation policy will improve transparency. We recommend that a future Grand Jury investigates this area further.

GOVERNANCE

EDCESA bylaws define the Governing Board for the JPA will be comprised of the Fire Chiefs of the member agencies in the West Slope of El Dorado County and a Marshall Hospital employee. There are eleven Board members. Three members contract to the JPA for Emergency Services – Ambulance Transport.

Multiple interviewees stated that three of the Board members who also contract with the JPA for ambulance transport services have an inherent conflict of interest. They all indicated that it

DISCUSSION

is a strange structure but works. We also need to note that the County has not received any complaints or problems with the metrics managed for ambulance transport.

As the Grand Jury looked deeper, it was clear that the JPA is its own self-governing body with little to no oversight. The County Civil Grand Jury appears to be the only oversight they have. This inherent conflict of interest has been reported in previous Grand Jury reports and in third party strategic reports with recommendations. In each of those reports, it is suggested that the Board realign itself with a mix of individuals, to include County employees and public citizens, but they have yet to be implemented.

With little to no agency oversight or public engagement, the Board relies on self-governance to avoid conflicts of interest and to recuse themselves as needed, including what level of recusal is required. The Board may struggle to conduct meetings and business related to the emergency medical and transport operations, where three members may be required to recuse themselves. It was not clear to the Board what recusal meant, whether it's removal for any discussion or just removal from any voting related to ambulance transport. There is no clear policy document that outlines what a Board member can or cannot participate in when they are a transporting agency with a contract to the JPA.

Hiring a qualified legal advisor with Brown Act and municipal governance experience would allow JPA to better structure their Board and manage their business. It could potentially remove any conflict of interest by revisiting the makeup of the Board to include public and County employee involvement. Attention should be given to developing a code of conduct and policy document that clearly outlines when a member who contracts with the JPA can and cannot sit in on agenda items. This will allow the recusal of the member agencies of the full Board's meeting attendance and hold each other accountable to comply.

FINDINGS

Findings

F1 – The JPA Board allowed an employment contract to be signed without compensation being identified for the promotion of Executive Director.

F2 - Retroactive pay was approved for the former Executive Director during multiple Board meetings, which occurred after separation of the Executive Director from employment. The October 25th, 2023 meeting minutes show a 5% increase for January-June 2023, and a 10% increase from July-September 2023.

F3: The employee performance review cycle and compensation cycle are not aligned in the employment contract, resulting in repeated retroactive pay situations.

F4: The JPA Board delayed a compensation increase for an employee who was promoted from Deputy Director to Executive Director in January, 2023.

F5: Providing retroactive pay for separated employees raises a potential violation of the California State Constitution prohibiting retroactive increase in compensation for services already rendered.

F6: Transparency and alignment to the Brown Act has been lacking.

F7: General Counsel employed by the JPA lacked Brown Act knowledge.

F8: Budget oversight is minimal. The only oversight is review of the Semiannual Actual Cost reports received by the office of the CAO.

F9: There is a JPA Monthly Appropriation Invoicing policy that is not followed. The three agencies contracted to provide emergency ambulance transport services to the JPA are not providing accurate or timely fiscal reports.

F10: The office of the CAO does not audit details due to fixed rate contracts and when pressing for details, does not receive them.

FINDINGS

F11: There is an inherent conflict of interest within the current Board structure. Three Board members' agencies may benefit from decisions made by the full Board.

F12: There is no code of conduct policy document regarding conflict of interest and recusal.

F13: The County BOS is not responsible for oversight, nor can they change the structure of the JPA Board. The JPA Board is its own governing body.

F14: There has been discussion about changing the JPA Board structure, but no efforts have received the super majority vote, making change unlikely with this Board.

RECOMMENDATIONS

Recommendations

R1: By December 31, 2024, the JPA Board should create a policy and ensure compensation is properly listed on employment contracts.

R2: By December 31, 2024, the JPA Board should revise all employment contracts to align the performance review and compensation timing to remove the retroactive pay cycle.

R3: By December 31, 2024, the JPA Board should ensure all Board documentation is reviewed, updated, and visible on their website for transparency purposes. This should include the Semiannual Actual Cost report after it is released to the County.

R4: By December 31, 2024, the JPA Board should obtain Brown Act and Ethics training, re-train every two years and track for compliance.

R5: By December 31, 2024, the JPA Board should proceed hiring new General Counsel with Brown Act and local government law experience.

R6: By December 31, 2024, the JPA Board should require their transporting agencies to follow the Monthly Appropriation Invoicing Policy and hold them accountable.

R7: By December 31, 2024, the JPA Board should ensure that their Semiannual Actual Cost reports to the County are in alignment with Generally Acceptable Accounting Principles (GAAP).

R8: By December 31, 2024, the County CAO should provide a status update of JPA compliance with County Contract #2298 for Prehospital Advanced Life Support, Ambulance and Dispatch Services to the County Board of Supervisors.

R9: By December 31, 2024, the JPA Board should task their new General Counsel to provide a restructuring model for this Board. Counsel should base this new structure on how best to remove any inherent conflict of interest with a clearly defined code of conduct policy for conflicts of interest.

REQUEST FOR RESPONSES

Request for Responses

A Civil Grand Jury report details a single investigation. Each report lists FINDINGS and RECOMMENDATIONS. The responsible organization is notified and is required to respond to the report.

The California Penal Code §933(c) specifies response times.

- PUBLIC AGENCIES. The governing body of any public agency (also referring to a department) must respond within 90 days from the release of the report to the public.
- ELECTIVE OFFICERS OR AGENCY HEADS. All elected officers or heads of agencies/departments are required to respond within 60 days of the release of the report to the public.
- FAILURE TO RESPOND. Failure to respond, as required to a Jury report, violates California Penal Code §933.05 and is subject to further action that may include additional investigation on the subject matter of the report by the Jury.

The following responses are required pursuant to Penal Code §933 and §933.05:

From the following government bodies:

- El Dorado County Emergency Services Authority (EDCESA)/ JPA (Joint Powers Authority) Board of Directors
 - All Findings (except F8) and Recommendations (except R8)
- El Dorado County Board of Supervisors
 - F8 and R8

For more information refer to [*How to Respond to an El Dorado County Grand Jury Report*](#) available on the El Dorado County Grand Jury webpage.

APPENDIX AND RELATED INFORMATION

Appendix and Related Information

Appendix 1 – EDCSA Cost Report

FY 23-24 EDSA Balances																
ADMIN ACCOUNT: 8670761																
REVENUE	Description	BUDGET	July	August	September	October	November	December	January	February	March	April	May	June	TOTALS	Remaining Budget
0400 REV: Interest	County Interest Allocations	\$6,000.00	\$12,972.54	\$12,646.60	\$11,807.42	\$14,087.35	\$17,254.17								\$68,768.08	-1046%
1200 REV: Other Gov Agencies	Base Contract Amount	\$14,016,996.00	\$1,168,083.00	\$1,168,083.00	\$1,168,083.00	\$1,168,083.00	\$1,168,083.00	\$1,168,083.00							\$7,008,498.00	50%
1740 REV: Charges for Service	District Reimbursement for Dispatch & AVL	\$337,786.18	\$22,682.15	\$0.00	(\$2,294.02)	\$39,581.02	\$358.75	\$0.00							\$60,327.90	82%
1940 REV: Miscellaneous Revenue	Misc. Revenue	\$0.00	\$0.00	\$0.00	\$304.65	\$0.00	\$877.70	\$5,160.72							\$6,343.07	0%
1942 REV: Miscellaneous Reimbursement	Agency Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$0.00	0%
9001 Fund Balance	Allocated from 950	\$428,999.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$0.00	0%
Revenue Totals		\$14,789,782.14	\$1,203,737.69	\$1,180,739.60	\$1,177,801.06	\$1,221,751.37	\$1,186,573.62	\$1,173,243.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,143,937.05	52%
EXPENSES																
EXPENSES	Description	BUDGET	July	August	September	October	November	December	January	February	March	April	May	June	TOTALS	Remaining Budget
3000 Reg: Employees	FY Executive Director, FT Admin Coord.	\$190,200.00	\$4,280.00	\$8,560.00	\$12,840.00	\$8,916.00	\$10,171.60	\$14,152.00							\$58,919.60	69%
3003 Temp Employees		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0.00	0%	
3002 Overtime		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0.00	0%	
3004 Other Compensation	Employee Stipend	\$60,000.00	\$0.00	\$1,000.00	\$1,500.00	\$13,277.33	\$3,807.56	\$4,846.04							\$24,930.93	58%
3023 Social Security		\$15,512.40	\$296.36	\$592.72	\$889.08	\$1,461.13	\$886.71	\$1,177.89							\$5,283.88	66%
3025 Medicare		\$1,627.90	\$69.11	\$138.62	\$207.93	\$311.81	\$202.70	\$275.47							\$1,215.94	66%
3041 Fed Unemployment		\$15,012.00	\$0.00	\$0.00	\$0.00	\$147.00	\$35.13	\$111.87							\$294.00	98%
3060 Workers Compensation		\$1,276.02	\$0.00	\$0.00	\$136.25	\$0.00	\$0.00	\$136.25							\$272.50	79%
Class 30 Wages & Benefits Totals		\$285,628.32	\$5,145.67	\$10,291.34	\$15,573.26	\$24,123.27	\$15,083.70	\$20,699.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$90,916.75	68%
EXPENSES																
EXPENSES	Description	BUDGET	July	August	September	October	November	December	January	February	March	April	May	June	TOTALS	Remaining Budget
4020 Clothing & Personal Supplies	Logo Apparel	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$0.00	100%
4022 Uniforms	Transport Agency Allocation: Uniforms, Turnouts, Safety Boots, Gloves, Helmets, etc. \$7,600 per unit	\$60,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,659.35	\$837.31							\$24,496.66	60%
4040 Telephone Vendor Payments	Verizon: Cradlepoints (\$400/mo) AT&T FirstNet (\$1,800/mo), JPA Office Landline Alarm (\$40/mo)	\$24,480.00	\$0.00	\$784.70	\$3,981.72	\$152.04	\$2,017.05	\$3,772.23							\$10,707.74	56%
4042 Radio Vendor Payments	AVL Program (Server Maintenance @ \$5,700 annually, MDOT License Maintenance \$75/license, Tablet License Renewal \$300/license)	\$37,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$0.00	100%
4043 Dispatch Services	Cal Fire ECC \$1,500,000 budgeted, Fully Funded \$1,683,280	\$1,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$293,523.73							\$293,523.73	80%
4044 Cable/Internet Service	Comcast JPA Office \$105/mo) HardBox H2 Panel & Supplies, Misc. Medic Unit Equipment, iPads (\$1000/ea. *4), iPad Cases	\$1,260.00	\$102.09	\$0.00	\$204.18	\$0.00	\$102.09	\$204.18							\$612.54	51%
4084 Expendable Equipment	Insurance Policy	\$30,000.00	\$0.00	\$1,225.00	\$0.00	\$4,500.00	\$0.00	\$600.00							\$6,325.00	79%
4100 Insurance		\$91,659.22	\$0.00	\$0.00	\$776.68	\$0.00	\$0.00	\$90,752.00							\$91,528.68	0%
4140 Equipment Maintenance	Medical Equipment Repairs: Zoll, Stryker, Teleflex, iPad Repairs, iPhone Repairs	\$6,000.00	\$7,644.07	\$0.00	\$2,436.58	\$0.00	\$0.00	\$3,719.94							\$13,800.59	-130%
4142 Maintenance: Telephone/Radio	Maintenance Fees for repeater site: Mt. Danaher	\$3,942.00	\$3,942.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$3,942.00	0%
4144 Computer Sys/Server/Lic	Adobe Acrobat Creative Cloud Subscription (\$55/mo), Dropbox Subscription (550/yr), Office 365 Renewal (750/yr), Zoom Subscription (500/yr), ImageTrend CAD Interface (6000/yr), IntelliSite-Cradlepoint Net Cloud (4500/yr), ImageTrend License (6500/yr), AVL Server (475/mo), Streamline Website (200/mo), ESR Subscription (1200/yr) NarcoBox Subscription (1500/yr) Priority Dispatch (7500/yr) Survey Monkey (4500/yr) Vitrus (1000/yr)	\$39,175.00	\$0.00	\$1,166.00	\$66.00	\$638.76	\$0.00	\$25,230.99							\$27,101.75	31%
4145 Maint: Equipment Parts	Misc. Parts	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$0.00	100%
4160 Vehicle Maintenance	Vehicle Maintenance	\$78,000.00	\$4,302.50	\$8,252.50	\$4,440.00	\$12,397.68	\$8,151.00	\$13,132.73							\$50,676.41	35%
4162 Vehicle Main Supplies	Vehicle Parts	\$78,000.00	\$4,125.36	\$3,145.43	\$5,005.58	\$7,835.18	\$10,268.01	\$6,561.83							\$36,941.39	53%
4164 Vehicle Main Tires	Tires	\$51,600.00	\$0.00	\$0.00	\$10,227.56	\$0.00	\$0.00	\$10,227.56							\$20,455.12	60%
4200 Medical Supplies		\$576,067.60	\$9,515.39	\$3,857.28	\$8,258.63	\$21,205.90	\$51,840.77	\$75,005.33							\$269,683.30	53%

APPENDIX AND RELATED INFORMATION

4220 Memberships	EDC FCA (\$50), Cal Chiefs (\$400), Cal Chiefs EMS Section (\$150), CA Amb Assoc (\$2400), CSDA membership (\$1500), EDC Tos (\$100), EDC Chamber (\$325), EDH Chamber (\$308)	\$6,100.00	\$0.00	\$565.00	\$50.00	\$0.00	\$0.00	\$2,549.08										\$3,164.08	48%
4260 Office Expense	Copier Paper, Misc Office Supplies, Misc JPA Supplies	\$9,600.00	\$0.00	\$1,888.76	\$781.30	\$548.11	\$31.30	\$394.25										\$3,643.72	62%
4261 Postage	Includes shipping cahrges	\$1,200.00	\$0.00	\$39.60	\$98.31	\$28.59	\$40.14	\$113.27										\$319.91	73%
4264 Books/Manuals	AHA Provider Manuals, NAEMT Provider Manuals	\$7,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										\$0.00	100%
4266 Printing Services	Envelopes, Business Cards	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										\$0.00	100%
4300 Professional Services	Strategic Plan Consultant, Vehicle Registration Service (\$500/yr), Professional Services \$2800/mo	\$20,500.00	\$0.00	\$134.82	\$12,699.00	\$0.00	\$0.00	\$19,998.00										\$32,831.82	60%
4304 Agency Admin	\$25,000 per Unit + \$50,000	\$600,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00										\$75,000.00	88%
4305 Audit & Accounting Services	Quickbooks & T Sheets	\$1,500.00	\$0.00	\$105.00	\$110.00	\$118.00	\$0.00	\$118.00										\$451.00	70%
4310 Contractual Service Programs	Fleet IO Annual Fees (\$3000/annually), Signal Service Alarm Monitoring (\$280/quarter), Viking Shred (\$200/yr), Hangtown Fire Control (\$150/yr)	\$34,470.00	\$0.00	\$285.00	\$27.50	\$43.00	\$385.00	\$39.99										\$680.49	98%
4311 Legal Services	Legal Services	\$63,000.00	\$0.00	\$175.00	\$1,125.00	\$2,125.00	\$5,100.00	\$1,775.00										\$11,300.00	82%
4324 Medical: Ambulance Service	\$1,300,000 per unit	\$10,400,000.00	\$0.00	\$0.00	\$433,654.31	\$0.00	\$0.00	\$0.00										\$433,654.31	96%
4324 Medical: CCTs	MMC CCT	\$2,400.00	\$0.00	\$0.00	\$3,312.00	\$0.00	\$0.00	\$12,809.50										\$15,813.50	52%
4400 Publications Advertising		\$2,750.00	\$0.00	\$1,043.00	\$276.00	\$0.00	\$0.00	\$977.00										\$2,596.00	48%
4420 Rent/Lease- Equip	Airgas	\$66,000.00	\$0.00	\$5,449.61	\$5,512.20	\$5,167.64	\$5,274.49	\$4,984.83										\$26,388.77	60%
4440 Rent/Lease- Bldg	JPA Office Lease (\$14,000), \$18,500 per Unit	\$162,000.00	\$1,100.00	\$0.00	\$11,450.00	\$1,100.00	\$1,100.00	\$1,100.00										\$15,850.00	90%
4502 Educational Materials	AHA Materials, NAEMT Materials	\$7,500.00	\$0.00	\$0.00	\$5,234.00	\$0.00	\$0.00	\$2,054.00										\$7,578.00	11%
4600 Transportation/Travel	FasTrak	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										\$0.00	100%
4602 Mileage- Employee		\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										\$0.00	100%
4606 Fuel	WEX Purchases	\$342,000.00	\$0.00	\$21,096.60	\$22,196.15	\$21,838.45	\$25,975.31	\$20,203.09										\$111,298.60	67%
4609 Staff Development	ECC EMD TRNG, Provider Awards, Brand Recognition, TRNG Reimbursement (\$1267 per medic), CE Provider App	\$60,800.00	\$0.00	\$188.86	\$634.72	\$2,640.70	\$253.33	\$2,552.68										\$6,270.29	90%
4650 Overnight Travel: Registration		\$7,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										\$0.00	100%
4651 Overnight Travel:Meals/Per Diem Costs		\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										\$0.00	100%
4652 Overnight Travel: Mileage/Fuel		\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										\$0.00	100%

4653 Overnight Travel:Car Rentals		\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										\$0.00	100%
4654 Overnight Travel:Airfare Costs (Airfare, Baggage, Etc)		\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										\$0.00	100%
4655 Overnight Travel:Other Transportation Costs (Parking, Shuttles, Tolls)		\$500.00	\$0.00	\$64.72	\$0.00	\$66.16	\$0.00	\$0.00										\$130.88	74%
4656 Overnight Trvl: Hotel	PG&E EID Reimburs. Suburban Propane: \$9700 per unit	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										\$0.00	100%
4700 Utilities		\$81,200.00	\$177.09	\$233.67	\$5,101.24	\$0.00	\$173.77	\$253.60										\$5,939.37	93%
Class 40 Totals		\$14,504,153.82	\$55,908.50	\$99,700.55	\$589,247.66	\$80,395.21	\$160,612.26	\$592,146.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,602,507.68	89%
Monthly Balance		\$0.00	\$1,142,683.52	\$1,070,737.71	\$573,080.13	\$1,117,232.89	\$1,010,877.66	\$560,397.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,450,512.68	
FY 22/23 Budget		\$14,360,782.18																\$5,475,000.31	
FY 22/23 Actual Revenue		\$7,143,937.05																	
FY 22/23 Actual Expense		\$1,693,424.40																	
FY 22/23 Balance		\$5,450,512.65																	
FIXED ASSET ACCOUNT:																			
8670720																			
OBJECT CODE	DESCRIPTION	BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS	REMAINING BUDGET			
001FA: Fund Balance: Fixed Assets	Budgeted from 350FND BAL: LNRSVD Undesignated	\$92,458.75	\$92,458.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,458.75	\$0.00			
1200FA: Fixed Asset Revenue	Capital Asset Plan Funds	\$899,000.00	\$899,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$899,000.00	\$0.00			
Fixed Asset Revenue		\$991,458.75	\$991,458.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$991,458.75	\$0.00			