

AGENDA
EL DORADO HILLS COUNTY WATER DISTRICT
(FIRE DEPARTMENT)
BOARD OF DIRECTORS
EIGHT HUNDRED SEVENTY FOURTH MEETING
Thursday, August 17, 2023
5:30 p.m. Closed Session
6:00 p.m. Open Session
(1050 Wilson Blvd., El Dorado Hills, CA)

ATTENTION

Residents planning to address the Board of Directors at this Board meeting: due to the concerns about the COVID-19 virus, we respectfully ask if you are feeling ill for any reason not to attend in person.

Zoom Webinar Video Conference link:

<https://us02web.zoom.us/j/87503176283?pwd=YmNxOWU0dGpTWk1xTWt5cStwYzZvUT09>

Webinar ID: 875 0317 6283

Passcode: 809315

Conference Dial in:

1-669-900-9128

*Please submit your comments in writing to clerkoftheboard@edhfire.com and they will be entered into the public record. If you choose to attend the Zoom meeting and wish to make a comment on an item, please use the “raise a hand” button or press *9 if dialing in by phone. Public comments will be limited to 3 minutes.*

Thank you for your understanding during these challenging times.

NOTE

If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in this meeting, please contact the Board Clerk at 916-933-6623; ext. 1038, at least two (2) days prior to the meeting.

- I. Call to Order
- II. Closed Session Items
 - A. Closed Session pursuant to Government Code Section 54956.9(D)(1): Conference with legal counsel regarding existing litigation: Thomas and Helen Austin v. The County of El Dorado, et. al.; El Dorado County Superior Court Case No. 21050633
 - B. Closed Session pursuant to Government Code Section 54957.6; Conference with Labor Negotiators; items under negotiation: Memorandum of Understanding with the El Dorado Hills Professional Firefighters pertaining to wages and benefits; Agency Designated Representatives: Finance Committee, Directors Giraudo and White, Chief Johnson; Employee Organization: El Dorado Hills Professional Firefighters, Local 3604
 - C. Closed Session pursuant to Government Code Section 54957.6, conference with labor negotiators; items under negotiation: Contracts with unrepresented employees pertaining to wages and benefits; District negotiator is Chief Johnson
- III. Pledge of Allegiance
- IV. Consent Calendar (All matters on the Consent Calendar are to be approved by one motion unless a Board member requests separate action on a specific item.)
 - A. Approve Minutes of the 869th Board Meeting held July 20, 2023
 - B. Approve Minutes of the 870th Special Board Meeting held August 2, 2023

- C. Approve Minutes of the 871st Special Board Meeting held August 7, 2023
- D. Approve Financial Statements and Check Register for July 2023
End Consent Calendar

- V. Oral Communications
 - A. EDH Professional Firefighters
 - B. EDH Firefighters Association
 - C. Any person wishing to address the Board on any item that is not on the Agenda may do so at this time. No action may be taken on off-agenda items unless authorized by law. Comments shall be limited to three minutes per person and twenty minutes for all comments unless otherwise authorized by the Board.

- VI. Correspondence

- VII. Attorney Items

- VIII. Committee Reports
 - A. Administrative Committee (Directors Bennett and Durante)
 - B. Finance Committee (Directors Giraudo and White)
 - C. Joint Powers Authority (Directors Giraudo and White)
 - D. Communications (Ad-Hoc) (Directors Durante and Hartley)
 - E. CRR Services (Ad-Hoc) (Directors Hartley and White)
 - F. Ambulance Deployment (Ad Hoc) (Directors Giraudo and White)

- IX. Fire Chief's Report

- X. Operations Report
 - A. Operations Report (Receive and File)

- XI. Community Risk Reduction Report
 - A. CRRD Report

- XII. Fiscal Items
 - A. Review and approve Audit Engagement Letter for the 2022-23 Fiscal Year
 - B. Review the 2022-23 SAS 114 Governance Letter (Receive and File)

- XIII. New Business

- XIV. Old Business
 - A. Training Facility Update
 - B. EDHCSD/EDHFD 2x2 Update (Directors Bennett and Hartley)

- XV. Oral Communications
 - A. Directors
 - B. Staff

- XVI. Adjournment

Note: Action may be taken on any item posted on this agenda.

This Board meeting is normally recorded.

EL DORADO HILLS COUNTY WATER DISTRICT

EIGHT HUNDRED SIXTY NINTH MEETING OF THE BOARD OF DIRECTORS

Thursday, July 20, 2023, 5:00 p.m.

District Office, 1050 Wilson Boulevard, El Dorado Hills, CA 95762

I. CALL TO ORDER

President Girauo called the meeting to order at 5:00 p.m. Directors in attendance: Bennett, Durante, Girauo, and White. Director Hartley was absent. Staff in attendance: Chief Johnson and Director of Finance Braddock. Counsel Cook was also in attendance.

II. CLOSED SESSION

- A. Closed Session pursuant to Government Code Section 54957.6; Conference with Labor Negotiators; items under negotiation: Memorandum of Understanding with the El Dorado Hills Professional Firefighters pertaining to wages and benefits; Agency Designated Representatives: Finance Committee, Directors Girauo and White, Chief Johnson; Employee Organization: El Dorado Hills Professional Firefighters, Local 3604**
- B. Closed Session pursuant to Government Code Section 54957.6, conference with labor negotiators; items under negotiation: Contracts with unrepresented employees pertaining to wages and benefits; District negotiator is Chief Johnson**
- C. Closed Session pursuant to Government Code Section 54957(b), Personnel Matter; Grievance**
- D. Closed Session pursuant to Government Code Section 54957(b)(1); Public Employee Performance Evaluation: Fire Chief**

The Board adjourned to closed session at 6:08 p.m.

The meeting reconvened at 6:09 p.m. No action was taken in Closed Session.

III. PLEDGE OF ALLEGIANCE

IV. CONSENT CALENDAR

- A. Approve Minutes of the 867th Board Meeting held June 15, 2023**
- B. Approve Minutes of the 868th Special Board Meeting held June 26, 2023**
- C. Approve Financial Statements and Check Register for June 2023**

Director Durante made a motion to approve the Consent Calendar, seconded by Director White and unanimously carried.

V. ORAL COMMUNICATIONS

- D. EDH Professional Firefighters** – President Wilkey stated that the crews are gearing up for an expected busy wildland season.
- E. EDH Firefighters Association** – None

F. **Public Comment** – None

VI. **CORRESPONDENCE** – None

VII. **ATTORNEY ITEMS** – None

VIII. **COMMITTEE REPORTS**

E. **Administrative Committee (Directors Durante and Bennett)** – No report.

F. **Finance Committee (Directors White and Giraud)** – No report.

G. **Joint Powers Authority (Directors Giraud and White)** – Chief Johnson reported that the JPA is working through deployment issues and Cameron Park voted to terminate their contract with the JPA for Medic 89.

H. **Communications (Ad-Hoc) (Directors Hartley and Durante)** – No report.

I. **CRR Services (Ad-Hoc) (Directors Hartley and White)** – No report.

J. **Ambulance Deployment (Ad-Hoc) (Directors Giraud and White)** – No report.

IX. **FIRE CHIEF'S REPORT** - Chief Johnson reported the following to the Board:

- The crews have started training at the new training facility.
- Staff hosted the Firescope Board of Directors meeting and it went very well. Thank you to all of the staff that contributed to making that successful event.

X. **OPERATIONS REPORT**

A. **Operations Report (Receive and File)** – Received and filed.

XI. **COMMUNITY RISK REDUCTION REPORT**

A. **CRRD Report** – Chief Fields presented a report showing the CRRD data for the month of June. She announced that a public workshop on building requirements is tentatively scheduled for August 10.

XII. **FISCAL ITEMS**

A. **Public Hearing: Review and Approve Resolution 2023-06 Adopting the Appropriation Limits for the 2023-24 Fiscal Year** – Director of Finance Braddock presented the Appropriation Limits Resolution and calculation for fiscal year 2023-24.

The public hearing was opened at 6:24 p.m.

The public hearing was closed at 6:26 p.m.

Director White made a motion to Approve Resolution 2023-06 Adopting the Appropriation Limits for the 2023-24 Fiscal Year, seconded by Director Bennett, and unanimously carried. (Roll call: Ayes: 4; Noes: 0, Absent: 1)

XIII. **NEW BUSINESS**

- A. **Review and Approve New Engine Purchase** – Chief Hall presented a staff report requesting authorization to purchase a new Pierce Type I Engine for delivery some time in 2026 or 2027.

Director White made a motion to approve New Engine Purchase not to exceed \$1,290,000, seconded by Director Durante, and unanimously carried.

- B. **Ratify Contract with Hanford ARC for Weed Abatement Services** – Director of Finance Braddock explained that Staff went out to bid for a weed abatement contract and is asking that the Board ratify the contract.

Director Bennett made a motion to ratify the contract with Hanford ARC for Weed Abatement Services, seconded by Director Durante, and unanimously carried.

XIV. OLD BUSINESS

- A. **Training Facility Update** – Chief Hall reported that the training center is open for Staff to train. He also announced the “Call Before You Dig” event happening on August 11th in partnership with PG&E.
- B. **EDHCSD/EDHFD 2x2 update (Directors Bennett and Durante)** – No report.

XV. ORAL COMMUNICATIONS

- A. **Directors** – Director Bennett complimented staff on the Firescope meeting. Director White reported that he attended a CSD meeting where the Bertelsen Park memorial was discussed. He asked for Board support in his efforts to get a more substantial memorial in place.
- B. **Staff** – Chief Johnson reported that crews were called to an RV fire and complimented them on how they handled the incident.

XVI. ADJOURNMENT

The meeting adjourned at 6:59 p.m.

Approved:

John Girauda, President

Jessica Braddock, Board Secretary

This is a summary of the meeting. Board Meetings are recorded, and anyone wanting to listen to the full meeting recording should contact the main office at 916-933-6623 or inquiries@edhfire.com.

EL DORADO HILLS COUNTY WATER DISTRICT

EIGHT HUNDRED SEVENTIETH MEETING OF THE BOARD OF DIRECTORS

Monday, August 2, 2023 2:00 p.m.

District Office, 1050 Wilson Boulevard, El Dorado Hills, CA 95762

I. CALL TO ORDER

President Girauda called the meeting to order at 2:00 p.m. Directors in attendance: Bennett, Durante, Girauda, Hartley, and White. Staff in attendance: Chief Johnson and Director of Finance Braddock. Counsel Cook was also in attendance.

II. CLOSED SESSION

- A. Closed Session pursuant to Government Code Section 54957.6; Conference with Labor Negotiators; items under negotiation: Memorandum of Understanding with the El Dorado Hills Professional Firefighters pertaining to wages and benefits; Agency Designated Representatives: Finance Committee, Directors Girauda and White, Chief Johnson; Employee Organization: El Dorado Hills Professional Firefighters, Local 3604**

The Board adjourned to closed session at 2:00 p.m.

The Board reconvened the meeting at 3:12 p.m. No action was taken in closed session.

III. DISCUSS THE STRATEGIC PLAN

- A. Mission Driven Culture** – Chief Johnson presented the Mission Driven Culture philosophy that the District would like to adopt and implement.
- B. Review current Board mission/vision statement** – Chief Johnson distributed the District’s most recent Strategic Plan and Assessment Report for the Directors to review. He then discussed ambulance deployment and the current state of the Cameron Park CSD.

Director Durante left the meeting at 4:14 p.m.

IV. ADJOURNMENT

The meeting was adjourned at 4:46 p.m.

Approved:

John Girauda, President

Jessica Braddock, Board Secretary

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EL DORADO HILLS COUNTY WATER DISTRICT

EIGHT HUNDRED SEVENTY FIRST MEETING OF THE BOARD OF DIRECTORS

Monday, August 7, 2023, 8:30 a.m.

District Office, 1050 Wilson Boulevard, El Dorado Hills, CA 95762

I. CALL TO ORDER

President Girauda called the meeting to order at 8:45 a.m. Directors in attendance: Bennett, Girauda, Hartley, and White. Director Durante was absent. Staff in attendance: Chief Johnson and Director of Finance Braddock. Counsel Cook was also in attendance.

II. PLEDGE OF ALLEGIANCE

III. NEW BUSINESS

- A. Review and approve Resolution 2023-07 confirming the report of the Fire Marshall and exercising its statutory authority to abate hazardous vegetation and rubbish constituting a public nuisance and imposing such costs upon properties upon which abatement has occurred –** Director of Finance Braddock presented Resolution 2023-07 with the list of parcels upon which the District performed weed abatement.

Director White made a motion approve Resolution 2023-07 confirming the report of the Fire Marshall and exercising its statutory authority to abate hazardous vegetation and rubbish constituting a public nuisance and imposing such costs upon properties upon which abatement has occurred, seconded by Director Hartley and unanimously carried. (Roll Call: Ayes: 4; Noes: 0; Absent: 1)

IV. CLOSED SESSION

- A. Closed Session pursuant to Government Code Section 54957.6; Conference with Labor Negotiators; items under negotiation: Memorandum of Understanding with the El Dorado Hills Professional Firefighters pertaining to wages and benefits; Agency Designated Representatives: Finance Committee, Directors Girauda and White, Chief Johnson; Employee Organization: El Dorado Hills Professional Firefighters, Local 3604**

The Board adjourned to closed session at 8:52 a.m.

The Board reconvened the meeting at 10:09 a.m. No action was taken in closed session.

V. ADJOURNMENT

The meeting adjourned at 10:09 a.m.

Approved:

John Giraud, President

Jessica Braddock, Board Secretary

This is a summary of the meeting. Board Meetings are recorded, and anyone wanting to listen to the full meeting recording should contact the main office at 916-933-6623 or inquiries@edhfire.com.

El Dorado Hills Fire Department
Revenue and Expense Summary - ALL FUNDS
For the Period Ending July 31, 2023



| | Preliminary Budget FY23/24 | Actual July 2023 | Actual YTD July 31, 2023 | Variance YTD Actual to Full Year Budget | (Target 8%) YTD Actual % of Full Year Budget | Notes/Comments |
|---|-------------------------------|---------------------|-----------------------------|---|--|---|
| Revenue | | | | | | |
| 3240 · Tax Revenue | | | | | | |
| 3260 · Secured Tax Revenue | 23,676,235 | - | - | (23,676,235) | | |
| 3270 · Unsecured Tax Revenue | 453,798 | - | - | (453,798) | | |
| 3280 · Homeowners Tax Revenue | 161,322 | - | - | (161,322) | | |
| 3320 · Supplemental Tax Revenue | 600,000 | - | - | (600,000) | | El Dorado County July-23 entries not yet posted |
| 3330 · Sacramento County Revenue | 32,550 | - | - | (32,550) | | |
| 3335 · Latrobe Revenue | | | | - | | |
| 3335.2 · Latrobe Special Tax | 35,000 | - | - | (35,000) | | |
| 3335.3 · Latrobe Base Transfer | 91,000 | - | - | (91,000) | | |
| 3340 · Property Tax Administration Fee | (459,416) | - | - | 459,416 | | |
| Total 3240 · Tax Revenue | 24,590,489 | - | - | (24,590,489) | 0% | |
| 3500 · Misc. Operating Revenue | | | | | | |
| 3506 · CRRD Cost Recovery Fees | 690,000 | 56,485 | 56,485 | (633,515) | 8% | |
| 3507 · Hosted Training Revenue | 280,000 | 46,337 | 46,337 | (233,663) | 17% | Timing of collections |
| 3508 · Mechanic Cost Recovery Fees | 5,000 | - | - | (5,000) | 0% | |
| 3512 · JPA Revenue | 1,300,000 | - | - | (1,300,000) | 0% | Timing of invoicing |
| 3513 · Rental Income (Cell site) | 54,180 | 4,515 | 4,515 | (49,665) | 8% | |
| 3514.1 · Operating Grants Revenue | - | - | - | - | 0% | Timing of grant reimbursement |
| 3514.2 · Capital Grants Revenue | 276,635 | - | - | (276,635) | 0% | |
| 3515 · OES/Mutual Aid Reimbursement | 600,000 | - | - | (600,000) | 0% | Timing of fire season |
| 3520 · Interest Earned | 190,000 | - | - | (190,000) | 0% | Timing of interest collections |
| 3500 · Misc. Operating Revenue - Other | 100,000 | 1,229 | 1,229 | (98,771) | 1% | |
| Total 3500 · Misc. Operating Revenue | 3,495,815 | 108,566 | 108,566 | (3,387,249) | 3% | |
| Total Operating Revenue | \$ 28,086,304 | \$ 108,566 | \$ 108,566 | \$ (27,977,738) | 0% | |
| 3550 · Development Fee | | | | | | |
| 3560 · Development Fee Revenue | 1,100,000 | - | - | (1,100,000) | 0% | El Dorado County July-23 entries not yet posted |
| 3561 · Development Fee Interest | - | - | - | - | 0% | |
| Total 3550 · Development Fee | 1,100,000 | - | - | (1,100,000) | 0% | |
| 3568 · Proceeds from Insurance | - | - | - | - | 0% | |
| 3570 · Proceeds from Sale of Assets | - | - | - | - | 0% | |
| Total Revenue | \$ 29,186,304 | \$ 108,566 | \$ 108,566 | \$ (29,077,738) | 0% | |

El Dorado Hills Fire Department
Revenue and Expense Summary - ALL FUNDS
For the Period Ending July 31, 2023



| | | | | | (Target 8%) | |
|--|-------------------------------|---------------------|-----------------------------|---|-------------------------------------|--|
| | Preliminary Budget FY23/24 | Actual July 2023 | Actual YTD July 31, 2023 | Variance YTD Actual to Full Year Budget | YTD Actual % of Full Year Budget | Notes/Comments |
| Expenditures | | | | | | |
| 6000 · Salaries & Wages | | | | | | |
| 6001 · Salaries & Wages, Fire | 8,561,101 | 623,640 | 623,640 | 7,937,461 | 7% | |
| 6011 · Education/Longevity Pay | 610,900 | 40,008 | 40,008 | 570,892 | 7% | |
| 6015 · Salaries & Wages, CRRD | 942,245 | 55,624 | 55,624 | 886,621 | 6% | |
| 6016 · Salaries & Wages, Administration | 921,045 | 56,132 | 56,132 | 864,913 | 6% | |
| 6019 · Overtime | | | | | | |
| 6019.1 · Overtime, Operational | 2,380,746 | 135,328 | 135,328 | 2,245,418 | 6% | |
| 6019.2 · Overtime, Outside Aid | 495,868 | - | - | 495,868 | 0% | Timing of fire season |
| Total 6019 · Overtime | 2,876,614 | 135,328 | 135,328 | 2,741,286 | 5% | |
| 6020 · P.E.R.S. Retirement | 4,021,911 | 1,891,130 | 1,891,130 | 2,130,781 | 47% | Pension UAL lump sum payments made in Jul-23 |
| 6030 · Workers Compensation | 1,165,773 | 74,306 | 74,306 | 1,091,467 | 6% | |
| 6031 · Life Insurance | 7,469 | 958 | 958 | 6,512 | 13% | August premium paid in July |
| 6032 · P.E.R.S. Health Benefits | 2,036,619 | 325,050 | 325,050 | 1,711,569 | 16% | August premium paid in July |
| 6033 · Disability Insurance | 22,656 | 1,859 | 1,859 | 20,797 | 8% | |
| 6034 · Health Cost of Retirees | 1,198,079 | 145,666 | 145,666 | 1,052,412 | 12% | August premium paid in July |
| 6040 · Dental/Vision Expense | 257,460 | 25,551 | 25,551 | 231,909 | 10% | |
| 6050 · Unemployment Insurance | 14,875 | 10 | 10 | 14,865 | 0% | |
| 6070 · Medicare | 199,658 | 13,654 | 13,654 | 186,004 | 7% | |
| Total 6000 · Salaries & Wages | 22,836,404 | 3,388,914 | 3,388,914 | 19,447,491 | 15% | |
| 6100 · Clothing & Personal Supplies | | | | | | |
| 6101 · Uniform Allowance | 57,602 | 26,277 | 26,277 | 31,325 | 46% | Jul-Dec uniform allowance paid in Jul-23 |
| 6102 · Other Clothing & Personal Supplies | 74,048 | 5,921 | 5,921 | 68,127 | 8% | |
| Total 6100 · Clothing & Personal Supplies | 131,650 | 32,198 | 32,198 | 99,452 | 24% | |
| 6110 · Network/Communications | | | | | | |
| 6111 · Telecommunications | 69,969 | 302 | 302 | 69,667 | 0% | |
| 6112 · Dispatch Services | 90,000 | - | - | 90,000 | 0% | Timing of invoices |
| 6113 · Network/Connectivity | 73,311 | - | - | 73,311 | 0% | |
| Total 6110 · Communications | 233,280 | 302 | 302 | 232,978 | 0% | |

El Dorado Hills Fire Department
Revenue and Expense Summary - ALL FUNDS
For the Period Ending July 31, 2023



| | | | | | (Target 8%) | |
|--|-------------------------------|---------------------|-----------------------------|---|-------------------------------------|---|
| | Preliminary Budget FY23/24 | Actual July 2023 | Actual YTD July 31, 2023 | Variance YTD Actual to Full Year Budget | YTD Actual % of Full Year Budget | Notes/Comments |
| 6120 · Housekeeping | 84,480 | 3,335 | 3,335 | 81,145 | 4% | |
| 6130 · Insurance | | | | | | |
| 6131 · General Insurance | 270,000 | 81,262 | 81,262 | 188,739 | 30% | Prepaid insurance premium through Sep-23 |
| Total 6130 · Insurance | 270,000 | 81,262 | 81,262 | 188,739 | 30% | |
| 6140 · Maintenance of Equipment | | | | | | |
| 6141 · Tires | 40,000 | - | - | 40,000 | 0% | |
| 6142 · Parts & Supplies | 110,000 | (6,649) | (6,649) | 116,649 | -6% | |
| 6143 · Outside Work | 20,000 | 5,663 | 5,663 | 14,337 | 28% | |
| 6144 · Equipment Maintenance | 49,064 | (2,267) | (2,267) | 51,331 | -5% | |
| 6145 · Radio Maintenance | 48,425 | 1,782 | 1,782 | 46,643 | 4% | |
| Total 6140 · Maintenance of Equipment | 267,489 | (1,471) | (1,471) | 268,960 | -1% | Timing of invoices. Accrual reversal entry posted in July |
| 6150 · Facilities Maintenance | 274,944 | (68,539) | (68,539) | 343,483 | -25% | |
| 6160 · Medical Supplies | | | | | | |
| 6161 · Medical Supplies | 60,000 | (517) | (517) | 60,517 | -1% | Timing of invoices. Accrual reversal entry posted in July |
| Total 6160 · Medical Supplies | 60,000 | (517) | (517) | 60,517 | -1% | |
| 6170 · Dues and Subscriptions | 20,478 | 8,841 | 8,841 | 11,638 | 43% | Pre-paid several annual dues/subscriptions |
| 6180 · Miscellaneous | | | | | | |
| 6017 · Intern/Volunteer Stipends | 3,000 | - | - | 3,000 | 0% | |
| 6018 · Director Pay | 13,000 | - | - | 13,000 | 0% | |
| 6181 · Miscellaneous | 14,500 | - | - | 14,500 | 0% | |
| 6182 · Honor Guard | 2,093 | - | - | 2,093 | 0% | |
| 6183 · Explorer Program | 3,375 | - | - | 3,375 | 0% | |
| 6184 · Pipes and Drums | 3,000 | - | - | 3,000 | 0% | |
| Total 6180 · Miscellaneous | 38,968 | - | - | 38,968 | 0% | |
| 6190 · Office Supplies | 42,580 | 388 | 388 | 42,193 | 1% | |
| 6200 · Professional Services | | | | | | |
| 6201 · Audit | 16,900 | - | - | 16,900 | 0% | |
| 6202.1 · Legal Fees | 164,400 | (10,006) | (10,006) | 174,406 | -6% | Timing of invoices. Accrual reversal entry posted in July |
| 6202.2 · Human Resources | 78,900 | - | - | 78,900 | 0% | |

El Dorado Hills Fire Department
Revenue and Expense Summary - ALL FUNDS
For the Period Ending July 31, 2023



| | | | | (Target 8%) | | |
|---|-------------------------------|-----------------------|-----------------------------|---|-------------------------------------|---|
| | Preliminary Budget FY23/24 | Actual July 2023 | Actual YTD July 31, 2023 | Variance YTD Actual to Full Year Budget | YTD Actual % of Full Year Budget | Notes/Comments |
| 6203 · Notices | 700 | - | - | 700 | 0% | |
| 6204 · Other Professional Services | 207,238 | 22,717 | 22,717 | 184,521 | 11% | |
| 6205 · Elections/Tax Administration | - | - | - | - | 0% | |
| 6206 · Public Relations | 19,250 | - | - | 19,250 | 0% | |
| Total 6200 · Professional Services | 487,388 | 12,711 | 12,711 | 474,677 | 3% | |
| 6210 · Information Technology | | | | | | |
| 6211 · Software Licenses/Subscriptions | 221,460 | 68,251 | 68,251 | 153,209 | 31% | Pre-paid several annual software subscriptions |
| 6212 · IT Support/Implementation | 182,154 | 10,100 | 10,100 | 172,054 | 6% | |
| 6213 · IT Equipment | 81,850 | - | - | 81,850 | 0% | |
| Total 6210 · Information Technology | 485,464 | 78,351 | 78,351 | 407,112 | 16% | |
| 6220 · Rents and Leases | | | | | | |
| 6221 · Facilities/Equipment Lease | 58,876 | 5,437 | 5,437 | 53,439 | 9% | |
| 6222 · Solar Lease | - | - | - | - | 0% | |
| Total 6220 · Rents and Leases | 58,876 | 5,437 | 5,437 | 53,439 | 9% | |
| 6230 · Small Tools and Supplies | 89,695 | 1,595 | 1,595 | 88,100 | 2% | |
| 6240 · Special Expenses | | | | | | |
| 6241 · Non-Hosted Training | 232,713 | (2,400) | (2,400) | 235,113 | -1% | |
| 6241.1 · EDC Hosted Training | 196,000 | 8,090 | 8,090 | 187,910 | 4% | |
| 6242 · Fire Prevention | 149,670 | 538 | 538 | 149,133 | 0% | |
| 6244 · Director Training & Travel | 10,000 | - | - | 10,000 | 0% | |
| Total 6240 · Special Expenses | 588,383 | 6,228 | 6,228 | 582,156 | 1% | Timing of invoices. Accrual reversal entry posted in July |
| 6250 · Transportation and Travel | | | | | | |
| 6251 · Fuel and Oil | 150,000 | 4,620 | 4,620 | 145,380 | 3% | |
| 6252 · Travel | 42,000 | 33 | 33 | 41,967 | 0% | |
| 6253 · Meals & Refreshments | 35,000 | (27) | (27) | 35,027 | 0% | |
| Total 6250 · Transportation and Travel | 227,000 | 4,626 | 4,626 | 222,374 | 2% | |
| 6260 · Utilities | | | | | | |
| 6261 · Electricity | 70,000 | (16,389) | (16,389) | 86,389 | -23% | |
| 6262 · Natural Gas/Propane | 50,000 | - | - | 50,000 | 0% | |
| 6263 · Water/Sewer | 30,000 | - | - | 30,000 | 0% | |
| Total 6260 · Utilities | 150,000 | (16,389) | (16,389) | 166,389 | -11% | Timing of invoices. Accrual reversal entry posted in July |
| Total Operating Expenditures | \$ 26,347,080 | \$ 3,537,268 | \$ 3,537,268 | \$ 22,809,811 | 13% | |
| Operating Revenue - Operating Expenditures | \$ 1,739,225 | \$ (3,428,702) | \$ (3,428,702) | \$ 5,167,927 | | |

El Dorado Hills Fire Department
Revenue and Expense Summary - ALL FUNDS
For the Period Ending July 31, 2023



| | Preliminary Budget FY23/24 | Actual July 2023 | Actual YTD July 31, 2023 | Variance YTD Actual to Full Year Budget | (Target 8%) YTD Actual % of Full Year Budget |
|--|-------------------------------|-----------------------|-----------------------------|---|--|
| 6570 · OPEB UAL Lump Sum Payment | - | - | - | - | 0% |
| 6720 · Capital Outlay | 2,746,086 | (140,814) | (140,814) | 2,886,900 | -5% |
| Total Expenditures | \$ 29,093,166 | \$ 3,396,454 | \$ 3,396,454 | \$ 25,696,711 | 12% |
| Total Revenue - Total Expense | \$ 93,139 | \$ (3,287,888) | \$ (3,287,888) | \$ (3,381,027) | |
| <u>FUND TRANSFERS</u> | | | | | |
| Transfers to Development Fee Fund | \$ (1,100,000) | | | | |
| Transfers from Development Fee Fund | 1,221,430 | | | | |
| Transfers to Pension Reserve Fund | - | | | | |
| Transfers from Capital Replacement Fund | 1,524,656 | | | | |
| Transfers to Capital Replacement Fund | (1,739,225) | | | | |
| Net Change in Unassigned/Non-Spendable Fund Balance | \$ (0) | | | | |

Notes/Comments

Timing of invoices. Accrual reversal entry posted in July

El Dorado Hills Fire Department

8/14/2023 1:15 PM

Register: 1000 · Bank of America
 From 07/01/2023 through 07/31/2023
 Sorted by: Date, Type, Number/Ref

| Date | Number | Payee | Account | Memo | Payment | C | Deposit | Balance |
|------------|--------|---------------------------|----------------------------|--------------------|------------|---|--------------|--------------|
| 07/01/2023 | EFT | Sterling Administrati... | -split- | | 15.19 | X | | 1,685,646.31 |
| 07/01/2023 | EFT | El Dorado Disposal ... | -split- | June 2023 Serv... | 1,119.21 | X | | 1,684,527.10 |
| 07/03/2023 | EFT | VSP Vision Care | -split- | July-23 | 926.32 | X | | 1,683,600.78 |
| 07/03/2023 | EFT | De Lage Landen Fina... | -split- | Account # 159... | 175.03 | X | | 1,683,425.75 |
| 07/03/2023 | EFT | P. G. & E. | -split- | | 50.91 | X | | 1,683,374.84 |
| 07/04/2023 | EFT | Sterling Administrati... | -split- | | 11.54 | X | | 1,683,363.30 |
| 07/04/2023 | EFT | Sterling Administrati... | -split- | | 1,186.44 | X | | 1,682,176.86 |
| 07/05/2023 | | Deposit | -split- | VOID Check # ... | | X | 1,290.32 | 1,683,467.18 |
| 07/05/2023 | 26421 | DG Granade | 6720 · Capital Outlay | Application # 15 | 59,106.25 | X | | 1,624,360.93 |
| 07/05/2023 | 26422 | DG Granade | 6720 · Capital Outlay | Application # 16 | 279,977.70 | X | | 1,344,383.23 |
| 07/06/2023 | EFT | Sterling Administrati... | -split- | | 284.00 | X | | 1,344,099.23 |
| 07/06/2023 | EFT | Sterling Administrati... | -split- | | 1,670.00 | X | | 1,342,429.23 |
| 07/07/2023 | EFT | ADP | 6204 · Other Professio... | Payroll Process... | 820.10 | X | | 1,341,609.13 |
| 07/07/2023 | EFT | ADP HCM | -split- | Workforce No... | 452.65 | X | | 1,341,156.48 |
| 07/08/2023 | EFT | Sterling Administrati... | -split- | | 49.00 | X | | 1,341,107.48 |
| 07/09/2023 | EFT | Sterling Administrati... | -split- | | 28.50 | X | | 1,341,078.98 |
| 07/10/2023 | | Transfer from LAIF | 1074 · Local Agency I... | Confirm #1691... | | X | 1,400,000.00 | 2,741,078.98 |
| 07/10/2023 | EFT | Sterling Administrati... | 6204 · Other Professio... | June-23 | 400.00 | X | | 2,740,678.98 |
| 07/11/2023 | EFT | Sterling Administrati... | -split- | | 195.73 | X | | 2,740,483.25 |
| 07/11/2023 | EFT | Sterling Administrati... | -split- | | 313.00 | X | | 2,740,170.25 |
| 07/11/2023 | EFT | P. G. & E. | -split- | | 129.97 | X | | 2,740,040.28 |
| 07/12/2023 | EFT | P.E.R.S. ING | -split- | PR23-7-1 | 2,436.23 | X | | 2,737,604.05 |
| 07/12/2023 | EFT | Sterling Administrati... | -split- | | 2,677.40 | X | | 2,734,926.65 |
| 07/12/2023 | 26423 | A-CHECK | 6202.2 · Human Resou... | Inv # 59-07101... | 30.00 | X | | 2,734,896.65 |
| 07/12/2023 | 26424 | Advanced IPM | -split- | | 203.00 | X | | 2,734,693.65 |
| 07/12/2023 | 26425 | Air Exchange | -split- | Invoice # 9160... | 1,290.32 | | | 2,733,403.33 |
| 07/12/2023 | 26426 | Air Exchange | 6150 · Facilities Maint... | Invoice # 9160... | 648.86 | | | 2,732,754.47 |
| 07/12/2023 | 26427 | Aramark | -split- | Acct. # 175878... | 87.52 | X | | 2,732,666.95 |
| 07/12/2023 | 26428 | AT&T | 6111 · Telecommunica... | June-23 | 48.58 | X | | 2,732,618.37 |
| 07/12/2023 | 26429 | Cal Fire | -split- | | 2,690.00 | X | | 2,729,928.37 |
| 07/12/2023 | 26430 | Caltronics Business ... | -split- | | 837.04 | X | | 2,729,091.33 |
| 07/12/2023 | 26431 | Datacate, Inc. | -split- | Invoice # 2047... | 10,334.00 | X | | 2,718,757.33 |
| 07/12/2023 | 26432 | East Bay Tire Co. | 6141 · Tires | | 8,066.20 | X | | 2,710,691.13 |
| 07/12/2023 | 26433 | Emigh Ace of El Dor... | -split- | | 39.54 | | | 2,710,651.59 |
| 07/12/2023 | 26434 | EDC Air Quality Ma... | 6144 · Equipment Mai... | | 833.24 | X | | 2,709,818.35 |
| 07/12/2023 | 26435 | El Dorado County E... | -split- | | 1,341.00 | X | | 2,708,477.35 |
| 07/12/2023 | 26436 | Fire Districts Associa... | 6170 · Dues and Subsc... | | 750.00 | X | | 2,707,727.35 |
| 07/12/2023 | 26437 | Genuine Parts Comp... | -split- | | 244.09 | X | | 2,707,483.26 |
| 07/12/2023 | 26438 | The Home Depot Pro | -split- | | 973.84 | X | | 2,706,509.42 |
| 07/12/2023 | 26439 | Hefner, Stark & Mar... | -split- | | 11,465.00 | X | | 2,695,044.42 |

El Dorado Hills Fire Department

8/14/2023 1:15 PM

Register: 1000 · Bank of America
 From 07/01/2023 through 07/31/2023
 Sorted by: Date, Type, Number/Ref

| Date | Number | Payee | Account | Memo | Payment | C | Deposit | Balance |
|------------|----------|--------------------------|----------------------------|--------------------|--------------|---|-----------|--------------|
| 07/12/2023 | 26440 | Interwest Consulting ... | 6242 · Fire Prevention | Invoice # 88934 | 1,811.25 | X | | 2,693,233.17 |
| 07/12/2023 | 26441 | InterState Oil Compa... | -split- | | 3,138.85 | X | | 2,690,094.32 |
| 07/12/2023 | 26442 | Lawson Mechanical ... | -split- | | 1,151.00 | X | | 2,688,943.32 |
| 07/12/2023 | 26443 | Life Assist | -split- | | 2,337.42 | X | | 2,686,605.90 |
| 07/12/2023 | 26444 | Mountain Democrat | 6203 · Notices | | 91.00 | X | | 2,686,514.90 |
| 07/12/2023 | 26445 | California Profession... | 6170 · Dues and Subsc... | Invoice # PER-... | 640.00 | X | | 2,685,874.90 |
| 07/12/2023 | 26446 | Public Safety Innovat... | -split- | Invoice # 1362 ... | 1,028.06 | X | | 2,684,846.84 |
| 07/12/2023 | 26447 | RadioMobile, Inc. | 6145 · Radio Maintena... | Invoice # 23184 | 1,125.00 | X | | 2,683,721.84 |
| 07/12/2023 | 26448 | SignChef Inc. | -split- | | 678.36 | X | | 2,683,043.48 |
| 07/12/2023 | 26449 | Wilkinson Portables, ... | 6221 · Facilities/Equip... | Invocie # 148664 | 174.13 | X | | 2,682,869.35 |
| 07/12/2023 | 26450 | Chase Bank | 2029 · Other Payable | June-23 | 750.00 | | | 2,682,119.35 |
| 07/12/2023 | 26451 | Wells Fargo Bank | 2026 · EDH Associate... | June-23 | 8,445.45 | X | | 2,673,673.90 |
| 07/12/2023 | 26452 | Bobbi Bennett | -split- | June-23 | 300.00 | X | | 2,673,373.90 |
| 07/12/2023 | 26453 | Greg F. Durante (Dir... | -split- | June-23 | 300.00 | | | 2,673,073.90 |
| 07/12/2023 | 26454 | Charles J. Hartley | -split- | June-23 | 300.00 | X | | 2,672,773.90 |
| 07/12/2023 | 26455 | John Giraudo | -split- | June-23 | 400.00 | | | 2,672,373.90 |
| 07/12/2023 | 26456 | Timothy J. White | -split- | June-23 | 500.00 | X | | 2,671,873.90 |
| 07/13/2023 | EFT | P.E.R.S. Retirement | -split- | PR23-7-1 | 128,835.43 | X | | 2,543,038.47 |
| 07/13/2023 | EFT | P.E.R.S. Retirement | -split- | | 1,733,058.00 | X | | 809,980.47 |
| 07/13/2023 | EFT | Sterling Administrati... | -split- | | 1,609.86 | X | | 808,370.61 |
| 07/13/2023 | EFT | Sterling Administrati... | -split- | | 110.00 | X | | 808,260.61 |
| 07/13/2023 | EFT | Verizon Wireless | -split- | June-23 | 3,440.26 | X | | 804,820.35 |
| 07/13/2023 | PR23-7-1 | | -split- | Total Payroll T... | 80,855.09 | X | | 723,965.26 |
| 07/13/2023 | PR23-7-1 | | 1000 · Bank of Americ... | Direct Deposit | 294,965.48 | X | | 428,999.78 |
| 07/13/2023 | PR23-7-1 | | 1000 · Bank of Americ... | Payroll Checks | | X | | 428,999.78 |
| 07/14/2023 | EFT | Nationwide Retireme... | -split- | PR23-7-1 | 22,868.29 | X | | 406,131.49 |
| 07/14/2023 | EFT | Sterling Administrati... | -split- | | 125.11 | X | | 406,006.38 |
| 07/14/2023 | EFT | P. G. & E. | -split- | | 10.51 | X | | 405,995.87 |
| 07/15/2023 | | | 6204 · Other Professio... | Service Charge | 330.10 | X | | 405,665.77 |
| 07/17/2023 | | Transfer from Paypal | 1010 · Paypal | Transfer from ... | | X | 82,157.08 | 487,822.85 |
| 07/17/2023 | EFT | P. G. & E. | -split- | | 438.93 | X | | 487,383.92 |
| 07/17/2023 | EFT | De Lage Landen Fina... | -split- | Account # 152... | 301.30 | X | | 487,082.62 |
| 07/18/2023 | | | -split- | Deposit | | X | 25,476.06 | 512,558.68 |
| 07/18/2023 | EFT | Sterling Administrati... | -split- | | 11.54 | X | | 512,547.14 |
| 07/18/2023 | EFT | Sterling Administrati... | -split- | | 73.00 | X | | 512,474.14 |
| 07/18/2023 | EFT | Sterling Administrati... | -split- | | 739.25 | X | | 511,734.89 |
| 07/19/2023 | EFT | Sterling Administrati... | -split- | | 203.00 | X | | 511,531.89 |
| 07/20/2023 | EFT | Sterling Administrati... | -split- | | 803.32 | X | | 510,728.57 |
| 07/20/2023 | EFT | Sterling Administrati... | -split- | | 1,092.24 | X | | 509,636.33 |
| 07/20/2023 | EFT | Sterling Administrati... | -split- | | 543.92 | X | | 509,092.41 |

El Dorado Hills Fire Department

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Register: 1000 · Bank of America
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| Date | Number | Payee | Account | Memo | Payment | C | Deposit | Balance |
|------------|--------|---------------------------|----------------------------|-------------------|-----------|---|------------|--------------|
| 07/21/2023 | EFT | Sterling Administrati... | -split- | | 419.95 | X | | 508,672.46 |
| 07/21/2023 | EFT | Verizon Wireless | -split- | June-23 | 380.10 | X | | 508,292.36 |
| 07/22/2023 | EFT | Sterling Administrati... | -split- | | 458.00 | X | | 507,834.36 |
| 07/24/2023 | EFT | Employment Develo... | -split- | Account ID# 7... | 3,833.89 | X | | 504,000.47 |
| 07/24/2023 | EFT | Sterling Administrati... | -split- | | 210.57 | X | | 503,789.90 |
| 07/24/2023 | EFT | P. G. & E. | -split- | | 685.23 | X | | 503,104.67 |
| 07/25/2023 | | Transfer from LAIF | 1074 · Local Agency I... | Confirm #1697... | | X | 750,000.00 | 1,253,104.67 |
| 07/25/2023 | EFT | U.S. Bank Telepay | 2010 · Accounts Payable | Reference # 19... | 43,668.70 | X | | 1,209,435.97 |
| 07/25/2023 | EFT | Sterling Administrati... | -split- | | 194.00 | X | | 1,209,241.97 |
| 07/25/2023 | EFT | Sterling Administrati... | -split- | | 30.00 | X | | 1,209,211.97 |
| 07/25/2023 | EFT | Allied Administrator... | -split- | August 2023 | 6,395.64 | X | | 1,202,816.33 |
| 07/26/2023 | EFT | Sterling Administrati... | -split- | | 700.00 | X | | 1,202,116.33 |
| 07/26/2023 | 26457 | 4640 Golden Foothill... | -split- | Invoice # 21381 | 5,786.53 | X | | 1,196,329.80 |
| 07/26/2023 | 26458 | 911 Vehicle | 6720 · Capital Outlay | | 1,686.74 | X | | 1,194,643.06 |
| 07/26/2023 | 26459 | ACC Business | -split- | | 2,372.35 | | | 1,192,270.71 |
| 07/26/2023 | 26460 | Aflac | 2100 · Payroll Liabilities | Inv # 591610 | 721.06 | | | 1,191,549.65 |
| 07/26/2023 | 26461 | Alert-All Corp | 6242 · Fire Prevention | | 537.50 | | | 1,191,012.15 |
| 07/26/2023 | 26462 | AT&T | -split- | June-23 | 108.84 | | | 1,190,903.31 |
| 07/26/2023 | 26463 | Aramark | -split- | Acct. # 175878... | 87.52 | X | | 1,190,815.79 |
| 07/26/2023 | 26464 | Atwood Insurance | 6131 · General Insurance | Invoice # 15175 | 2,546.00 | | | 1,188,269.79 |
| 07/26/2023 | 26465 | Brian K Veerkamp | 6034 · Health Cost of ... | | 329.70 | | | 1,187,940.09 |
| 07/26/2023 | 26466 | Burkett's | -split- | | 228.53 | X | | 1,187,711.56 |
| 07/26/2023 | 26467 | Capital Building Mai... | -split- | Invoice # 14939 | 1,677.07 | X | | 1,186,034.49 |
| 07/26/2023 | 26468 | Churchll's Hardware ... | 6233 · Station Tools/S... | Customer Acco... | 46.09 | X | | 1,185,988.40 |
| 07/26/2023 | 26469 | CONCERN EAP | 6204 · Other Professio... | Invoice # CN2... | 13,860.00 | X | | 1,172,128.40 |
| 07/26/2023 | 26470 | El Dorado Hills Busi... | -split- | | 3,991.80 | X | | 1,168,136.60 |
| 07/26/2023 | 26471 | Emigh Ace of El Dor... | -split- | | 130.03 | | | 1,168,006.57 |
| 07/26/2023 | 26472 | FireCom | 6145 · Radio Maintena... | | 670.30 | X | | 1,167,336.27 |
| 07/26/2023 | 26473 | GeoCivix, LLC | 6211 · Software Licens... | Invoice# 1240 | 19,425.00 | | | 1,147,911.27 |
| 07/26/2023 | 26474 | Grafix Systems | -split- | | 1,518.88 | | | 1,146,392.39 |
| 07/26/2023 | 26475 | Green Valley Road S... | 6221 · Facilities/Equip... | | 379.00 | | | 1,146,013.39 |
| 07/26/2023 | 26476 | Hefner, Stark & Mar... | -split- | | 3,380.00 | | | 1,142,633.39 |
| 07/26/2023 | 26477 | The Home Depot Pro | 6120 · Housekeeping | | 32.27 | | | 1,142,601.12 |
| 07/26/2023 | 26478 | InterState Oil Compa... | -split- | | 4,620.21 | X | | 1,137,980.91 |
| 07/26/2023 | 26479 | Howard Cooke | -split- | Invoice # 306-... | 5,400.00 | | | 1,132,580.91 |
| 07/26/2023 | 26480 | Fit for Duty Tactical ... | -split- | | 3,000.00 | | | 1,129,580.91 |
| 07/26/2023 | 26481 | Larry R. Fry | -split- | | 461.60 | | | 1,129,119.31 |
| 07/26/2023 | 26482 | L.N. Curtis & Sons | -split- | | 7,115.46 | X | | 1,122,003.85 |
| 07/26/2023 | 26483 | Lawson Mechanical ... | -split- | | 13,921.75 | X | | 1,108,082.10 |
| 07/26/2023 | 26484 | Lexipol, LLC | 6204 · Other Professio... | | 8,579.33 | | | 1,099,502.77 |

El Dorado Hills Fire Department

8/14/2023 1:15 PM

Register: 1000 · Bank of America
 From 07/01/2023 through 07/31/2023
 Sorted by: Date, Type, Number/Ref

| Date | Number | Payee | Account | Memo | Payment | C | Deposit | Balance |
|------------|-------------|--------------------------|----------------------------|--------------------|------------|---|----------|--------------|
| 07/26/2023 | 26485 | Liberty Bell Smart H... | -split- | Invoice # 663364 | 74.99 | X | | 1,099,427.78 |
| 07/26/2023 | 26486 | Liebert Cassidy Whit... | -split- | | 10,032.00 | | | 1,089,395.78 |
| 07/26/2023 | 26487 | Metropolitan Life Ins... | 6031 · Life Insurance | Customer Num... | 478.80 | | | 1,088,916.98 |
| 07/26/2023 | 26488 | Motorola Solutions Inc | -split- | Customer Acct... | 3,711.12 | X | | 1,085,205.86 |
| 07/26/2023 | 26489 | Nick Sharples Produ... | 6206 · Public Relations | Invoice # 1852 | 950.00 | X | | 1,084,255.86 |
| 07/26/2023 | 26490 | Public Safety Innovat... | -split- | Invoice # 1370/... | 5,332.57 | | | 1,078,923.29 |
| 07/26/2023 | 26491 | PBK-WLC Architects | 6720 · Capital Outlay | | 928.50 | | | 1,077,994.79 |
| 07/26/2023 | 26492 | Quadient Finance US... | -split- | Account # 790... | 700.00 | | | 1,077,294.79 |
| 07/26/2023 | 26493 | Sacramento Metropol... | 3507 · Training Revenue | | 14,285.00 | | | 1,063,009.79 |
| 07/26/2023 | 26494 | SymbolArts | 6181 · Other Miscellan... | | 2,945.81 | X | | 1,060,063.98 |
| 07/26/2023 | 26495 | The Permanente Med... | 6204 · Other Professio... | Invoice # EDH... | 2,000.00 | X | | 1,058,063.98 |
| 07/27/2023 | EFT | P.E.R.S. Health | -split- | August 2023 | 232,976.51 | X | | 825,087.47 |
| 07/27/2023 | EFT | P.E.R.S. ING | -split- | PR23-7-2 | 2,436.23 | X | | 822,651.24 |
| 07/27/2023 | EFT | P.E.R.S. Retirement | -split- | PR23-7-1 | 128,835.43 | X | | 693,815.81 |
| 07/27/2023 | EFT | Sterling Administrati... | -split- | | 171.00 | X | | 693,644.81 |
| 07/27/2023 | EFT | Sterling Administrati... | -split- | | 110.00 | X | | 693,534.81 |
| 07/27/2023 | PR23-7-2 | | -split- | Total Payroll T... | 91,669.79 | X | | 601,865.02 |
| 07/27/2023 | PR23-7-2 | | 1000 · Bank of Americ... | Direct Deposit | 325,895.83 | X | | 275,969.19 |
| 07/27/2023 | PR23-7-2 | | 1000 · Bank of Americ... | Payroll Checks | | X | | 275,969.19 |
| 07/28/2023 | EFT | Nationwide Retireme... | -split- | PR23-7-2 | 22,868.29 | X | | 253,100.90 |
| 07/28/2023 | EFT | State Compensation ... | 6030 · Workers Compe... | Policy # 11048... | 74,305.67 | X | | 178,795.23 |
| 07/30/2023 | EFT | Sterling Administrati... | -split- | | 17.54 | X | | 178,777.69 |
| 07/31/2023 | | Deposit | 6001 · Salaries & Wag... | Payroll Roundi... | | X | 0.01 | 178,777.70 |
| 07/31/2023 | VerizonR... | | 3513 · Rental Income (...) | Verizon Month... | | X | 2,100.00 | 180,877.70 |

EL DORADO HILLS FIRE DEPARTMENT
“YOUR SAFETY ... OUR COMMITMENT”

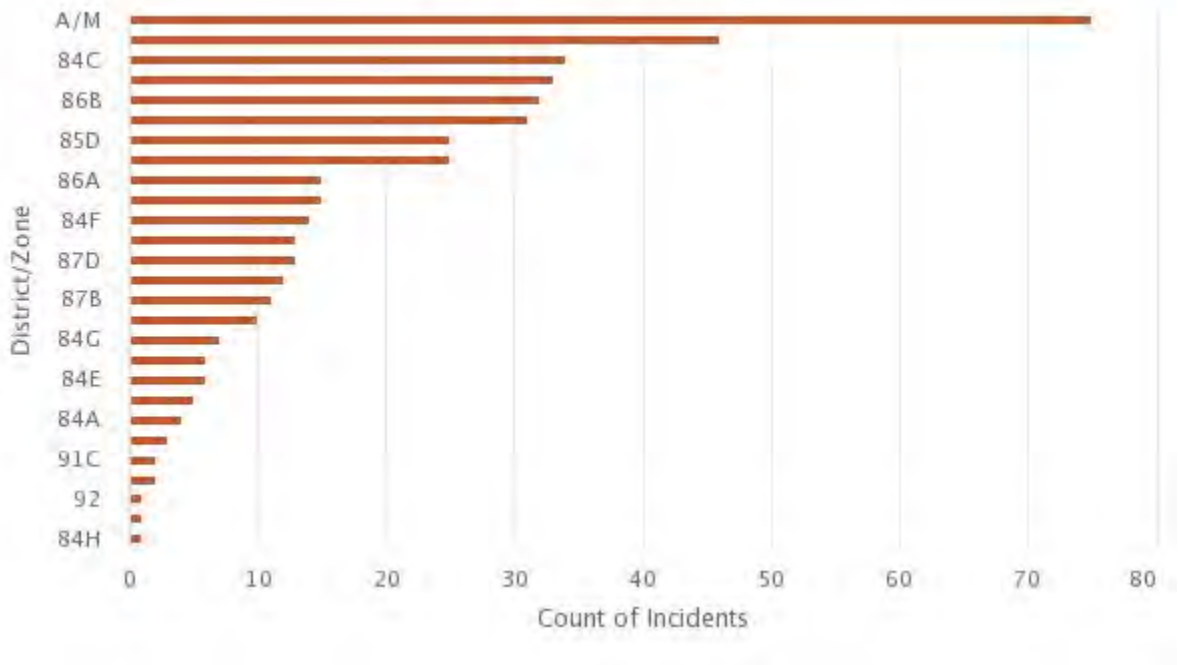


MONTHLY OPERATIONS REPORT
JULY 2023

*All times are collected using a combination of Image Trend and Crystal Reports. The times are provided with the best accuracy possible.

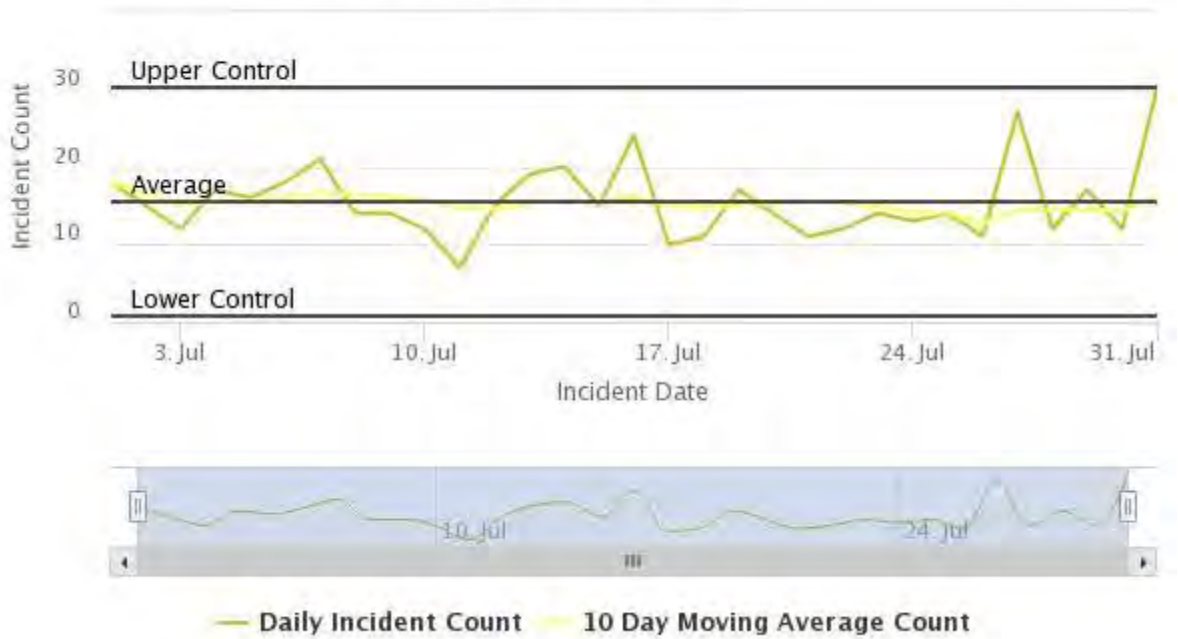
Incidents by District/Zone

Jul 01, 2023 to Jul 31, 2023

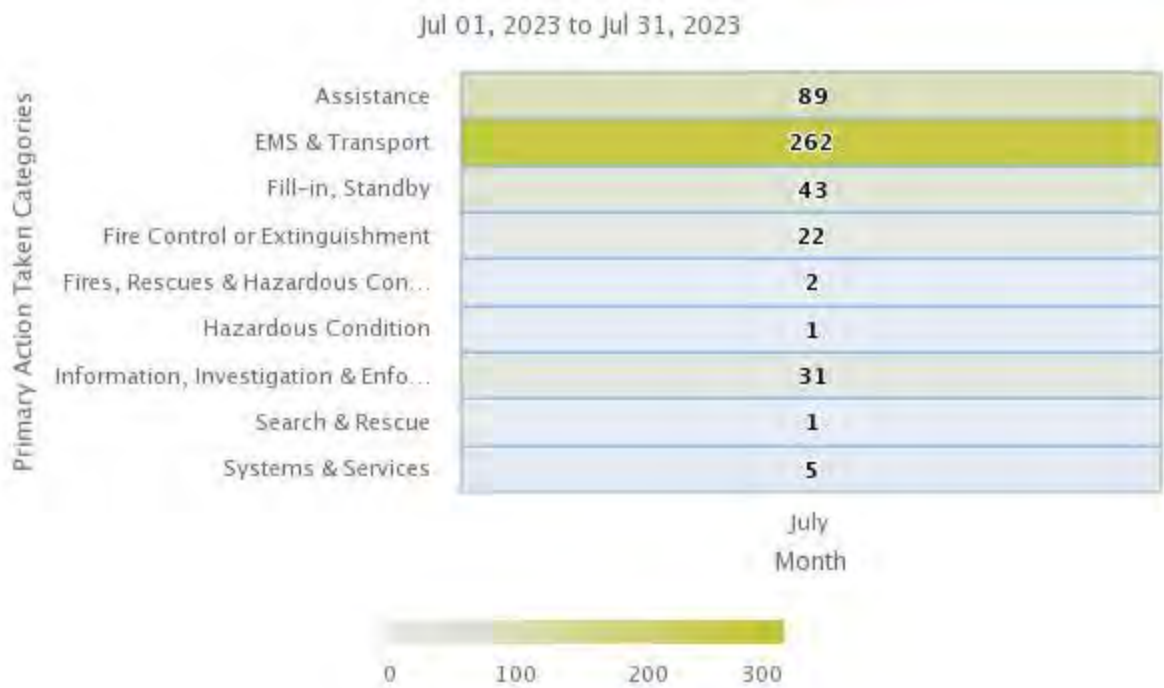


Fire Call Volume by Day

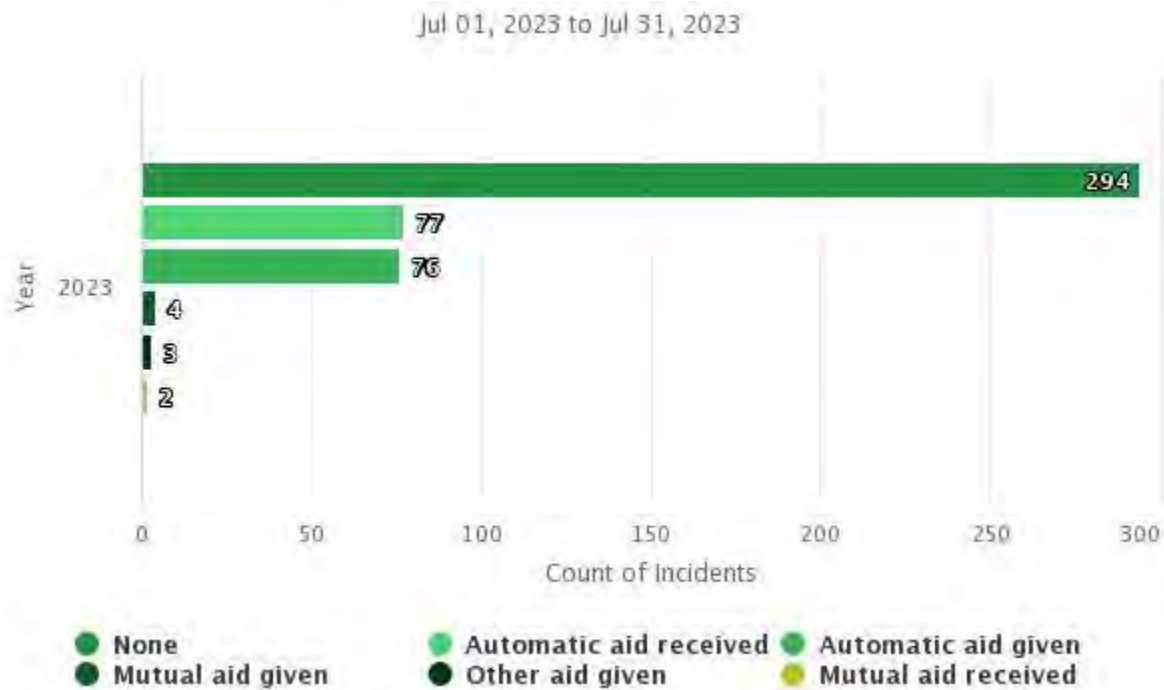
Jul 01, 2023 to Jul 31, 2023



Primary Action Taken-Categories

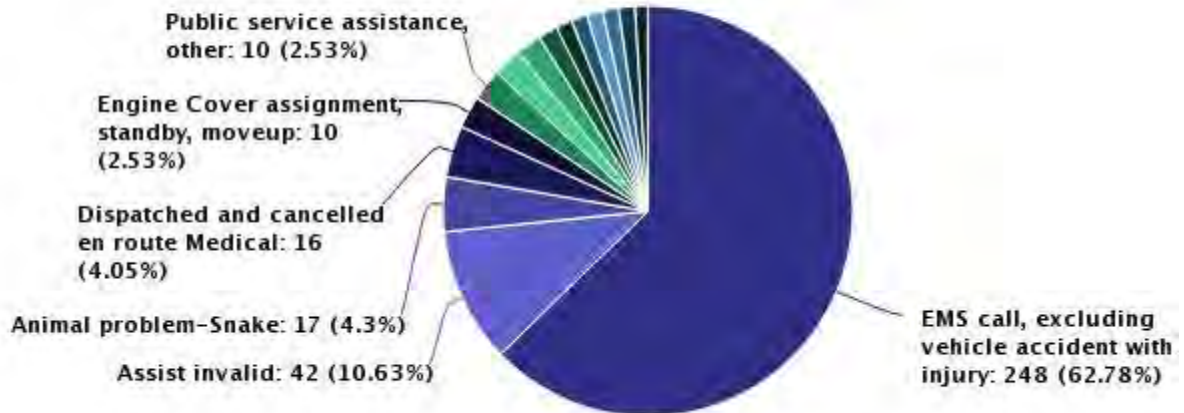


Aid Given/Received



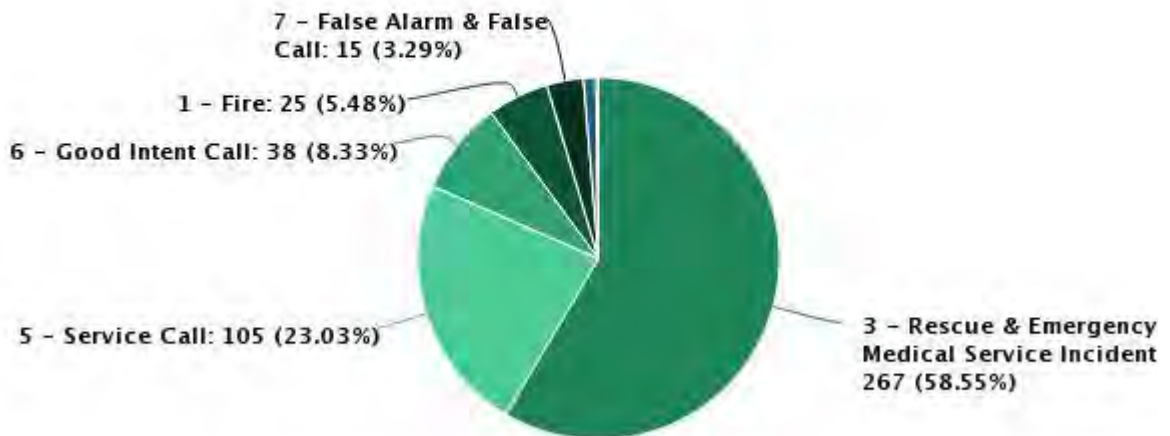
Response/Incident Types & Categories

Jul 01, 2023 to Jul 31, 2023



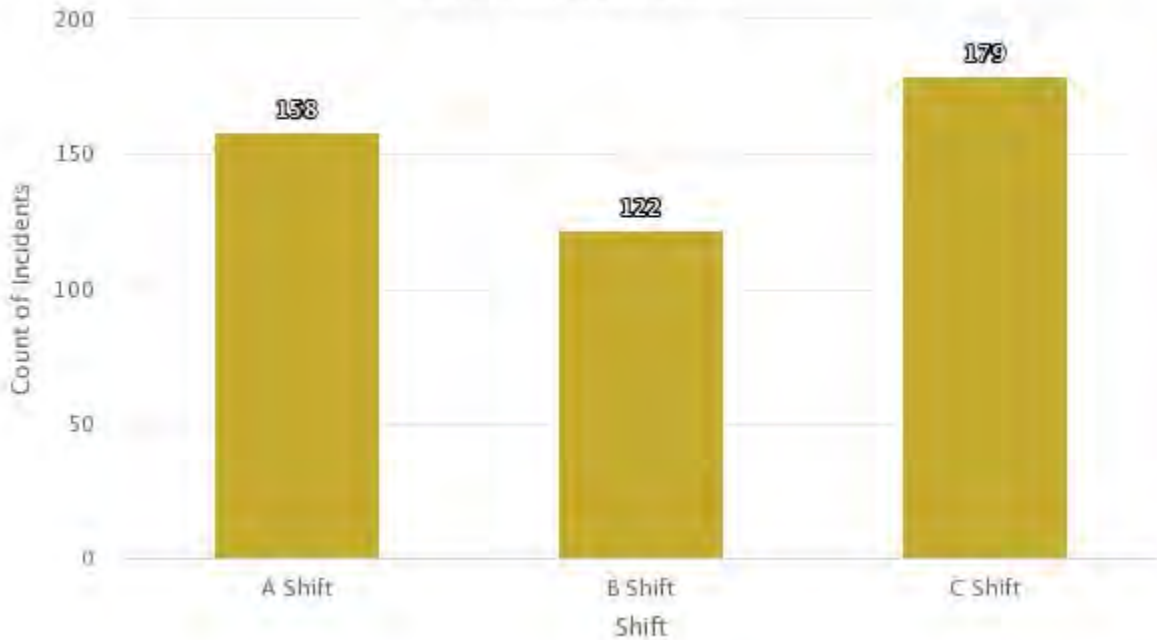
Incident Type Categories

Jul 01, 2023 to Jul 31, 2023



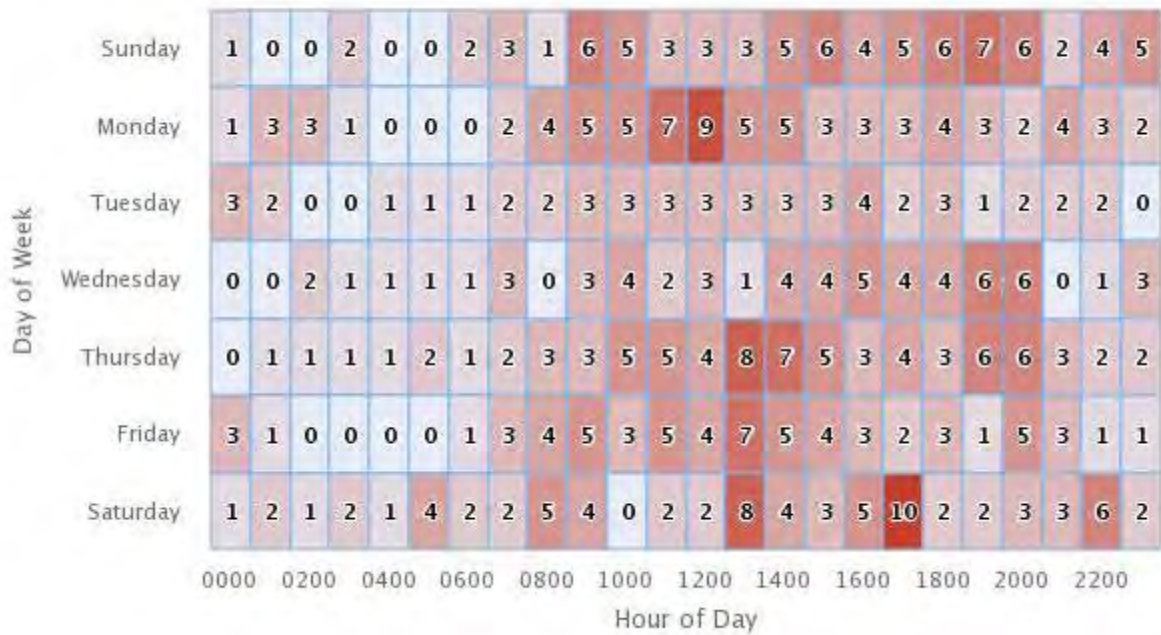
Incident Response by Shift

Jul 01, 2023 to Jul 31, 2023

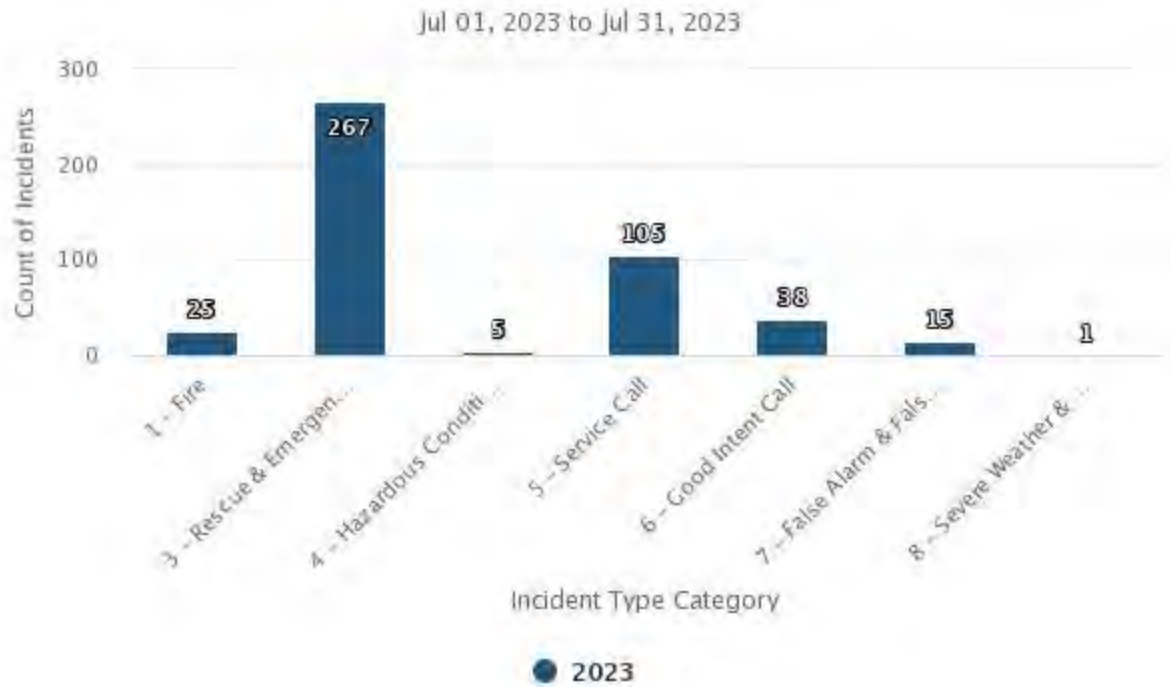


Incidents by Hour of the Day

Jul 01, 2023 to Jul 31, 2023



Incident Category



*Emergency Response Summary –
Medic Units Response Time - El Dorado
July 2023*

URBAN RESPONSE,
11-minutes, 90% of time

| | |
|--|---------------|
| Response Time Between 00:00:00 - 00:00:59 | 3.54% |
| Response Time Between 00:01:00 - 00:01:59 | 7.48% |
| Response Time Between 00:02:00 - 00:02:59 | 11.42% |
| Response Time Between 00:03:00 - 00:03:59 | 21.26% |
| Response Time Between 00:04:00 - 00:04:59 | 35.43% |
| Response Time Between 00:05:00 - 00:05:59 | 46.85% |
| Response Time Between 00:06:00 - 00:06:59 | 57.09% |
| Response Time Between 00:07:00 - 00:07:59 | 62.99% |
| Response Time Between 00:08:00 - 00:08:59 | 68.90% |
| Response Time Between 00:09:00 - 00:09:59 | 76.77% |
| Response Time Between 00:10:00 - 00:10:59 | 84.25% |

Medic Unit Response Comparison by Month/Year

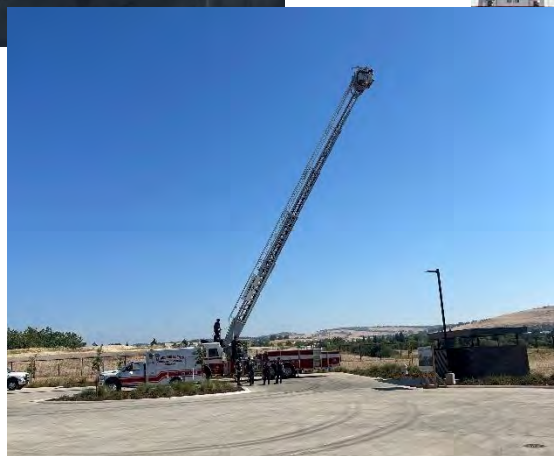
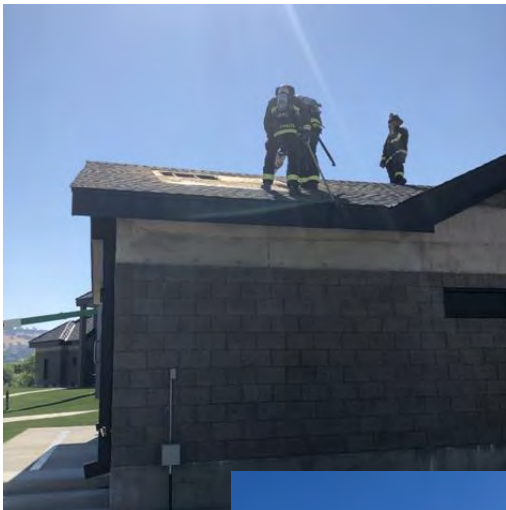
| MONTH | 2023 | 2022 |
|------------------|---------------|---------------|
| January | 82.43% | 91.28% |
| February | 89.68% | 90.98% |
| March | 89.33% | 95.33% |
| April | 88.49% | 93.70% |
| May | 89.44% | 92.04% |
| June | 87.10% | 91.24% |
| July | 84.25% | 86.31% |
| August | | 91.13% |
| September | | 87.02% |
| October | | 88.26% |
| November | | 88.48% |
| December | | 86.80% |

The percentages represented does not reflect reconciled percentages from exception reporting

Operations

On July 18, 2023, the Fire Training Center was opened for “business” and crews started using it right away. This is was an exciting time for personnel, to see all the hard work and patience come to fruition. Personnel will no longer have to pretend they are on a roof of a house to vent the roof, they are actually standing on a roof, cutting a hole.

Crews will be able to force doors, pull hose through the house without concern of damaging someone’s property, and eventually feel true heat from live fire. Having the ability to connect to a hydrant, pull hose, and train on the different elements of our craft is exciting to be a part of, and definitely for the El Dorado Hills Fire Department, a great time to be part of this historic moment.



The Operations and CRR Divisions assisted with the planning, response, and support of this year's Town Center Fireworks show that occurred on July 3, 2023. The fire department had a total of 21 operations personnel, four CRR personnel, and nine CERT members at the event that had approximately 20,000 people in attendance. There were a total of five emergencies personnel responded to during the event ranging from medical aids to illegal fireworks. CRR staff ensured a safe fireworks show was conducted and it was evident. Another successful year!

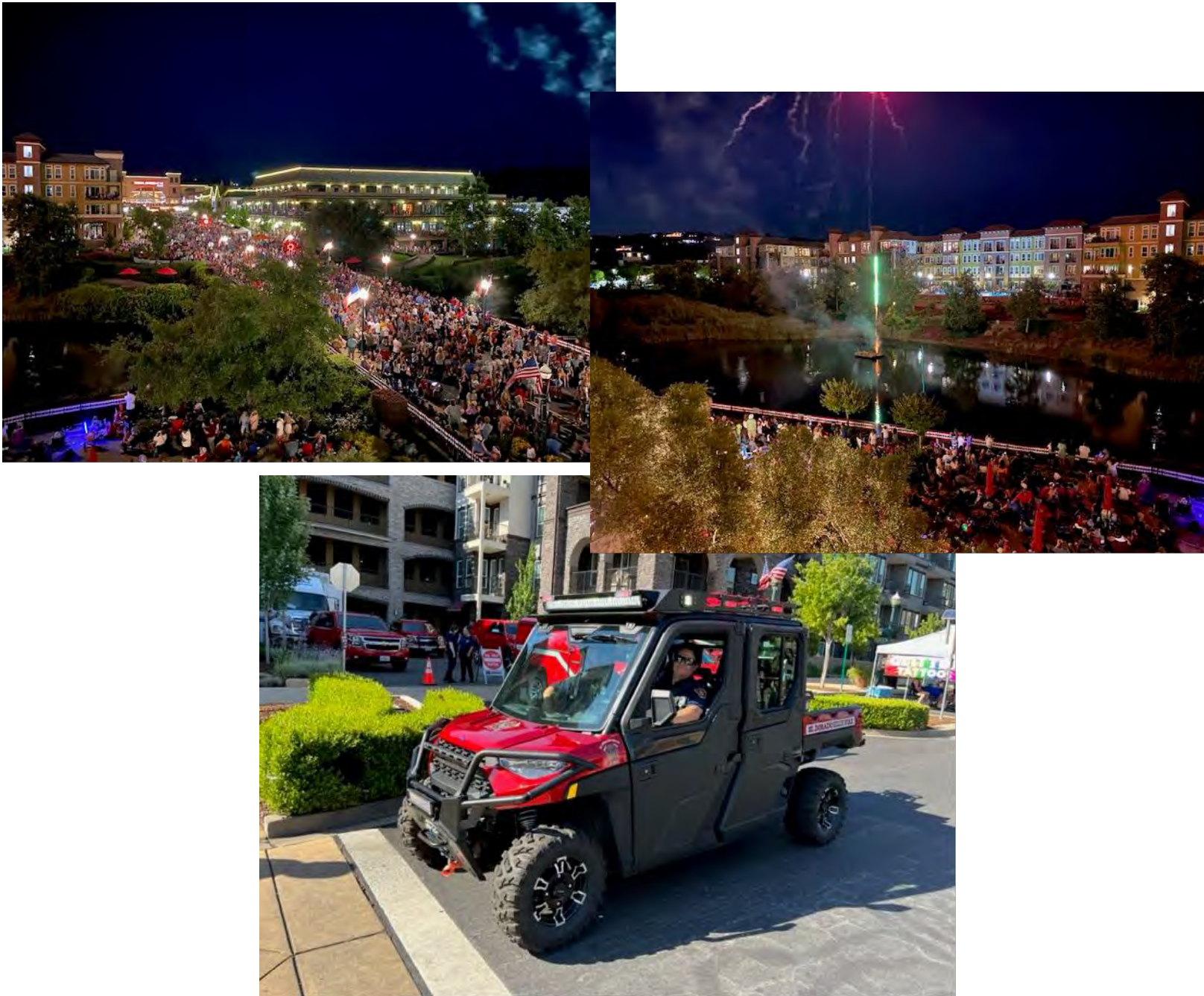


Photo Credit – Dave Brady, Battalion Chief

Training

The month of July, personnel focused on water tender operations, rural water, rural hose lay, and simulated rural structure fire operations. Crews also trained on drafting operations, ladders, and 1 ³/₄ crosslays and hose bundles.

Crews were also busy using the newly opened training center on a regular basis.



Fleet Services

It was a busy month with electrical issues, tire changes, and the normal wear and tear items. Staff also continued to work on the upfitting, branding, and preparing for service the “new” vehicles the department took possession of, Type 3 engine, special operations/rescue vehicle, back up command vehicle, deputy chief vehicle. The back up command and deputy chief vehicles went into service in July and the Type 3 engine and special operations/rescue vehicle are tentatively planned to be in service sometime in August.

9-1-1 Vehicle in Anaheim, continued to work on the new B-85, as well as the Training Captain vehicles. Based on current information, the Training Captain vehicle should arrive in early September and the battalion chief vehicle should arrived mid to late November.



Battalion Chief Updates

A-Shift – Chief Antonio Moreno

Incidents

Landscape Fire – Montrose Ct. El Dorado Hills



Garage Fire – Folsom



Training

Multi Company/Agency Drill with Folsom Fire and Sac Metro



Live Fire Wildland Training – Sutter Creek



Acting Battalion Chief Training – Eckhardt, Wilkey



B-Shift – Chief Dave Brady

Incidents

Vehicle Accident that extended into vegetation – El Dorado Hills



Motorcycle Collision into a structure – El Dorado Hills



Vegetation Fire – Latrobe



Vegetation Fire – Folsom



RV Fire – Hwy 50 @ Bass Lake Rd. – El Dorado Hills



Vehicle Collision – Hwy 50, El Dorado Hills



Deck Fire extended into vegetation – El Dorado Hills



Training

Rescue Task Force with El Dorado County Sheriff – Placerville



C-Shift – Chief Chris Landry

Incidents

Dumpster Fire, Arco Gas Station – Green Valley, El Dorado Hills



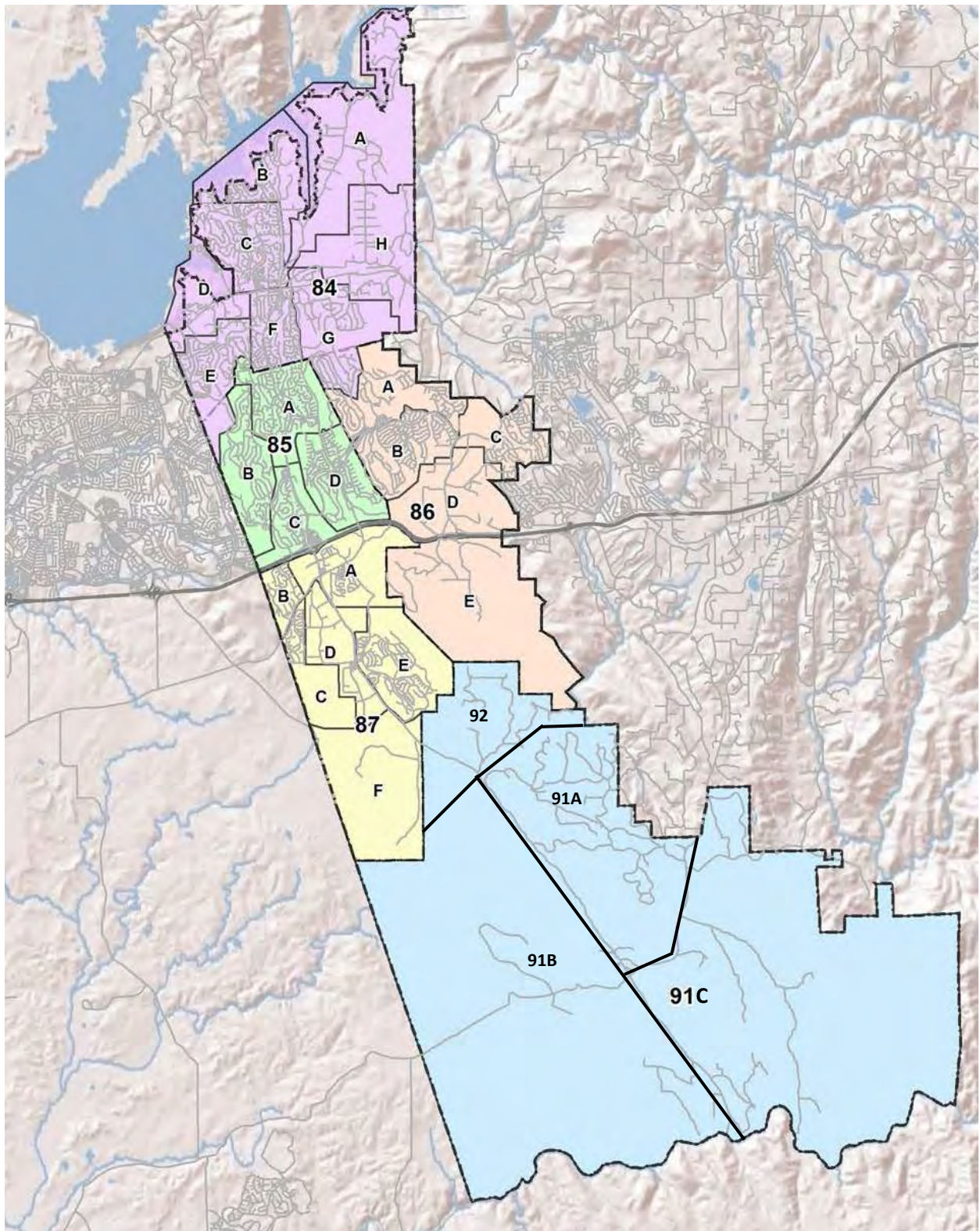
Vehicle Fire – El Dorado Hills



Training

Probation Evaluation – Probationary FF/PM Kellogg





EL DORADO HILLS FIRE DEPARTMENT

“YOUR SAFETY ... OUR COMMITMENT”



Community Risk Reduction Division

July 2023 Report

OVERVIEW

The El Dorado Hills Fire Department, Community Risk Reduction Division (CRRD) continues to see significant residential development and vegetation management program activity throughout the reporting period. Major construction activity continues in the Promontory, Saratoga Estates, Serrano, Carson Creek, Bell Ranch, Hawk View, and Bass Lake North areas of the District. New project proposals consisting of Latrobe Self Storage at Latrobe Rd. and Suncastr Lane, Rancho Victoria residential subdivision consisting of 8 40-acre residential parcels, Gateway of El Dorado industrial development at Golden Foothill Parkway, Town & Country Village conference and hotel facilities at Bass Lake Road, Montano 330 multi-family dwelling units at White Rock Rd. & Latrobe Rd., Quantam Care Residential Care Facility at Carson Crossing, and Costco at Silva Valley are ongoing. New commercial construction consisting of the Aloft Hotel in Town Center continues to progress.

CRRD has received a total of **131** applications for permit in the month of July 2023. New home construction permit activity was the leading permit submittal type with **81** plan applications received.

MAJOR ACCOMPLISHMENTS

CRRD staff completed the following activities during the last 30 days:

- Completed **107** reviews of plans for permit.
- Completed **152** construction inspections and **206** smoke and carbon monoxide alarm inspections.
- Completed **19** fire and life safety inspections of residential and commercial occupancies.
- Completed **280** vegetation inspections on unimproved parcels within the District.
- Completed **1** defensible space public education event in the Stewart Mine Road (Kelsey Area) County Enforcement Areas.

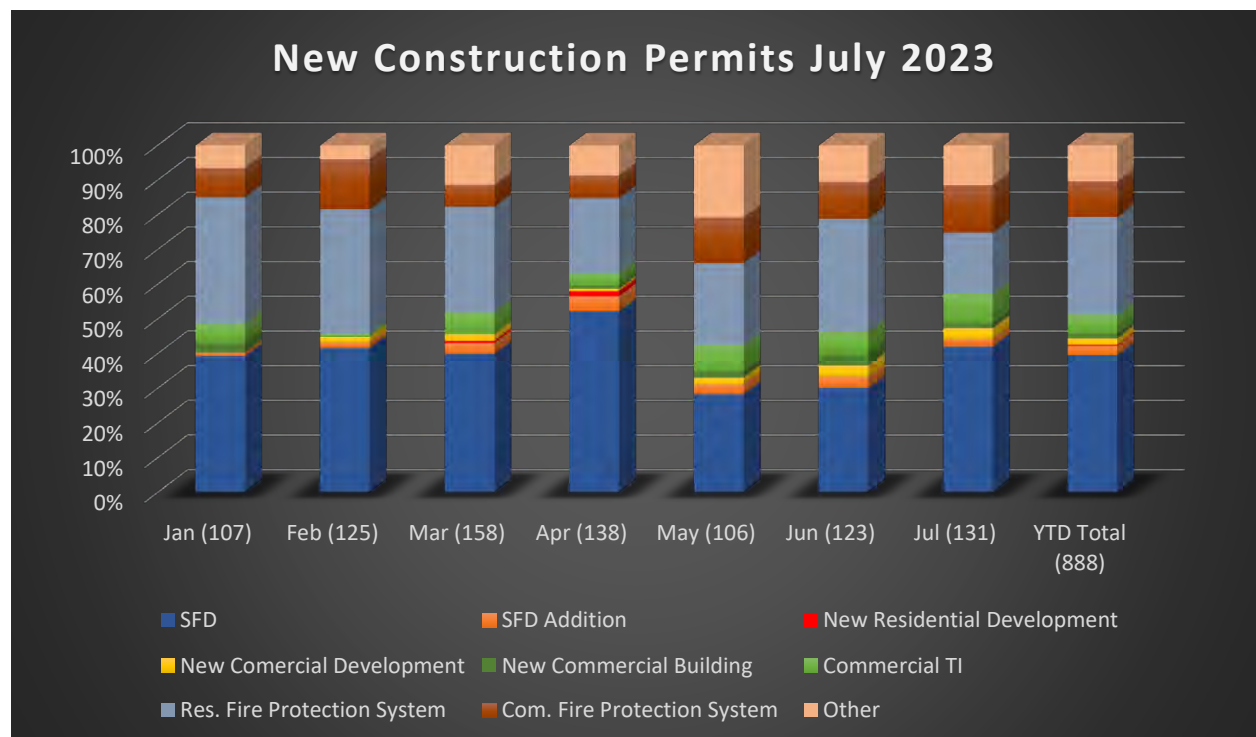


Table 1: New Construction Permits by Month Report



Table 2: Fire and Life Safety Inspections by Month Report

End of Report



550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

July 17, 2023

Board of Directors and Management
El Dorado Hills County Water District
DBA: El Dorado Hills Fire Department
1050 Wilson Blvd.
El Dorado Hills, CA 95762

We are pleased to confirm our understanding of the services we are to provide the El Dorado Hills County Water District (District) (dba El Dorado Hills Fire Department) for the year ended June 30, 2023 and, at the District's option, the years ended June 30, 2024 and 2025..

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2023 and, at the District's option June 30, 2024 and 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
3. Schedule of the Proportionate Share of Net Pension Liability
4. Schedule of Contributions to the Pension Plan
5. Schedule of Changes in the Net OPEB Liability and Related Ratios
6. Schedule of Contributions to the OPEB Plan

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. Transmittal Letter
2. Statistical Section

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an

unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning, which are risks that GAAS presumes should be considered as significant risks:

- Improper revenue recognition and management override of controls.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement

resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes (including adjustments approved by you) of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the

financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Richardson & Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency for the audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Richardson & Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies. All professional and administrative services and expenses relating to such access will be charged as an additional expense to the District.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the by the District or its cognizant agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our current peer review report accompanies this letter.

In the event we are requested or authorized by you or required by government regulation, subpoena, or other legal process to produce our workpapers or our personnel to respond to inquiries or serve as witnesses with respect to this or any engagement for you, you will, so long as we are

not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request. If such a request is made, and unless we are obligated by law or legal process to the contrary, we will inform you prior to providing such access.

Our Firm, as well as all other accounting firms with a significant audit practice, participates in a "peer review" program, covering our audit and accounting practices. This program requires that once every three years we subject our quality assurance practices to an examination by another accounting firm. Our latest peer review report accompanies this letter. As part of the process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected by the other firm for their review. If it is, they are bound by professional standards to keep all information confidential. If you object to having the work, we do for you reviewed by our peer reviewer, please notify us.

Brian Nash is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for the audit of the June 30, 2023 financial statements will be \$16,900 and the fees for the audits of the years ended June 30, 2024 and 2025, if the District elects to extend the audit services to these fiscal years, will be \$17,580 and \$18,285, respectively. The District will continue to assemble the ACFR for this fee. The fees include all out-of-pocket expenses. Therefore, our fees are all inclusive and represent a not to exceed amount. The fees quoted above include ten hours per year for consultation on financial accounting and reporting matters.

These estimates do not take into consideration changes in the scope of the audit due to changes in accounting or auditing pronouncements and standards, laws or regulations, the loss of key accounting personnel, material weaknesses in the internal control environment, or significant changes in the scope of the District's operations. The estimate also assumes the District will prepare its own closing adjustments and there will be minimal audit adjustments. We will discuss a new fee estimate with the District if such events occur.

In the event that the scope of our audit has to be increased due to changes in accounting or auditing pronouncements and standards, laws or regulations, material weaknesses in the internal control environment or significant changes in operations, we will discuss the situation with you and arrive at a new fee arrangement.

We understand that from time to time the District may require additional or special accounting and/or audit related services. Any such additional work agreed to between the District and the firm shall be performed at the following rates per hour for each fiscal year of the contract:

| Classification | Hourly |
|-----------------|-----------|
| | Rate |
| | 2023-2025 |
| Partner | \$ 210 |
| Senior Managers | 190 |
| Managers | 170 |
| Supervisors | 150 |
| Seniors | 130 |
| Staff | 120 |
| Clerical Staff | 75 |

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

El Dorado Hills County Water District
July 17, 2023
Page 9 of 12

If any provision in this letter is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

Very truly yours,

RICHARDSON & COMPANY, LLP

A handwritten signature in blue ink that reads "Brian Nash". The signature is written in a cursive, flowing style.

Brian N. Nash, CPA
Partner

El Dorado Hills County Water District
July 17, 2023
Page 10 of 12

Response:

This letter correctly sets forth the understanding of the District and is signed by a person authorized by the Board of Directors to enter into this agreement on the District's behalf.

This letter correctly sets forth the understanding of El Dorado Hills County Water District dba El Dorado Hills Fire Department.

Management:

By:  Title: Fire Chief

Date: 7-18-23

Board of Directors:

By: _____ Title: _____

Date: _____



Jones, Nale & Mattingly PLC

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners
Richardson & Company, LLP
and the Peer Review Committee of the California Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Richardson & Company, LLP (the firm) in effect for the year ended March 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Richardson & Company, LLP in effect for the year ended March 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Richardson & Company, LLP has received a peer review rating of *pass*.

Jones, Hale & Mattingly PC

Louisville, Kentucky
August 13, 2021



550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

GOVERNANCE LETTER

To the Board of Directors
El Dorado Hills County Water District
(dba El Dorado Hills Fire Department)
El Dorado Hills, California

We are engaged to audit the financial statements of the governmental activities and major fund of the El Dorado Hills Fire Department (the District) for the year ended June 30, 2023. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auding Standards and *Government Auditing Standards*

As stated in our engagement letter dated July 17, 2023, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of the District. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to management's discussion and analysis, schedule of revenues, expenditures and changes in fund balance – budget and actual – General Fund, the schedule of proportionate share of the net pension liability, schedule of contributions to the pension plan, schedule of changes in the net OPEB liability and related ratios and schedule of contributions to the pension plan, which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have not been engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in

relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgement about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning and have designed our audit procedures to address these risks:

- Improper revenue recognition.
- Management override of controls.

We expect to begin our audit in approximately September 2023 and issue our report in approximately November 2023. Brian Nash is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

The information is intended solely for the use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Richardson & Company, LLP

July 18, 2023