

AGENDA
EL DORADO HILLS COUNTY WATER DISTRICT
(FIRE DEPARTMENT)
BOARD OF DIRECTORS
SEVEN HUNDRED TWENTY SECOND MEETING
Thursday, March 19, 2015
6:00 p.m.
(1050 Wilson Blvd., El Dorado Hills, CA)

- I. Call to Order and Pledge of Allegiance

- II. Presentation
 - A. Station 91 update - Captains Tom Anselmo and Dan Nelson

- III. 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 720th meeting held February 19, 2015 and the 721st meeting held March 11, 2015 (a special meeting)
 - B. Approve Financial Statements for February 2015
 - C. Ratify seventh payment to S W Allen Construction Inc. for Station 84 in the amount of \$239,083
End Consent Calendar

- IV. Oral Communications
 - A. EDH Professional Firefighters
 - B. EDH Firefighters Association
 - C. EDH Volunteer Firefighters
 - D. Latrobe Advisory Committee
 - E. 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.

- V. Correspondence

- VI. Attorney Items

- VII. Committee Reports
 - A. Administrative Committee (Directors Winn and Hidahl)
 - 1. Review and update construction progress of Station 84

 - B. Fire Committee (Directors Hus and Winn)
 - 1. Report on budget review meeting

 - C. Ad Hoc Committee Reports
 - 1. Regional Operations Committee (Directors Hartley and Hidahl)
 - a. Rescue Fire Protection District
 - b. Garden Valley Fire Protection District
 - c. Diamond Springs/El Dorado Fire Protection District
 - 2. Commission for Collaborative Fire Departments (Directors Hidahl and Hus)
 - 3. Solar Committee (Directors Hus and Hidahl)
 - 4. Communications Committee (Directors Durante and Winn)
 - 5. Volunteer Stakeholders Committee (Directors Hidahl and Durante)
 - 6. Training Facility Committee (Directors Hartley and Durante)

- VII. Committee Reports (Continued)
 - 7. Human Resources Committee (Directors Winn and Durante)
 - 8. Chief Financial Officer Recruitment Committee (Directors Hus and Hidahl); Committee report and recommendation

- VIII. Operations Report
 - A. Operations Report (Receive and file)
 - B. Review and update regarding Joint Powers Authority

- IX. Fiscal Items
 - A. Receive and file Balance Sheet transfer to El Dorado Hills County Water District
 - B. Receive and file the Latrobe Fire Protection District Audit dated June 30, 2014
 - C. Receive and file the Latrobe Fire Protection District Audit dated November 24, 2014 (Short audit period pre-annexation).

- X. New Business
 - A. Legislation regarding the elimination of the Cal Fire fee

- XI. Old Business

- XII. Closed Session Items
 - A. **Closed Session:** Pursuant to Government Code Sections 54957 and 54957.6: Public Employee employment/appoint issues, Chief Financial Officer/Board Secretary position
 - B. **Closed Session:** Pursuant to Government Code Section 54957; Public Employee Performance Evaluation; Title: Chief

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

- XIV. 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

SEVEN HUNDRED TWENTIETH MEETING OF THE BOARD OF DIRECTORS

Thursday, February 19, 2015

6:00 p.m.

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

I. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

President Winn called the meeting to order at 6:00 p.m. and Chief Roberts led the Pledge of Allegiance. Directors in attendance: Durante, Hartley, Hidahl, Hus and Winn. Staff in attendance: Chief Roberts and Chief Financial Officer Bair. Counsel Cook was also in attendance.

II. SPECIAL PRESENTATIONS

- A. Presentation to retired Director Wallace Fullerton and retired Fire Prevention Specialist Walter Jukes** – Resolutions of appreciation were presented to retired Director Fullerton and retired Fire Prevention Jukes for their dedicated service to the District and community.
- B. Presentation from Gopal Shanker, President of Récolte Energy, regarding request for proposal for Solar Energy – Mr. Shanker gave a summary of the feasibility of releasing a request for proposal and his role.**

III. CONSENT CALENDAR

- A. Approve minutes of the 719th meeting held January 15, 2015**
- B. Approve Financial Statements for January 2015**
- C. Ratify sixth payment to SW Allen Construction Inc. for Station 84 in the Amount of \$390,782**

Director Hidahl made a motion to approve the consent calendar, seconded by Director Hartley and unanimously carried.

IV. ORAL COMMUNICATIONS

- A. EDH Professional Firefighters - None**
- B. EDH Firefighters Association – None**
- C. EDH Volunteer Firefighters – None**
- D. Latrobe Advisory Committee – None**
- E. Latrobe Captains Update – None**
- F. Public Comment – None**

V. CORRESPONDENCE - None

VI. ATTORNEY ITEMS - None

VII. COMMITTEE REPORTS

- A. **Administrative Committee** (Directors Winn and Hidahl)
1. **Review and update construction progress of Station 84** – Director Hidahl stated that the committee ratified the sixth payment; progress is on schedule and change orders are being managed effectively. The next meeting has been scheduled for March 2 at 4:00 p.m.
- B. **Fire Committee** (Directors Durante and Winn) - No report.
- C. **Ad Hoc Committee Reports**
1. **Report from Regional Operations Committee** (Director Hartley and Winn) – Director Hartley reported that both parties, the Rescue Fire Protection District and the El Dorado Hills Fire Department, are pleased with the shared services agreement and added that the Rescue FPD and their Board have taken a positive stance toward pursuing more information for accessing the benefit of annexation. Chief Roberts added that he and Chief Keating will be holding public information meetings for Rescue citizens. Director Hus raised concern about the benefits of annexation to El Dorado Hills. He also suggested that while exploring the feasibility of annexation with Rescue FPD that the feasibility of consolidation with the CSD also be explored.

Public comment was taken from Neal McLens, El Dorado Hills resident, who raised concern about the benefit of annexation for El Dorado Hills.

President Winn made a motion to give direction to committee and Staff to continue to pursue the feasibility of annexation with Rescue Fire Protection District, seconded by Director Hartley and carried. A vote was taken: Ayes (3); Noes: (2 - Directors Durante and Hus).

2. **Committee Report from the Commission for Collaborative Fire Departments** (Directors Hidahl and Hus) – Director Hidahl reported that the committee did not meet in February but was scheduled to meet on March 9.
3. **Report from Solar Committee** (Directors Hidahl and Hus)
 - a. **Review and approve Request for Proposal for Solar at all Stations**

Director Hidahl made a motion to approve the release of the Request for Proposal, seconded by Director Durante, and unanimously carried.

4. **Report from Communications Committee** (Directors Durante and Winn) – President Winn scheduled a committee meeting for February 23 at 4:00 p.m.
5. **Report from Volunteer Stakeholders Committee** (Directors Hidahl and Durante) – Director Hidahl reported that the committee met with Battalion Chief Moreno to discuss the progress of implementing the various phases of the new Volunteer Program. He stated that additional resources have been identified to help with progress of the program. He also said that the committee anticipates having to add a new position that will need to be budgeted for beginning July 1.
6. **Report from Training Facility Committee** (Directors Hartley and Winn) Chief Roberts said that work is being done to find out what is necessary to extend the Special Use Permit while the committee is forming a recommendation. Director Hus commented that a study needs to be done to assess what the appropriate development fees need to be going forward. He also said that the County has 2.3 million dollars in the development fee fund as of July 1, 2014 and said that consideration should also be given to the suspension of those fees. Counsel Cook stated that development fees will be reviewed by the Fire Committee.
7. **Report from Chief Financial Officer Recruitment Committee** (Directors Hus and Hidahl) – Director Hus reported that the committee met and has determined that there will be a change to the title of the position and possibly the salary range with more discussion to take place in Closed Session.

VIII. OPERATIONS REPORT

- A. **Operations Report** – Received and filed. Director Durante asked for separate tracking of Latrobe calls and Director Hus asked for separate tracking of Latrobe expenditures. Director Hidahl asked the Board to be considerate of Staff's time when requesting more information. Chief Roberts said that at least two lives have been saved by having ALS available when responding to Latrobe.
- B. **Review and update regarding Joint Powers Authority** – Director Hartley reported that the County has received \$400,000 of GEMT (Ground Emergency Medical Transportation) funding and a decision on how the money will be distributed is pending. Chief Roberts stated that the JPA is requesting a fixed rate plan to run the ambulance system. Director Hartley stated that the JPA voted to

discontinue the contract with Forte and is considering implementation of a software program used in the Sacramento area. Chief Roberts added that paper PCR's have been reinstated. Captain Russ Hasemeier relayed a safety concern incident where a tie rod fell off of Medic 85 and emphasized the need for the Board to write a letter stressing the urgency of funding for maintenance and replacement of medic units.

Director Hidahl made a motion to direct Staff to draft a letter for President Winn's signature to the Board of Supervisors addressing the urgent need for the disbursement of GEMT funding as supported by the JPA Board with emphasis on the tie rod safety incident and the need for replacement of ambulances, seconded by Director Hus and unanimously carried.

- C. Review and approve contract for cell tower at Station 85 -** Counsel Cook reported that this item has been withdrawn.
- D. Review and approve purchase of new dual-band portable radios –** Chief Roberts said that the Board had previously approved the purchase of seven dual-band radios for the purpose of interoperability emergency communications and is requesting approval to purchase four more, all of which have been budgeted for.

Director Hartley made a motion to approve Staff's recommendation to purchase four Motorola dual-band portable radios at a cost of \$4,991.30 per unit with vehicle chargers at \$253.50 per unit, seconded by Director Winn, and unanimously carried.

- E. Review and approve Resolution 2015-05 for OES Strike Team Reimbursement –** Chief Roberts stated that the California Office of Emergency Services (OES) is requiring that all agencies who utilize Volunteer Firefighters for strike team assignments adopt a Resolution requiring portal-to-portal compensation.

Director Durante made a motion to adopt Resolution 2015-05 for OES Strike Team reimbursement, seconded by Director Hartley, and unanimously carried. (Roll Call: Ayes: All; Noes: None.)

IX. FISCAL ITEMS

President Winn said that a Fire Committee will be scheduling a meeting to review the mid-year budget.

X. NEW BUSINESS

- A. Election for Regular Special District Representative to El Dorado LAFCO –**
 Nominations were taken for the Regular and Alternate Seat for the Special District Representatives to El Dorado LAFCO.

Director Hartley made a motion to nominate Ken Humphreys for the Regular Seat Special District Representative to El Dorado LAFCO, seconded by Director Hidahl. Director Hus nominated Holly Morrison for the Alternate Seat Special District Representative to the El Dorado LAFCO. No vote was taken. Director Hidahl made a motion to nominate Ken Humphreys in the number one position and Holly Morrison in the number two position with no other candidates nominated, seconded by Director Hus and unanimously carried.

- B. Reorganization of Committees –** The Board concurred with President Winn’s request to reorganize the Board committees by combining the Budget and Negotiations Committee into the Administrative Committee as well as reassigning the representatives as follows:

Standing Committees:

Administrative Committee	John Hidahl	Barbara Winn
Fire Committee	Barbara Winn	Douglas Hus
JPA Representatives	Jim Hartley	Douglas Hus

Ad Hoc Committees:

Comm. for Collaborative Fire Depts.	John Hidahl	Douglas Hus
Regional Operations Committee	Jim Hartley	John Hidahl
Human Resources Committee	Barbara Winn	Greg Durante
Communications Committee	Greg Durante	Barbara Winn
Solar Committee	Douglas Hus	John Hidahl
Volunteer Stakeholders Committee	John Hidahl	Greg Durante
Training Facility Committee	Jim Hartley	Greg Durante

XI. OLD BUSINESS - None

XII. CLOSED SESSION ITEMS

- A. Closed Session:** Pursuant to Government Code Sections 54957 and 54957.6; Public Employee employment/appoint issues, Chief Financial Officer/Board Secretary position
- B. Closed Session:** Pursuant to Government Code Section 54957; Public Employee Performance Evaluation; Title: Chief
- C. Closed Session;** Pursuant to Government Code Section 54957 and 54957.6; Public Employee Performance Evaluation: Position: Contract employment with Cooperative Personnel Services; and Pursuant to Government Code Section 54957(b)(1): Public Employee Performance Evaluation: Development of Evaluation Criterion and Protocols

- D. Closed Session:** Pursuant to Government Code Section 54957; Public Employee discipline; appeal; 1 matter

The Board adjourned to Closed Session at 7:48 p.m. to discuss Items XII-A, XII-B, and XII-C. Counsel Cook stated that Item XII-D would not be discussed in Closed Session.

(Director Durante dismissed himself at the conclusion of Closed Session.)

The meeting reconvened at 8:46 p.m. President Winn reported that regarding Closed Session Item XII-A, Public Employee employment/appoint issues, Chief Financial Officer/Board Secretary position and Item XII-B, Public Employee Performance Evaluation, there was no action was taken and items were referred back to Committee. President Winn also stated that Item XII-C, Public Employee Performance Evaluation: Development of Evaluation Criterion and Protocols and Item XII-D, Public Employee discipline; appeal, will be moved to the next Board meeting.

XIII. ORAL COMMUNICATIONS

- A. Directors** - None
- B. Staff** - Chief Roberts said that the Department was again involved in helping to make the annual Senior Valentine's Luncheon a success. He also recommended the scheduling of a Special Meeting to expedite resolution of Closed Session Item XII-D, Public Employee discipline; appeal. The dates of March 4, 5, 10 and 11 at 6:00 p.m. were determined to be possible dates.

XIV. ADJOURNMENT

Director Hartley made a motion to adjourn the meeting, seconded by Director Hus and unanimously carried.

The meeting adjourned at 8:54 p.m.

Approved:

Barbara Winn, President

Connie Bair, Board Secretary

EL DORADO HILLS COUNTY WATER DISTRICT

SEVEN HUNDRED TWENTY FIRST MEETING OF THE BOARD OF DIRECTORS

Special Board Meeting Wednesday, March 11, 2015

6:00 p.m.

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

I. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

Vice President Hidahl called the meeting to order at 6:07 p.m. and Counsel Cook led the Pledge of Allegiance. Directors in attendance: Hartley, Hidahl, and Hus were in attendance. (Director Durante was absent and President Winn arrived at 6:12 p.m.) Staff in attendance: Chief Roberts. Counsel Cook was also in attendance.

II. ORAL COMMUNICATIONS

A. **Public Comment**– Neal Mclens, El Dorado Hills resident, addressed the Board and submitted a letter raising concern regarding Closed Sessions and the Brown Act. He specifically referred to Item III-B, the Closed Session regarding the Chief Financial Officer position. He requested the Board postpone this agenda item until the Board has had an opportunity to get legal advice. He also stated that he had similar concerns with several past Board and Committee Meeting agendas.

Vice President Hidahl stated that he should have noted at the beginning of the meeting that Item III-B will not be held in Closed Session but will be noticed as an Open Session item at the regular Board meeting next Thursday.

III. CLOSED SESSION

A. **Closed Session:** Pursuant to Government Code Section 54957; Public employee discipline; appeal; 1 matter

B. **Closed Session:** Pursuant to Government Code Sections 54957 and 54957.6: Public Employee employment/appoint issues, Chief Financial Officer/Board Secretary position

The Board adjourned to Closed Session at 6:12 p.m. to discuss Item III-A, **Closed Session:** Pursuant to Government Code Section 54957; Public employee discipline; appeal; 1 matter.

President Winn joined the meeting at 6:12 p.m. at the commencement of Closed Session.

The meeting reconvened at 8:10 p.m. Counsel Cook reported that regarding Item III-A, Public employee discipline; appeal, Board directed Counsel to prepare a statement of decision and deliver it to the employee within the required time.

IV. ORAL COMMUNICATIONS

- A. Directors - None**
- B. Staff - None**

V. ADJOURNMENT

President Winn moved to adjourn the meeting, seconded by Director Hidahl and unanimously carried.

The meeting adjourned at 8:12 p.m.

Approved:

Barbara Winn, President

Connie Bair, Board Secretary

El Dorado Hills Fire Department Revenue and Expense Summary February 2015

	Final Budget Fiscal Year 2014-2015	Actual Revenue Collected February 2015	Actual Revenue Collected YTD February 28 2015	Unrealized Revenues More Revenue than Expected	% of Revenue Collected
Revenue					
3240 - Tax Revenue					
3260 - Secured Tax Revenue	12,854,212		7,030,609	5,823,603	54.70%
3270 - Unsecured Tax Revenue	270,755		274,098	(3,343)	101.24%
3280 - Homeowners Tax Revenue	138,173		70,950	67,223	51.35%
3320 - Supplemental Tax Revenue	135,000		88,368	46,632	65.46%
3335 - Latrobe Tax Revenue	341,866		19,668	322,198	5.75%
3330 - Sacramento County Revenue	10,000		4,504	5,496	45.04%
Total 3240 - Tax Revenue	13,750,006	* See Note	7,488,197	6,261,809	54.46%
3510 - Misc. Operating Revenue					
3511 - Contributions/Prev Fees	15,000	2,630	27,409	(12,409)	182.73%
3512 - JPA Revenue	750,000	102,998	408,821	341,179	54.51%
3513 - Rental Income (Cell site)	23,250	1,942	13,566	9,684	58.35%
3515 - OES/Mutual Aid Reimbursement	250,000	38,283	226,978	23,022	90.79%
3520 - Interest Earned	40,000		22,401	17,599	56.00%
3510 - Misc. Operating Revenue - Other	86,750		35,493	51,257	40.91%
Total 3510 - Misc. Operating Revenue	1,165,000	145,852	734,668	430,332	63.06%
3550 - Development Fee					
3560 - Development Fee Revenue	1,075,000		391,001	683,999	36.37%
3561 - Development Fee Interest	0		1,854	(1,854)	100.00%
Total 3550 - Development Fee	1,075,000	* See Note	392,855	682,145	36.55%
Total Revenue	15,990,006		8,615,720	7,374,286	
- Transfers (Board Authorized)					
Transfer from Capital Res/Sale of Assets	763,100			763,100	0.00%
Transfer from Development Fee Reserve	2,000,000			2,000,000	0.00%
Transfer from General Reserve Fund	3,308,023			3,308,023	0.00%
Total Transfers	6,071,123		-	6,071,123	0.00%
Total Revenue and Transfers	22,061,129	145,852	8,615,720	13,445,409	39.05%

Notes: Tax Revenue for current month is not available. Tax Revenue collected/received in January and April.

Revenue and Expenditures should be 66%

Date prepared: 3/16/2015 (Updated for Final Budget with Latrobe Portion 3/9/15)

El Dorado Hills Fire Department Revenue and Expense Summary February 2015

	Final Budget Fiscal Year 2014-2015	Actual Expended February 2015	Actual Expended YTD February 28 2015	Remaining Balance Available	% of Budget Expended
Expense					
6000 · Salaries & Wages					
6001 · Salaries & Wages, Fire	5,534,757	401,085	3,327,433	2,207,324	60.12%
6011 · Education Pay	367,100	26,819	231,272	135,828	63.00%
6016 · Salaries & Wages, Clerical/Misc	557,703	37,437	287,440	270,263	51.54%
6017 · Volunteer Pay	75,000	-	19,330	55,670	25.77%
6018 · Director Pay	16,000	1,800	8,900	7,100	55.63%
6019 · Overtime					
6019.1 · Overtime, Operational	1,475,000	133,898	956,729	518,271	64.86%
6019.2 · Overtime, Outside Aid	250,000	-	341,757	(91,757)	136.70%
6019.3 · Overtime, JPA	100,000	3,705	76,376	23,624	76.38%
Total 6019 · Overtime	1,825,000	137,603	1,374,862	450,138	75.34%
6020 · P.E.R.S. Retirement					
6020 · P.E.R.S. Retirement	2,341,839	165,432	1,369,072	972,767	58.46%
6031 · Life Insurance	5,818	448	3,519	2,299	60.48%
6032 · P.E.R.S. Health Benefits	1,195,474	98,053	755,535	439,939	63.20%
6033 · Disability Insurance	14,235	1,053	8,171	6,065	57.40%
6034 · Health Cost of Retirees	724,300	34,720	586,443	137,857	80.97%
6040 · Dental/Vision Expense	154,660	6,328	71,809	82,851	46.43%
6050 · Unemployment Insurance	19,144	1,334	15,164	3,980	79.21%
6060 · Vacation & Sick Expense Reserve	25,000	-	16,320	8,680	65.28%
6070 · Medicare	129,372	9,201	74,983	54,389	57.96%
Total 6000 · Salaries & Wages	12,985,402	921,315	8,150,254	4,835,148	62.77%
6100 · Clothing & Personal Supplies					
6100 · Clothing & Personal Supplies	85,050	17,771	56,296	28,754	66.19%
6110 · Communications					
6111 · Business Phones	60,580	4,976	38,628	21,952	63.76%
6112 · Dispatch Services	61,200	-	753	60,447	1.23%
Total 6110 · Communications	121,780	4,976	39,381	82,399	32.34%

Revenue and Expenditures should be 66%

Date prepared: 3/16/2015 (Updated for Final Budget with Latrobe Portion 3/9/15)

El Dorado Hills Fire Department Revenue and Expense Summary February 2015

	Final Budget Fiscal Year 2014-2015	Actual Expended February 2015	Actual Expended YTD February 28 2015	Remaining Balance Available	% of Budget Expended
6120 · Housekeeping	22,575	1,651	14,363	8,212	63.62%
6130 · Insurance					
6131 · General Insurance (Annual)	65,000	5,997	58,936	6,064	90.67%
6132 · Workers Compensation	668,303	-	374,541	293,762	56.04%
Total 6130 · Insurance	<u>733,303</u>	<u>5,997</u>	<u>433,477</u>	<u>299,826</u>	<u>59.11%</u>
6140 · Maintenance of Equipment					
6141 · Tires	15,000	522	14,204	796	94.70%
6142 · Parts & Supplies	17,500	847	5,289	12,211	30.23%
6143 · Outside Work	95,500	11,794	77,884	17,616	81.55%
6144 · Equipment Maintenance	134,790	13,174	76,964	57,826	57.10%
6145 · Radio Maintenance	6,000	183	3,556	2,444	59.26%
Total 6140 · Maintenance of Equipment	<u>268,790</u>	<u>26,520</u>	<u>177,899</u>	<u>90,891</u>	<u>66.19%</u>
6150 · Maintenance, Structures & Ground	51,440	3,922	58,012	(6,572)	112.78%
6160 · Medical Supplies					
6161 · Medical Supplies	1,500	58	58	1,442	3.86%
Total 6160 · Medical Supplies	<u>1,500</u>	<u>58</u>	<u>58</u>	<u>1,442</u>	<u>3.86%</u>
6170 · Dues and Subscriptions	8,105	200	5,735	2,370	70.76%
6180 · Miscellaneous					
6181 · Miscellaneous	4,000	741	6,096	(2,096)	152.39%
6182 · Honor Guard	4,400	-	-	4,400	0.00%
6183 · Explorer Program	1,500	-	-	1,500	0.00%
6183 · Pipes and Drums	3,000	-	-	3,000	0.00%
Total 6180 · Miscellaneous	<u>12,900</u>	<u>741</u>	<u>6,096</u>	<u>6,804</u>	<u>47.25%</u>
6190 · Office Supplies	19,250	1,015	11,024	8,226	57.27%

Revenue and Expenditures should be 66%

Date prepared: 3/16/2015 (Updated for Final Budget with Latrobe Portion 3/9/15)

El Dorado Hills Fire Department Revenue and Expense Summary February 2015

	Final Budget Fiscal Year 2014-2015	Actual Expended February 2015	Actual Expended YTD February 28 2015	Remaining Balance Available	% of Budget Expended
6200 · Professional Services					
6201 · Audit	13,500	-	9,750	3,750	72.22%
6202 · Legal	120,000	9,725	80,835	39,165	67.36%
6203 · Notices	3,750	193	1,256	2,494	33.50%
6204 · Misc.	309,080	16,307	182,551	126,529	59.06%
6205 · Elections/Tax Administration	20,000	-	19,788	212	98.94%
Total 6200 · Professional Services	466,330	26,225	294,180	172,150	63.08%
6220 · Rents and Leases - Buildings	106,554	8,830	70,637	35,917	66.29%
6230 · Small Tools and Supplies	42,800	3,649	21,300	21,500	49.77%
6240 · Special Expenses					
6241 · Training	84,350	735	43,962	40,388	52.12%
6242 · Fire Prevention	13,000	44	14,581	(1,581)	112.16%
6243 · Licenses	1,000	-	-	1,000	0.00%
6244 · Directors' Training & Travel	3,000	-	-	3,000	0.00%
Total 6240 · Special Expenses	101,350	779	58,543	42,807	57.76%
6250 · Transportation and Travel					
6251 · Fuel and Oil	83,250	141	39,773	43,477	47.78%
6252 · Travel	20,000	314	3,866	16,134	19.33%
6253 · Meals & Refreshments	20,300	2,531	14,102	6,198	69.47%
Total 6250 · Transportation and Travel	123,550	2,986	57,741	65,809	46.74%
6260 · Utilities					
6261 · Electricity	63,600	4,101	39,717	23,883	62.45%
6262 · Natural Gas/Propane	27,000	3,147	7,587	19,413	28.10%
6263 · Water/Sewer	14,000	1,652	7,348	6,652	52.49%
Total 6260 · Utilities	104,600	8,901	54,652	49,948	52.25%
6720 · Fixed Assets	6,805,850	411,381	1,798,241	5,007,609	26.42%
6999 · Contingencies	0	-	-	-	0.00%
Total Budget and Expenses	22,061,129	1,446,918	11,307,888	10,753,241	51.26%
Net Revenue/Expenses Over/Short +/-	0		(2,692,168)		

Revenue and Expenditures should be 66%

Date prepared: 3/16/2015 (Updated for Final Budget with Latrobe Portion 3/9/15)

El Dorado Hills Fire Department

3/16/2015 3:19 PM

Register: 1000 · Bank of America
 From 02/01/2015 through 02/28/2015
 Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
02/01/2015	17902	DC Management, LLC	6220 · Rents and Lease...		8,686.48	X		241,036.72
02/02/2015	EFT	Transfer from LAIF	1074 · Local Agency I...	Confirm #1458...			X 900,000.00	1,141,036.72
02/03/2015	EFT	ADP (FSA)	-split-		129.75	X		1,140,906.97
02/04/2015		Deposit	1110 · Accounts Recei...	Deposit			X 325,934.64	1,466,841.61
02/04/2015	EFT	P.E.R.S. Health	-split-	Health Benefits...	132,773.36	X		1,334,068.25
02/04/2015	17908	S W Allen Constructi...	6720 · Fixed Assets		390,782.00	X		943,286.25
02/04/2015	17909	Youngdahl Consultin...	6720 · Fixed Assets		4,117.50	X		939,168.75
02/04/2015	17910	Aflac	2029 · Other Payable		62.54	X		939,106.21
02/04/2015	17911	CA Assoc. of Profess...	6000 · Salaries & Wag...		1,053.00	X		938,053.21
02/04/2015	17912	Managed Health Net...	6200 · Professional Ser...		890.15	X		937,163.06
02/04/2015	17913	Standard Insurance Co.	6000 · Salaries & Wag...	Life Insurance	448.40	X		936,714.66
02/04/2015	17914	Wally Jukes	6000 · Salaries & Wag...		106.00	X		936,608.66
02/04/2015	17915	David Kennedy	6000 · Salaries & Wag...		100.00			936,508.66
02/04/2015	17916	John Niehues	6000 · Salaries & Wag...		150.00	X		936,358.66
02/04/2015	17917	James O'Camb	6000 · Salaries & Wag...		363.00	X		935,995.66
02/04/2015	17918	Dwight Piper	6000 · Salaries & Wag...		150.00	X		935,845.66
02/04/2015	17919	Frederick Russell	6000 · Salaries & Wag...		150.00	X		935,695.66
02/04/2015	17920	Angelica Silveira	6000 · Salaries & Wag...		150.00	X		935,545.66
02/04/2015	17921	Logan Murray	6100 · Clothing & Pers...		221.04	X		935,324.62
02/04/2015	17922	Mike Roppolo	6250 · Transportation a...		16.25	X		935,308.37
02/04/2015	17923	Absolute Secured Sh...	-split-		55.00	X		935,253.37
02/04/2015	17924	A-CHECK	6200 · Professional Ser...		51.50	X		935,201.87
02/04/2015	17925	Advantage Gear, Inc.	-split-		1,917.31	X		933,284.56
02/04/2015	17926	Arnolds for Awards	-split-		549.06	X		932,735.50
02/04/2015	17927	CALPO/HOM/MAC...	6720 · Fixed Assets		3,622.00	X		929,113.50
02/04/2015	17928	Cooperative Personn...	6200 · Professional Ser...		1,404.00	X		927,709.50
02/04/2015	17929	Costco	6250 · Transportation a...		53.22	X		927,656.28
02/04/2015	17930	Doug Veerkamp	-split-		1,544.00	X		926,112.28
02/04/2015	17931	El Dorado Disposal S...	-split-	Garbage	1,215.99	X		924,896.29
02/04/2015	17932	Ferrell Gas	6260 · Utilities:6262 · ...		826.99	X		924,069.30
02/04/2015	17933	Gary Pertle	6150 · Maintenance,Str...		95.00	X		923,974.30
02/04/2015	17934	Harley Haslem	6180 · Miscellaneous:6...		75.00	X		923,899.30
02/04/2015	17935	Harrold Ford Inc.	-split-		5,572.36	X		918,326.94
02/04/2015	17936	Madeira Group Inter...	6200 · Professional Ser...		895.00	X		917,431.94
02/04/2015	17937	Motorola Solutions Inc	-split-		182.95	X		917,248.99
02/04/2015	17938	P. G. & E.	-split-	Sta 84, 85, 86, ...	6,421.83	X		910,827.16
02/04/2015	17939	Preferred Alliance, Inc.	6200 · Professional Ser...		210.00	X		910,617.16
02/04/2015	17940	Project Leadership A...	-split-		5,465.28	X		905,151.88
02/04/2015	17941	Raleys	-split-		165.67	X		904,986.21
02/04/2015	17942	Rucker Mill & Cabin...	6150 · Maintenance,Str...		1,695.00	X		903,291.21

El Dorado Hills Fire Department

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02/04/2015	17943	SignChef Inc.	6230 · Small Tools and...		702.30	X		902,588.91
02/04/2015	17944	Solon Fire Control	-split-		1,693.01	X		900,895.90
02/04/2015	17945	Trace Analytics, Inc.	6140 · Maintenance of ...		80.00	X		900,815.90
02/04/2015	17946	Unifire Power Blowers	6140 · Maintenance of ...	Rubber Feet	120.50	X		900,695.40
02/04/2015	17947	Waynes Locksmith	6150 · Maintenance,Str...		149.86	X		900,545.54
02/04/2015	17948	West Coast Frame/C...	6140 · Maintenance of ...		618.07	X		899,927.47
02/04/2015	17949	Wells Fargo Bank	2026 · EDH Associate...	Payroll Deducti...	2,122.90	X		897,804.57
02/04/2015	17950	Greg F. Durante (Di...	-split-		400.00	X		897,404.57
02/04/2015	17951	Charles J. Hartley	-split-	Director Pay	300.00	X		897,104.57
02/04/2015	17952	John Hidahl	-split-		600.00	X		896,504.57
02/04/2015	17953	Douglas A. Hus	-split-		200.00	X		896,304.57
02/04/2015	17954	Barbara Winn	-split-		300.00	X		896,004.57
02/05/2015	EFT	P.E.R.S. ING	-split-	PR15-2-1 Conf...	4,200.82	X		891,803.75
02/05/2015	EFT	Nationwide Retireme...	-split-		16,195.41	X		875,608.34
02/05/2015	EFT	P.E.R.S. Retirement	-split-	Conf #1000520...	85,124.96	X		790,483.38
02/05/2015	EFT	P.E.R.S. Retirement (...	6000 · Salaries & Wag...	Conf# 1000520...	550.06	X		789,933.32
02/05/2015	EFT	P.E.R.S. Retirement (...	6000 · Salaries & Wag...	Conf# 1000520...	3,840.95	X		786,092.37
02/05/2015	EFT	P.E.R.S. Retirement (...	6000 · Salaries & Wag...	Conf# 1000520...	4,382.04	X		781,710.33
02/05/2015	EFT	P.E.R.S. Retirement (...	6000 · Salaries & Wag...	Conf# 1000520...	1,897.66	X		779,812.67
02/05/2015	EFT	ADP (FSA)	-split-		192.30	X		779,620.37
02/05/2015	PR15-2-1	Payroll - Taxes	2021 · Federal Tax Wit...	Taxes	71,699.58	X		707,920.79
02/05/2015	PR15-2-1	Payroll - Direct Depo...	2021 · Federal Tax Wit...	Direct Deposit	216,926.69	X		490,994.10
02/05/2015	PR15-2-1		2021 · Federal Tax Wit...	Payroll Check ...	943.50	X		490,050.60
02/05/2015	PR15-2-1		2021 · Federal Tax Wit...	Payroll Check ...	434.89	X		489,615.71
02/05/2015	PR15-2-1		2021 · Federal Tax Wit...	Payroll Check ...	314.28	X		489,301.43
02/06/2015		Deposit	3510 · Misc. Operating...	Deposit		X	25,588.04	514,889.47
02/06/2015	EFT	U.S. Bank Telepay	2010 · Accounts Payable	Confirmed 185...	12,957.96	X		501,931.51
02/06/2015	EFT	ADP (FSA)	2032 · FSA-Medical C...		150.00	X		501,781.51
02/10/2015	EFT	ADP (FSA)	2031 · FSA-Dependent...		576.90	X		501,204.61
02/10/2015	EFT	ADP (FSA)	2032 · FSA-Medical C...		10.00	X		501,194.61
02/12/2015	EFT	ADP (FSA)	2032 · FSA-Medical C...		35.00	X		501,159.61
02/13/2015	EFT	ADP (FSA)	-split-		361.14	X		500,798.47
02/13/2015	EFT	ADP	6200 · Professional Ser...		300.56	X		500,497.91
02/15/2015	EFT	Bank Charges	6190 · Office Supplies	Bank Charges	128.36	X		500,369.55
02/16/2015	EFT	ADP (FSA)	2032 · FSA-Medical C...		450.00	X		499,919.55
02/17/2015		Deposit	-split-	Deposit		X	27,776.76	527,696.31
02/17/2015		Deposit	-split-	Deposit		X	2,630.23	530,326.54
02/18/2015	EFT	Transfer from LAIF	1074 · Local Agency I...	Confirm #1459...		X	400,000.00	930,326.54
02/18/2015	EFT	ADP (FSA)	2032 · FSA-Medical C...		4.00	X		930,322.54
02/19/2015	EFT	P.E.R.S. ING	-split-	PR15-2-2 Conf...	4,200.82	X		926,121.72

El Dorado Hills Fire Department

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02/19/2015	EFT	ADP (FSA)	2032 · FSA-Medical C...		189.87	X		925,931.85
02/19/2015	17955	Chase Bank	2029 · Other Payable	Pipes & Drums	450.00	X		925,481.85
02/19/2015	17956	Wells Fargo Bank	2026 · EDH Associate...	Payroll Deducti...	2,122.90	X		923,358.95
02/19/2015	17957	Scott Vail	6240 · Special Expense...		47.00	X		923,311.95
02/19/2015	17958	APPTIX Inc.	-split-		1,891.78	X		921,420.17
02/19/2015	17959	Aramark	-split-	Rags	233.60	X		921,186.57
02/19/2015	17960	AT&T (CALNET 2)	-split-		587.18	X		920,599.39
02/19/2015	17961	AT&T	6110 · Communication...		107.86	X		920,491.53
02/19/2015	17962	Best Best & Krieger	6200 · Professional Ser...		655.20	X		919,836.33
02/19/2015	17963	Big O Tires	6140 · Maintenance of ...		521.56	X		919,314.77
02/19/2015	17964	Burkett's	-split-		187.04	X		919,127.73
02/19/2015	17965	Churchll's Hardware ...	6230 · Small Tools and...		86.05	X		919,041.68
02/19/2015	17966	Deer Creek 608 Prop...	6220 · Rents and Lease...		1.00	X		919,040.68
02/19/2015	17967	Doug Veerkamp	-split-		1,230.83	X		917,809.85
02/19/2015	17968	El Dorado Hills Rota...	6170 · Dues and Subsc...		75.00	X		917,734.85
02/19/2015	17969	El Dorado Irrigation ...	-split-	Water/Sewer	1,652.22	X		916,082.63
02/19/2015	17970	Fred Russell (FDC)	6720 · Fixed Assets		6,476.25	X		909,606.38
02/19/2015	17971	Grainger Inc.	6230 · Small Tools and...		165.34	X		909,441.04
02/19/2015	17972	Harrold Ford Inc.	6140 · Maintenance of ...		1,122.04	X		908,319.00
02/19/2015	17973	Hefner, Stark & Mar...	6200 · Professional Ser...	Legal Services	9,070.10	X		899,248.90
02/19/2015	17974	Mountain Democrat	6200 · Professional Ser...		192.50	X		899,056.40
02/19/2015	17975	Photos by JC	6180 · Miscellaneous:6...		150.00			898,906.40
02/19/2015	17976	Reibes Auto Parts	-split-		152.32	X		898,754.08
02/19/2015	17977	Sam's Club	-split-		1,079.04	X		897,675.04
02/19/2015	17978	Valley Power System...	-split-		1,829.82	X		895,845.22
02/19/2015	17979	Verizon Wireless	-split-		3,295.41			892,549.81
02/19/2015	17980	West Coast Frame/C...	6140 · Maintenance of ...		427.42	X		892,122.39
02/19/2015	17981	West Coast Restorati...	6150 · Maintenance,Str...		1,775.00	X		890,347.39
02/19/2015	17982	XMR Fire Consulting	6200 · Professional Ser...		120.00			890,227.39
02/19/2015	17983	Breaker Glass Co., Inc.	1110 · Accounts Recei...		967.07	X		889,260.32
02/19/2015	17985	Atwood Insurance	6130 · Insurance:6131 ...		5,997.00	X		883,263.32
02/19/2015	PR15-2-2	Payroll - Taxes	2021 · Federal Tax Wit...	Taxes	65,218.39	X		818,044.93
02/19/2015	PR15-2-2	Payroll - Direct Depo...	2021 · Federal Tax Wit...	Direct Deposit	204,373.01	X		613,671.92
02/19/2015	PR15-2-2	Payroll - Checks	2021 · Federal Tax Wit...	Payroll Check ...	793.49			612,878.43
02/19/2015	PR15-2-2	Payroll - Checks	2021 · Federal Tax Wit...	Payroll Check ...	429.39			612,449.04
02/20/2015	EFT	Nationwide Retireme...	-split-		16,195.41	X		596,253.63
02/20/2015	EFT	ADP (FSA)	2031 · FSA-Dependent...		589.81	X		595,663.82
02/23/2015		P.E.R.S. Retirement	-split-	Conf #1000525...	80,890.61	X		514,773.21
02/23/2015	EFT	P.E.R.S. Retirement (...	6000 · Salaries & Wag...	Conf# 1000525...	550.06	X		514,223.15
02/23/2015	EFT	P.E.R.S. Retirement (...	6000 · Salaries & Wag...	Conf# 1000525...	3,768.87	X		510,454.28

El Dorado Hills Fire Department

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02/23/2015	EFT	P.E.R.S. Retirement (...)	6000 · Salaries & Wag...	Conf# 1000525...	4,260.59	X		506,193.69
02/23/2015	EFT	P.E.R.S. Retirement (...)	6000 · Salaries & Wag...	Conf# 1000525...	1,732.16	X		504,461.53
02/23/2015	EFT	ADP (FSA)	2031 · FSA-Dependent...		4,999.80	X		499,461.73
02/23/2015	EFT	ADP (FSA)	-split-		252.39	X		499,209.34
02/24/2015	EFT	ADP (FSA)	2032 · FSA-Medical C...		5.00	X		499,204.34
02/25/2015		ADP (FSA)	2032 · FSA-Medical C...		210.14	X		498,994.20
02/25/2015	EFT	ADP (FSA)	2032 · FSA-Medical C...		14.98	X		498,979.22
02/26/2015		ADP	6200 · Professional Ser...		599.15	X		498,380.07
02/26/2015	EFT	ADP (FSA)	-split-		69.29	X		498,310.78
02/27/2015	EFT	ADP	6200 · Professional Ser...		292.87	X		498,017.91
02/27/2015	EFT	ADP (FSA Service C...	6200 · Professional Ser...		86.53	X		497,931.38
02/27/2015	17986	El Dorado Alarm & ...	6140 · Maintenance of ...		5,800.00			492,131.38
02/28/2015	17987	Oracle America, Inc.	6200 · Professional Ser...		1,000.00			491,131.38
02/28/2015	17988	Recolte Energy	6200 · Professional Ser...		8,000.00			483,131.38
02/28/2015	17989	Steve's Landscape	6720 · Fixed Assets		5,000.00			478,131.38

Payment for Station 84 Building Project

Summary

The Building Committee approved the seventh payment to S W Allen Construction Inc. for Station 84 in the amount of \$239,083.

Fiscal Impact

S W Allen Construction Inc.
Payment 7 - \$239,083

Recommendation

Staff recommends ratifying this payment to S W Allen Construction, Inc.



4777 Auburn Blvd., Suite 100
 Sacramento, CA 95841
 (916) 344-2098
 FAX (916) 344-0307
 Lic. 646649

Application For Payment

Detailed, Grouped by Each Number

El Dorado Hills Fire Station #84
 2180 Francisco Dr., El Dorado Hills, CA 95762

Project # 14-08
 Tel: Fax:

Application Date: 2/26/2015	Contract No: 01	Application No: 007
To Owner: El Dorado Hills County Water District 1050 Wilson Blvd. El Dorado Hills, CA 95762	From Contractor: S W Allen Construction Inc 4777 Auburn Blvd., Ste. 100 Sacramento, CA 95841	Via Architect: Calpo Horn & Dong Architects 2120 20th St., Ste. One Sacramento, CA 95818
Contract For:	Period Number: 07	Period To: 2/28/2015

Application For Payment Summary

1. Original Contract Value.....	4,923,715
2. Net Change by Change Orders.....	(41,985)
3. Contract Value To Date.....	4,881,730
4. Total Completed Stored To Date.....	1,836,091
5. Completed Work Retainage.....	91,805
6. Stored Material Retainage.....	0
7. Total Retainage.....	91,805
8. Total Earned Less Retainage.....	1,744,286
9. Less Previous Certificates For Payment.....	1,505,203
10. Current Payment Due.....	239,083
11. Balance To Finish, Including Retainage.....	3,137,444

Change Order Summary	Additions	Deductions
Total changes in previous months	14,902	56,887
Total approved this month	0	0
Totals	14,902	56,887
Net Changes by Change Order	(41,985)	

Contractor Signature:

By: Date: 2/27/15

Amount Certified: \$ 239,083.00

Architect Signature:

By: _____ Date: _____

Owner Signature:

By: _____ Date: _____

Notary Signature:

By: _____ Date: _____

(see attached)



GARDEN VALLEY FIRE PROTECTION DISTRICT

February 24, 2015

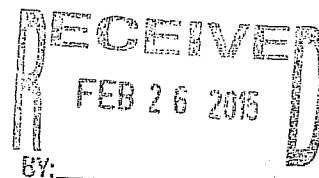
Chief Roberts and the El Dorado Hills Fire Board,

The Garden Valley Fire Board would like to formally request your consideration of working out a Shared Service Agreement for our Fire Department Administration. Once established, we would also like to discuss the possibility of becoming one Fire Department through Annexation. The Garden Valley Fire Department looks forward to meeting with those responsible in your organization to further discuss this request.

Fraternally,

**GRV Fire Chief
Bill Dekker**

**GRV Board Chair
Mark HM Spaugh**





COMMUNITY DEVELOPMENT AGENCY

DEVELOPMENT SERVICES DIVISION

<http://www.edcgov.us/DevServices/>

PLACERVILLE OFFICE:

2850 Fairlane Court, Placerville, CA 95667

BUILDING

(530) 621-5315 / (530) 622-1708 Fax

bldgdept@edcgov.us

PLANNING

(530) 621-5355 / (530) 642-0508 Fax

planning@edcgov.us

LAKE TAHOE OFFICE:

3368 Lake Tahoe Blvd., Suite 302

South Lake Tahoe, CA 96150

(530) 573-3330

(530) 542-9082 Fax

tahoebuild@edcgov.us

March 9, 2015

David C. Roberts
Fire Chief
El Dorado Hills Fire Dept.
1050 Wilson Blvd.
El Dorado Hills, CA 95762

Re: S09-0008, EDH Fire Training Center, Time Extension

Dear Chief Roberts:

In response to your letter of February 23, 2015, detailing your request for an extension to the special use permit referenced above, I have reviewed the information you sent regarding your diligent efforts to move the project forward and conclude that an extension of time can be granted. The special use permit, S09-0008, shall be extended for two more years from the date of its current expiration to May 7, 2017.

Please contact me with any questions you may have regarding this letter.

Sincerely,

Lillian MacLeod
Principal Planner



EL DORADO HILLS FIRE DEPARTMENT

MONTHLY ACTIVITY REPORT

FEBRUARY 2015



*"Your Safety,
Our Commitment"*

ALARM STATISTICS

225	Total Calls February 2015 (All Stations)
6	Total Calls February 2015 (Latrobe)
194	Total Calls February 2014 (All Stations)
5	Total Calls February 2014 (Latrobe)
446	2015 Total Calls for Service (All Stations)
16	2015 Total Calls for Service (Latrobe)
433	2014 Total Calls of Service (All Stations)
6	2014 Total Calls of Service (Latrobe)
90%	Medic Unit Response, 10 Minutes (before exception reports)
92%	Medic Unit Response, 11 Minutes (before exception reports)

*79 consecutive months in compliance.

Incident Number	Station	Response Dist	Street	NFIRS Code 3 Description	Alarm Date	Call Processing	1st Unit Turnout	Reason For Delay	1st Unit Travel	Reason For Delay	1st Unit Total
15-0002706	84	84-G	MALCOM DIXON	EMS call, excluding vehicle accident with injury	02/01/2015	00:30	01:18		03:11		04:59
15-0002717	84	84-C	CARNELIAN	EMS call, excluding vehicle accident with injury	02/01/2015	00:33	01:58	@ the gym - distance	03:51		06:22
15-0002742	85	85-A	CANTERBURY	EMS call, excluding vehicle accident with injury	02/01/2015	01:08	01:11		03:26		05:45
15-0002763	85	85-A	EL DORADO HILLS	Motor vehicle accident with no injuries.	02/02/2015	01:26	01:44	station lay out	02:51		06:01
15-0002861	85	85-A	SILVA VALLEY	EMS call, excluding vehicle accident with injury	02/02/2015	01:20	00:50		04:29		06:39
15-0002873	86	86-B	BOTHWELL	EMS call, excluding vehicle accident with injury	02/03/2015	00:54	01:25		04:14		06:33
15-0002905	84	84-H	WEST GREEN SPRINGS	EMS call, excluding vehicle accident with injury	02/03/2015	00:50	00:00		09:17	Responded from 85 while swapping engines.	10:07
15-0002906	85	85-B	BARCELONA	Building fire	02/03/2015	00:47	01:01		02:15		04:03
15-0002986	85	86-A	SERRANO	Smoke detector activation due to malfunction	02/03/2015	02:18	01:19		04:54		08:31
15-0002999	86	86-C	BOTHWELL	EMS call, excluding vehicle accident with injury	02/04/2015	01:17	01:58	Personnel Issue	05:14		08:29
15-0003006	85	85-A	SPRINGBURN	EMS call, excluding vehicle accident with injury	02/04/2015	01:00	00:15		03:39		04:54
15-0003009	85	87-A	TOWN CENTER	EMS call, excluding vehicle accident with injury	02/04/2015	01:00	01:21		03:37		05:58
15-0003025	87	87-D	GOLDEN FOOTHILL	EMS call, excluding vehicle accident with injury	02/04/2015	01:52	00:22		02:04		04:18
15-0003062	87	87-A	CONCORDIA	EMS call, excluding vehicle accident with injury	02/04/2015	01:30	01:45		03:29		06:44
15-0003161	84	84-C	WOOD MAR	Motor vehicle accident with injuries	02/06/2015	01:22	01:10		03:24		05:56
15-0003169	87	92	LATROBE	Grass fire	02/06/2015	01:24	02:15	Station layout and time of day	08:24		12:03
15-0003190	84	84-G	BREESE	No incident found on arrival at dispatch address	02/06/2015	00:50	00:35		07:08	travel time - distance	08:33
15-0003202	84	84-A	SALMON FALLS	Prescribed fire	02/06/2015	00:37	00:00		13:48	find incident location/ get to location	14:25
15-0003237	87	87-A	GOLDEN FOOTHILL	EMS call, excluding vehicle accident with injury	02/06/2015	01:59	00:27		02:08		04:34
15-0003287	84	84-F	KING EDWARD	EMS call, excluding vehicle accident with injury	02/06/2015	00:43	00:41		04:03		05:27
15-0003307	85	85-C	ARROWHEAD	EMS call, excluding vehicle accident with injury	02/07/2015	01:06	01:53	Unk: station lay out	03:44		06:43
15-0003369	84	84-A	EASY	EMS call, excluding vehicle accident with injury	02/07/2015	01:13	00:56		06:28	Distance	08:37
15-0003389	87	92	LATROBE	Motor vehicle accident with no injuries.	02/07/2015	02:00	02:18	none	09:30	distance	13:48
15-0003426	86	86-D	HWY 50	Motor vehicle accident with injuries	02/08/2015	01:20	00:44		03:45		05:49
15-0003471	85	86-A	SERRANO	Smoke detector activation, no fire - unintentional	02/08/2015	01:48	01:19		04:00		07:07
33-0000096	85	85-A	STANFORD	EMS call, excluding vehicle accident with injury	02/08/2015	00:37	00:45		03:09		04:31
15-0003479	87	87-A	VINE	Unintentional transmission of alarm, other	02/09/2015	02:12	01:01		05:37		08:50
15-0003512	85	85-A	TAM O SHANTER	EMS call, excluding vehicle accident with injury	02/09/2015	00:38	01:06		02:43		04:27
15-0003531	85	85-C	PARK	Fire, other	02/09/2015	00:35	01:55	10 Hour check being performed on aerial	02:29		04:59
15-0003542	85	87-E	COBBLE ROCK	EMS call, excluding vehicle accident with injury	02/09/2015	00:49	01:32	Cooking dinner had to shut all cooktops/ovens off and secure	06:33	Call in 87's area. They were at the Sac High Rise Drill.	08:54
15-0003562	85	85-C	PLATT	Chimney or flue fire, confined to chimney or flue	02/09/2015	05:30	01:13		06:47	Covering Sta 87 while they were at Sac High Rise Drill.	13:30
15-0003572	85	85-C	HWY 50	Vehicle accident, general cleanup	02/10/2015	00:00	00:00		00:49		00:49
15-0003584	87	87-D	GOLDEN FOOTHILL	EMS call, excluding vehicle accident with injury	02/10/2015	02:20	00:32		02:21		05:13
15-0003627	87	87-A	WHITE ROCK	Motor vehicle accident with injuries	02/10/2015	02:04	00:30		03:48		06:22
15-0003638	87	87-A	VALLEY VIEW	EMS call, excluding vehicle accident with injury	02/10/2015	01:24	01:14		05:13		07:51
15-0003681	84	84-F	WINLOCK	EMS call, excluding vehicle accident with injury	02/11/2015	01:15	00:37		04:24		06:16
15-0003699	85	85-D	FRENO	EMS call, excluding vehicle accident with injury	02/11/2015	00:59	01:01		04:54		06:54
15-0003703	87	87-A	WHITE ROCK	EMS call, excluding vehicle accident with injury	02/11/2015	00:44	01:46	Immediate response while in Station. No delays occurred.	02:59		05:29
15-0003773	87	87-D	GOLDEN FOOTHILL	EMS call, excluding vehicle accident with injury	02/12/2015	01:12	01:08		02:16		04:36
15-0003779	87	87-D	HAWKS FLIGHT	EMS call, excluding vehicle accident with injury	02/12/2015	00:54	00:35		01:58		03:27
15-0003840	87	87-A	VALLEY VIEW	EMS call, excluding vehicle accident with injury	02/12/2015	01:05	00:39		05:19		07:03
15-0003849	84	84-B	LAKEHILLS	EMS call, excluding vehicle accident with injury	02/12/2015	00:29	00:58		03:41		05:08
15-0003953	86	86-D	HWY 50	EMS call, excluding vehicle accident with injury	02/13/2015	02:16	01:57	Unk: station lay-out	00:14		04:27
15-0003964	85	85-C	ARROWHEAD	EMS call, excluding vehicle accident with injury	02/14/2015	00:39	01:14		03:06		04:59
15-0003965	87	87-D	GLENHAVEN	Unintentional transmission of alarm, other	02/14/2015	02:00	00:55		03:46		06:41
15-0003983	85	85-C	HWY 50	Good intent call, other	02/14/2015	01:02	00:30		02:39		04:11
15-0004026	85	85-B	RIDGEVIEW	Motor vehicle accident with injuries	02/14/2015	01:19	01:01		03:15		05:35
15-0004033	85	85-D	LAFAYETTE	EMS call, excluding vehicle accident with injury	02/14/2015	01:00	01:04		04:00		06:04
15-0004042	87	87-A	BRIARBERRY	EMS call, excluding vehicle accident with injury	02/15/2015	00:43	01:45		05:43		08:11
15-0004090	85	85-A	HARVARD	EMS call, excluding vehicle accident with injury	02/15/2015	00:52	00:22		03:48		05:02
15-0004112	84	84-G	APPJAN	Motor vehicle accident with injuries	02/16/2015	02:19	02:50	Veh accident with fire at 4:30 am from quarters.	05:00		10:09
15-0004144	87	87-A	VALLEY VIEW	EMS call, excluding vehicle accident with injury	02/16/2015	00:51	00:53		02:28		04:12
15-0004208	87	87-D	GOLDEN FOOTHILL	EMS call, excluding vehicle accident with injury	02/17/2015	01:15	00:17		02:53		04:25
15-0004286	84	84-C	MORNING GLORY	EMS call, excluding vehicle accident with injury	02/17/2015	00:35	01:27		03:04		05:06
15-2015002	84	84-D	GREEN VALLEY	Search for person in water	02/17/2015	01:10	00:56		04:43		06:49
15-0004318	86	86-C	ALYSSUM	EMS call, excluding vehicle accident with injury	02/18/2015	00:56	01:04		03:46		05:46
15-0004333	87	87-C	MONTE MAR	EMS call, excluding vehicle accident with injury	02/18/2015	01:07	00:42		05:04		06:53
15-0004371	86	86-C	PRARIE FALCON	EMS call, excluding vehicle accident with injury	02/18/2015	01:10	01:19		03:50		06:19

Incident Number	Station	Response Dist	Street	NFIRS Code 3 Description	Alarm Date	Call Processing	1st Unit Turnout	Reason For Delay	1st Unit Travel	Reason For Delay	1st Unit Total
15-0005249	84	84-C	BONITA	EMS call, excluding vehicle accident with injury	02/18/2015	00:59	01:29		05:53		08:21
15-0000439	87	87-A	VINE	EMS call, excluding vehicle accident with injury	02/19/2015	01:47	02:09	none	04:44		08:40
15-0004405	84	84-D	GREEN VALLEY	Motor vehicle accident with injuries	02/19/2015	03:56	01:46	Turnout time,	02:46		08:28
15-0004426	84	84-G	AMER	Gas leak (natural gas or LPG)	02/19/2015	01:51	01:49	turnout time	04:47		08:27
15-0004523	87	87-D	HAWKS FLIGHT	EMS call, excluding vehicle accident with injury	02/20/2015	00:44	00:41		02:28		03:53
15-0004571	84	84-C	LAKEHILLS	Motor vehicle accident with injuries	02/21/2015	01:38	02:02	Night call	02:52		06:32
15-0004573	86	86-C	WALDWICK	EMS call, excluding vehicle accident with injury	02/21/2015	00:00	01:30	Personnel related: crew in shower	05:43		07:13
15-0004574	85	85-D	SOUTHERNESS	Assist invalid	02/21/2015	01:37	02:00	Personnel Issue: In shower	07:41	SAA and call in 86's area (they are on another call)	11:18
15-0004581	86	86-A	SOUTHERNESS	EMS call, excluding vehicle accident with injury	02/21/2015	00:00	00:46		05:08		05:54
15-0004633	85	85-A	HARVARD	Smoke detector activation, no fire - unintentional	02/21/2015	01:38	00:44		01:20		03:42
15-0004679	84	84-C	FRANCISCO	EMS call, excluding vehicle accident with injury	02/21/2015	01:18	00:46		03:40		05:44
15-0004680	84	84-C	KING RICHARD	EMS call, excluding vehicle accident with injury	02/21/2015	00:56	00:59		04:02		05:57
15-0004692	84	84-B	LAKEHILLS	EMS call, excluding vehicle accident with injury	02/22/2015	00:50	01:16		06:51	Reduced to code 2	08:57
15-0004695	84	84-G	ALTA VISTA	EMS call, excluding vehicle accident with injury	02/22/2015	00:55	00:10		02:20		03:25
15-0004731	84	84-E	ORBETELLO	EMS call, excluding vehicle accident with injury	02/22/2015	00:44	01:20		05:15		07:19
15-0004734	85	84-C	KENSINGTON	Unintentional transmission of alarm, other	02/22/2015	01:21	01:24		07:21	Diverted to a different call	10:06
15-0004737	86	86-B	ARENZANO	EMS call, excluding vehicle accident with injury	02/22/2015	00:47	01:28		04:13		06:28
15-0004752	87	85-B	MUSE	EMS call, excluding vehicle accident with injury	02/22/2015	00:40	01:14		04:16		06:10
15-0004798	87	87-A	WHITE ROCK	Alarm system activation, no fire - unintentional	02/23/2015	03:14	00:41		02:56		06:51
15-0004819	85	85-D	MORRILL	EMS call, excluding vehicle accident with injury	02/23/2015	00:49	00:10		04:54		05:53
15-0004823	86	87-C	RUSHWOOD	EMS call, excluding vehicle accident with injury	02/23/2015	05:55	00:44		04:21		11:00
15-0004853	91	91-B	MONTAIRE	EMS call, excluding vehicle accident with injury	02/24/2015	00:35	00:00		10:42	RURAL	11:17
15-0004861	85	85-C	PARK	EMS call, excluding vehicle accident with injury	02/24/2015	00:44	01:05		03:13		05:02
15-0004867	84	84-H	GREEN VALLEY	Motor vehicle accident with injuries	02/24/2015	01:45	01:12		04:00		06:57
15-0004881	85	85-D	ENDLESS	Gas leak (natural gas or LPG)	02/24/2015	01:39	01:37		05:28		08:44
15-0004923	85	85-D	MERTOLA	EMS call, excluding vehicle accident with injury	02/25/2015	01:41	01:02		02:39		05:22
15-0004928	85	85-D	PARK	EMS call, excluding vehicle accident with injury	02/25/2015	00:55	00:48		03:14		04:57
15-0004934	85	85-A	TAM O SHANTER	EMS call, excluding vehicle accident with injury	02/25/2015	01:00	00:44		03:33		05:17
15-0004973	85	85-A	HARVARD	EMS call, excluding vehicle accident with injury	02/25/2015	01:18	00:00		02:43		04:01
15-0004977	87	87-D	GOLDEN FOOTHILL	EMS call, excluding vehicle accident with injury	02/25/2015	01:44	00:00		01:40		03:24
15-0005014	87	87-A	TOWN CENTER	Chimney or flue fire, confined to chimney or flue	02/26/2015	03:03	01:20		03:29		07:52
15-0005029	86	86-C	PRARIE FALCON	EMS call, excluding vehicle accident with injury	02/26/2015	01:27	01:24		03:55		06:46
15-0005055	85	87-A	TOWN CENTER	EMS call, excluding vehicle accident with injury	02/26/2015	00:55	00:00		02:36		03:31
15-0005061	85	85-C	YOSEMITE	EMS call, excluding vehicle accident with injury	02/26/2015	00:59	00:32		02:27		03:58
15-0005064	85	85-C	PLATT	EMS call, excluding vehicle accident with injury	02/26/2015	00:42	00:57		03:17		04:56
15-0005080	84	84-C	BANCROFT	EMS call, excluding vehicle accident with injury	02/26/2015	01:38	00:47		02:59		05:24
15-0005089	85	85-A	FORBES	EMS call, excluding vehicle accident with injury	02/27/2015	00:40	01:15		04:37		06:32
15-0005098	85	85-A	TURQUOISE	EMS call, excluding vehicle accident with injury	02/27/2015	01:03	00:30		03:59		05:32
15-0005102	84	85-A	SILVA VALLEY	Motor vehicle accident with no injuries.	02/27/2015	01:34	00:00		07:01	Incident dispatched to wrong location	08:35
15-0005183	86	86-A	SOUTHERNESS	EMS call, excluding vehicle accident with injury	02/28/2015	01:35	01:33		04:01		07:09
15-0005220	84	84-E	MEDICI	EMS call, excluding vehicle accident with injury	02/28/2015	01:07	01:25		03:44		06:16
15-0005247	85	85-C	PARK	EMS call, excluding vehicle accident with injury	02/28/2015	00:35	00:30		01:10		02:15

Balance Transfer from Latrobe Fire Protection District

Summary:

The official date that Latrobe was annexed to El Dorado Hills County Water District was November 24, 2014. After completion of the annual audit for Latrobe Fire Protection District for the short period, July 1 to November 24, 2014, the auditors completed the attached balance sheet of assets and liabilities to be transferred to El Dorado Hills County Water District.

Fiscal Impact:

Per previous agreements

Staff Recommendation:

Staff recommends that the Board receive and file the attached documentation of financial transfers to El Dorado Hills County Water District.

Latrobe Fire Protection District
Beginning Balance Sheet
11/24/14

	Debit	Credit
Equity in Pooled Cash	\$ 242,411.98	
Cash - Development Fees	38,555.52	
Imprest Petty Cash	500.00	
Accounts Receivable - Grant	9,570.00	
Land	150,000.00	
Buildings and Improvements	26,286.00	
Equipment	243,013.90	
Vehicles	96,298.92	
Accounts Payable		\$ 18,289.51
Accounts Payable - El Dorado Hills Fire Dept.		13,147.54
Unrestricted Equity		736,643.75
Restricted Equity		38,555.52
	<u>\$ 806,636.32</u>	<u>\$ 806,636.32</u>

**LATROBE
FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the final short period ended November 24, 2014**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Latrobe Fire Protection District
Latrobe, California

We have audited the accompanying financial statements of Latrobe Fire Protection District, as of and for the final short period ended November 24, 2014, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Latrobe Fire Protection District as of November 24, 2014, and the results of its operations for the final short period then ended in conformity with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

Other Matters

Required Supplementary Information

The Management's Discussion and Analysis is not a required part of the financial statements but is supplemental information required by the Government Auditing Standards Board. Management has elected to omit the Management's Discussion and Analysis.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Robert W. Johnson, An Accountancy Corporation

Citrus Heights, California
February 6, 2015

LATROBE FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
November 24, 2014

ASSETS	General <u>Fund</u>	<u>Adjustments</u>	Statement of <u>Net Position</u>
	6		
Cash in County Treasury (Note 3)	\$ 280,918	\$ -	\$ 280,968
Imprest cash	500	-	500
Grant receivable	9,570	-	9,570
Capital assets (Note 4)	-	907,741	907,741
Less, accumulated depreciation	<u>-</u>	<u>(392,143)</u>	<u>(392,143)</u>
Total assets	<u>\$ 291,038</u>	<u>\$ 515,598</u>	<u>\$ 806,636</u>
LIABILITIES			
Accounts payable	\$ 31,438	\$ -	\$ 31,438
Salaries and benefits payable	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>31,438</u>	<u>-</u>	<u>31,438</u>
FUND BALANCES/NET POSITION			
Fund balances (Notes 5 and 6):			
Restricted	38,556	(38,556)	-
Committed	500	(500)	-
Unassigned	<u>220,544</u>	<u>(220,544)</u>	<u>-</u>
Total fund balances	<u>259,600</u>	<u>(259,600)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 291,038</u>		
Net position (Notes 5 and 6):			
Net investment in capital assets		515,598	515,598
Restricted		38,556	38,556
Unrestricted		<u>221,044</u>	<u>221,044</u>
Total net position		<u>\$ 775,198</u>	<u>\$ 775,198</u>

See notes to financial statements

LATROBE FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
for the final short period ended November 24, 2014

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:			
Public protection	\$ 142,418	\$ -	\$ 142,418
Support services	252	-	252
Debt service – principal	-	-	-
– interest	-	-	-
Capital outlay	-	-	-
Depreciation	<u>-</u>	<u>16,610</u>	<u>16,610</u>
Total program expenditures/expenses	<u>142,670</u>	<u>16,610</u>	<u>159,280</u>
Program revenues:			
Charges for service	<u>8,019</u>	<u>-</u>	<u>8,019</u>
General revenues:			
General tax revenues	49,455	-	49,455
Direct assessment	17,099	-	17,099
Development fees	-	-	-
Interest income	325	-	325
Grants	9,570	-	9,570
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues	<u>76,449</u>	<u>-</u>	<u>76,449</u>
Excess of revenues (expenditures) change in net position	(58,202)	(16,610)	(74,812)
Fund balances/net position:			
Beginning	<u>317,802</u>	<u>532,208</u>	<u>850,010</u>
Ending	<u>\$ 259,600</u>	<u>\$ 515,598</u>	<u>\$ 775,198</u>

See notes to financial statements

LATROBE FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
for the final short period ended November 24, 2014

	<u>Budget</u>	<u>Actual</u>	Favorable/ (Unfavorable)
Revenues:			
General tax revenues	\$ 111,419	\$ 49,455	\$(61,964)
Direct assessment	36,445	17,099	(19,346)
Development fees	-	-	-
Interest income	300	325	25
Grants	-	9,570	9,570
Strike team	-	8,019	8,019
Other	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Total revenues	<u>153,164</u>	<u>84,468</u>	<u>(68,696)</u>
Expenditures:			
Salaries	153,000	83,988	69,012
Employee benefits	12,216	6,335	5,881
WC	14,000	3,318	10,682
Clothing and personal	2,500	13,333	(10,833)
Communications	3,500	1,104	2,396
Central dispatch contract	1,200	753	447
Food	300	748	(448)
Household	500	186	314
Refuse disposal	500	229	271
Insurance	12,000	910	11,090
Maintenance – equipment	5,700	1,936	3,764
– office	500	-	500
– radios	500	-	500
Vehicle mtce – service	10,000	2,302	7,698
– parts	5,000	344	4,656
– t & t	3,000	-	3,000
Mtce – bldg.	1,000	62	938
Medical supply	500	-	500
Memberships	1,258	-	1,258
Office	500	240	260
Postage	100	12	88
Books/manuals	500	-	500
Agency admin. fee	1,000	926	74

See notes to financial statements

LATROBE FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES, continued
COMPARED TO BUDGET
for the final short period ended November 24, 2014

	<u>Budget</u>	<u>Actual</u>	Favorable/ (Unfavorable)
Expenditures (continued):			
Board stipend	\$ -	\$ -	\$ -
Audit & accounting	3,700	3,800	(100)
Legal	100	91	9
Medical	300	245	55
Publications	150	-	150
Rent	-	-	-
Small tools	2,000	1,450	550
Expendable equipment	-	-	-
Eq. - computer	-	-	-
- tel. & radio	1,500	-	1,500
- vehicle	-	-	-
Prof. and special serv.	30,000	11,744	18,256
Special dept. expense	100	-	100
Education	500	1,035	(535)
Staff develop.	800	-	800
Safety supplies	500	291	209
Mileage	500	-	500
Fuel	10,000	5,804	4,196
Utilities	2,600	1,484	1,116
Equipment - additions	-	-	-
- improvements	-	-	-
Contingencies	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>282,024</u>	 <u>142,670</u>	 <u>139,354</u>
 Excess of revenues (expenditures)	 <u>\$(128,860)</u>	 <u>\$(58,202)</u>	 <u>\$ 70,658</u>

See notes to financial statements

LATROBE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS

1. Organization:

Latrobe Fire Protection District (the "District") was formed on September 14, 1982 to provide fire protection services and emergency medical services.

The District's financial and administrative functions are governed by a five member Board of Directors elected by the voting population within the District.

2. Summary of Significant Accounting Policies:

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District's significant accounting policies are described below.

Measurement Focus and Basis of Accounting

The District reports a *General Fund* that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers revenues to be available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues that are accrued include property taxes, interest income, and charges for current services. Revenues that are not accrued include permits and fines, forfeitures, and penalties, if applicable. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital assets are reported as expenditures in governmental funds. Proceeds of general long-term and capital assets are reported as other financing sources.

LATROBE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Measurement Focus and Basis of Accounting, continued

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Amortization of assets acquired under capital lease is included in depreciation. Structures and equipment are depreciated using the straight-line method over their estimated useful lives.

Budgets

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final budget for each fiscal year.

Cash

The District maintains cash balances with the Treasurer of El Dorado County in an interest-bearing pooled investment account.

Property Taxes

The District receives property taxes from El Dorado County. Property taxes become a lien on the first day of the year they are levied. Secured property tax is levied on July 1 and due in two installments, on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are levied on July 1, and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

LATROBE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

3. Cash:

Cash with County consists of:

General	\$ 242,412
Developer fees	<u>38,556</u>
	<u>\$ 280,968</u>

4. Changes in Capital Assets:

	<u>Balance</u> <u>July 1, 2014</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>November 24, 2014</u>
Land	\$ 150,000	\$ -	\$ -	\$ 150,000
Buildings	68,774	-	-	68,774
Vehicles	230,921	-	-	230,921
Equipment	<u>458,046</u>	<u>-</u>	<u>-</u>	<u>458,046</u>
	<u>\$ 907,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 907,741</u>

LATROBE FIRE PROTECTION DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued

5. Reserve for Development Fees:

The Board of Directors has established development fees for fire protection service within the District. The use of these funds is restricted solely for financing public facilities and equipment necessary to serve new developments.

Activities of the developers fees reserve to November 24, 2014 follows:

Funds – beginning		\$ 38,511
Add, development fees	\$ -	
interest income	<u>45</u>	45
Deduct – provided for		
capital items	-	
administrative fee	<u>-</u>	<u>-</u>
Funds – ending		<u>\$ 38,556</u>

6. Equity:

General fund:

Total fund balances consist of:

Restricted for:

Development fees		\$ 38,556
------------------	--	-----------

Committed for:

Reserved for imprest cash	\$ 500	
Capital projects	<u>-</u>	500

Unassigned:		<u>220,544</u>
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\$ 259,600

LATROBE FIRE PROTECTION DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued

6. Equity, continued:

Statement of net position:

Total net position consists of:

Net investment in capital assets		\$ 515,598
Restricted:		
Development fees		38,556
Unrestricted:		
Board designated:		
Reserved for imprest cash	\$ 500	
Capital projects	<u> -</u>	
	500	
Undesignated:	<u>220,544</u>	
		<u>221,044</u>
		<u>\$ 775,198</u>

7. Retirement Plan:

The District offers all eligible Volunteer Firefighters the ability to earn a retirement through the CalPers Firefighter Length of Service Award Program. The Volunteer is eligible to draw his award after becoming vested with CalPers with a minimum time of service equaling ten years and reaching the age of 60. The District pays CalPers a yearly fee on behalf of individual participants.

8. Risk of Loss:

Latrobe Fire Protection District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the final 2014 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

LATROBE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

9. Subsequent Events:

Management has evaluated subsequent events through February 6, 2015, the date these November 24, 2014 financial statements were available to be issued.

10. Cooperative Agreement:

On February 20, 2012, the District entered into a cooperative agreement with the El Dorado Hills County Water District (a fire department). The El Dorado Hills County Water District will provide Latrobe Fire Protection District with emergency response for fire protection, rescue and medical aid services to augment the Latrobe Fire Protection District's existing capabilities.

The initial term of this agreement will be for a period of seventeen months, from February 20, 2012 through June 30, 2013. The contract amount is \$34,028; \$9,028 was paid by June 30, 2012 and the balance of \$25,000 was paid in 2012-13 fiscal year. The \$25,000 annual agreement was informally extended through November 24, 2014, to the end of the District's legal existence.

The District continued to maintain its own fire chief and all District employees and volunteers remained employees of the Latrobe Fire Protection District.

11. Annexation into El Dorado Hills Fire District:

Effective on November 24, 2014, the District was dissolved and annexed into the El Dorado Hills County Water District (El Dorado Hills Fire District).

SUPPLEMENTAL DATA

LATROBE FIRE PROTECTION DISTRICT
PRINCIPAL OFFICIALS

Board of Directors:

Dennis Carroll	Chair
John J. Haverty	Vice Chair
Blain Stumpf	
Sam Paredes	

Operations:

Christopher Couper	Chief
John Carmody	Acting in Chief Sup. Role
Shannon Merlo	District Secretary
Connie Haverty	Board Clerk

LATROBE FIRE PROTECTION DISTRICT
STATEMENT OF CASH FLOWS
for the final short period ending November 24, 2014

Cash flows from operating activities:

Change in net position (net income/loss)		\$(74,812)
Adjustments to reconcile change in net position to net cash provided to operating activities		
Depreciation		16,610
(Increase) decrease in:		
Grant receivable	\$(<u>9,570</u>)	(9,570)
(Decrease) increase in:		
Accounts payable and accrued liabilities	15,327	
Deferred revenue	<u>-</u>	<u>15,327</u>
Net cash provided to operating activities		(52,445)
Cash flows from investing activities:		
Purchase of equipment	<u>-</u>	
Net cash used by investing activities		-
Cash flows from financing activities:		
Principal payments of long-term debt	<u>-</u>	
Net cash used by financing activities		<u>-</u>
Net decrease in cash		(52,445)
Cash at beginning of period		<u>333,913</u>
Cash at end of period		<u>\$ 281,468</u>

**LATROBE
FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the year ended June 30, 2014**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Latrobe Fire Protection District
Latrobe, California

We have audited the accompanying financial statements of Latrobe Fire Protection District, as of and for the year ended June 30, 2014, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Latrobe Fire Protection District as of June 30, 2014, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

Other Matters

Required Supplementary Information

The Management's Discussion and Analysis is not a required part of the financial statements but is supplemental information required by the Government Auditing Standards Board. Management has elected to omit the Management's Discussion and Analysis.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Robert W. Johnson, An Accountancy Corporation

Citrus Heights, California
January 31, 2015

LATROBE FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2014

ASSETS	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Cash in County Treasury (Note 3)	\$ 333,413	\$ -	\$ 333,413
Imprest cash	500	-	500
Accounts receivable	-	-	-
Capital assets (Note 4)	-	907,741	907,741
Less, accumulated depreciation	<u>-</u>	<u>(375,533)</u>	<u>(375,533)</u>
 Total assets	 <u>\$ 333,913</u>	 <u>\$ 532,208</u>	 <u>\$ 866,121</u>
 LIABILITIES			
Accounts payable	\$ 8,261	\$ -	\$ 8,261
Salaries and benefits payable	<u>7,850</u>	<u>-</u>	<u>7,850</u>
 Total liabilities	 <u>16,111</u>	 <u>-</u>	 <u>16,111</u>
 FUND BALANCES/NET POSITION			
Fund balances (Notes 5 and 6):			
Restricted	38,511	(38,511)	-
Committed	500	(500)	-
Unassigned	<u>278,791</u>	<u>(278,791)</u>	<u>-</u>
 Total fund balances	 <u>317,802</u>	 <u>(317,802)</u>	 <u>-</u>
 Total liabilities and fund balances	 <u>\$ 333,913</u>		
 Net position (Notes 5 and 6):			
Net investment in capital assets		532,208	532,208
Restricted		38,511	38,511
Unrestricted		<u>279,291</u>	<u>279,291</u>
 Total net position		 <u>\$ 850,010</u>	 <u>\$ 850,010</u>

See notes to financial statements

LATROBE FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
for the year ended June 30, 2014

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:			
Public protection	\$ 298,070	\$ -	\$ 298,070
Support services	882	-	882
Debt service – principal	-	-	-
– interest	-	-	-
Capital outlay	4,517	(4,517)	-
Depreciation	<u>-</u>	<u>39,715</u>	<u>39,715</u>
Total program expenditures/expenses	<u>303,469</u>	<u>35,198</u>	<u>338,667</u>
Program revenues:			
Charges for service	<u>13,155</u>	<u>-</u>	<u>13,155</u>
General revenues:			
General tax revenues	108,430	-	108,430
Direct assessment	36,445	-	36,445
Development fees	30,890	-	30,890
Interest income	841	-	841
Grants	-	-	-
Other	<u>5,037</u>	<u>-</u>	<u>5,037</u>
Total general revenues	<u>181,643</u>	<u>-</u>	<u>181,643</u>
Excess of revenues (expenditures) change in net position	(108,671)	(35,198)	(143,869)
Fund balances/net position:			
Beginning	<u>426,473</u>	<u>567,406</u>	<u>993,879</u>
Ending	<u>\$ 317,802</u>	<u>\$ 532,208</u>	<u>\$ 850,010</u>

See notes to financial statements

LATROBE FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
for the year ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	Favorable/ (Unfavorable)
Revenues:			
General tax revenues	\$ 107,500	\$ 108,430	\$ 930
Direct assessment	30,000	36,445	6,445
Development fees	5,000	30,890	25,890
Interest income	300	841	541
Grants	-	-	-
Strike team	-	13,155	13,155
Other	<u>15,000</u>	<u>5,037</u>	<u>(9,963)</u>
Total revenues	<u>157,800</u>	<u>194,798</u>	<u>36,998</u>
Expenditures:			
Salaries	164,300	156,848	7,452
Employee benefits	25,500	11,942	13,558
WC	14,000	13,728	272
Clothing and personal	8,000	11,279	(3,279)
Communications	4,100	6,061	(1,961)
Central dispatch contract	1,200	-	1,200
Food	300	760	(460)
Household	-	393	(393)
Refuse disposal	1,300	423	877
Insurance	11,000	10,662	338
Maintenance – equipment	5,700	1,360	4,340
– office	1,000	-	1,000
– radios	500	-	500
Vehicle mtce – service	12,000	14,092	(2,092)
– parts	5,500	4,309	1,191
– t & t	6,000	5,438	562
Mtce – bldg.	7,000	2,382	4,618
Medical supply	500	1,267	(767)
Memberships	-	1,258	(1,258)
Office	1,000	666	334
Postage	400	29	371
Books/manuals	500	186	314
Agency admin. fee	3,000	127	2,873

See notes to financial statements

LATROBE FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES, continued
COMPARED TO BUDGET
for the year ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	Favorable/ <u>(Unfavorable)</u>
Expenditures (continued):			
Board stipend	\$ -	\$ -	\$ -
Audit & accounting	4,500	3,700	800
Legal	500	211	289
Medical	300	410	(110)
Publications	200	110	90
Rent	2	-	2
Small tools	3,500	3,326	174
Expendable equipment	-	-	-
Eq. - computer	-	-	-
- tel. & radio	2,500	1,711	789
- vehicle	700	-	700
Prof. and special serv.	29,000	27,785	1,215
Special dept. expense	3,000	2,855	145
Education	1,000	506	494
Staff develop.	600	-	600
Safety supplies	200	187	13
Mileage	100	-	100
Fuel	12,000	12,108	(108)
Utilities	4,200	2,833	1,367
Equipment - additions	5,000	4,517	483
- improvements	-	-	-
Contingencies	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>340,102</u>	 <u>303,469</u>	 <u>36,633</u>
 Excess of revenues (expenditures)	 <u>\$(182,302)</u>	 <u>\$(108,671)</u>	 <u>\$ 73,631</u>

See notes to financial statements

LATROBE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS

1. Organization:

Latrobe Fire Protection District (the "District") was formed on September 14, 1982 to provide fire protection services and emergency medical services.

The District's financial and administrative functions are governed by a five member Board of Directors elected by the voting population within the District.

2. Summary of Significant Accounting Policies:

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District's significant accounting policies are described below.

Measurement Focus and Basis of Accounting

The District reports a *General Fund* that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers revenues to be available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues that are accrued include property taxes, interest income, and charges for current services. Revenues that are not accrued include permits and fines, forfeitures, and penalties, if applicable. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital assets are reported as expenditures in governmental funds. Proceeds of general long-term and capital assets are reported as other financing sources.

LATROBE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Measurement Focus and Basis of Accounting, continued

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Amortization of assets acquired under capital lease is included in depreciation. Structures and equipment are depreciated using the straight-line method over their estimated useful lives.

Budgets

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final budget for each fiscal year.

Cash

The District maintains cash balances with the Treasurer of El Dorado County in an interest-bearing pooled investment account.

Property Taxes

The District receives property taxes from El Dorado County. Property taxes become a lien on the first day of the year they are levied. Secured property tax is levied on July 1 and due in two installments, on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are levied on July 1, and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

LATROBE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

3. Cash:

Cash with County consists of:

General	\$ 294,902
Developer fees	<u>38,511</u>
	<u>\$ 333,413</u>

4. Changes in Capital Assets:

	Balance <u>July 1, 2013</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>June 30, 2014</u>
Land	\$ 150,000	\$ -	\$ -	\$ 150,000
Buildings	68,774	-	-	68,774
Vehicles	230,921	-	-	230,921
Equipment	<u>453,529</u>	<u>4,517</u>	<u>-</u>	<u>458,046</u>
	<u>\$ 903,224</u>	<u>\$ 4,517</u>	<u>\$ -</u>	<u>\$ 907,741</u>

LATROBE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

5. Reserve for Development Fees:

The Board of Directors has established development fees for fire protection service within the District. The use of these funds is restricted solely for financing public facilities and equipment necessary to serve new developments.

Activities of the developers fees reserve for 2014 follows:

Funds – beginning		\$ 7,590
Add, development fees	\$ 30,890	
interest income	31	30,921
Deduct – provided for		
capital items	-	
administrative fee	-	-
Funds – ending		\$ <u>38,511</u>

6. Equity:

General fund:

Total fund balances consist of:

Restricted for:

Development fees		\$ 38,511
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Committed for:

Reserved for imprest cash	\$ 500	
Capital projects	500	

Unassigned:		<u>278,791</u>
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\$ 317,802

LATROBE FIRE PROTECTION DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued

6. Equity, continued:

Statement of net position:

Total net position consists of:

Net investment in capital assets		\$ 532,208
Restricted:		
Development fees		38,511
Unrestricted:		
Board designated:		
Reserved for imprest cash	\$ 500	
Capital projects	-	
	500	
Undesignated:	278,791	
		279,291
		\$ 850,010

7. Retirement Plan:

The District offers all eligible Volunteer Firefighters the ability to earn a retirement through the CalPers Firefighter Length of Service Award Program. The Volunteer is eligible to draw his award after becoming vested with CalPers with a minimum time of service equaling ten years and reaching the age of 60. The District pays CalPers a yearly fee on behalf of individual participants.

8. Risk of Loss:

Latrobe Fire Protection District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2014 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

LATROBE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

9. Subsequent Events:

Management has evaluated subsequent events through January 31, 2015, the date these June 30, 2014 financial statements were available to be issued.

10. Cooperative Agreement:

On February 20, 2012, the District entered into a cooperative agreement with the El Dorado Hills County Water District (a fire department). The El Dorado Hills County Water District will provide Latrobe Fire Protection District with emergency response for fire protection, rescue and medical aid services to augment the Latrobe Fire Protection District's existing capabilities.

The initial term of this agreement will be for a period of seventeen months, from February 20, 2012 through June 30, 2013. The contract amount is \$34,028; \$9,028 was paid by June 30, 2012 and the balance of \$25,000 was paid in 2012-13 fiscal year. The \$25,000 annual agreement was informally extended through June 30, 2014.

The District continued to maintain its own fire chief and all District employees and volunteers remained employees of the Latrobe Fire Protection District.

11. Annexation into El Dorado Hills Fire District:

Effective on November 24, 2014, the District was dissolved and annexed into the El Dorado Hills County Water District (El Dorado Hills Fire District).

SUPPLEMENTAL DATA

LATROBE FIRE PROTECTION DISTRICT
PRINCIPAL OFFICIALS

Board of Directors:

Dennis Carroll	Chair
John J. Haverty	Vice Chair
Blain Stumpf	
Lewis Ridgeway	
Sam Paredes	

Operations:

Christopher Couper	Chief
John Carmody	Acting in Chief Sup. Role
Shannon Merlo	District Secretary
Connie Haverty	Board Clerk

LATROBE FIRE PROTECTION DISTRICT
STATEMENT OF CASH FLOWS
for the year ending June 30, 2014

Cash flows from operating activities:

Change in net position (net income/loss)		\$(143,869)
Adjustments to reconcile change in net position to net cash provided to operating activities		
Depreciation		39,715
(Increase) decrease in:		
Accounts receivable	\$ <u> -</u>	-
(Decrease) increase in:		
Accounts payable and accrued liabilities	2,720	
Deferred revenue	<u> -</u>	<u> 2,720</u>
Net cash provided to operating activities		(101,434)
Cash flows from investing activities:		
Purchase of equipment	(<u>4,517</u>)	
Net cash used by investing activities		(4,517)
Cash flows from financing activities:		
Principal payments of long-term debt	<u> -</u>	
Net cash used by financing activities		<u> -</u>
Net decrease in cash		(105,951)
Cash at beginning of year		<u>439,864</u>
Cash at end of year		<u>\$ 333,913</u>

**LATROBE
FIRE PROTECTION DISTRICT**

**REPORT ON ACCOUNTING CONTROLS
AND PROCEDURES**

June 30, 2014

**ROBERT
W.
JOHNSON**
An Accountancy Corporation
Certified Public Accountant

6234 BIRDCAGE STREET • CITRUS HEIGHTS, CA 95610-5949 • (916) 723-2555

January 31, 2015

To the Board of Directors
Latrobe Fire Protection District
Latrobe, California

We have audited the financial statements of Latrobe Fire Protection District as of and for the year ended June 30, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts.

In planning and performing our audit of the financial statements of Latrobe Fire Protection District as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered Latrobe Fire Protection District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures but not for the purpose of expressing our opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we have enclosed other recommendations for your consideration.

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

Sincerely,

Robert W. Johnson, An Accountancy Corporation

Robert W. Johnson, An Accountancy Corporation

1. Operating Results:

	June 30		Favorable (Unfavorable)
	<u>2013</u>	<u>2014</u>	<u>Variance</u>
Revenues	\$ 163,211	\$ 194,798	\$ 31,587
Expenditures	<u>237,796</u>	<u>303,469</u>	<u>(65,673)</u>
Excess of revenues (expenditures)	\$(<u>74,585</u>)	\$(<u>108,671</u>)	\$(<u>34,086</u>)
Total cash	<u>\$ 439,864</u>	<u>\$ 333,913</u>	<u>\$(105,951)</u>

2. Prior Year Recommendations:

a. Petty Cash:

Recommendation – The District had a checking account that maintained a balance of around \$1,000.

The County informed the auditors that fire districts are limited to having a small outside cash fund of a maximum amount of \$500, per California State law (H&S Code 13905). The District should deposit the excess cash fund to the general fund and maintain a petty cash of \$500.

Follow up – The outside bank account has been closed.

EL DORADO LAFCO

DRAFT BUDGET FY 2015-16						
	<i>Fund (or line item)</i>	<i>DESCRIPTION</i>	<i>Final FY 2014-15 LAFCO Budget</i>	<i>Line Item</i>		<i>Draft FY 2015-16 LAFCO Budget</i>
Revenues	4000	Fees	\$ 14,428	1		\$ 6,777
	4100	Fund Balance (Carry Forward from FY2010-11)	\$ 119,386	2		\$ 93,265
	4120	Revenue - Agency Payments	\$ 349,092	3		\$ 365,075
	4700	Revenue Interest	\$ 200	4		\$ 200
	(5)	Sub-Total - Revenues	\$ 483,106	5		\$ 465,317
Employee Expense	5200	Employee Wage - Regular	\$ 199,152	6		\$ 204,826
	5230	Employee Wage - Overtime	\$ 1,329	7		\$ 1,353
	5310	Flex Benefits	\$ 6,000	8		\$ 6,000
	5311	Employee Assistance	\$ 408	9		\$ 408
	5320	Health Insurance (Less In Lieu)	\$ 64,806	10		\$ 67,305
	5340	Retirement - CALPERS	\$ 31,549	11		\$ 33,433
	5400	Payroll Tax - Medicare (1.45% of Base)	\$ 2,888	13		\$ 2,970
	5420	Payroll Tax - SUI/ETT	\$ 1,300	14		\$ 1,300
	5440	Disability Insurance (.53% of Base)	\$ 1,056	15		\$ 1,086
	6800	Accrued Leave	\$ 24,913	15		\$ 25,785
	5100	Sub-Total Employee Expenses	\$ 333,400	16		\$ 344,466
Operating Expense	5450	Workers Comp Insurance	\$ 1,100	17		\$ 800
	5460	General Liability Insurance	\$ 14,636	18		\$ 14,000
	6000	Information Services	\$ 12,000	19		\$ 11,014
	6010	County Clerk Fee	\$ 250	20		\$ 250
	6020	Accounting Services	\$ 5,114	21		\$ 4,777
	6030	Annual Audit	\$ 7,835	22		\$ 8,050
	6040	Cell & Telephone Services	\$ 3,840	23		\$ 3,840
	6050	Copies	\$ 543	24		\$ 476
	6060	GIS Maps	\$ 360	25		\$ 360
	6070	Lease Payment - Building	\$ 20,416	26		\$ 21,028
	6080	Legal Notices	\$ 435	27		\$ 398
	6090	Legal Services	\$ 16,000	28		\$ 20,000
	6100	Memberships	\$ 1,190	29		\$ 1,348
	6105	Memberships - CALAFCO	\$ 2,335	30		\$ 2,381
	6210	Office Expense	\$ 2,210	31		\$ 2,610
	6400	Postage	\$ 1,000	32		\$ 1,069
	6501	Professional Services - MSR Outsourcing	\$ 30,000	33		\$ -
	6560	Direct Deposit	\$ 290	34		\$ -
	6600	Publications	\$ 420	35		\$ 425
	6705	Rents/Lease - Equipment	\$ 2,630	36		\$ 2,675
	6750	Staff Development (incl. Commissioner Development)	\$ 8,356	37		\$ 7,520
	6770	Transportation	\$ 5,136	38		\$ 6,844
	(44)	Sub-Total Operating Expense	\$ 136,096	39		\$ 109,865
	6300	Operating Contingency (10% of operating expenses)	\$ 13,610	40		\$ 10,987
	(46)	BUDGET TOTAL	\$ 483,106	41		\$ 465,317

EL DORADO HILLS FIRE DEPARTMENT BOARD ROSTER

2015

<u>TITLE</u>	<u>NAME</u>	<u>ADDRESS</u>	<u>PHONE</u>
President	Barbara Winn Term Expires: 2018	barbara.winn@att.com	Cell: 916-541-9962
Vice President	John Hidahl Term Expires: 2016	622 Torero Way EDH, 95762 Hidahl@aol.com	Home 916-933-2703 Cell 916-761-8453
Member	Greg Durante Term Expires: 2018	2588 Raleigh Way EDH, 95762 greg.durante@motorola.com	Home: 916-717-8095 Cell: 916-717-8095
Member	Jim Hartley Term Expires: 2016	2101 Brookmar Drive EDH, 95762 hartley.jim@att.net	Home: 916-933-3737 Cell 916-204-1198
Member	Douglas Hus Term Expires: 2018	3720 Mariposa Springs Drive EDH, 95762 doughus61@gmail.com	Cell: 916-719-0543

COMMITTEES (Effective Feb 2015)

Administrative Committee	John Hidahl	Barbara Winn
Fire Committee	Barbara Winn	Douglas Hus
JPA Representatives	Jim Hartley	Douglas Hus
Comm. for Collaborative Fire Depts.	John Hidahl	Douglas Hus
Regional Operations Committee	Jim Hartley	John Hidahl
Human Resources Committee	Barbara Winn	Greg Durante
Communications Committee	Greg Durante	Barbara Winn
Solar Committee	Douglas Hus	John Hidahl
Volunteer Stakeholders Committee	John Hidahl	Greg Durante
Training Facility Committee	Jim Hartley	Greg Durante

Updated: Feb 19, 2015

DEAR FIRE STATION 85,

THANK YOU FOR TEACHING US ABOUT ALL THAT YOU DO AND FOR GIVING US
SUCH A FUN TOUR OF YOUR STATION. WE ENJOYED OUR VISIT AND
APPRECIATE YOUR TIME!

SINCERELY,

DAISY TROOP #1824

Mackenzie
Emily
Katie
John
Presley



cc: Board Packet
Chief Roberts
Div. Chief Lilienthal
Battalion Chief Brady
Captain Merino

Engineer/Paramedic Cowles
Firefighter/Paramedic Morgan

February 20, 2015

To Whom It May Concern:

We would like to commend the El Dorado Hills Firefighters from Station 87 and Station 85, for acts we feel were up and above the call of duty.

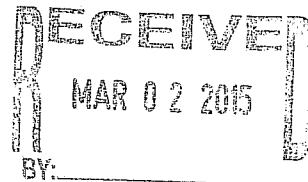
On Monday, February 9, 2015, my elderly parent's car broke down on Hwy 50 near the Business 80 interchange. I drove to where they broke down to help them order a tow truck. While waiting for the tow truck, we were precariously parked on a narrow shoulder of the freeway with cars whizzing by at great speeds. Since we felt it was dangerous to wait in our cars, we stood on a very steep hill, about 10 feet from our cars, and crossed our fingers that no commuters hit our cars as they sped by. Your firefighters were headed to Sacramento for a training exercise. As they were driving west on Hwy 50, they spotted our cars pulled over on the shoulder. Engine E87 and SUV B85 had to cross over several lanes to get to us. They both parked behind our cars and got out to check and see if we were ok or needed anything. We assured them that help was on the way and their services were not needed.

They were concerned for our safety in such a narrow shoulder, so they decided that the big engine would stay parked behind our cars to shield us from the passing speeding traffic and the SUV would continue on to the training assignment. Captain David Merino offered us all bottled water and saw to it that we were comfortably standing on flat ground in front of the protection of his engine. He, Ben Cowles and Murray Morgan kept us safe until our tow truck arrived over an hour later. My dad has congestive heart failure and Captain Merino was quick to notice him checking his oxygen level with a finger monitor. Captain Merino immediately assessed my dad to make sure his health was ok. We are so grateful for the protection they provided and their enjoyable company that helped the time pass more quickly. It really was a great relief to have that big engine behind us, as it drew attention to the side of the road and caused drivers to slow their speed. We felt 100% safe under their care.

Please recognize their firefighters for their actions of goodwill. We very much appreciated their effort they made to ensure our safety and well-being.

Thank you for your service!

With much gratitude,



Sandy Sanders

NOTE OF APPRECIATION

From: Connie Hull <crhull@att.net>
Sent: Friday, March 06, 2015 2:56 PM
To: Sandy Sanders
Cc: Betty Williams
Subject: Oak Ridge High School Blue and Gold Auction, 2015

Hello Sandy,

It is with great appreciation that I send this email to you and the EDH Fire Department for the donation of a dinner with fire fighters. ORHS Blue and Gold Banquet Auction benefits all the sports programs at the high school and supports our community athletes.

Thank you very much.

Best regards,

Connie Hull
Donations Committee
916.201.2945