



Expense Report

EXHIBIT 5B

Based on El Dorado County Preliminary Report For Month End April 2019

Acct. #	Account	2018/19 Final Budget	Spent To Date	Variance	% Spent
Class I: Salaries & Benefits					
3000	Employee Compensation	98,889.00	75,357.77	23,531.23	76.20%
3020	Employee Retirement ¹	108,056.00	101,357.87	6,698.13	93.80%
3040	Employee Benefits	44,743.00	34,782.50	9,960.50	77.74%
3060	Workers' Compensation ²	8,000.00	8,000.00	0.00	100.00%
	Total	259,688.00	219,498.14	40,189.86	84.52%
Class II: Services & Supplies					
4020	Clothing	22,046.00	10,351.61	11,694.39	46.95%
4040	Communications	51,413.00	29,308.70	22,104.30	57.01%
4080	Household	5,357.00	2,747.46	2,609.54	51.29%
4100	Insurance ³	13,000.00	12,640.00	360.00	97.23%
4103	Board Insurance	9,500.00	7,709.27	1,790.73	81.15%
4140	Maintenance - Equip.	20,584.00	15,891.32	4,692.68	77.20%
4160	Maintenance - Vehicles	11,090.00	8,430.19	2,659.81	76.02%
4180/4190	Maintenance - Bldg/Grounds	5,500.00	3,662.68	1,837.32	66.59%
4200	Medical Supplies	12,827.00	12,377.30	449.70	96.49%
4220	Memberships ⁴	1,644.00	6,193.45	(4,549.45)	376.73%
4260	Office Expenses	13,017.00	6,626.00	6,391.00	50.90%
4300/4320	Professional & Spec. Services	1,143,343.00	849,654.72	293,688.28	74.31%
4330/4541	Fire Prevention	842.00	692.21	149.79	82.21%
4400	Publications/Legal Notices	1,900.00	183.58	1,716.42	9.66%
4460	Small Tools/Computer Equip.	7,890.00	5,531.09	2,358.91	70.10%
4500/4540	Special Dept. Expenses	37,557.00	18,418.51	19,138.49	49.04%
4570	Signs	850.00	40.89	809.11	4.81%
4600	Transportation & Staff Dev.	10,450.00	7,688.07	2,761.93	73.57%
4620	Utilities	13,000.00	12,070.00	930.00	92.85%
	Total	1,381,810.00	1,010,217.05	371,592.95	73.11%
Grand Total		1,641,498.00	1,229,715.19	411,782.81	74.91%
Total Percentage of Budget Spent					74.91%
Percentage of Year Gone					83.33%

¹ Although the safety staff is paid through North Tahoe Fire, Meeks Bay Fire is still responsible for the Unfunded Liability. The Unfunded Liability (\$88,726) has been paid in full for the year.

² Paid quarterly.

³ Paid annually.

⁴ The majority of memberships are paid at the beginning of the fiscal year. This also includes the \$5000 paid for legal services through El Dorado County Fire Chiefs Assn. (\$2,378.66 was reimbursed and shows on Exhibit 4C, Revenues.)