



Expense Report

EXHIBIT 5B

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

Acct. #	Account	2018/19 Final Budget	Spent To Date	Variance	% Spent
Class I: Salaries & Benefits					
3000	Employee Compensation	98,889.00	86,482.69	12,406.31	87.45%
3020	Employee Retirement ¹	108,056.00	103,234.24	4,821.76	95.54%
3040	Employee Benefits	44,743.00	40,617.39	4,125.61	90.78%
3060	Workers' Compensation ²	8,000.00	8,000.00	0.00	100.00%
	Total	259,688.00	238,334.32	21,353.68	91.78%
Class II: Services & Supplies					
4020	Clothing	22,046.00	10,351.61	11,694.39	46.95%
4040	Communications	51,413.00	29,423.93	21,989.07	57.23%
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	7,901.28	1,598.72	83.17%
4140	Maintenance - Equip.	20,584.00	16,029.82	4,554.18	77.88%
4160	Maintenance - Vehicles	11,090.00	8,430.19	2,659.81	76.02%
4180/4190	Maintenance - Bldg/Grounds	5,500.00	3,742.68	1,757.32	68.05%
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	6,570.31	6,446.69	50.47%
4300/4320	Professional & Spec. Services	1,143,343.00	950,826.72	192,516.28	83.16%
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	18,584.71	18,972.29	49.48%
4570	Signs	850.00	40.89	809.11	4.81%
4600	Transportation & Staff Dev.	10,450.00	9,216.02	1,233.98	88.19%
4620	Utilities	13,000.00	13,399.29	(399.29)	103.07%
	Total	1,381,810.00	1,114,882.54	266,927.46	80.68%
Grand Total		1,641,498.00	1,353,216.86	288,281.14	82.44%
Total Percentage of Budget Spent					82.44%
Percentage of Year Gone					91.67%

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.)