



Expense Report

EXHIBIT 4B

Based on El Dorado County Preliminary Report For Month End December 2018

| Acct. # | Account | 2018/19 Final Budget | Spent To Date | Variance | % Spent |
|--|------------------------------------|-------------------------|----------------------------------|-------------------|---------------|
| Class I: Salaries & Benefits | | | | | |
| 3000 | Employee Compensation | 98,889.00 | 46,299.52 | 52,589.48 | 46.82% |
| 3020 | Employee Retirement ¹ | 108,056.00 | 96,399.92 | 11,656.08 | 89.21% |
| 3040 | Employee Benefits | 44,743.00 | 21,837.37 | 22,905.63 | 48.81% |
| 3060 | Workers' Compensation ² | 8,000.00 | 4,000.00 | 4,000.00 | 50.00% |
| | Total | 259,688.00 | 168,536.81 | 91,151.19 | 64.90% |
| Class II: Services & Supplies | | | | | |
| 4020 | Clothing | 22,046.00 | 4,549.58 | 17,496.42 | 20.64% |
| 4040 | Communications | 51,413.00 | 11,146.01 | 40,266.99 | 21.68% |
| 4080 | Household | 5,357.00 | 1,371.03 | 3,985.97 | 25.59% |
| 4100 | Insurance ³ | 13,000.00 | 11,884.00 | 1,116.00 | 91.42% |
| 4103 | Board Insurance | 9,500.00 | 4,947.71 | 4,552.29 | 52.08% |
| 4140 | Maintenance - Equip. | 20,584.00 | 8,541.57 | 12,042.43 | 41.50% |
| 4160 | Maintenance - Vehicles | 11,090.00 | 2,223.80 | 8,866.20 | 20.05% |
| 4180/4190 | Maintenance - Bldg/Grounds | 5,500.00 | 2,333.09 | 3,166.91 | 42.42% |
| 4200 | Medical Supplies | 12,827.00 | 7,195.09 | 5,631.91 | 56.09% |
| 4220 | Memberships ⁴ | 1,644.00 | 1,150.10 | 493.90 | 69.96% |
| 4260 | Office Expenses | 13,017.00 | 4,448.77 | 8,568.23 | 34.18% |
| 4300/4320 | Professional & Spec. Services | 1,143,343.00 | 472,968.80 | 670,374.20 | 41.37% |
| 4330/4541 | Fire Prevention | 842.00 | 606.37 | 235.63 | 72.02% |
| 4400 | Publications/Legal Notices | 1,900.00 | 75.94 | 1,824.06 | 4.00% |
| 4460 | Small Tools/Computer Equip. | 7,890.00 | 1,818.37 | 6,071.63 | 23.05% |
| 4500/4540 | Special Dept. Expenses | 37,557.00 | 22,250.95 | 15,306.05 | 59.25% |
| 4570 | Signs | 850.00 | 0.00 | 850.00 | 0.00% |
| 4600 | Transportation & Staff Dev. | 10,450.00 | 4,937.24 | 5,512.76 | 47.25% |
| 4620 | Utilities | 13,000.00 | 5,732.14 | 7,267.86 | 44.09% |
| | Total | 1,381,810.00 | 568,180.56 | 813,629.44 | 41.12% |
| | Grand Total | 1,641,498.00 | 736,717.37 | 904,780.63 | 44.88% |
| | | | Total Percentage of Budget Spent | | 44.88% |
| | | | Percentage of Year Gone | | 50.00% |

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.