

LG1 Under Budget Amounts

(Amount Available to be Transferred into Reserve Funds)

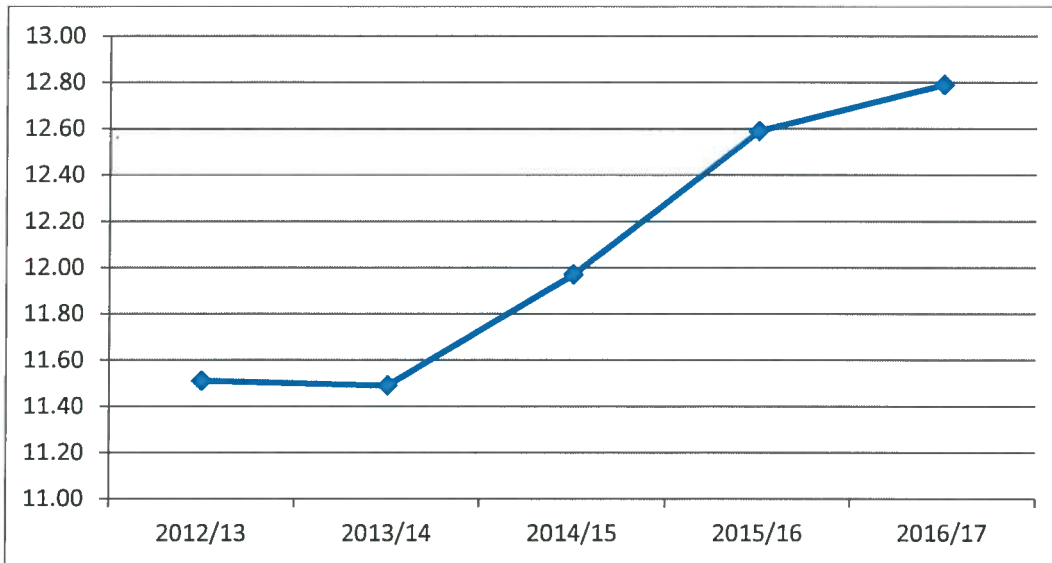
	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Projected 2016/17	Projected 2017/18
LG1 Agreement	\$ 5,712,295.00	\$11,821,749.00	\$12,176,401.00	\$12,541,693.00	\$12,917,944.00	\$13,305,483.00
Actual (AO17 Invoices)	\$ 4,884,587.08	\$10,540,722.95	\$11,327,848.97	\$12,090,383.77	\$12,917,944.00	\$13,305,483.00
Total	\$ 827,707.92	\$ 1,281,026.05	\$ 848,552.03	\$ 451,309.23	\$ -	\$ -

Percentage Under Budget	14.49%	10.84%	6.97%	3.60%	0.00%	0.00%
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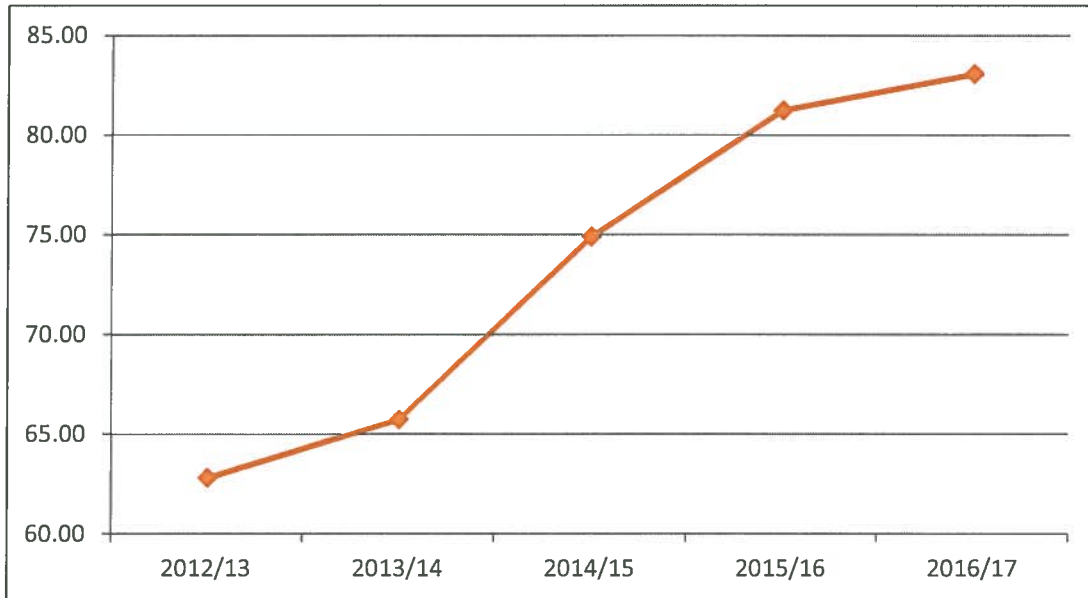
Administrative Charge

<u>Administrative Charge*</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>
Statewide Pro Rata	4.99	4.92	4.99	5.49	5.65
CAL FIRE Indirect	<u>6.52</u>	<u>6.57</u>	<u>6.98</u>	<u>7.10</u>	<u>7.14</u>
Total	11.51	11.49	11.97	12.59	12.79



Staff Benefit Rates

<u>Staff Benefit Rate*</u>	<i>Peace Officer/Firefighter</i>				
	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>
Retirement	27.70	31.32	36.83	39.15	42.05
Employee Leave Buyout	0.00	0.25	0.62	0.91	1.01
Health/Dental/Vision	27.09	24.50	26.94	30.96	29.33
Medicare Tax	1.45	1.45	1.45	1.45	1.45
Life Insurance	0.01	0.01	0.01	0.01	0.01
Survivor's Benefits	0.14	0.14	0.13	0.12	0.14
Worker's Compensation	<u>6.40</u>	<u>8.07</u>	<u>8.93</u>	<u>8.65</u>	<u>9.08</u>
Total	62.79	65.74	74.91	81.25	83.07





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Sam Abed
Mayor
City of Escondido

February 9, 2017

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Jo MacKenzie
Vista Irrigation District

Theresa McKenna, Board President
San Miguel Consolidated Fire Protection District
2850 Via Orange Way
Spring Valley, CA 91978

Members

Bill Horn
County Board of
Supervisors

Dianne Jacob
County Board of
Supervisors

**SUBJECT: Follow-up Data Request in Response to Financial Charts
Distributed by San Miguel Consolidated Fire Protection District**

Andrew Vanderlaan
Public Member

Dear Ms. McKenna:

Lorie Zapf
Councilmember
City of San Diego

Vacant
City Member

Ed Sprague
Olivenhain Municipal
Water District

Thank you for participating in the meeting held on February 6, 2017 with representatives from the San Diego LAFCO East County Fire Protection Committee to discuss the two applications and the future of CSA No. 115. During the meeting, you provided three financial charts illustrating reasons why the San Miguel Consolidated Fire Protection District (SMCFPD) elected to terminate its contract with CAL FIRE for fire service. While you provided an overview at the meeting, LAFCO staff requests written elaboration for each chart.

Alternate Members

Greg Cox
County Board of
Supervisors

Chris Cate
Councilmember
City of San Diego

Racquel Vasquez
Mayor
City of Lemon Grove

Harry Mathis
Public Member

Judy Hanson
Leucadia Wastewater
District

In order to evaluate the financial condition of SMCFPD, LAFCO staff has analyzed several financial documents including the District's adopted budgets, audited financial statements, the July 27, 2016 Micro Study, and the September 25, 2012 Cooperative Agreement. Our current analysis indicates that while the actual CAL FIRE costs have increased 7% each year (as shown in your "LG1 Under Budget Amounts" Chart), it is still below the "Not to Exceed" limit outlined in the adopted Cooperative Agreement. As shown in the table below, the actual invoiced cost paid by SMCFPD has ranged from 4% to 14% lower than the budgeted amount in each final budget. Our records also indicate that the budgeted amount for CAL FIRE's services found in the District's Final Budgets are based on the "Not to Exceed" amount outlined in the Cooperative Agreement. LAFCO staff's analysis further shows that the District's actual invoiced costs will be approximately \$3 million lower during this FY 12/13 to FY 17/18 time period if it retains its contract with CAL FIRE.

Executive Officer

Michael D. Ott

Legal Counsel

Michael G. Colantuono

Cooperative Agreement between San Miguel FPD and CAL FIRE (FY 12/13 to FY 17/18 – Not to Exceed \$68,475,565)		
Fiscal Year	Budget Amount Per FY (as adopted by SMCFPD)	Actual Amount Per FY (as stated in Invoices)
FY 2012/13	\$5,712,295.00	\$4,884,587.08
FY 2013/14	\$11,821,749.00	\$10,540,722.95
FY 2014/15	\$12,176,401.00	\$11,327,848.97
FY 2015/16	\$12,541,693.00	\$12,090,383.77
FY 2016/17	\$12,917,944.00	\$12,904,248.64 ²
<i>FY 2017/18</i>	<i>\$13,305,483.00¹</i>	<i>\$13,772,898.88²</i>
Total Cost	\$68,475,565.00	\$65,520,690.29
Overall Savings (5-year contract)		\$2,954,874.71
<p><i>(1) Projected Costs are shown in Italics</i> <i>(2) Projected CAL FIRE amount based on Invoice Costs submitted by CAL FIRE; Invoiced costs have consistently increased 7% each fiscal year since FY 14/15, however, were still below the "Not to Exceed" amount outlined in the contract</i></p>		

We welcome any additional information that you wish to provide. Based on staff's review of the three financial charts you distributed on February 6th, the following additional information is requested:

Administrative Charge Chart

1. Please define Statewide Pro Rata and CAL FIRE Indirect.
2. Please include SMCFPD's Administrative Charge (before and after the CAL FIRE contract) within the chart. What is the dollar amount for the Statewide Pro Rata, CAL FIRE Indirect and SMCFPD (before and after the CAL FIRE contract)?
3. How does the gradual increase, as shown in the chart, effect the Cooperative Agreement between SMCFPD and CAL FIRE which includes a "Not to Exceed" maximum amount of \$68,475,565 during the overall 5 year period?
4. Please provide a copy of the background material used to produce this chart.

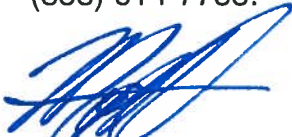
Staff Benefit Rates Chart

1. Please provide the source for this cost breakdown for the Peace Officer/Firefighter data. Additionally, please provide a copy of all background materials used to produce this chart.
2. Are increases in staff benefit rates affecting SMCFPD employees or are CAL FIRE employees only experiencing an increase in employee costs? Please include SMCFPD staff benefit rates in the chart for comparison purposes.
3. How does the gradual increase, as shown in the chart, effect the cooperative agreement between SMCFPD and CAL FIRE which includes a "Not to Exceed" maximum amount of \$68,475,565 during the overall 5 year period?

LG1 Under Budget Amounts Chart

1. Please explain how the actual amount identified in the Cooperative Agreement for each fiscal year (shown as "LG1 Agreement") and the actual amount billed to SMCFPD (shown as "Actual (AO17 Invoices)") negatively affect the District.
2. Please provide copies of each invoice billed to SMCFPD from CAL FIRE as part of the cooperative agreement.

LAFCO staff is currently working on the second financial analysis report and a prompt response within 30 days with the requested information would be greatly appreciated. If you have any questions regarding this notification, please contact Joe Serrano at (858) 614-7755.



MICHAEL D. OTT
Executive Officer



JOE SERRANO
Local Governmental Analyst

cc: Darren Howell, Fire Chief, San Miguel Consolidated FPD



San Miguel Consolidated Fire Protection District

Serving the communities of Bostonia, Casa de Oro, Crest, Grossmont/Mt. Helix, La Presa, Rancho San Diego, Spring Valley, and unincorporated areas of El Cajon and La Mesa

March 1, 2017

Michael D. Ott, Executive Officer
 Joe Serrano, Local Government Analyst
 San Diego LAFCO
 9335 Hazard Way, Suite 200
 San Diego, California 92123

Subject: Response for Follow-up Data Request

Dear Mr. Ott and Mr. Serrano,

Thank you for your letter dated February 9, 2017 requesting follow-up information on the information distributed at the February 6, 2017 San Diego LAFCO East County Fire Protection Committee meeting.

From the information you bring forward in your letter, it seems a key piece of information is missing to understand why the Cooperative Agreement was cancelled early by the District.

In 2012, when the Board of Directors was evaluating contracting the fire suppression function away to an outside agency, the RFP presented by the California Department of Forestry and Fire Protection (CAL FIRE) met the intent of the RFP. The RFP had an *enticing* component that the Board of Directors, at that time, could not easily ignore. CAL FIRE's Cooperative Agreements are based on a set dollar amount, usually with a 5% cost escalator, while they invoice for actuals showing the expenditure as "under budget."

At that time, the Board was told that CAL FIRE's Cooperative Agreements generally come in 17% to 20% under budget, and the District would see no less than a 10% under budget. The belief was that it would allow the District to put into District reserve funds, a minimum of \$6.8 million dollars over the term of the Agreement.

Fiscal Year	Budget Amount Per FY (as adopted by SMCFPD)	Actual Amount Per FY (as stated in Invoices)	Actual Under Budget	10% Under Budget
2012/13	\$5,712,295.00	\$4,884,587.08	\$827,707.92	\$571,229.50
2013/14	\$11,821,749.00	\$10,540,722.95	\$1,281,026.05	\$1,182,174.90
2014/15	\$12,176,401.00	\$11,327,848.97	\$848,552.03	\$1,217,640.10
2015/16	\$12,541,693.00	\$12,090,383.77	\$451,309.23	\$1,254,169.30
2016/17	\$12,917,944.00	\$12,904,248.64	\$13,695.36	\$1,291,794.40
2017/18	\$13,305,483.00	\$13,305,483.00	\$0.00	\$1,330,548.30
Totals	\$68,475,565.00	\$65,053,274.41	\$3,422,290.59	\$6,847,556.50

Michael D. Ott, Executive Officer
Joe Serrano, Local Government Analyst
March 1, 2017
Page Two

While the total actual under budget amount is \$3,408,595.23, we are falling far short of the expected amount by a projected \$3,438,962.17. We are expecting "zero" under budget in the final two years of the Agreement. This is what led the Board of Directors to vote in July 2016 to terminate the Cooperative Agreement one year early.

As you can see, the District's primary reason for terminating the Cooperative Agreement with CAL FIRE is financial. The savings projected prior to the implementation of the Agreement in 2012 never materialized and, with the continuing rise in salary and benefit costs, as well as the increase in Administrative Fees, continuing a contract with CAL FIRE has proven to be unsustainable.

Although the District has enjoyed a healthy surplus at the end of every fiscal year since 2008, the Reserve Funds anticipated as a result of the CAL FIRE Cooperative Agreement never materialized.

Under the Cooperative Agreement, the District is obligated to pay costly Staff Benefit Rates for which it has no control. The Staff Benefit Rates have risen from 62.79% to 83.07%, (an increase of 20.28%) over a period of only 5 years, and is expected to continue to rise.

Further, under the Cooperative Agreement, the District is obligated to pay CAL FIRE an Administrative Charge. This rate has also gone up over the past 5 years; the District was charged \$1,351,966.74 in Administrative Charges for fiscal year 2015/16.

Administrative Charge Chart

1. Attached is information obtained from the internet defining Statewide Pro Rata and the CAL FIRE Indirect.
2. The District does not have a set administrative charge.
3. Please see the above chart.
4. Attached are the documents received from CAL FIRE that were used to generate the Administrative Charge Chart.

Staff Benefit Rate Chart

1. Attached are the documents received from CAL FIRE that were used to generate the Staff Benefit Rate Chart.
2. The District does not have a document that spells out the Staff Benefit Rates as listed in the information from CAL FIRE. The only document that could be identified is the CalPERS rate which is noted in the microstudy as 19.334% vs. the CAL FIRE CalPERS rate in the 2016/17 Staff Benefit Rate Matrix of 42.05%.
3. Please see the above chart.

Michael D. Ott, Executive Officer
Joe Serrano, Local Government Analyst
March 1, 2017
Page Three


LG1 Under Budget Amounts Chart

1. Please see the above chart.
2. Attached are copies of the invoices billed to the District from CAL FIRE.

The District's historical, current and projected costs reveal the issue is not that it cannot afford to return the fire suppression function back to the agency, but rather the historical and projected increases in costs and benefits prove that the District simply cannot afford to continue the Cooperative Agreement with escalating costs in salaries and benefits that it has no control over.

Hopefully, this letter brings new and relevant information as you move forward with your financial analysis of the San Miguel Fire District. Thank you for the opportunity to clarify the charts. Should you have any questions, please do not hesitate to contact me.

Sincerely,


Theresa McKenna,
President, Board of Directors



State of California DEPARTMENT OF FINANCE

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[Home](#) | [Accounting](#) | [Statewide Cost Allocation](#) | [Pro Rata Overview](#)



Pro Rata Overview

The Pro Rata library represents General Fund recoveries of statewide general administrative costs (i.e., indirect costs incurred by central service agencies) from special funds (*Government Code [GC] sections 11010, and 11270 through 11275*). The Pro Rata process apportions the costs of providing central administrative services to all state departments that benefit from the services. This apportioned amount is further allocated to each state department's funding sources based on the percentage of total expenditures in each fund. The amount allocated to each fund is classified as "billable" or "non-billable". Billable funds have (1) special revenue sources such as fees, licenses, penalties, assessments, interest, etc., and (2) support a state department. The billable funds within each state department reimburse the General Fund for Pro Rata allocations.

This site provides a reference library of Pro Rata Detail Reports by Function and by Fund for each state department.

- The *Pro Rata Detail Report By Functions* identifies the central service functions and the apportionment of the costs associated with those functions. This report includes a summary of the total amount allocated to the state department for all central service functions.
- The *Pro Rata Detail Report By Funds* reflects the distribution of the total amount allocated to all funds that support a state department. This report lists the amount allocated to billable funds and non-billable funds.

The detailed reports in the Pro Rata library are listed by fiscal year and grouped by agency, similar to display in the Governor's Budget.

Additional details of the Pro Rata computation process may be obtained from Finance, Fiscal Systems and Consulting Unit (FSCU), Monica Medina, Pro Rata Analyst at fiproswp@dof.ca.gov or at (916) 445-3434 x2145.



INDIRECT COSTS RATES

3927

(No.42 August 2016)

An indirect cost rate is the ratio of indirect costs to a direct cost base used to determine the equitable and reasonable proportion of indirect costs each program or cost objective should bear. An indirect cost charge is required by Government Code Section 11010 and Section 11270 et. Seq. This requirement is also found in the State Administrative Manual (SAM) Section 8752, which provides:

"The state policy is for departments to recover full costs whenever goods or services are provided for others. This policy, which applies to all departments regardless of funding sources, is to be followed in all cases except where statutes prohibit cost recovery."

Additionally, SAM Section 8752.1 defines indirect costs as:

Department indirect (overhead) costs are those support costs which benefit more than one cost objective/organizational unit."

The following are indirect cost rates used by CAL FIRE:

Indirect Cost Rate Proposal (ICRP) Rate: This rate is composed of Statewide Cost Allocation Plan (SWCAP) and Departmental Overhead. The rate is applied to federal reimbursement grants (unless otherwise indicated in the grant) on the direct costs, federal invoices created from the FC-32 Conservation Camp/Project Request, and federal invoices created from the FC-80 Camp Products/Project Order Form. The SWCAP represents the allowable recovery of statewide costs on federal grants. The Departmental Overhead is a recovery to CAL FIRE for administrative staff and expenses.

Emergency Response Rate: This rate is composed of Pro Rata and Departmental Overhead rates which are applied to the direct costs of an emergency response reimbursable billing invoice. The amount recovered supports the Department's administrative efforts during and after an incident. For example, during an incident, administrative personnel are often used as purchasers for needed resources. After the incident, administrative staff process authorized invoices for payment and other staff prepares the reimbursement package. Pro Rata recoveries represent the allowable recovery of statewide costs, and are reimbursements to the General Fund.

Departmental Overhead Rate: This rate is composed of Pro Rata and Department Overhead rates which are applied to the direct costs of state reimbursement contracts; state and local invoices created from the FC-32 Conservation Camp/Project Request; state and local invoices created from the FC-80 Camp Products/Project Order Form; and invoices for attendance at the State Fire Academy. Pro Rata recoveries represent the allowable recovery of statewide costs, and are reimbursements to the State's

General Fund. Administrative Overhead is a recovery to CAL FIRE for administrative staff and expenses.

Schedule A Rate: This rate is composed of Schedule A Pro Rata and Departmental Overhead rates which are applied to the total billings for Schedule A and Amador contracts based on personnel services and operating expenses. This represents recoveries to CAL FIRE for administrative staff and expenses. Schedule A Pro Rata recoveries represent the allowable recovery of statewide costs, averaged over a five-year period, and are reimbursements to the State's General Fund.

State Fire Marshal Overhead Rate: This rate is composed of Pro Rata and Departmental Overhead rates. This rate is used to recover administrative staff and expenses for both CAL FIRE and State Fire Marshal. Pro Rata recoveries represent the allowable recovery of statewide costs, and are reimbursements to the General Fund.

Overhead Rate	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17
ICRP (Federal)						
SWCAP	4.71%	5.44%	5.86%	4.82%	4.83%	4.83%
Departmental Overhead	8.16%	6.81%	4.37%	6.47%	7.70%	7.48%
Totals -	12.87%	12.25%	10.23%	11.29%	12.53%	12.31%
Emergency Response						
Pro Rata	3.47%	5.14%	4.96%	4.21%	5.80%	5.46%
Departmental Overhead	5.89%	6.58%	6.10%	5.15%	5.77%	5.45%
Totals -	9.36%	11.72%	11.06%	9.36%	11.57%	10.91%
Departmental						
Pro Rata	4.66%	5.70%	5.73%	5.72%	7.14%	7.17%
Departmental Overhead	7.93%	7.28%	7.04%	6.97%	7.10%	7.14%
Totals -	12.59%	12.98%	12.77%	12.69%	14.24%	14.31%
Schedule A						
Schedule A Pro Rata	4.98%	4.99%	4.92%	4.99%	5.49%	5.65%
Departmental Overhead	6.98%	6.52%	6.57%	6.98%	7.10%	7.14%
Totals -	11.96%	11.51%	11.49%	11.97%	12.59%	12.79%
State Fire Marshal						
SFM Overhead	13.84%	12.38%	12.33%	9.05%	7.38%	7.82%
Pro Rata	4.66%	5.70%	5.73%	5.72%	7.14%	7.17%
Departmental Overhead	7.93%	7.28%	7.04%	6.97%	7.10%	7.14%
Totals -	26.43%	25.36%	25.10%	21.74%	21.62%	22.13%

Next Section

Handbook Table of Contents

Forms and Form Samples

STAFF BENEFIT RATE MATRIX FY 2013-14
10/9/2013

FINAL

STAFF BENEFIT RATES	MISC	SAFETY	POF
RETIREMENT	21.20%	17.60%	31.32%
EMPLOYEE LEAVE BUYOUT	0.25%	0.25%	0.25%
HEALTH/DENTAL/VISION	25.11%	25.11%	24.50%
SOCIAL SECURITY INSURANCE (SSI)	6.21%	0.00%	0.00%
MEDICARE TAX	1.45%	1.45%	1.45%
LIFE INSURANCE	0.01%	0.00%	0.01%
SURVIVOR'S BENEFITS	0.00%	0.14%	0.14%
SUBTOTAL	55.92%	44.55%	57.67%
WORKERS' COMPENSATION	8.25%	8.07%	8.07%
TOTAL	64.17%	52.62%	65.74%

61.87

UNEMPLOYMENT INSURANCE (Applied to Fire-Fighters Only)	MISC	SAFETY	POF
UNEMPLOYMENT INSURANCE	0.00%	0.00%	17.51%

ADMINISTRATIVE CHARGE (Include in all contract costs)	MISC	SAFETY	POF
STATEWIDE PRO RATA	4.92%	4.92%	4.92%
CAL FIRE INDIRECT	6.57%	6.57%	6.57%
TOTAL	11.49%	11.49%	11.49%

STAFF BENEFIT RATES	MISC	SAFETY	POF
UNPLANNED OVERTIME	9.35% **	1.45% *	1.45% *
EDWC OVERTIME***	N/A	0.00%	32.40%***
UNIFORM ALLOWANCE	N/A	0.00%	32.15%*****
PARAMEDIC RETENTION	N/A	0.00%	32.15%*****
EMERGENCY RESPONSE BONUS	N/A	0.00%	32.15%*****
ARDUOUS DUTY ASSIGNMENT	9.35% **	0.00%	1.45% *

- * Medicare
- ** Social Security and Medicare
- *** Retirement, Employee Leave Buyout and Medicare

STAFF BENEFIT RATE MATRIX FY 12/13
January 24, 2012

FINAL

Weighted for Coded and Temp Help

STAFF BENEFIT RATES	MISC	SAFETY	POF
RETIREMENT	18.50%	16.50%	27.70% ✓
EMPLOYEE LEAVE BUYOUT	0.00%	0.00%	0.00%
RETIREMENT OFFSET	0.00%	0.00%	0.00% ✓
HEALTH/DENTAL/VISION	27.09%	27.09%	27.09%
SOCIAL SECURITY INSURANCE (SSI)	6.20%	0.00%	0.00%
MEDICARE TAX	1.45%	1.45%	1.45% ✓
LIFE INSURANCE	0.01%	0.00%	0.01%
SURVIVOR'S BENEFITS	0.00%	0.14%	0.14%
SUBTOTAL	53.25%	45.18%	56.39%
WORKERS COMP.	8.43%	6.40%	6.40%
TOTAL	61.68%	51.58%	62.79%

Nov 17.88%

UNEMPLOYMENT INSURANCE (Applied to Fire-Fighters Only)	MISC	SAFETY	POF
UNEMPLOYMENT INSURANCE	0.00%	0.00%	17.51%

ADMINISTRATIVE RATE (Include in all contract costs)	MISC	SAFETY	POF
STATEWIDE PRO RATA	4.99%	4.99%	4.99%
CAL FIRE INDIRECT	6.52%	6.52%	6.52%
TOTAL	11.51%	11.51%	11.51%

STAFF BENEFIT RATES	MISC	SAFETY	POF
UNPLANNED OVERTIME	7.65% **	1.45%	1.45% *
EDWC OVERTIME****	0.00%	0.00%	29.15%***
UNIFORM ALLOWANCE	0.00%	0.00%	29.15%***
PARAMEDIC RETENTION	0.00%	0.00%	29.15%***
EMERGENCY RESPONSE BONUS	0.00%	0.00%	29.15%***
ARDUOUS DUTY ASSIGNMENT	7.65% **	0.00%	1.45% *

STAFF BENEFIT RATE MATRIX FY 2014-15

STAFF BENEFIT RATES	MISC.	SAFETY	POF
RETIREMENT [^]	24.28%	19.34%	36.83%
EMPLOYEE LEAVE BUYOUT	0.62%	0.62%	0.62%
HEALTH/DENTAL/VISION	26.94%	26.94%	26.94%
SOCIAL SECURITY INSURANCE (SSI)	6.20%	0.00%	0.00%
MEDICARE TAX	1.45%	1.45%	1.45%
LIFE INSURANCE	0.01%	0.00%	0.01%
SURVIVOR'S BENEFITS	0.00%	0.13%	0.13%
SUBTOTAL	59.50%	48.48%	65.98%
WORKERS' COMPENSATION	8.49%	8.93%	8.93%
TOTAL	67.99%	57.41%	74.91%

UNEMPLOYMENT INSURANCE (applied to Fire Fighter I only)	MISC.	SAFETY	POF
UNEMPLOYMENT INSURANCE	0.00%	0.00%	17.51%

ADMINISTRATIVE CHARGE (include in all contract costs)	MISC.	SAFETY	POF
STATEWIDE PRO RATA	4.99%	4.99%	4.99%
CAL FIRE INDIRECT	6.98%	6.98%	6.98%
TOTAL	11.97%	11.97%	11.97%

STAFF BENEFIT RATES	MISC.	SAFETY	POF
UNPLANNED OVERTIME	7.65%**	1.45% *	1.45% *
EDWC OVERTIME****	N/A	0.00%	33.32%***
UNIFORM ALLOWANCE	N/A	0.00%	32.70%*****
PARAMEDIC RETENTION	N/A	0.00%	32.70%*****
EMERGENCY RESPONSE BONUS	N/A	0.00%	32.70%*****
ARDUOUS DUTY ASSIGNMENT	7.65% **	0.00%	1.45% *

[^] Ties to \$3.60 in the proposed budget bills, which is subject to change once the CalPERS Board adopts final numbers and they are included in the final budget.

* Medicare

** Social Security and Medicare

*** Retirement, Employee Leave Buyout and Medicare

**** Extended Duty Week Compensation (EDWC)

***** Retirement and Medicare

STAFF BENEFIT RATE MATRIX FY 2015-16

JANUARY 2015

STAFF BENEFIT RATES	MISC.	SAFETY	POF
RETIREMENT [^]	25.99%	19.78%	39.15%
EMPLOYEE LEAVE BUYOUT	0.91%	0.91%	0.91%
HEALTH/DENTAL/VISION (HDV)	30.96%	30.96%	30.96%
SOCIAL SECURITY INSURANCE (SSI)	6.20%	0.00%	0.00%
MEDICARE TAX	1.45%	1.45%	1.45%
LIFE INSURANCE	0.01%	0.00%	0.01%
SURVIVOR'S BENEFITS	0.00%	0.12%	0.12%
SUBTOTAL	65.52%	53.22%	72.60%
WORKERS' COMPENSATION	8.49%	8.65%	8.65%
TOTAL	74.01%	61.87%	81.25%

UNEMPLOYMENT INSURANCE (applied to Fire Fighter I only)	MISC.	SAFETY	POF
UNEMPLOYMENT INSURANCE	0.00%	0.00%	10.97%

ADMINISTRATIVE CHARGE (include in all contract costs)	MISC.	SAFETY	POF
STATEWIDE PRO RATA	5.49%	5.49%	5.49%
CAL FIRE INDIRECT	7.10%	7.10%	7.10%
TOTAL	12.59%	12.59%	12.59%

STAFF BENEFIT RATES	MISC.	SAFETY	POF
UNPLANNED OVERTIME	7.65% **	1.45% *	1.45% *
EDWC OVERTIME****	0.00%	0.00%	41.51% ***
UNIFORM ALLOWANCE	0.00%	0.00%	40.60% *****
PARAMEDIC RETENTION	0.00%	0.00%	40.60% *****
EMERGENCY RESPONSE BONUS	0.00%	0.00%	40.60% *****
ARDUOUS DUTY ASSIGNMENT	7.65% **	0.00%	1.45% *

[^] Ties to \$3.60 in the proposed budget bills, which is subject to change once the CalPERS Board adopts final numbers and they are included in the final budget.

* Medicare

** Social Security and Medicare

*** Retirement, Employee Leave Buyout and Medicare

**** Extended Duty Week Compensation (EDWC)

***** Retirement and Medicare

STAFF BENEFIT RATE MATRIX FY 2016-17

February 2016

STAFF BENEFIT RATES	MISC.	SAFETY	POF
RETIREMENT [^]	27.39%	19.98%	42.05%
EMPLOYEE LEAVE BUYOUT	1.01%	1.01%	1.01%
HEALTH/DENTAL/VISION (HDV)	29.33%	29.33%	29.33%
SOCIAL SECURITY INSURANCE (SSI)	6.20%	0.00%	0.00%
MEDICARE TAX	1.45%	1.45%	1.45%
LIFE INSURANCE	0.01%	0.00%	0.01%
SURVIVOR'S BENEFITS	0.00%	0.14%	0.14%
SUBTOTAL	65.39%	51.91%	73.99%
WORKERS' COMPENSATION	10.24%	9.08%	9.08%
TOTAL	75.63%	60.99%	83.07%

UNEMPLOYMENT INSURANCE (applied to Fire Fighter I only)	MISC.	SAFETY	POF
UNEMPLOYMENT INSURANCE	0.00%	0.00%	8.85%

ADMINISTRATIVE CHARGE (include in all contract costs)	MISC.	SAFETY	POF
STATEWIDE PRO RATA	5.65%	5.65%	5.65%
CAL FIRE INDIRECT	7.14%	7.14%	7.14%
TOTAL	12.79%	12.79%	12.79%

STAFF BENEFIT RATES	MISC.	SAFETY	POF
UNPLANNED OVERTIME	7.65% **	1.45% *	1.45% *
EDWC OVERTIME****	0.00%	0.00%	44.51% ***
UNIFORM ALLOWANCE	0.00%	0.00%	43.50% *****
PARAMEDIC RETENTION	0.00%	0.00%	43.50% *****
EMERGENCY RESPONSE BONUS	0.00%	0.00%	43.50% *****
ARDUOUS DUTY ASSIGNMENT	7.65% **	0.00%	1.45% *

[^] Ties to \$3.60 in the proposed budget bills, which is subject to change once the CalPERS Board adopts final numbers and they are included in the final budget.

* Medicare

** Social Security and Medicare

*** Retirement, Employee Leave Buyout and Medicare

**** Extended Duty Week Compensation (EDWC)

***** Retirement and Medicare

AO17

California Department of Forestry and Fire Protection



Billing Period: 12/01/2012

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures: \$20,996.10

Administrative Charge: .0652 1,368.95

Statewide Pro Rata: .0499 1,047.71

~~GRAND TOTAL:~~ \$23,412.76

Prepared by: <i>Cheryl E. Cabanog</i>	Date Sent to Accounting: <i>2/11/13</i>
Approved by: <i>[Signature]</i>	Date: <i>2/11/13</i>

AO17

California Department of Forestry and Fire Protection



Billing Period: 01/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures: \$557,561.81

Administrative Charge: .0652 36,353.03

Statewide Pro Rata: .0499 27,822.33

GRAND TOTAL: \$621,737.17

Prepared by: <i>Cheryl R. Calhoun</i>	Date Sent to Accounting: 4/2/13
Approved by: <i>[Signature]</i>	Date: 4/2/13

AO17

California Department of Forestry and Fire Protection



Billing Period: 02/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$712,667.82
Administrative Charge:	.0652	46,465.94
Statewide Pro Rata:	.0499	35,562.12
		<hr/>
GRAND TOTAL:		\$794,695.88

Prepared by: <i>Clayton E. Cabaniss</i>	Date Sent to Accounting:
Approved by:	Date:

AO17

California Department of Forestry and Fire Protection



Billing Period: 03/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures: \$957,223.08

Administrative Charge: .0652 62,410.94

Statewide Pro Rata: .0499 47,765.43

GRAND TOTAL: \$1,067,399.45

*Add: 3rd Quarter Operating Expenses
(please see attached)*

4,121.09

GRAND TOTAL

\$1,071,520.54

Prepared by: <i>Cheryl E. Cohen</i>	Date Sent to Accounting: 5/16/13
Approved by: <i>Steve D. Smith</i>	Date: 5/16/13

AO17

California Department of Forestry and Fire Protection



Billing Period: 04/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$699,265.52	696,515.29
Administrative Charge:	.0652	45,592.11	45,412.80
Statewide Pro Rata:	.0499	34,893.35	34,756.11
GRAND TOTAL:		\$779,750.98	776,684.20

Prepared by: <i>Chong E. Cabang</i>	Date Sent to Accounting: 6/17/13
Approved by: <i>[Signature]</i>	Date: 6/17/13

AO17

California Department of Forestry and Fire Protection



Billing Period: 05/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$694,438.77	694,584.33
Administrative Charge:	.0652	45,277.41	45,286.70
Statewide Pro Rata:	.0499	34,652.49	34,659.76
GRAND TOTAL:		\$774,368.67	774,530.79

Prepared by: <i>Cheryl L. Ceballos</i>	Date Sent to Accounting: 6/25/13
Approved by: <i>Steve D. Shank</i>	Date: 6/25/13

AO17

California Department of Forestry and Fire Protection



Billing Period: 06/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures: \$ 703,488.52

Administrative Charge: .0652 45,867.45

Statewide Pro Rata: .0499 35,104.08

~~GRAND TOTAL:~~ 784,460.05

Add: 4th Quarter Operating Expenses
(see attached)

4,562.36

TOTAL

\$ 789,022.41

Add: Doug Mitchell's salary for
April (see attached)

10,656.09

Add: Doug Mitchell's salary for
May (see attached)

11,163.52

Add: Doug Mitchell's salary for
June (see attached)

11,163.52

GRAND TOTAL

\$ 822,005.54

Prepared by: <i>Cheryl E. Cabana</i>	Date Sent to Accounting: 7/10/13
Approved by: <i>[Signature]</i>	Date: 7/10/13

AO17

California Department of Forestry and Fire Protection



Billing Period: 07/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$750,665.43	755,729.56
Administrative Charge:	.0657	49,318.72	49,651.43
Statewide Pro Rata:	.0492	36,932.74	37,181.89
GRAND TOTAL:		\$836,916.89	\$ 842,562.88

Prepared by: <i>Cheryl E. Cabanac</i>	Date Sent to Accounting: 11/19/13
Approved by: <i>[Signature]</i>	Date: 11/19/13

AO17

California Department of Forestry and Fire Protection



Billing Period: 08/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$740,880.44	751,008.69
Administrative Charge:	.0657	48,875.84	49,341.27
Statewide Pro Rata:	.0492	36,451.32	36,949.63
GRAND TOTAL:		\$826,007.60	837,299.59

Prepared by: <i>Cheryl E. Cabana</i>	Date Sent to Accounting: 11/19/13
Approved by: <i>[Signature]</i>	Date: 11/19/13

AO17

California Department of Forestry and Fire Protection



Billing Period: 09/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$727,043.08	737,171.33
Administrative Charge:	.0657	47,766.73	48,432.16
Statewide Pro Rata:	.0492	35,770.52	36,268.83
GRAND TOTAL:		\$810,580.33	821,872.32

Add: 1st Quarter Operating Expenses
 (please see attached)
 GRAND TOTAL

4,922.37
 \$826,794.69

Prepared by: <i>Chong E. Cabansag</i>	Date Sent to Accounting: 11/20/13
Approved by: <i>[Signature]</i>	Date: 11/20/13

AO17

California Department of Forestry and Fire Protection



Billing Period: 10/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$742,708.44	744,736.51
Administrative Charge:	.0657	48,801.86	48,929.19
Statewide Pro Rata:	.0492	36,545.68	36,641.04
GRAND TOTAL:		\$828,145.98	\$830,306.74

Prepared by: <i>Cheryl B. Cabaniss</i>	Date Sent to Accounting: 11/21/14
Approved by: <i>[Signature]</i>	Date: 11/21/14

AO17

California Department of Forestry and Fire Protection



Billing Period: 1/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$837,871.88	865,924.08
Administrative Charge:	.0657	55,048.18	56,891.21
Statewide Pro Rata:	.0492	41,223.30	42,603.46
GRAND TOTAL:		\$934,143.36	965,418.75

Prepared by: <i>Cheryl R. Cabony</i>	Date Sent to Accounting: 1/22/14
Approved by: <i>[Signature]</i>	Date: 1/22/14

AO17

California Department of Forestry and Fire Protection



Billing Period: 12/01/2013

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$780,858.38	790,986.63
Administrative Charge:	.0657	51,302.40	51,967.82
Statewide Pro Rata:	.0492	38,418.23	38,916.54
GRAND TOTAL:		\$870,579.01	881,870.99

Add: 2nd Quarter Operating Expenses
(see attached)

	3,369.86
GRAND TOTAL	\$885,240.85

Prepared by: <i>Cheryl E. Cebalga</i>	Date Sent to Accounting: 1/27/14
Approved by: <i>[Signature]</i>	Date: 1/27/14

AO17

California Department of Forestry and Fire Protection



Billing Period: 01/01/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$752,099.27	761,769.38
Administrative Charge:	.0657	49,412.92	50,048.25
Statewide Pro Rata:	.0492	37,003.28	37,479.05
GRAND TOTAL:		\$838,515.47	849,296.68

Less: IDL on Michael Hays
for January 2014 (see attached) (4,761.24)

TOTAL \$ 844,535.44

Add: Doug Mitchell's Unplanned
Overtime (see attached) for Nov + Dec 4,115.60

GRAND TOTAL \$ 848,651.04

Prepared by: <i>Cheryl E. Cabanog</i>	Date Sent to Accounting: 3/25/14
Approved by: <i>[Signature]</i>	Date: 3/25/14

AO17

California Department of Forestry and Fire Protection



Billing Period: 2/1/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$747,839.96	757,862.95
Administrative Charge:	.0657	49,133.09	49,791.60
Statewide Pro Rata:	.0492	36,793.73	37,286.86
GRAND TOTAL:		\$833,766.78	844,941.41
Less: IDL Credit on M. Hays (see attached)			(1,360.86)
GRAND TOTAL			\$ 843,581.05

Prepared by: <i>Cheryl B. Cabanaga</i>	Date Sent to Accounting: 4/22/14
Approved by: <i>[Signature]</i>	Date: 4/22/14

AO17

California Department of Forestry and Fire Protection



Billing Period: 3/1/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$1,028,994.41	1,039,017.40
Administrative Charge:	.0657	67,604.93	68,263.44
Statewide Pro Rata:	.0492	50,626.52	51,119.66
GRAND TOTAL:		\$1,147,225.86	1,158,400.50

Less: 10L Credit for M. Hays for the months of November + December 2013 (please see attached) (8,106.88)

Add: 3rd Quarter Operating Expenses (please see attached) 4,079.73

GRAND TOTAL \$ 1,154,373.35

Prepared by: <i>Clayton E. Cabany</i>	Date Sent to Accounting: 5/1/14
Approved by: <i>[Signature]</i>	Date: 5/1/14

AO17

California Department of Forestry and Fire Protection



Billing Period: 04/01/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$750,845.49	759,812.51
Administrative Charge:	.0657	49,330.55	49,919.68
Statewide Pro Rata:	.0492	36,941.60	37,382.78
GRAND TOTAL:		\$837,117.64	847,114.97

Prepared by: <i>George E. Carlson</i>	Date Sent to Accounting: 6/12/14
Approved by: <i>Steve Hurd</i>	Date: 06-10-2014

AO17

California Department of Forestry and Fire Protection



Billing Period: 05/01/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$738,282.70	748,907.19
Administrative Charge:	.0657	48,503.20	49,203.20
Statewide Pro Rata:	.0492	36,322.03	36,846.23
GRAND TOTAL:		\$823,077.93	834,956.62

Less: IDC Credit for M. Hay
in May 2014 (please see
attached)
GRAND TOTAL

(1,924.96)

\$ 833,031.66

Prepared by: <i>Chong J. Cabanay</i>	Date Sent to Accounting: 6/27/14
Approved by: <i>[Signature]</i>	Date: 6/27/14

AO17

California Department of Forestry and Fire Protection



Billing Period: 06/01/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$723,396.19	734,867.72
Administrative Charge:	.0657	47,527.13	48,280.81
Statewide Pro Rata:	.0492	35,591.09	36,155.49
GRAND TOTAL:		\$806,514.41	819,304.02
Add: 4th Quarter Operating Expenses (see attached)			7,043.36
GRAND TOTAL			\$ 826,347.38

Prepared by: <i>Cheryl C. Ceban</i>	Date Sent to Accounting: 7/8/14
Approved by: <i>[Signature]</i>	Date: 07-08-2014

AO17

California Department of Forestry and Fire Protection



Billing Period: 07/01/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$757,602.44	764,902.98
Administrative Charge:	.0698	52,880.65	53,390.23
Statewide Pro Rata:	.0499	37,804.36	38,168.66
GRAND TOTAL:		\$848,287.45	856,461.87

Prepared by: <i>Cheryl G. Cabney</i>	Date Sent to Accounting: 10/15/14
Approved by: <i>John Smith</i>	Date: 10-08-14

AO17

California Department of Forestry and Fire Protection



Billing Period: 08/01/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$749,651.88	749,663.57
Administrative Charge:	.0698	52,325.70	52,396.32
Statewide Pro Rata:	.0499	37,407.63	37,458.11
GRAND TOTAL:		\$839,385.21	840,518.00

Prepared by: <i>Cheryl E. Cook</i>	Date Sent to Accounting: <i>10/24/14</i>
Approved by: <i>Sam Smith</i>	Date: <i>10-23-14</i>

AO17

California Department of Forestry and Fire Protection



Billing Period: 09/01/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$787,110.09	800,092.98
Administrative Charge:	.0698	54,940.28	55,846.49
Statewide Pro Rata:	.0499	39,276.79	39,924.64
GRAND TOTAL:		\$881,327.16	895,864.11

Add: 1st Quarter Operating Expenses
(see attached)

2,367.59

898,231.70

Less: Jones, Gen IDL in Sept 2014
(see attached)

(7,477.82)

GRAND TOTAL

\$ 890,753.88

Prepared by: <i>Chong Cab</i>	Date Sent to Accounting: 11/20/14
Approved by: <i>Jan Hunt</i>	Date: 11-18-14

AO17

California Department of Forestry and Fire Protection



Billing Period: 10/1/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$781,780.88
Administrative Charge:	.0698	54,568.31
Statewide Pro Rata:	.0499	39,010.87

GRAND TOTAL: \$875,360.06

Less: 10L on D. Prods for the month of October (see attached) (5,704.53)

Less: 10L on G. Jones for the month of October (see attached) (7,504.26)

GRAND TOTAL \$862,151.27

Prepared by: <i>Cheryl Cabany</i>	Date Sent to Accounting: <i>12/11/14</i>
Approved by: <i>Stan Hill</i>	Date: <i>12-10-2014</i>

AO17

California Department of Forestry and Fire Protection



Billing Period: 11/1/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$936,738.40	952,464.28
Administrative Charge:	.0698	65,384.34	66,482.01
Statewide Pro Rata:	.0499	46,743.25	47,527.97

GRAND TOTAL:

~~\$1,048,865.99~~ 1,066,474.26

Less: 10L for Glen Jones
(see attached)

(7,503.28)

Less: 10L for R. Prado
(see attached)

(7,459.72)

GRAND TOTAL

\$1,051,511.26

Prepared by: <i>Cheryl R. Caprony</i>	Date Sent to Accounting: 11/5/15
Approved by: <i>Sam Hill</i>	Date: 01-02-15

AO17

California Department of Forestry and Fire Protection



Billing Period: 12/1/2014

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures: \$786,186.14

Administrative Charge: .0698 54,875.79

Statewide Pro Rata: .0499 39,230.69

GRAND TOTAL: \$880,292.62

*Less: 10L Credit on D. Proads
for December (see attached) (7,459.72)*

*Less: 10L Credit on G. Jones
for December + August (14,970.64)*

\$ 857,862.26

*TOTAL
Add: 2nd Quarter Operating
Expenses*

4,285.47

GRAND TOTAL \$ 862,147.73

Prepared by: <i>Chong By Cab...</i>	Date Sent to Accounting: <i>1/28/15</i>
Approved by: <i>John...</i>	Date: <i>2-2-15</i>

AO17

California Department of Forestry and Fire Protection



Billing Period: 1/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$824,798.09	831,364.73
Administrative Charge:	.0698	57,570.91	58,029.26
Statewide Pro Rata:	.0499	41,157.42	41,485.10
GRAND TOTAL:		\$923,526.42	930,879.09
Less: IDL on R. Prads for January 2015 & Sept 2014 (see attached)			(9,893.33)
Less: IDL on H. Jones for Jan 2015 (see attached)			(7,788.69)
GRAND TOTAL			<u>\$ 913,197.07</u>

Prepared by: <i>Cheryl E. Cole</i>	Date Sent to Accounting: 4/7/15
Approved by: <i>John F...</i>	Date: 4-6-15

AO17

California Department of Forestry and Fire Protection



Billing Period: 2/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
-----	-----------------	------------	-----------	---

Gross Expenditures:		\$826,535.03	835,364.03
Administrative Charge:	.0698	57,692.15	58,308.41
Statewide Pro Rata:	.0499	41,244.10	41,684.67
GRAND TOTAL:		\$925,471.28	935,357.11

Less: IDL on D. Prado for Oct 2014 (see attached) (1,755.20)

Less: IDL on G. Jones for February 2015 (see attached) (7,789.71)

GRAND TOTAL \$ 925,812.20

Prepared by: <i>Cheryl B. Crosby</i>	Date Sent to Accounting: 4/23/15
Approved by: <i>Sam Smith</i>	Date: 4-22-15

AO17

California Department of Forestry and Fire Protection



Billing Period: 3/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$1,092,250.25	1,097,572.17
Administrative Charge:	.0698	76,239.07	76,610.54
Statewide Pro Rata:	.0499	54,503.29	54,768.85
GRAND TOTAL:		\$1,222,992.61	1,228,951.56

Add: 3rd Quarter Operating Expenses
(see attached) 8,530.18

Less: 10L on G. Jones for
March 2015 (see attached) (7,789.71)

GRAND TOTAL \$1,229,692.03

Prepared by: <i>Cheryl R. Coyle</i>	Date Sent to Accounting: 4/24/15
Approved by: <i>John Hull</i>	Date: 4-24-15

AO17

California Department of Forestry and Fire Protection



Billing Period: 4/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$865,138.59	874,102.70
Administrative Charge:	.0698	60,386.32	61,012.37
Statewide Pro Rata:	.0499	43,170.17	43,617.72
GRAND TOTAL:		\$968,690.08	978,732.79

Less: 10L on Glen Jones for April 2015 (see attached)

(3,810.90)

GRAND TOTAL

\$ 974,921.89

Prepared by: <i>Cheryl E. Robinson</i>	Date Sent to Accounting: 6/30/15
Approved by: <i>Steve [Signature]</i>	Date: 6-18-2015

AO17

California Department of Forestry and Fire Protection



Billing Period: 5/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$864,337.26	872,359.52
Administrative Charge:	.0698	60,330.74	60,890.69
Statewide Pro Rata:	.0499	43,130.43	43,530.74
GRAND TOTAL:		\$967,798.43	976,780.95

Prepared by: <i>Chony G. Ceban</i>	Date Sent to Accounting:
Approved by:	Date:

AO17

California Department of Forestry and Fire Protection



Billing Period: 6/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$847,482.58	851,455.72
Administrative Charge:	.0698	59,154.28	59,431.61
Statewide Pro Rata:	.0499	42,289.38	42,487.64

~~GRAND TOTAL:~~

~~\$948,926.24~~

953,374.97

Add: 4th Quarter Operating Expenses
 (see attached)
 GRAND TOTAL

8,083.56

\$ 961,458.53

Prepared by: <i>Cheryl E. Cabern</i>	Date Sent to Accounting: 7/7/15
Approved by: <i>[Signature]</i>	Date: 7-7-15

AO17

California Department of Forestry and Fire Protection



Billing Period: 7/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$877,483.80	883,105.00
Administrative Charge:	.0710	62,301.35	62,700.46
Statewide Pro Rata:	.0549	48,173.86	48,482.46
GRAND TOTAL:		\$987,959.01	994,287.92

Prepared by: <i>Chong S. Caban</i>	Date Sent to Accounting: 10/6/15
Approved by: <i>[Signature]</i>	Date: 10-4-15

AO17

California Department of Forestry and Fire Protection



Billing Period: 8/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$862,821.68	867,295.72
Administrative Charge:	.0710	61,260.34	61,578.00
Statewide Pro Rata:	.0549	47,368.91	47,614.54
GRAND TOTAL:		\$971,450.93	976,488.26

Prepared by: <i>Chong J. Cabana</i>	Date Sent to Accounting: 10/13/15
Approved by: <i>Allen Kraft</i>	Date: 10-12-15

Print Date: 10/08/2015 2:31PM Ver 1.8

AO17

California Department of Forestry and Fire Protection



Billing Period: 9/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:

~~\$893,799.44~~ 899,767.31

Administrative Charge: .0710

~~63,459.76~~ 63,883.48

Statewide Pro Rata: .0549

~~49,069.59~~ 49,397.23

GRAND TOTAL:

~~\$1,006,328.79~~ 1,013,048.02

Prepared by: <i>Choffy S. Cabana</i>	Date Sent to Accounting:
Approved by: <i>Jim Hunt</i>	Date: 10-29-15

AO17

California Department of Forestry and Fire Protection



Billing Period: 10/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:

~~\$888,258.81~~ 903,805.01

Administrative Charge: .0710

~~63,776.38~~ 64,170.16

Statewide Pro Rata: .0549

~~49,314.41~~ 49,618.90

GRAND TOTAL:

~~\$1,011,349.60~~ 1,017,594.07

Prepared by: <i>Cherry E. Cabana</i>	Date Sent to Accounting:
Approved by: <i>[Signature]</i>	Date: 12/15/15

AO17

California Department of Forestry and Fire Protection



Billing Period: 11/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$1,007,174.52	<u>1,027,481.53</u>
Administrative Charge:	.0710	71,509.39	<u>72,951.19</u>
Statewide Pro Rata:	.0549	55,293.88	<u>56,408.74</u>
GRAND TOTAL:		\$1,133,977.79	<u>1,156,841.46</u>

Prepared by: <i>Cheryl E. Cab...</i>	Date Sent to Accounting: <i>1/25/16</i>
Approved by: <i>OMM</i>	Date: <i>1/22/16</i>

AO17

California Department of Forestry and Fire Protection



Billing Period: 12/1/2015

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:

\$848,947.34

846,104.86

Administrative Charge:

.0710

60,275.26

60,073.45

Statewide Pro Rata:

.0549

46,607.21

46,451.16

GRAND TOTAL:

\$955,829.81

952,629.47

Prepared by: <i>Chong R. Cabana</i>	Date Sent to Accounting: 2/2/16
Approved by: <i>CMU</i>	Date: 2/2/16

Print Date: 02/01/2016 2:56PM Ver 1.8

AO17

California Department of Forestry and Fire Protection



Billing Period: 1/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$1,108,889.61	<i>1,125,121.06</i>
Administrative Charge:	.0710	78,731.16	<i>79,883.60</i>
Statewide Pro Rata:	.0549	60,878.04	<i>61,769.15</i>

~~GRAND TOTAL:~~ ~~\$1,248,498.81~~ *1,266,773.81*

Less: July 2015 IDL for Nicolai, Patrick (8,096.32)

GRAND TOTAL \$ 1,258,677.49

Prepared by: <i>Chong E. Cabanog</i>	Date Sent to Accounting: <i>4/18/16</i>
Approved by: <i>[Signature]</i>	Date: <i>4/6/16</i>

AO17

California Department of Forestry and Fire Protection



Billing Period: 2/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$816,806.05	825,222.64
Administrative Charge:	.0710	57,993.23	58,590.81
Statewide Pro Rata:	.0549	44,842.65	45,304.72
GRAND TOTAL:		\$919,641.93	929,118.17

Prepared by: <i>Chong S. Cabanung</i>	Date Sent to Accounting: <i>4/25/16</i>
Approved by: <i>CMC</i>	Date: <i>4/21/16</i>

AO17

California Department of Forestry and Fire Protection



Billing Period: 3/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$834,738.78	843,205.35
Administrative Charge:	.0710	59,266.45	59,867.58
Statewide Pro Rata:	.0549	48,827.16	46,291.97
GRAND TOTAL:		\$939,832.39	949,364.90

Prepared by: <i>Chong S. Ceban</i>	Date Sent to Accounting: 5/2/16
Approved by: <i>CMW</i>	Date: 5/2/16

AO17

California Department of Forestry and Fire Protection



Billing Period: 4/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$850,604.89	866,547.93
Administrative Charge:	.0710	60,392.95	61,524.90
Statewide Pro Rata:	.0549	48,698.21	47,573.48
GRAND TOTAL:		\$957,696.05	975,646.31

Prepared by: <i>Chouy E. Caban</i>	Date Sent to Accounting: 6/8/16
Approved by: <i>CM</i>	Date: 6/7/16

AO17

California Department of Forestry and Fire Protection



Billing Period: 5/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$807,900.61	823,843.65
Administrative Charge:	.0710	57,360.94	58,492.90
Statewide Pro Rata:	.0549	44,353.74	45,229.02
GRAND TOTAL:		\$909,615.29	927,565.57

*Less: 10L on Thomas Paden
for May 2016 (see attached)*

8,309.01
\$ 919,256.56

Prepared by: <i>Cheryl E. Cabanay</i>	Date Sent to Accounting:
Approved by: <i>C. Miller</i>	Date: <i>6/28/16</i>

AO17

California Department of Forestry and Fire Protection



Billing Period: 6/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$816,009.71	828,530.35
Administrative Charge:	.0710	57,936.69	58,825.65
Statewide Pro Rata:	.0549	44,798.93	45,486.32
GRAND TOTAL:		\$818,745.33	932,842.32

*Less: 10L on Thomas Podem
for June 2016 (see attached)* (8,309.01)

*Add: 4th Quarter Operating
Expenses (see attached)* \$ 924,533.31

22,897.83

GRAND TOTAL \$ 947,431.14

Prepared by: <i>Chong S. Caban</i>	Date Sent to Accounting: <i>7/7/16</i>
Approved by: <i>CMU</i>	Date: <i>7/7/16</i>

AO17

California Department of Forestry and Fire Protection



Billing Period: 7/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:		\$845,475.70	861,641.50
Administrative Charge:	.0714	60,366.96	61,521.20
Statewide Pro Rata:	.0565	47,769.38	48,682.74

GRAND TOTAL: ~~\$953,612.04~~ 971,845.44

Less: 10L on T. Paden for July 2016 (see attached) (6,799.85)

GRAND TOTAL \$ 965,045.59

Prepared by: <i>Cheryl E. Calver</i>	Date Sent to Accounting: 9/15/16
Approved by: <i>[Signature]</i>	Date: 9/13/16

AO17

California Department of Forestry and Fire Protection



Billing Period: 8/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:

~~\$849,747.37~~ 867,181.14

Administrative Charge: .0714

~~60,671.96~~ 61,916.73

Statewide Pro Rata: .0565

~~48,010.73~~ 48,995.73

~~GRAND TOTAL:~~

~~\$958,430.06~~ 978,093.60

Less: 10L for Jonathan Herstenberg
for August 2016 (see attached)

(6,312.43)

Less: 10L for Thomas Paden
for August 2016 (see attached)

(6,799.85)

GRAND TOTAL

\$ 964,981.32

Prepared by: <i>Chong E. Cabana</i>	Date Sent to Accounting: 9/29/16
Approved by: <i>CMC</i>	Date: 9/26/16

AO17

California Department of Forestry and Fire Protection



Billing Period: 9/1/2016

MVU	SOUTHERN REGION	INDEX 3300	PCA 37553	SAN MIGUEL CON FIRE PROTECTION DIST SCH A
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Gross Expenditures:

~~\$841,158.58~~ 862,217.41

Administrative Charge: .0714

~~60,058.72~~ 61,562.32

Statewide Pro Rata: .0565

~~47,525.46~~ 48,715.28

~~GRAND TOTAL:~~

~~\$948,742.76~~ 972,495.01

Less: IDL on T. Paden for September 2016 (see attached) (927.26)

IDL on J. Gerstenberg for Sept. 2016 (see attached) (6,645.10)

Add: Operating Expenses for 1st Quarter (see attached) 1,527.47

GRAND TOTAL

\$ 966,450.12

Prepared by: <i>Cheryl E. Cabo</i>	Date Sent to Accounting: 10/31/16
Approved by: <i>[Signature]</i>	Date: 10/27/16