



## El Dorado County Emergency Services Authority

Policy Subject Matter: **Expense and Variance Reports**  
Review Date: **04.11.18**  
Revision Date: **06.19.19**  
Creation Date: **02.01.99**

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### **I. Purpose:**

The purpose of this policy is to provide a mechanism for monitoring actual expenses in relation to the approved JPA budget on a regular basis in order to remain cost effective and efficient.

### **II. Policy:**

- A. The JPA Executive Director shall develop a report to summarize incurred expenses to date for each sub-contracting fire district and JPA administration as well as an overall summary. At a minimum, these reports shall be provided to the fire districts and the JPA Board of Directors on a quarterly basis.
- B. The JPA Executive Director shall be responsible to analyze significant variances to determine causes. Significant variances from anticipated expenses shall be reported to the appropriate fire districts and to the JPA Board of Directors.
- C. Appropriate action(s) shall be taken by district Fire Chiefs, the JPA Executive Director and/or the JPA Board of Directors to monitor and control expenses. Every effort will be made to maintain expenditures to within budgeted amounts.