



**AGENDA**  
**Exeter District Ambulance**  
**Governing Board**  
**REGULAR MEETING**

302 E. Palm St., Exeter, CA 93221  
Monday, July 22, 2019, 5:30 pm  
District Office Meeting Room

1

|                |               |
|----------------|---------------|
| President      | Adam Pfenning |
| Vice President | VACANT        |
| Secretary      | Diana Mendez  |
| Board Member   | Tony Miller   |
| Board Member   | VACANT        |

The Exeter District Ambulance Board of Directors welcomes you to its meeting and encourages you to participate. This agenda contains a brief general description of each item that will be considered by the Board. All attendees are advised that pagers, cell phones, and any other communication devices should be powered off upon entering the Board meeting. The Board may consider and act on an agenda item in any order it deems appropriate. Actual timed items may be heard later but not before the time set on agenda. Persons interested in an item listed on the agenda are advised to be present throughout the meeting to ensure their presence when the item is called.

**OPENING**

- A. Call to Order
- B. Roll Call
- C. Pledge of Allegiance

**AGENDA APPROVAL**

**PUBLIC FORUM/REQUEST TO ADDRESS TO BOARD (NON-AGENDA ITEMS)**

*This portion of the meeting is reserved for the members of the public to address the Board on items that are not on the Agenda and are within the subject matter jurisdiction of the board. Each person will be granted three (3) minutes to address the Board and overall public comments will be limited to thirty (30) minutes total. The Board is prohibited by law from taking any action on matters discussed that are not on the Agenda. When addressing the Board, speakers are requested to come forward, state your name and address, and then proceed with your comments. All speakers are requested to wait until recognized by the Board President.*

**CONSENT CALENDAR**

*Matters listed under the Consent Calendar are considered to be routine and will be enacted by one motion and one vote. There will be no separate discussion of these items. For any discussion of an item; it will be enacted at the request of any member of the Board and made a part of the regular agenda.*

- A. Approval of Meeting Minutes June 24, 2019
- B. Approval of Collections/Write Offs – June 2019

**PUBLIC HEARINGS**

- None

*Members of the public wishing to address the Board on these items should raise their hand when the Agenda item is called and the President will recognize you at that time. You will have three minutes to comment.*

**UNFINISHED BUSINESS**

- A. Expansion of Woodlake Operations
  - 1. Woodlake status and plan, update

## **NEW BUSINESS**

### **A. Reports from District Accountant (informational only)**

1. Monthly Income Statement: June 2019
2. Profit and Loss Summary: June 2019

### **B. Presentation from TCCAD**

1. Doug Woods presenting on consolidated dispatch per Board request and Board direction.

### **C. District Election**

1. Discussion on filling Vacancy of Board Seat by Special Election
  - a) Adopt Resolution of the Board of Directors of Exeter District Ambulance calling for the holding of a Special Election to be Held on March 3, 2020, to fill vacancy on the Board of Directors and requesting the Board of Supervisors consolidate that Election with the Statewide Election held on March 3, 2020

### **D. Audit Proposal for Year Ended June 2019**

1. Approval of Audit Proposal

## **BOARD MEMBER REPORTS AND REQUESTS FOR AGENDA ITEMS**

## **REPORTS FROM THE DISTRICT MANAGER (INFORMATIONAL ONLY)**

- A. District Operations
- B. Compliance Update
- C. Three Rivers Update

## **PUBLIC COMMENT REGARDING CLOSED SESSION**

*This portion of the meeting is reserved for persons desiring to address the Board on an item to be considered in Closed Session. Speakers should limit their comments to five (5) minutes.*

## **CLOSED SESSION**

### **A. Conference with Labor Negotiator pursuant to Government Code Section 54957.6**

Agency Designated Representatives: District Manager  
Employee Organization: TEAMSTERS LOCAL #517

## **RECONVENE TO OPEN SESSION; REPORT FROM CLOSED SESSION, IF ANY**

## **ADJOURNMENT**

**Next Regular Meeting: August 26, 2019**

Agenda packets are available for review 72 hours prior to the meeting at the District Office. Office hours are Monday to Friday 8 AM to 5 PM, excluding holidays.

Any documents/writings provided to a majority of the Board less than 72 hours before the Regular Meeting regarding an item on this agenda will be made available for public inspection during normal business hours at the District Office located at 302 E. Palm Street, Exeter, CA 9322.

In compliance with the American with Disabilities Act (ADA), if you need special assistance to participate at this meeting, please contact the District Office at (559) 594-5250 during normal business hours as listed above. Notification of 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.



**MINUTES**  
**Exeter District Ambulance**  
**Governing Board**  
**REGULAR MEETING**

District Office Meeting Room  
 302 E. Palm St., Exeter, CA 93221  
 Monday, June 24, 2019, 5:30pm

|                |               |
|----------------|---------------|
| President      | Adam Pfenning |
| Vice President | VACANT        |
| Secretary      | Diana Mendez  |
| Board Member   | Tony Miller   |
| Board Member   | VACANT        |

**Present** Adam Pfenning (AP), Tony Miller (TM), Diana Mendez (DM),  
**Also Present** District Counsel Hilda Montoy (HM), District Manager Peter Sodhy (PS),

**OPENING**

- Call to Order – Mr. Pfenning at 5:33pm
- Roll Call – Mr. Pfenning
- Pledge of Allegiance – Mr. Pfenning

**AGENDA APPROVAL**

A motion was made (DM) and seconded (TM). 3-0-0.

**PUBLIC FORUM/REQUEST TO ADDRESS TO BOARD (NON-AGENDA ITEMS)**

1. No comments from the public

**CONSENT CALENDAR**

**A. Approval of Meeting Minutes for Regular Meeting of April 22 , 2019**

A motion was made (DM) and seconded (TM). 3-0-0.

**PUBLIC HEARINGS**

- None

**UNFINISHED BUSINESS**

**A. Expansion of Woodlake Operations**

PS reported that APATC would be sending a letter to CCEMSA that supports the concept of a Three Rivers plan but more particularly supports the need for a change in the policy regarding compliance measurement, specifically stopping or extending the clock on ALS arrival. This should allow for CCEMSA to begin the process of amending the policy which is a key part of the plan for Three Rivers, which in turn will eventually allow for EDA to move into Woodlake. PS will follow up with CCEMSA once the letter has been signed and sent.

**B. Collection Agency review**

The board agreed that the decision to use more than one Collection Agency is an operational one that does not require a board vote.

**C. Contract Grant Writer**

PS has been unsuccessful thus far in locating an available grant writer with specific Government grant writing experience, specifically in large FEMA grants. The search continues. In the meantime AP reminded PS that the Shift Lead (Brian McCoy) has not yet contacted AP to help with the Firehouse Subs Grant application.

## **NEW BUSINESS**

### **A. Reports from District Accountant (informational only)**

Financials were presented.

### **B. Non EDA crews at EDA stations**

TM expressed concern that American crews are using our station in Exeter, plus Lindsay and Farmersville and there have been reports of items missing. EDA crews do use other provider's stations when posting, so it was agreed that the same courtesy should continue to be extended to non-EDA crews at EDA stations. There was a discussion of options that culminated in providing secure locks on the bedrooms and establishing ground rules for use of the facilities. PS will look into options for an alternative to the current Farmersville location due to the increased use by Farmersville and the limited amount of space to relax in making the station awkward at best.

## **BOARD MEMBER REPORTS AND REQUESTS FOR AGENDA ITEMS**

It was requested that Doug Woods be invited to present at the next meeting. AP would reach out to him. The Board will send questions to PS to compile and send ahead to Doug to be prepared for the meeting.

## **REPORTS FROM THE DISTRICT MANAGER (INFORMATIONAL ONLY)**

PS reported that EDA has met compliance requirements for April. May and June have not yet been reviewed by CCEMSA although PS is concerned about how May will pan out due to the high number of appeals.

Transport numbers for May took a dip and numbers for June are only slightly better. There may be a number of reasons for this but the fact remains that the numbers are below our early projections.

We have been informed that the earliest possible time that we will see any reimbursements for GEMT QAF will be July 11<sup>th</sup>. The only positive news is that we have been informed that the Q1 invoice for this year has been delayed.

TM noted that he had heard that some fuel cards are missing. PS will look into this.

PS was asked to look into grooming standards, specifically as they relate to OSHA requirements.

PS was asked to look into Paul Blair and how he awards CEs. It may be that he is operating under a license that is not under EDA.

## **PUBLIC COMMENT REGARDING CLOSED SESSION**

A. No public comments

## **CLOSED SESSION – 6:22pm**

### **A. Conference with Labor Negotiator pursuant to Government Code Section 54957.6**

Agency Designated Representative: District Counsel

Unrepresented Employee: District Manager

### **B. Conference with Labor Negotiator pursuant to Government Code Section 54957.6**

Agency Designated Representatives: District Manager and District Counsel

Employee Organization: TEAMSTERS LOCAL #517,

## **RECONVENE TO OPEN SESSION; REPORT FROM CLOSED SESSION, IF ANY – 8:00pm**

No reportable actions

**ADJOURNMENT**

Motion to adjourn (DM) seconded (TM) at 8:02pm. 3-0-0.

**Next Regular Meeting: July 22, 2019, 5:30pm**

**MINUTES CERTIFICATION**

I, Diana Mendez, Board Secretary, Exeter District Ambulance, do hereby declare under penalty of perjury that the above minutes are a true depiction of all actions taken at the Board meeting held on the first date above at Meeting Room 302 E. Palm Street, Exeter, CA.

Date: July 22. 2019

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Diana Mendez  
Board Secretary



**TULARE COUNTY  
REGISTRAR OF VOTERS**

5951 South Mooney Blvd., Visalia, CA 93277  
TEL: (559) 624-7300 FAX: (559) 737-4498  
[www.tularecoelections.org](http://www.tularecoelections.org)



**MICHELLE BALDWIN**  
Registrar of Voters

Office Hours: Monday – Thursday 7:30 a.m. to 5:30 p.m.  
Friday 8:00 a.m. to 12:00 p.m.

**VIA E-MAIL**

July 16, 2019

Exeter District Ambulance  
ATTN: Peter  
302 E Palm  
Exeter, CA 93221  
[manager@edaems.com](mailto:manager@edaems.com)

Dear Peter,

We are in receipt of your request for estimates for the March election in 2020. Based on prior election history, below is a cost estimate for our services to conduct the election. However, the final cost of the election may change from this estimate due to actual printing costs and other various factors such as the number of registered voters in the in the district and the number of consolidated districts in the election. Our estimate for the city is as follows:

Registration: 1,052 voters as of July 16, 2019

| Election Date | Per Voter        | Total Estimate   |
|---------------|------------------|------------------|
| March 3, 2020 | \$7.00 to \$8.00 | \$7,364 to 8,416 |

If you have any questions, please do not hesitate to contact me at (559) 624-7310.

Sincerely,

A handwritten signature in blue ink, appearing to read "Chantele Tactacan".

Chantele Tactacan  
Accountant







REBECCA AGREDANO, C.P.A.

MARLA D. BORGES, C.P.A.

NICOLE A. CENTOFANTI, C.P.A.

WM. KENT JENSEN, C.P.A.

KATHLEEN M. LAMPE, C.P.A.

R. IAN PARKER, C.P.A.

MARY L. QUILLIN, C.P.A.

ELAINE D. REULE, C.P.A., C.F.E.

GIUSEPPE SCALIA, C.P.A.

NATALIE H. SIEGEL, C.P.A.

ROSALIND WONG, C.P.A.

LARRY W. AYERS, C.P.A.

JAMES G. DWYER, C.P.A.

KEVIN M. GREEN, C.P.A.

GREG GROEN, C.P.A.

LYNN M. LAMPE, C.P.A., C.F.E.

ALAN S. MOORE, C.P.A.

D. CHRIS NEESE, E.A.

KENNETH B. NUNES, C.P.A.

KEITH M. SPRAGUE, C.P.A.

KENNETH W. WHITE, JR., C.P.A.

NORIKO A. AWBREY, C.P.A.

TYLER J. CODAY, C.P.A.

BRENDA A. DADDINO, C.P.A.

JASON A. FRY, C.P.A., M.S.A.

MANNY GONZALEZ, C.P.A.

JASMAN S. KHOSA, C.P.A.

TRACY L. MCINTYRE, C.P.A.

RYSTAL PARREIRA, C.P.A., M.S.A.

RACHEL L. SCHROEDER, C.P.A.

GINILU VANDERWALL, C.P.A.

KRISTI WEAVER, C.P.A.

**Hanford**  
**Lindsay**  
**Tulare**  
**Visalia**

July 1, 2019

To Management and  
Board of Directors  
Exeter District Ambulance  
302 East Palm  
Exeter, California 93221

Re: Audit Proposal for June 30, 2019

It is time to begin planning for your annual audit and to begin that process I am sending you this audit proposal for the audit year ending June 30, 2019.

In summary, this proposal includes:

1. performing your annual audit
2. preparing your financial statements under the GASB 34 reporting model
3. filing your annual transaction report with the State Controller
4. proposed audit or correcting journal entries
5. upkeep of District depreciation schedules
6. preparing a management letter and delivering your report for discussion at a Board of Directors' meeting
7. Our proposed fee for the above services is \$17,850. GASB 68 computations, adjustments, schedules and financial statement disclosures will be tracked and billed separately. GASB 68 requires reporting on your entity's proportionate share of the net pension liability due to the California Public Employees' Retirement System (CALPERS), along with the schedule of contributions to CALPERS. We have found it necessary to segregate the billing for the GASB 68 portion of the engagement as information received from other agencies needed to complete the GASB 68 computations and disclosures are confusing, inconsistent and cumbersome. Our goal is to keep this billing to a minimum and will do everything we can to accomplish that. Our fee for the GASB 68 work is \$1,150.

Our proposal also assumes that your books and records will be substantially adjusted and ready for audit when we arrive. Because new audit standards have imposed so many procedural and documentation requirements, we find ourselves in need of staying within the scope of the audit and the procedures the proposed fee is intended to cover. If when we arrive, we find that you need additional services beyond those specified in the audit contract, we will discuss the situation with you and will let you know the amount of any additional fee.

Management  
Board of Directors  
Exeter District Ambulance  
July 1, 2019  
Page 2

We appreciate the opportunity to be of service to your District and I am confident that we can continue to provide the level of service you desire in a professional and timely manner. Please consider this proposal and if you accept the proposal, please contact me as soon as possible so that a mutually convenient audit date can be arranged. At that time an audit contract will be sent to the District to be signed by a Director and Management. Should you have any questions regarding this proposal, our services or any other related matter, please do not hesitate to call.

Regards,

M. GREEN AND COMPANY LLP

A handwritten signature in black ink that reads "Elaine D. Reule". The signature is fluid and cursive, with the first name "Elaine" being more prominent than the last name "Reule".

Elaine D. Reule  
Certified Public Accountant

EDR/skj



# EXETER DISTRICT AMBULANCE

302 E. Palm  
Exeter, CA 93221

Phone: 559-594-5250  
Fax: 559-592-2301

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## DISTRICT MANAGER'S REPORT

District Board Meeting July 22<sup>nd</sup>, 2019

### OPERATIONS

- Daily Call Summary through year-end 18/19
- The efforts by the crews to increase daily transports continues to show positive results.
- By comparison with last year:

|           | Calls |       | Response |       | Response Ratio |        | Transports |       | Trans/Resp Ratio |        | Units per day |       | Trans/Unit/Day |       |
|-----------|-------|-------|----------|-------|----------------|--------|------------|-------|------------------|--------|---------------|-------|----------------|-------|
|           | 17/18 | 18/19 | 17/18    | 18/19 | 17/18          | 18/19  | 17/18      | 18/19 | 17/18            | 18/19  | 17/18         | 18/19 | 17/18          | 18/19 |
| July      | 454   | 458   | 383      | 350   | 84.36%         | 76.42% | 285        | 257   | 74.41%           | 73.43% | 3.61          | 3.26  | 2.54           | 2.54  |
| August    | 538   | 433   | 452      | 400   | 84.01%         | 92.38% | 323        | 272   | 71.46%           | 68.00% | 3.71          | 3.23  | 2.81           | 2.72  |
| September | 534   | 392   | 449      | 363   | 84.08%         | 92.60% | 323        | 268   | 71.94%           | 73.83% | 3.50          | 3.13  | 3.08           | 2.85  |
| October   | 466   | 371   | 405      | 340   | 86.91%         | 91.64% | 288        | 255   | 71.11%           | 75.00% | 3.29          | 3.13  | 2.82           | 2.63  |
| November  | 430   | 350   | 377      | 326   | 87.67%         | 93.14% | 266        | 239   | 70.56%           | 73.31% | 2.93          | 3.20  | 3.02           | 2.49  |
| December  | 393   | 334   | 333      | 311   | 84.73%         | 93.11% | 238        | 239   | 71.47%           | 76.85% | 2.74          | 3.06  | 2.80           | 2.52  |
| January   | 346   | 353   | 290      | 327   | 83.82%         | 92.63% | 200        | 253   | 68.97%           | 77.37% | 2.39          | 3.10  | 2.70           | 2.63  |
| February  | 265   | 373   | 220      | 349   | 83.02%         | 93.57% | 143        | 264   | 65.00%           | 75.64% | 2.39          | 3.14  | 2.14           | 3.00  |
| March     | 307   | 435   | 252      | 394   | 82.08%         | 90.57% | 173        | 307   | 68.65%           | 77.92% | 2.32          | 3.23  | 2.40           | 3.07  |
| April     | 327   | 422   | 251      | 378   | 76.76%         | 89.57% | 160        | 283   | 63.75%           | 74.87% | 2.47          | 3.10  | 2.16           | 3.04  |
| May       | 410   | 402   | 334      | 345   | 81.46%         | 85.82% | 225        | 257   | 67.37%           | 74.49% | 3.06          | 3.16  | 2.37           | 2.62  |
| June      | 374   | 351   | 328      | 310   | 87.70%         | 88.32% | 216        | 230   | 65.85%           | 74.19% | 3.03          | 3.10  | 2.37           | 2.47  |

- Staffing
  - We still have one Medic out with injury and one EMT out on leave
  - We are almost fully staffed at 10 FT Medics and 9 FT EMTs (counting the above)
  - We have 3 Per Diem Medics, and 6 Per Diem EMTs.
- Vehicles and Communications Equipment
  - One unit (311) is out with a major engine issue that will cost about \$17k to fix. This vehicle has over 325,000 miles on it. One of the spare vehicles is also out of service pending a change in the revenue stream. All other vehicles are in service.

### SCHEDULING

We are currently undergoing a detailed shift bid process to accommodate a change where 810 and 811 will be on a 2 on 4 off schedule (as current), and 817 and 872 will be on a fixed day shift. We expect the bid process to be complete before the end of the month.



## EXETER DISTRICT AMBULANCE

**302 E. Palm  
Exeter, CA 93221**

**Phone: 559-594-5250  
Fax: 559-592-2301**

### COMPLIANCE

| Month                | April 2019 | May 2019 | June 2019 |
|----------------------|------------|----------|-----------|
| Compliance (P1 & P2) | 98.13%     | 95.53%   | 96.51%    |

### SERVICE ENHANCEMENTS

#### Three Rivers community solution

A letter has been sent by APATC to CCEMSA, specifically supporting the need to have a policy change regarding the compliance clock for Three Rivers, assuming solo-ALS arrival. PS will follow up with CCEMSA.

### FINANCIAL

#### GEMT QAF

We have learned that the expected date of at least the first reimbursements of GEMT QAF funds is at or around July 11, 2019. We anticipate that the payments will quickly account for everything up to the last quarter of 18/19. The standard amount has been set at \$339 per eligible transport, which is higher than what we have been receiving to date. There has also been a delay in setting the amount for the 19/20 year, which has led to a delay in invoicing us for the current quarter.

## AMBULANCE PROVIDER ASSOCIATION OF TULARE COUNTY

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EXETER DISTRICT  
AMBULANCE



CAMP NELSON AMBULANCE

CALIFORNIA HOT SPRINGS AMBULANCE

June 18, 2019

Dan Lynch, EMS Director  
Dale Dotson, EMS Coordinator  
Central California EMS Agency  
1221 Fulton Mall, 5th Floor  
P.O. Box 11867  
Fresno, CA 93775-1867

RE: Exeter District Ambulance - Plan for Woodlake-Three Rivers

Dan/Dale:

The Ambulance Provider Association of Tulare County (APATC) has agreed to support the concept of "stopping the clock" or an extension of time for the transport ambulance responding in conjunction with a single-staffed, ALS-level first responder into the Three Rivers area.

To further clarify, the APATC is not approving the overall plan in its current form. Rather, the board is supporting the need to address response time compliance for the affected response zone(s), while Exeter District Ambulance works to develop a comprehensive service plan.

The APATC providers are committed and proud to be serving the County of Tulare, its communities, citizens and visitors. If you have any questions or comments, please contact me. I can be reached directly at (559) 730-3005.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul A. Main".

Paul A. Main  
APATC President

CC: APATC Board of Directors



## Balance Sheet

As of June 30, 2019

|   | Jun 30, 19          |
|---|---------------------|
| <b>ASSETS</b>                           |                     |
| Current Assets                          |                     |
| Checking/Savings                        |                     |
| 1004 · Bank of Sierra Checking          | 33,984.43           |
| 1006 · Bank of Sierra Money Market      | 60,964.40           |
| 1005 · LAIF                             | 169,500.58          |
| 1030 · Petty Cash                       | 150.00              |
| Total Checking/Savings                  | 264,599.41          |
| Accounts Receivable                     |                     |
| 1200 · Account Receivable               | 305,369.35          |
| 1210 · Allowance for Bad Debt           | -100,000.00         |
| Total Accounts Receivable               | 205,369.35          |
| Other Current Assets                    |                     |
| 1250 · Accrued Taxes Receivable         | 12,737.25           |
| 1260 · Other Receivables                | 36,632.93           |
| 12000 · *Undeposited Funds              | -725.94             |
| 1400 · Prepaid Expenses                 | 15,634.16           |
| Total Other Current Assets              | 64,278.40           |
| Total Current Assets                    | 534,247.16          |
| Fixed Assets                            |                     |
| 1500 · Fixed Assets                     |                     |
| 1450.0 · Other Asset - Grant Equipment  | 5,145.45            |
| 1500-05 · Land                          | 141,820.00          |
| 1500-10 · Buildings and Improvements    | 505,359.66          |
| 1500-20 · Vehicles & Medical Equipment  | 738,304.01          |
| 1500-30 · Office Equipment & Fixtures   | 71,522.86           |
| Total 1500 · Fixed Assets               | 1,462,151.98        |
| 1600 · Allowance for Depreciation       | -1,095,575.48       |
| Total Fixed Assets                      | 366,576.50          |
| Other Assets                            |                     |
| 1700.0 · Deferred Outflows of Resources | 294,803.70          |
| Total Other Assets                      | 294,803.70          |
| <b>TOTAL ASSETS</b>                     | <b>1,195,627.36</b> |
| <b>LIABILITIES &amp; EQUITY</b>         |                     |
| Liabilities                             |                     |
| Current Liabilities                     |                     |
| Accounts Payable                        |                     |
| 2000 · Accounts Payable                 | 21,666.54           |
| Total Accounts Payable                  | 21,666.54           |
| Other Current Liabilities               |                     |
| 2160 · Accrued Expenses                 | 19,930.65           |
| 2100 · Payroll Liabilities              |                     |
| 2100-10 · California PR Taxes           | -4.71               |
| 2100-20 · Federal PR Taxes              | 535.88              |
| 2100-30 · CalPERS                       | 2,517.86            |
| 2100-50 · Union Dues                    | 31.00               |
| 2100 · Payroll Liabilities - Other      | 1,933.38            |
| Total 2100 · Payroll Liabilities        | 5,013.41            |
| 2150 · Accrued Vacation, Sick Pay       | 33,059.03           |
| Total Other Current Liabilities         | 58,003.09           |

**Balance Sheet**

As of June 30, 2019

|  | Jun 30, 19   |
|--|--------------|
| Total Current Liabilities              | 79,669.63    |
| Long Term Liabilities                  |              |
| 2211 · Net Pension Liability           | 488,738.96   |
| 2900.0 · Deferred inflows of Resources | 6,626.00     |
| Total Long Term Liabilities            | 495,364.96   |
| Total Liabilities                      | 575,034.59   |
| Equity                                 |              |
| 33000 · Reserve for Contingencies      | 52,500.00    |
| 32000 · Unrestricted Net Assets        | 595,086.03   |
| Net Income                             | -26,993.26   |
| Total Equity                           | 620,592.77   |
| TOTAL LIABILITIES & EQUITY             | 1,195,627.36 |



## EXETER DISTRICT AMBULANCE

07/19/19

## Profit &amp; Loss

Accrual Basis

July 2018 through June 2019

|   | Jul '18 - Jun 19 |
|---|------------------|
| Ordinary Income/Expense                   |                  |
| Income                                    |                  |
| 4010 · Services Revenue                   |                  |
| 5030 · Other Charge Write-off             | -277,649.72      |
| 5020 · Contractual Write-Off              | -5,901,625.94    |
| 4010-10 · Revenue Adjustment              | 391,758.63       |
| 4010 · Services Revenue - Other           | 7,577,075.79     |
| Total 4010 · Services Revenue             | 1,789,558.76     |
| 4015 · Bad Debt Recovery                  | 8,496.77         |
| 4020 · Miscellaneous Income               |                  |
| 4020-20 · Interest Income                 | 67.28            |
| 4020-40 · Other Income                    | 24,884.47        |
| 4020 · Miscellaneous Income - Other       | 148,739.22       |
| Total 4020 · Miscellaneous Income         | 173,690.97       |
| 4030 · Tax Revenue                        | 297,622.55       |
| 4040 · Overpayments                       | -23,604.87       |
| Total Income                              | 2,245,764.18     |
| Cost of Goods Sold                        |                  |
| 5040 · Bad Debt Expense                   | 171,247.48       |
| Total COGS                                | 171,247.48       |
| Gross Profit                              | 2,074,516.70     |
| Expense                                   |                  |
| 5050 · Refunds                            | 358.82           |
| 6805 · Special District Expenses          | 68,405.31        |
| 5065 · Bank service charge                | 4,155.94         |
| 6200 · Communications                     |                  |
| 6200-10 · Dispatch                        | 94,088.17        |
| 6200-30 · Telephone                       | 10,709.12        |
| 6200 · Communications - Other             | 4,134.98         |
| Total 6200 · Communications               | 108,932.27       |
| 6270 · Fines and Assessments              | 22,395.00        |
| 6300 · Fuel & Oil                         | 69,740.20        |
| 6400 · Insurance                          |                  |
| 6400-10 · General Liability Insurance     | 50,615.50        |
| 6400-20 · Health Insurance                | 121,120.03       |
| 6400-40 · Worker's Compensation Insurance | 28,266.48        |
| 6400-50 · AFLAC Insurance                 | -270.08          |
| Total 6400 · Insurance                    | 199,731.93       |
| 6500 · Maintenance                        |                  |
| 6500-10 · Buildings and Grounds           | 6,133.68         |
| 6500-20 · Computers and Equipment         | 11,703.08        |
| 6500-30 · Vehicle Maintenance             | 74,555.35        |
| Total 6500 · Maintenance                  | 92,392.11        |
| 6510 · Memberships                        | 1,024.00         |
| 6520 · Miscellaneous                      | 1,035.05         |
| 6530 · Office Expense                     | 16,846.74        |
| 6600 · Professional Services              |                  |
| 6600-40 · Consulting Services             | 5,988.00         |
| 6600-10 · Accounting Services             | 38,762.50        |
| 6600-20 · Legal Services                  | 18,483.80        |
| 6600 · Professional Services - Other      | 13,680.00        |
| Total 6600 · Professional Services        | 76,914.30        |
| 6650 · Publications and Legal Notices     | 315.00           |

07/19/19

Accrual Basis

**Profit & Loss**

July 2018 through June 2019

|  | Jul '18 - Jun 19    |
|--|---------------------|
| 6700 · Payroll Expenses                  |                     |
| 6700-20 · Regular Wages                  | 1,171,245.31        |
| 6700-30 · Payroll Taxes                  | 35,021.96           |
| 6700-40 · PERS - Company Contribution    | 121,994.55          |
| 6700 · Payroll Expenses - Other          | 1,228.30            |
| <b>Total 6700 · Payroll Expenses</b>     | <b>1,329,490.12</b> |
| 6800 · Rents                             | 18,182.68           |
| 6810 · Service and Supplies              |                     |
| 6810-10 · Medical Supplies               | 64,737.56           |
| 6810 · Service and Supplies - Other      | 825.00              |
| <b>Total 6810 · Service and Supplies</b> | <b>65,562.56</b>    |
| 6820 · Training/Seminars and Supplies    | 4,871.62            |
| 6830 · Travel and Transportation         | 0.00                |
| 6850 · Uniform Allowance                 | 10,431.30           |
| 6900 · Utilities                         |                     |
| 6900-10 · Gas and Electric               | 9,272.00            |
| 6900-20 · Water and Sewer                | 1,453.01            |
| <b>Total 6900 · Utilities</b>            | <b>10,725.01</b>    |
| <b>Total Expense</b>                     | <b>2,101,509.96</b> |
| <b>Net Ordinary Income</b>               | <b>-26,993.26</b>   |
| <b>Net Income</b>                        | <b>-26,993.26</b>   |

**EXETER DISTRICT AMBULANCE**  
**Profit & Loss Prev Year Comparison**  
July 2018 through June 2019

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|   | Jul '18 - Jun 19 | Jul '17 - Jun 18 | \$ Change   |
|---|------------------|------------------|-------------|
| <b>Ordinary Income/Expense</b>            |                  |                  |             |
| Income                                    |                  |                  |             |
| 4010 · Services Revenue                   |                  |                  |             |
| 5030 · Other Charge Write-off             | -277,649.72      | -351,740.74      | 74,091.02   |
| 5020 · Contractual Write-Off              | -5,901,625.94    | -5,224,295.44    | -677,330.50 |
| 4010-10 · Revenue Adjustment              | 391,758.63       | 253,202.33       | 138,556.30  |
| 4010 · Services Revenue - Other           | 7,577,075.79     | 7,034,814.71     | 542,261.08  |
| Total 4010 · Services Revenue             | 1,789,558.76     | 1,711,980.86     | 77,577.90   |
| 4015 · Bad Debt Recovery                  | 8,496.77         | 14,804.78        | -6,308.01   |
| 4020 · Miscellaneous Income               |                  |                  |             |
| 4020-20 · Interest Income                 | 67.28            | 2,924.82         | -2,857.54   |
| 4020-40 · Other Income                    | 24,884.47        | 72,271.18        | -47,386.71  |
| 4020 · Miscellaneous Income - Other       | 148,739.22       | 0.00             | 148,739.22  |
| Total 4020 · Miscellaneous Income         | 173,690.97       | 75,196.00        | 98,494.97   |
| 4030 · Tax Revenue                        | 297,622.55       | 285,333.43       | 12,289.12   |
| 4040 · Overpayments                       | -23,604.87       | -18,766.10       | -4,838.77   |
| Total Income                              | 2,245,764.18     | 2,068,548.97     | 177,215.21  |
| Cost of Goods Sold                        |                  |                  |             |
| 5040 · Bad Debt Expense                   | 171,247.48       | 229,199.83       | -57,952.35  |
| Total COGS                                | 171,247.48       | 229,199.83       | -57,952.35  |
| Gross Profit                              | 2,074,516.70     | 1,839,349.14     | 235,167.56  |
| Expense                                   |                  |                  |             |
| 5050 · Refunds                            | 358.82           | 0.00             | 358.82      |
| 6805 · Special District Expenses          | 68,405.31        | 0.00             | 68,405.31   |
| 6230 · Depreciation Expense               | 0.00             | 84,238.77        | -84,238.77  |
| 5065 · Bank service charge                | 4,155.94         | 3,162.85         | 993.09      |
| 6200 · Communications                     |                  |                  |             |
| 6200-10 · Dispatch                        | 94,088.17        | 92,004.00        | 2,084.17    |
| 6200-30 · Telephone                       | 10,709.12        | 9,978.49         | 730.63      |
| 6200 · Communications - Other             | 4,134.98         | 2,928.89         | 1,206.09    |
| Total 6200 · Communications               | 108,932.27       | 104,911.38       | 4,020.89    |
| 6270 · Fines and Assessments              | 22,395.00        | 1,285.00         | 21,110.00   |
| 6300 · Fuel & Oil                         | 69,740.20        | 63,422.31        | 6,317.89    |
| 6400 · Insurance                          |                  |                  |             |
| 6400-10 · General Liability Insurance     | 50,615.50        | 47,420.42        | 3,195.08    |
| 6400-20 · Health Insurance                | 121,120.03       | 87,965.84        | 33,154.19   |
| 6400-40 · Worker's Compensation Insurance | 28,266.48        | 55,672.53        | -27,406.05  |
| 6400-50 · AFLAC Insurance                 | -270.08          | -62.15           | -207.93     |
| Total 6400 · Insurance                    | 199,731.93       | 190,996.64       | 8,735.29    |
| 6450 · Interest Expense                   | 0.00             | 0.00             | 0.00        |
| 6500 · Maintenance                        |                  |                  |             |
| 6500-10 · Buildings and Grounds           | 6,133.68         | 7,979.89         | -1,846.21   |
| 6500-20 · Computers and Equipment         | 11,703.08        | 18,673.34        | -6,970.26   |
| 6500-30 · Vehicle Maintenance             | 74,555.35        | 136,380.63       | -61,825.28  |

**EXETER DISTRICT AMBULANCE**  
**Profit & Loss Prev Year Comparison**  
July 2018 through June 2019

20

|                                       | <u>Jul '18 - Jun 19</u> | <u>Jul '17 - Jun 18</u> | <u>\$ Change</u> |
|---------------------------------------|-------------------------|-------------------------|------------------|
| Total 6500 · Maintenance              | 92,392.11               | 163,033.86              | -70,641.75       |
| 6510 · Memberships                    | 1,024.00                | 1,241.24                | -217.24          |
| 6520 · Miscellaneous                  | 1,035.05                | 698.09                  | 336.96           |
| 6530 · Office Expense                 | 16,846.74               | 16,077.05               | 769.69           |
| 6600 · Professional Services          |                         |                         |                  |
| 6600-40 · Consulting Services         | 5,988.00                | 18,988.00               | -13,000.00       |
| 6600-10 · Accounting Services         | 38,762.50               | 33,381.75               | 5,380.75         |
| 6600-20 · Legal Services              | 18,483.80               | 51,261.00               | -32,777.20       |
| 6600 · Professional Services - Other  | 13,680.00               | 12,000.00               | 1,680.00         |
| Total 6600 · Professional Services    | 76,914.30               | 115,630.75              | -38,716.45       |
| 6650 · Publications and Legal Notices | 315.00                  | 307.50                  | 7.50             |
| 6700 · Payroll Expenses               |                         |                         |                  |
| 6700-20 · Regular Wages               | 1,171,245.31            | 1,011,410.73            | 159,834.58       |
| 6700-30 · Payroll Taxes               | 35,021.96               | 37,033.86               | -2,011.90        |
| 6700-40 · PERS - Company Contribution | 121,994.55              | -69,499.11              | 191,493.66       |
| 6700 · Payroll Expenses - Other       | 1,228.30                | 83,851.70               | -82,623.40       |
| Total 6700 · Payroll Expenses         | 1,329,490.12            | 1,062,797.18            | 266,692.94       |
| 6800 · Rents                          | 18,182.68               | 10,924.81               | 7,257.87         |
| 6810 · Service and Supplies           |                         |                         |                  |
| 6810-10 · Medical Supplies            | 64,737.56               | 67,570.69               | -2,833.13        |
| 6810 · Service and Supplies - Other   | 825.00                  | 3,035.99                | -2,210.99        |
| Total 6810 · Service and Supplies     | 65,562.56               | 70,606.68               | -5,044.12        |
| 6820 · Training/Seminars and Supplies | 4,871.62                | 756.00                  | 4,115.62         |
| 6830 · Travel and Transportation      | 0.00                    | 43.60                   | -43.60           |
| 6850 · Uniform Allowance              | 10,431.30               | 8,235.85                | 2,195.45         |
| 6900 · Utilities                      |                         |                         |                  |
| 6900-10 · Gas and Electric            | 9,272.00                | 7,038.94                | 2,233.06         |
| 6900-20 · Water and Sewer             | 1,453.01                | 1,303.32                | 149.69           |
| 6900 · Utilities - Other              | 0.00                    | 799.95                  | -799.95          |
| Total 6900 · Utilities                | 10,725.01               | 9,142.21                | 1,582.80         |
| Total Expense                         | 2,101,509.96            | 1,907,511.77            | 193,998.19       |
| Net Ordinary Income                   | -26,993.26              | -68,162.63              | 41,169.37        |
| Net Income                            | <u>-26,993.26</u>       | <u>-68,162.63</u>       | <u>41,169.37</u> |

# EXETER DISTRICT AMBULANCE

## Balance Sheet Prev Year Comparison

As of June 30, 2019

21

|   | Jun 30, 19          | Jun 30, 18          | \$ Change         |
|---|---------------------|---------------------|-------------------|
| <b>ASSETS</b>                           |                     |                     |                   |
| Current Assets                          |                     |                     |                   |
| Checking/Savings                        |                     |                     |                   |
| 1004 · Bank of Sierra Checking          | 33,984.43           | 123,144.96          | -89,160.53        |
| 1006 · Bank of Sierra Money Market      | 60,964.40           | 100,997.12          | -40,032.72        |
| 1005 · LAIF                             | 169,500.58          | 168,700.09          | 800.49            |
| 1030 · Petty Cash                       | 150.00              | 150.00              | 0.00              |
| Total Checking/Savings                  | 264,599.41          | 392,992.17          | -128,392.76       |
| Accounts Receivable                     |                     |                     |                   |
| 1200 · Account Receivable               | 305,369.35          | 270,803.75          | 34,565.60         |
| 1210 · Allowance for Bad Debt           | -100,000.00         | -100,000.00         | 0.00              |
| Total Accounts Receivable               | 205,369.35          | 170,803.75          | 34,565.60         |
| Other Current Assets                    |                     |                     |                   |
| 1250 · Accrued Taxes Receivable         | 12,737.25           | 13,714.06           | -976.81           |
| 1260 · Other Receivables                | 36,632.93           | 7,196.28            | 29,436.65         |
| 12000 · *Undeposited Funds              | -725.94             | 0.00                | -725.94           |
| 1200-05 · Accrued Interest              | 0.00                | 800.49              | -800.49           |
| 1400 · Prepaid Expenses                 | 15,634.16           | 7,268.48            | 8,365.68          |
| Total Other Current Assets              | 64,278.40           | 28,979.31           | 35,299.09         |
| Total Current Assets                    | 534,247.16          | 592,775.23          | -58,528.07        |
| Fixed Assets                            |                     |                     |                   |
| 1500 · Fixed Assets                     |                     |                     |                   |
| 1450.0 · Other Asset - Grant Equipment  | 5,145.45            | 5,145.45            | 0.00              |
| 1500-05 · Land                          | 141,820.00          | 141,820.00          | 0.00              |
| 1500-10 · Buildings and Improvements    | 505,359.66          | 505,359.66          | 0.00              |
| 1500-20 · Vehicles & Medical Equipment  | 738,304.01          | 738,304.01          | 0.00              |
| 1500-30 · Office Equipment & Fixtures   | 71,522.86           | 71,522.86           | 0.00              |
| Total 1500 · Fixed Assets               | 1,462,151.98        | 1,462,151.98        | 0.00              |
| 1600 · Allowance for Depreciation       | -1,095,575.48       | -1,095,575.48       | 0.00              |
| Total Fixed Assets                      | 366,576.50          | 366,576.50          | 0.00              |
| Other Assets                            |                     |                     |                   |
| 1700.0 · Deferred Outflows of Resources | 294,803.70          | 294,803.70          | 0.00              |
| Total Other Assets                      | 294,803.70          | 294,803.70          | 0.00              |
| <b>TOTAL ASSETS</b>                     | <b>1,195,627.36</b> | <b>1,254,155.43</b> | <b>-58,528.07</b> |
| <b>LIABILITIES &amp; EQUITY</b>         |                     |                     |                   |
| Liabilities                             |                     |                     |                   |
| Current Liabilities                     |                     |                     |                   |
| Accounts Payable                        |                     |                     |                   |
| 2000 · Accounts Payable                 | 21,666.54           | 47,049.11           | -25,382.57        |
| Total Accounts Payable                  | 21,666.54           | 47,049.11           | -25,382.57        |
| Other Current Liabilities               |                     |                     |                   |
| 2160 · Accrued Expenses                 | 19,930.65           | 23,264.70           | -3,334.05         |
| 2100 · Payroll Liabilities              |                     |                     |                   |
| 2100-10 · California PR Taxes           | -4.71               | 1,675.62            | -1,680.33         |

**EXETER DISTRICT AMBULANCE**  
**Balance Sheet Prev Year Comparison**  
**As of June 30, 2019**

|   | <u>Jun 30, 19</u>          | <u>Jun 30, 18</u>          | <u>\$ Change</u>         |
|---|----------------------------|----------------------------|--------------------------|
| 2100-20 · Federal PR Taxes              | 535.88                     | 6,155.98                   | -5,620.10                |
| 2100-30 · CalPERS                       | 2,517.86                   | 0.00                       | 2,517.86                 |
| 2100-50 · Union Dues                    | 31.00                      | 0.00                       | 31.00                    |
| 2100 · Payroll Liabilities - Other      | 1,933.38                   | 0.00                       | 1,933.38                 |
| <b>Total 2100 · Payroll Liabilities</b> | <b>5,013.41</b>            | <b>7,831.60</b>            | <b>-2,818.19</b>         |
| 2150 · Accrued Vacation, Sick Pay       | 33,059.03                  | 33,059.03                  | 0.00                     |
| <b>Total Other Current Liabilities</b>  | <b>58,003.09</b>           | <b>64,155.33</b>           | <b>-6,152.24</b>         |
| <b>Total Current Liabilities</b>        | <b>79,669.63</b>           | <b>111,204.44</b>          | <b>-31,534.81</b>        |
| <b>Long Term Liabilities</b>            |                            |                            |                          |
| 2211 · Net Pension Liability            | 488,738.96                 | 488,738.96                 | 0.00                     |
| 2900.0 · Deferred inflows of Resources  | 6,626.00                   | 6,626.00                   | 0.00                     |
| <b>Total Long Term Liabilities</b>      | <b>495,364.96</b>          | <b>495,364.96</b>          | <b>0.00</b>              |
| <b>Total Liabilities</b>                | <b>575,034.59</b>          | <b>606,569.40</b>          | <b>-31,534.81</b>        |
| <b>Equity</b>                           |                            |                            |                          |
| 33000 · Reserve for Contingencies       | 52,500.00                  | 52,500.00                  | 0.00                     |
| 32000 · Unrestricted Net Assets         | 595,086.03                 | 663,248.66                 | -68,162.63               |
| Net Income                              | -26,993.26                 | -68,162.63                 | 41,169.37                |
| <b>Total Equity</b>                     | <b>620,592.77</b>          | <b>647,586.03</b>          | <b>-26,993.26</b>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <b><u>1,195,627.36</u></b> | <b><u>1,254,155.43</u></b> | <b><u>-58,528.07</u></b> |