



AGENDA
Exeter District Ambulance
Governing Board
REGULAR MEETING

302 E. Palm St., Exeter, CA 93221
 Tuesday, August 27, 2019, 5:30 pm
 District Office Meeting Room

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

The Exeter District Ambulance Board of Director 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 July 22, Aug 5, 2019
- B. Approval of Collections/Write Offs – July 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. TCCAD Report
 1. Presentation of August 2019 data, Doug Woods, Daniel Schultz

NEW BUSINESS

2

A. Reports from District Accountant (informational only)

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

B. 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

C. Audit Proposal for Year Ended June 2019

1. Approval of Audit Proposal

D. Consideration of Billing options and proposals

1. Selection of Billing proposal

E. Consideration of Offer of used Ambulance from LifeStar

1. Approval of purchase of used ambulance from LifeStar

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

B. Public Employee Performance Evaluation (Government Code Section 54957)

Title: District Manager

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

ADJOURNMENT

Next Regular Meeting: September 23, 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.

2



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 5:45pm
- 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

Item combined with District Manager report on Three Rivers.

NEW BUSINESS

A. Reports from District Accountant (informational only)

Financials were presented. Ms. Hood noted that without additional cash, we will not be solvent over the long haul. The auditor has reported that she will be limited on how much she can help us with some of the reporting issues. However, Ms. Hood will check with the auditor on how and if to accrue revenue from GEMT into the last year. Ms. Hood will also check with GEMT (Don Murray) on details of completing the service report. Finally, Ms. Hood summarized the year as revenue a little low, labor expense high, and health insurance high.

B. Presentation from TCCAD

Doug Woods, Director of TCCAD since end of 2016 made a presentation. The system status management (SSM) plan is overseen by all four companies of the association. Dinuba participates in the plan but not the actual planning. Jen Bowman is the operations manager for TCCAD. They are currently working on a new demand analysis but the new CAD system is making information gathering more difficult. TCCAD has contracted out to Dana Brown to help with the data mining effort. TCCAD does have concerns with the Three Rivers plan, primarily the concern of maintaining volunteer staffing for extended periods, not knowing if an actual vehicle exists, not knowing if the clock will stop. If there is a move to Woodlake, and American

is removed, and there is no coverage in Three Rivers, we might fall into breach of contract. No call volume exists to support a full ambulance unit. This is the feeling of the association. At this point, there was a short discussion between the board and Mr. Woods about whether American would retain their share of the Three Rivers zone.

On the subject of the posting plan, there are post locations spread throughout the county and these are not necessarily company-specific. The plan is based on county levels and the available closest unit, this being expressed in a chart distributed to the board by Mr. Woods. The plan is further refined using priorities and zone classifications. Finally, for purposes of closest unit, a unit in motion is considered closer if it is within one minute of a stationary unit. Asked if there was a mandate of how many units had to be available within the county, Mr. Woods responded that no mandate exists. Finally, units are allowed to move for a "detail" to anywhere within 1.5 miles of a post location for short periods.

In a best case scenario, the average time on task is about 60 units for a call. AP asked what the policy was for taking live units off for transfers. Mr. Woods responded that all agencies are expected to handle all calls from P1 through P8. He did also add that transfers don't always make money. There was an additional question about whether there was preferential dispatch for other companies. Mr. Woods responded that dispatch is based on closest available unit. The dispatch center has 20 employees who cover 4 daytime shifts and 3 night time shifts. The Med 92 operator does primary assignment. Dispatch is required to send a call out within 2 minutes. Planning in SSM is based on the potential, projected call volume. The radio system in Tulare County is based on VHF not UHF, resulting in poor coverage across the county, especially in rural areas. We are moving to AT&T cell-based system attached to our radio system. Also looking at moving to a new CAD system which should include a new Fleet Management system. The future for TCCAD is dependent on the provider. Mr. Woods presented a sample report to illustrate that delays moving to post is an issue, as is restock.

C. District Election

HM noted that an issue is that the board is not fully populated and we lost an opportunity to appoint a Director for one position for last year. We can call for a special election in March and a letter to that effect has been drafted for the board's consideration.

Board elected to table this till next meeting.

D. Audit Proposal for Year Ended June 2019

The board reviewed the proposal from M Green & Company. The board requested additional proposals be solicited. A recommendation was to include Adair Evans. PS will contact the bookkeeper for additional suggestions and contact them to get quotes. A reminder was made to specifically ask about GASB 68 and to come up with a list of requirements.

BOARD MEMBER REPORTS AND REQUESTS FOR AGENDA ITEMS

The board requested that PS follow up on Mr. Woods' information with how we are addressing the issues brought up.

REPORTS FROM THE DISTRICT MANAGER (INFORMATIONAL ONLY)

EDA is doing slightly better in terms of Transport volume than the same period last year, which is primarily due to a better conversion rate of Response to Transport. We continue to have reasonably stable staffing and have been able to consistently field 3 units per day. However, we do have a vehicle with a major engine issue that does require a new motor. Initial estimates put the cost at over \$20k at Diesel Doctor, but Future Ford was able to bring that down to \$17,500 total completed. The board asked if a comparative cost could be found at Monarch Ford. EDA is conducting a shift bid process to staff the new schedule which features a split of rotation shift and fixed day shift. This was done to accommodate a change in how we handle the Lindsay to Lemon Cove (and vice versa) swing days. Mr. Woods added that EDA crews are not moving to post, or not moving in a timely manner. The board instructed PS to set up a procedure for discipline so that we can ensure the crews move as posted.

PS reported that EDA has once again met CCEMSA compliance requirements for April, May, and June of 2019.

The Three Rivers plan moves slowly forward with APATC having sent a letter to CCEMSA support the concept of stopping or adjusting the clock on ALS arrival in Rural areas. Finally, funds from GEMT QAF have started to come in.

PUBLIC COMMENT REGARDING CLOSED SESSION

A. No public comments

CLOSED SESSION – None

RECONVENE TO OPEN SESSION; REPORT FROM CLOSED SESSION, IF ANY – None

No reportable actions

ADJOURNMENT

Motion to adjourn (DM) seconded (TM) at 7:50pm. 3-0-0.

Next Regular Meeting: August 26, 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: August 27, 2019

Diana Mendez
Board Secretary



MINUTES
Exeter District Ambulance
Governing Board
SPECIAL MEETING

District Office Meeting Room
 302 E. Palm St., Exeter, CA 93221
 Monday, August 5, 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 Manager Peter Sodhy (PS),

OPENING

- Call to Order – Mr. Pfenning at 5:30pm
- 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. Doug Woods
 As requested by the board at the last regular meeting, Mr. Woods presented a 36 page report outlining TCCAD communication with the District Manager and then details of post moves by day for the month of July.
2. Daniel Schultz
 Mr. Schultz explained the concepts behind the report and how the data is interpreted, as well as the background. Chute time measures were included for both regular calls as well as post moves – and are based on first recorded GPS movement. The report also included all status changes. The board did request that Mr. Schultz present a more up-to date set of data for the next regular Board Meeting.
3. Don Schultz
 Mr. Schultz reported that Lifestar ambulance has been rapidly purchasing and replacing it's vehicles. As such, he offered to sell a soon-to-be retired 2015 Transit Ambulance of about 100,000 miles to EDA for \$100.00. This unit will already include radio, lights, siren, and gurney mounts. This unit would be available around the November timeframe. The board requested that this be placed on the next agenda.

CONSENT CALENDAR

PUBLIC HEARINGS

- None

NEW BUSINESS

A. Vehicle Repair Expense

PS reported that Monarch Ford could only quote \$18,600 for a similar repair as Future Ford, but couldn't guarantee that the cost would not escalate, so were unwilling to submit the quote as a fixed quote. DM move to accept the quote from Future Ford, 2nd by TM. 3-0-0

B. GEMT Expenses

1. Consider approval of GEMT overpayment reimbursement
 DM moved to approve, AP 2nd. 3-0-0.
2. Consider approval of Sac Metro Fire GEMT contract payment

PS reported that the old GEMT program required an agreement with Sac Metro Fire as the agency of record for which they were entitled to charge a minor percentage of revenue.

DM moved to approve, AP 2nd. 3-0-0.

BOARD MEMBER REPORTS AND REQUESTS FOR AGENDA ITEMS

PUBLIC COMMENT REGARDING CLOSED SESSION

A. No public comments

CLOSED SESSION – 6:07pm

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 – 6:20pm

Board voted to approve the Teamsters-presented alternative to Health Insurance coverage to include employer premium contribution of 100% for employee and 50% for spouse/children for all Full-Time Employees eligible for coverage. 3-0-0.

ADMINISTRATIVE OFFICE STAFF

A. Biller and Pre-Bill hours

PS reported that Linda Aversa, the Biller at EDA for many years, will be dropping to Part Time/Per Diem within the next two weeks and moving to Los Angeles as she has sold her home in Exeter. For the time being, to assure that billing activity can continue without major interruption, we have set up a way for Ms. Aversa to work remotely and assist the Pre-Biller to get the bills completed and out accurately and in a timely manner.

The board suggested PS contact Lifestar for their recommendation of a billing service to get a quote. A quote should also be obtained from Millennium services of AAV for a similar purpose. This should also be placed on the next agenda.

ADJOURNMENT

Motion to adjourn (DM) seconded (TM) at 6:28pm. 3-0-0.

Next Regular Meeting: August 26, 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: August 27, 2019

Diana Mendez
Board Secretary

EXETER DISTRICT AMBULANCE

Balance Sheet

As of July 31, 2019

08/15/19
Accrual Basis

	Jul 31, 19
ASSETS	
Current Assets	
Checking/Savings	
1004 · Bank of Sierra Checking	235,882.80
1006 · Bank of Sierra Money Market	60,969.06
1005 · LAIF	169,500.58
1030 · Petty Cash	150.00
Total Checking/Savings	466,502.44
Accounts Receivable	
1200 · Account Receivable	324,031.40
1210 · Allowance for Bad Debt	-100,000.00
Total Accounts Receivable	224,031.40
Other Current Assets	
1250 · Accrued Taxes Receivable	12,737.25
1400 · Prepaid Expenses	15,634.16
Total Other Current Assets	28,371.41
Total Current Assets	718,905.25
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
TOTAL ASSETS	1,380,285.45
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	40,762.55
Total Accounts Payable	40,762.55
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
2100-50 · Union Dues	31.00
2100 · Payroll Liabilities - Other	2,182.33
Total 2100 · Payroll Liabilities	2,744.50
2150 · Accrued Vacation, Sick Pay	33,059.03
Total Other Current Liabilities	55,734.18
Total Current Liabilities	96,496.73
Long Term Liabilities	

EXETER DISTRICT AMBULANCE
Balance Sheet
As of July 31, 2019

	<u>Jul 31, 19</u>
2211 · Net Pension Liability	488,738.96
2900.0 · Deferred inflows of Resources	6,626.00
Total Long Term Liabilities	<u>495,364.96</u>
Total Liabilities	591,861.69
Equity	
33000 · Reserve for Contingencies	52,500.00
32000 · Unrestricted Net Assets	734,904.95
Net Income	1,018.81
Total Equity	<u>788,423.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,380,285.45</u></u>

EXETER DISTRICT AMBULANCE

Profit & Loss

July 2019

	Jul 19
Ordinary Income/Expense	
Income	
4010 · Services Revenue	
5030 · Other Charge Write-off	-29,549.01
5020 · Contractual Write-Off	-229,020.83
4010-10 · Revenue Adjustment	-224,701.31
4010 · Services Revenue - Other	669,173.74
Total 4010 · Services Revenue	185,902.59
4015 · Bad Debt Recovery	3,421.83
4020 · Miscellaneous Income	
4020-20 · Interest Income	4.66
4020-40 · Other Income	2,749.69
Total 4020 · Miscellaneous Income	2,754.35
4030 · Tax Revenue	12,737.25
4040 · Overpayments	-3,596.52
Total Income	201,219.50
Cost of Goods Sold	
5040 · Bad Debt Expense	21,110.92
Total COGS	21,110.92
Gross Profit	180,108.58
Expense	
5065 · Bank service charge	296.57
6200 · Communications	
6200-10 · Dispatch	7,130.00
6200-30 · Telephone	383.11
6200 · Communications - Other	191.80
Total 6200 · Communications	7,704.91
6300 · Fuel & Oil	6,177.38
6400 · Insurance	
6400-10 · General Liability Insurance	12,999.75
6400-20 · Health Insurance	10,668.16
6400-40 · Worker's Compensation Insurance	4,929.55
6400-50 · AFLAC Insurance	1,115.26
Total 6400 · Insurance	29,712.72
6500 · Maintenance	
6500-10 · Buildings and Grounds	643.42
6500-20 · Computers and Equipment	1,343.75
6500-30 · Vehicle Maintenance	11,739.36
Total 6500 · Maintenance	13,726.53
6530 · Office Expense	1,251.90
6600 · Professional Services	
6600-40 · Consulting Services	499.00
6600-10 · Accounting Services	1,800.00
6600-20 · Legal Services	440.00
6600 · Professional Services - Other	1,000.00
Total 6600 · Professional Services	3,739.00
6700 · Payroll Expenses	
6700-20 · Regular Wages	90,426.95
6700-30 · Payroll Taxes	2,230.95
6700-40 · PERS - Company Contribution	14,057.98
6700 · Payroll Expenses - Other	127.60
Total 6700 · Payroll Expenses	106,843.48

Profit & Loss

July 2019

	<u>Jul 19</u>
6800 · Rents	3,142.64
6810 · Service and Supplies	
6810-10 · Medical Supplies	<u>4,313.22</u>
Total 6810 · Service and Supplies	4,313.22
6820 · Training/Seminars and Supplies	395.00
6830 · Travel and Transportation	0.00
6850 · Uniform Allowance	97.64
6900 · Utilities	
6900-10 · Gas and Electric	1,575.26
6900-20 · Water and Sewer	<u>113.52</u>
Total 6900 · Utilities	<u>1,688.78</u>
Total Expense	<u>179,089.77</u>
Net Ordinary Income	<u>1,018.81</u>
Net Income	<u><u>1,018.81</u></u>

EXETER DISTRICT AMBULANCE
Profit & Loss Prev Year Comparison
July 2019

	Jul 19	Jul 18	\$ Change
Ordinary Income/Expense			
Income			
4010 · Services Revenue			
5030 · Other Charge Write-off	-29,549.01	-26,622.64	-2,926.37
5020 · Contractual Write-Off	-229,020.83	-503,046.93	274,026.10
4010-10 · Revenue Adjustment	-224,701.31	24,591.57	-249,292.88
4010 · Services Revenue - Other	669,173.74	656,892.20	12,281.54
Total 4010 · Services Revenue	185,902.59	151,814.20	34,088.39
4015 · Bad Debt Recovery	3,421.83	87.50	3,334.33
4020 · Miscellaneous Income			
4020-20 · Interest Income	4.66	6.64	-1.98
4020-40 · Other Income	2,749.69	616.04	2,133.65
Total 4020 · Miscellaneous Income	2,754.35	622.68	2,131.67
4030 · Tax Revenue	12,737.25	0.00	12,737.25
4040 · Overpayments	-3,596.52	-363.96	-3,232.56
Total Income	201,219.50	152,160.42	49,059.08
Cost of Goods Sold			
5040 · Bad Debt Expense	21,110.92	18,659.36	2,451.56
Total COGS	21,110.92	18,659.36	2,451.56
Gross Profit	180,108.58	133,501.06	46,607.52
Expense			
5065 · Bank service charge	296.57	282.29	14.28
6200 · Communications			
6200-10 · Dispatch	7,130.00	7,216.00	-86.00
6200-30 · Telephone	383.11	859.85	-476.74
6200 · Communications - Other	191.80	271.22	-79.42
Total 6200 · Communications	7,704.91	8,347.07	-642.16
6300 · Fuel & Oil	6,177.38	7,350.75	-1,173.37
6400 · Insurance			
6400-10 · General Liability Insurance	12,999.75	11,196.25	1,803.50
6400-20 · Health Insurance	10,668.16	16,884.51	-6,216.35
6400-40 · Worker's Compensation Insurance	4,929.55	0.00	4,929.55
6400-50 · AFLAC Insurance	1,115.26	0.00	1,115.26
Total 6400 · Insurance	29,712.72	28,080.76	1,631.96
6500 · Maintenance			
6500-10 · Buildings and Grounds	643.42	1,047.22	-403.80
6500-20 · Computers and Equipment	1,343.75	85.00	1,258.75
6500-30 · Vehicle Maintenance	11,739.36	23,014.88	-11,275.52
Total 6500 · Maintenance	13,726.53	24,147.10	-10,420.57
6510 · Memberships	0.00	10.00	-10.00
6530 · Office Expense	1,251.90	1,314.56	-62.66
6600 · Professional Services			
6600-40 · Consulting Services	499.00	499.00	0.00
6600-10 · Accounting Services	1,800.00	1,500.00	300.00
6600-20 · Legal Services	440.00	2,770.00	-2,330.00
6600 · Professional Services - Other	1,000.00	1,000.00	0.00
Total 6600 · Professional Services	3,739.00	5,769.00	-2,030.00
6700 · Payroll Expenses			
6700-20 · Regular Wages	90,426.95	84,604.82	5,822.13
6700-30 · Payroll Taxes	2,230.95	2,399.19	-168.24
6700-40 · PERS - Company Contribution	14,057.98	10,595.85	3,462.13
6700 · Payroll Expenses - Other	127.60	108.35	19.25

EXETER DISTRICT AMBULANCE
Profit & Loss Prev Year Comparison
July 2019

08/15/19

Accrual Basis

	Jul 19	Jul 18	\$ Change
Total 6700 · Payroll Expenses	106,843.48	97,708.21	9,135.27
6800 · Rents	3,142.64	1,116.18	2,026.46
6810 · Service and Supplies			
6810-10 · Medical Supplies	4,313.22	3,675.12	638.10
Total 6810 · Service and Supplies	4,313.22	3,675.12	638.10
6820 · Training/Seminars and Supplies	395.00	0.00	395.00
6830 · Travel and Transportation	0.00	0.00	0.00
6850 · Uniform Allowance	97.64	0.00	97.64
6900 · Utilities			
6900-10 · Gas and Electric	1,575.26	960.37	614.89
6900-20 · Water and Sewer	113.52	110.22	3.30
Total 6900 · Utilities	1,688.78	1,070.59	618.19
Total Expense	179,089.77	178,871.63	218.14
Net Ordinary Income	1,018.81	-45,370.57	46,389.38
Net Income	1,018.81	-45,370.57	46,389.38



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
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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 written in a cursive style with a large initial 'E' and a long, sweeping tail.

Elaine D. Reule
Certified Public Accountant

EDR/skj



ADAIR & EVANS

an Accountancy Corporation

Eric M. White, CPA
Lance E. Morris, CPA
David T. Eddy, CPA
Tim A. Dodson, CPA
Garry W. Riezebos, CPA
Michael J. Semas, CPA

John M. Oppedyk, CPA
Kathy L. Hamada, CPA
Racquel Avila, CPA
Amanda Burlingame, CPA
Amy Deschenes, CPA
Emily M. Dupree EA

August 14, 2019

Exeter District Ambulance
302 E. Palm St.
Exeter, CA 93221

ATTN: Governing Board
Response to Request for Proposal for Audit Services

Governing Board:

1. We have significant experience in performing audits. We work closely with our clients to provide the best service at a minimum cost. We design our work not only to meet your legal requirements, but also to make recommendations on how to assist your organization to run better.
2. Based on our understanding of professional standards relating to professional ethics and independence, we are independent with respect to the Exeter District Ambulance.
3. Our firm has experienced very low staff turnover, with some staff being with the firm over 30 years. As our firm grows, we continue to add new staff, many with experience from national firms.
4. We have not lost any clients in the past three years due to unresolved auditing or accounting matters.
5. Identification of staff assigned to your audit is as follows:

Engagement Partner:
Garry Riezebos, CPA

Staff:
Melinda Lumpkin
Emily Dupree, EA

None of the above staff have any complaints filed against them by the state board of accountancy of other regulatory agencies.

6. Our approach is based on our experience with clients obtained during prior engagements. Based on inquiry and preliminary analytical procedures, we will develop a strategy that focuses on the significant financial areas of the organization. Our procedures also include an overall risk analysis and a risk analysis of management assertions about your financial statements. We will focus on any significant and/or material areas identified. Our firm does not use any specific computerized auditing tools, but relies on the use of spreadsheet analysis techniques for various procedures performed.

7. Fee Proposal

Maximum Annual Fee	Fiscal Year
	2019
Financial Audit	\$ 16,000
State Controllers Report	\$ 800
Total	<u>\$ 16,800</u>

- 8. Our fees for services generally increase 3-5% each year.
- 9. The above standard audit fees include the audit report, any necessary letters but does not include the additional cost for a single audit which would involve additional procedures.
- 10. Proposed time frame
 - a. Field work is usually completed in the September/October timeframe.
 - b. Recommended journal entries, and draft reports the District to review by the board in November/December.
 - c. Final reports completed and issued by the end of the year.
 - d. Exit conference and/or meeting with Board after the financial statements are available for issuance.
- 11. A copy of our most recent peer review report is available upon request.
- 12. Our firm has E&O Insurance through CAMICO – a copy of the declaration page is available upon request



**EXETER DISTRICT
AMBULANCE**

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

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

DISTRICT MANAGER'S REPORT

District Board Meeting August 27th, 2019

OPERATIONS

- Daily Call Summary through year-end 19/20
- The efforts by the crews to increase daily transports continue to show positive results.
- By comparison with last year:

	Calls		Response		Response Ratio		Transports		Trans/Resp Ratio		Units per day		Trans/Unit/Day	
	18/19	19/20	18/19	19/20	18/19	19/20	18/19	19/20	18/19	19/20	18/19	19/20	18/19	19/20
July	458	391	350	347	76.42%	88.75%	257	272	73.43%	78.39%	3.26	3.20	2.54	2.74
August														
September														
October														
November														
December														
January														
February														
March														
April														
May														
June														

- Staffing
 - We still have one Medic out with a long term injury and one EMT out on leave, scheduled to return in September.
 - We are almost fully staffed at 10 FT Medics and 9 FT EMTs (counting the above)
 - We have 4 Per Diem Medics, and 5 Per Diem EMTs.
- Vehicles and Communications Equipment
 - 311 has been returned from Future Ford and is in service.

SCHEDULING

We now have a "Mixed Shift" schedule consisting of two rotating shifts and two fixed-day shifts. This was created to accommodate a change in the way we handle coverage for Lindsay and for Lemon Cove, and to also accommodate a request within the Union MOU to provide fixed-day opportunities. This was accomplished without having to increase staffing and met with approval from the Union.



EXETER DISTRICT AMBULANCE

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

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

COMPLIANCE

We are awaiting completion of the approval process by CCEMSA for July 2019.

SERVICE ENHANCEMENTS

Communications

We have obtained and deployed new AT&T FirstNet hand-held PTT devices to be used in a similar fashion to existing radios. While it represents a minor monthly expense for each provider, it immensely improves the quality and range of the radio network by using cell towers. Reach into previously impervious areas such as Kaweah Delta's ER as well as many remote rural areas in the mountains is extremely good. We are still in the early roll-out phase and there are several tweaks to the system necessary as a result of these field trials.

Three Rivers community solution

We have received a verbal commitment from CCEMSA to work on and publish a revised policy governing the handling of the compliance clock on arrival of ALS service. In the meantime, APATC requested that EDA pursue a modified solution through County Fire as another possibility. To that end, I met with Chief Norman and we talked over the possibility of County Fire crews at rural stations including a qualified Paramedic to respond to local calls. While he was open to the concept, he will have to spend some time thinking about the details and see if he can work it into their staffing and funding plan. We will likely meet up in a couple of weeks to see how this can be carried forward.

FINANCIAL

GEMT QAF

Most of the back payments for the GEMT QAF program have now been received. We are now awaiting news of the Q1 billing in order to qualify for the next round of payments.