


El Dorado County Emergency Services
Authority

Board of Directors Meeting
Wednesday, March 17, 2010, 9:00 a.m.
El Dorado County OES Conference Room
330 Fair Lane, Placerville, CA 95667

REVISED AGENDA

- | | |
|--|------------|
| 1. Call to Order/Roll Call/Pledge of Allegiance | Veerkamp |
| 2. Approval of Agenda | Veerkamp |
| 3. Public Comments
Public comments will be received on each agenda item as it is called. The public may address matters not on the agenda at this time. Individual comments will be limited to three (3) minutes. The Board reserves the right to waive said rules by a majority vote. | |
| 4. Consent Calendar | |
| 4.1 Approval of JPA Board Minutes of February 17, 2010 | Veerkamp |
| 4.2 Receive and file JPA Systems Management Committee Meeting Minutes of January 13, 2010 | Veerkamp |
| 4.3 Approval of February 2010 bills | Veerkamp |
| 5. Correspondence | |
| 5.1 Letter from Garden Valley Professional Firefighters Assoc. to EDC Board of Supervisors | Hackett |
| 5.2 Management Communications letter from Vaughn Johnson, CPA regarding 05/06 and 06/07 audit | Hackett |
| Reports | |
| 6.1 Review and discuss Medical Response Statistics for February 2010 | Hackett |
| 6.2 Report from JPA Systems Management Committee Meeting of February 24, 2010 | Hardy |
| 6.3 Report from JPA Finance Committee Meeting of March 2, 2010 | Cunningham |
| 6.4 Executive Director Report | Hackett |
| 7. Fiscal Items | |
| 7.1 Review, discuss and approve the Preliminary Budget Fiscal Year 2010/11 | Hackett |
| 7.2 Review and discuss Finance Committee recommendation for Retiree Health Benefits Policy | Hackett |
| 8. Old Business | |
| 8.1 Review, discuss and approve the corrected audit for fiscal year 2006/07 | Hackett |
| 9. New Business | |
| 9.1 Review, discuss and make recommendations for current Master Contract with El Dorado County | Veerkamp |
| 9.2 Discuss and approve purchase of MODUCOM upgrade for ECC | Hackett |
| 10. Director Items | |
| 11. Adjournment | |
| Next meeting: 9:00 a.m. on Wednesday, April 21, 2010
El Dorado County OES Conference Room
330 Fair Lane, Placerville, CA 95667 | |

All Board Meetings are recorded

The Board Packet may be reviewed at the JPA Office located at 480 Locust Road, Diamond Springs, CA 95619

Note: The Board of Directors may elect to take action on any item included on this agenda.

**Board of Directors Meeting
Wednesday, March 17, 2010
9:00 a.m.**

El Dorado County EOS Conference Room
330 Fair Lane, Placerville, CA 95667

Minutes

1. Call to Order

Chairman Brian Veerkamp called the regular meeting to order at 9:04 a.m. There was no Pledge of Allegiance. Robin Souza took the roll call. The Directors in attendance were: Chief Brian Veerkamp of El Dorado Hills Fire, Chief Bruce Lacher of El Dorado County Fire, Chief Greg Schwab of Georgetown Fire, Chief Tom Keating of Rescue Fire, Bob Davis of Mosquito Fire, Chief Robert Gill of Pioneer Fire, Chief Bill Dekker of Garden Valley Fire, Chief Chris Couper of Latrobe Fire and as Alternate Directors were Assistant Chief Erik Peterson of Diamond Springs/El Dorado Fire and Chief Bill Holmes of Cameron Park Fire.

2. Approval of Agenda

Director Gill motioned to approve the agenda. The motion was seconded by Director Dekker and carried unanimously.

3. Public Comments

None

Consent Calendar

Director Schwab motioned to accept the Consent Calendar, Agenda Items 4.1 through 4.3. The motion was seconded by Director Gill and carried unanimously.

5. Correspondence

5.1 Letter from Garden Valley Professional Firefighters Assoc. to EDC Board of Supervisors

Executive Director Hackett reviewed the letter.

5.2 Management Communications letter from Vaughn Johnson. CPA regarding 05/06 and 06/07 audit

Executive Director Hackett reviewed the letter and recommendations.

6. Reports

6.1 Review and discuss Medical Response Statistics for February 2010

Executive Director Hackett reported the JPA was in compliance in all areas prior to exception reports. He reviewed final stats with accepted exception reports.

6.2 Report from JPA Systems Management Committee Meeting of February 24, 2010

Assistant Chief Hardy reviewed the highlights of the meeting; the Tank Boss in field trial, PCR documentation on inter-facility transfers, 12-lead training and the CQI policy upcoming workshop. He reported Policy 403 would be revisited at next week's meeting as the recording of the motion and what was presented was in question. He clarified questions regarding the accessing of data with the new E-PCR program.

Executive Director Hackett reported on meeting with Brian Warner of Digital Ink and EMS Agency Director Todd. Director Couper's concerns regarding E-PCR process and ability were addressed.

6.3 Report from JPA Finance Committee Meeting of March 2, 2010

Chairman Veerkamp reviewed the meeting with County and announced Ms. Gretchen Bailey's retirement. He reported the Finance Committee recommended the preliminary budget being addressed in this agenda and discussed actuarial issue for retiree health care costs and overtime issues.

6.4 Executive Director Report

Executive Director Hackett reviewed his report that was distributed at this meeting. He announced the CQI Policy workshop. He reported the JPA 2-year achievement PowerPoint presentation would be presented to the El Dorado County Board of Supervisors at 9:00 am on May 24th along with the Citygate workshop. He reported on the status of the audits, Dodge chassis, warranty issues including the blown engine in Medic 289, recent accidents and the funding available to purchase the MODUCOMS for ECC with this year's budget. Battalion Chief Sanders reviewed the equipment included in the purchase of the MODUCOMS.

7. **Fiscal Items**

7.1 Review, discuss and approve the Preliminary Budget Fiscal Year 2010/11

Executive Director Hackett thanked everyone for their participation in budget preparation and discussed projections. Discussion ensued regarding ambulance rates and possible yearly rate schedule being established along with collection of rates. Chairman Veerkamp requested an update from Wittman on collections from EMS Agency Director Todd.

After reviewing County projections and the presented Preliminary Budget for fiscal year 2010/11, Director Keating motioned to approve the Preliminary Budget as presented. The motion was seconded by Alternate Director Holmes and carried unanimously.

7.2 Review and discuss Finance Committee recommendation for Retiree Health Benefits Policy

Executive Director Hackett reported direction from Finance Committee to assemble a draft policy to address the need for retiree health benefits funding. Chairman Veerkamp directed members review and bring back to the April meeting for approval.

Old Business

8.1 Review, discuss and approve the corrected audit for fiscal year 2006/07

Executive Director Hackett reviewed error in the audit which was now corrected. Director Schwab motioned to approve the corrected audit for fiscal year 2006/07. Director Couper pointed out an error in this corrected audit on the second page, first paragraph in the narrative that referred to the JPA as a "fire district". Director Schwab amended his motion to approve the audit with the correction to be made. The motion was seconded by Director Gill. Discussion was held regarding the original error in addition with the first audit. With a motion and a second, the vote was taken and the motion carried unanimously.

9. **New Business**

9.1 Review, discuss and make recommendations for current Master Contract with El Dorado County

Chairman Veerkamp directed Executive Director Hackett to contact EMS Agency Director Todd with ability to contract, funding and use of funding as issues to be addressed. He requested any other issues or suggestions be sent to Executive Director Hackett. Director Schwab suggested requesting a review of the fee schedule to be on the agenda at the El Dorado County Board of Supervisors meeting the first week of May.

9.2 Discuss and approve purchase of MODUCOM upgrade for ECC

Chairman Veerkamp motioned to approve the purchase of the MODUCOM upgrade for the ECC at \$35,666.25. The motion was seconded by Director Dekker and carried unanimously.

10. **Director Items**

Chairman Veerkamp announced the annual evaluation and contract renewal process for the JPA Executive Director would start soon.

Director Lacher reported the relocation of Medic 28 to Durock Road for the next ten to twelve months during demolition and rebuild of Station 28.

Director Couper discussed possibilities and scope of ALS engines. Chairman Veerkamp stated this would be tied into discussion over service levels.

Discussion ensued regarding information used for response area identification and need to update criteria.

EMS Agency Director Todd gave an update at the request of Alternate Director Peterson.

Director Schwab opened discussion regarding letter from the County CAO's office concerning engines being dispatched to medical calls and that dispatch procedure not being in the General Plan. Executive Director Hackett reviewed the letter and stated there would be a meeting with Ms. Gayle Erbe-Hamblin on April 5th on this issue. Discussion continued on dispatch procedures and impact of growth of added facilities and projects in the County.

The Directors Items continued with Director Schwab reporting on El Dorado Hills Fire hosting STEMI meeting and need for more fire district involvement.

Chairman Veerkamp announced he may be in personnel hearings during next month's meeting and if so, Director Schwab would be sitting in as the Chairman at the next meeting.

11. Adjournment

Director Lacher motioned to adjourn the meeting. The motion was seconded by Alternate Director Holmes and carried unanimously. The meeting was adjourned at 10:35 a.m.

**EL DORADO COUNTY REGIONAL
PREHOSPITAL EMERGENCY SERVICE
OPERATIONS AUTHORITY
ANNUAL FINANCIAL REPORT
JUNE 30, 2007**

**EL DORADO COUNTY REGIONAL
PREHOSPITAL EMERGENCY SERVICE
OPERATIONS AUTHORITY**

June 30, 2007

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INDEPENDENT AUDITOR'S REPORT

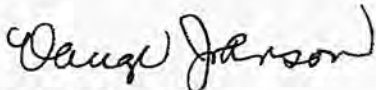
To: Board of Directors
El Dorado County
Regional Prehospital
Emergency Services
Operations Authority
El Dorado County, California

I have audited the accompanying financial statements of the governmental activities of El Dorado County Regional Prehospital Emergency Services Operations Authority as of and for the year ended June 30, 2007, which collectively comprise the Authority's financial statements as listed in the table of contents. These financial statements are the responsibility of El Dorado County Regional Prehospital Emergency Services Operations Authority's management. My responsibility is to express an opinion on these financial statements based upon my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the El Dorado County Regional Prehospital Emergency Services Operations Authority as of June 30, 2007, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and the budgetary comparison information on page 14, is not a required part of the financial statements, but is supplemental information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplemental information. However, I did not audit the information and express no opinion on it.



Vaughn Johnson.
September 10, 2009

**PREHOSPITAL EMERGENCY SERVICES
OPERATIONS AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2007**

As management of the El Dorado County Regional Prehospital Emergency Services Operation Authority (JPA), we offer readers of the JPA's financial statements this narrative overview and analysis of the financial activities of the fire District for the fiscal year ended June 30, 2007.

Financial Highlights

The JPA is a contract provider to the El Dorado County CSA #7. All costs are budgeted expenses through the El Dorado County Health Department. All funds budgeted in excess of revenue are returned at the end of each fiscal year.

The JPA's total net assets are \$981,015, which is an decrease of \$934,299 of which \$0 represents fixed assets purchased during the current year less depreciation.

The JPA has no reserve for ambulance replacement and capital equipment. There is a Five Year plan projecting and planning for these costs, however, there is no fund set up within the JPA. The CSA #7 has a reserve fund which the JPA is allowed to use for capital assets.

At the end of the current fiscal year, a reserve was set aside for liability for compensated absences in an amount of \$212,319.

The JPA has not incurred debt during the current fiscal year or any previous years.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Ambulance JPA's basic financial statements. The JPA is a single program entity and the basic financial statements are comprised of two components: 1) government-wide financial statements, and 2) notes to the financial statements. This financial report also contain other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Ambulance JPA's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the Ambulance JPA's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Ambulance District is improving or deteriorating.

The *statement of activities* present information showing how JPA's net asset changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected ambulance revenue).

**PREHOSPITAL EMERGENCY SERVICES
OPERATIONS AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2007**

The government-wide financial statements present activities of the JPA that are principally supported by contract payments and charges for services. The JPA provides services for emergency medical, ambulance transportation and dispatch. The government wide financial statements can be found on pages 5-8 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide fund financial statements. The notes to the financial statements can be found on pages 9-13 of this report.

Government-wide financial analysis

The JPA currently purchases capital assets (e.g. ambulances and equipment). The JPA uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Changes in Net Assets

	<u>Governmental Activities</u>	
	<u>June 30, 2007</u>	<u>June 30, 2006</u>
Revenues:		
Program revenues:		
Contract payments	\$ 7,073,330	\$ 8,525,327
Miscellaneous revenue	1,210	
Investment earnings-interest	<u>53,267</u>	<u>73,682</u>
Total Revenues	7,127,807	8,599,009
Expenses:		
Personnel costs	6,134,039	6,030,770
Services and supplies	1,434,539	1,305,833
Depreciation	360,228	315,406
Provider Administration Fees	<u>133,300</u>	<u>160,000</u>
Total Expenses	<u>8,062,106</u>	<u>7,854,810</u>
Excess of Revenues Over Expenditures	(934,299)	744,199
Net assets-beginning	<u>1,915,314</u>	1,871,998
Residual Equity Transfer		<u>(700,883)</u>
Net assets-ending	<u>\$ 981,015</u>	<u>\$ 1,915,314</u>

**PREHOSPITAL EMERGENCY SERVICES
OPERATIONS AUTHORITY**

**Management's Discussion and Analysis
For the Year Ended June 30, 2007**

Financial Analysis of the Authority's Funds

Governmental funds. The focus of the JPA's *governmental fund* is to provide information on near-term inflows, outflows, and balances of *spendable resources*. Such information is useful in assessing the JPA's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for funding future operational needs.

As of the end of the current fiscal year, \$0 will be returned to the CSA #7 Reserve Fund.

Capital Asset and Debt Administration

Capital assets. The JPA's investment in capital assets for its government activities as of June 30, 2007, amounts to \$529,425 (net of accumulated depreciation). This investment in capital assets represents a major investment in ambulance equipment. The JPA has no debt. Additional information on the JPA's capital assets can be found in note 3 on page 11 of this report.

Capital Assets
(Net of accumulated depreciation)

	<u>Governmental Activities</u>	
	<u>June 30, 2007</u>	<u>June 30, 2006</u>
Equipment		
Net Assets-ending	\$ 529,425	\$ 889,653

Requests for Information

This financial report is designed to provide a general overview of the JPA's finances for all those with an interest in the Authority's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, El Dorado County Regional Prehospital Operations Authority, 480 Locust Road, Diamond Springs CA 95619.

El Dorado County Regional Prehospital Emergency Service Operations Authority

Balance Sheet and Statement of Net Assets

June 30, 2007

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
ASSETS			
Cash in county treasury	\$1,034,139	\$	\$1,034,139
Accounts Receivable	5,842		5,842
Prepaid Expenses	2,200		2,200
Capital assets net of accumulated depreciation		529,425	529,425
Total Assets	<u>\$1,042,181</u>	<u>\$529,425</u>	<u>\$1,571,606</u>
LIABILITIES			
Accounts payable	\$ 299,678	\$	299,678
Salaries and benefits payable	78,594		78,594
Compensated absences			-
Due after one year	146,789	65,530	212,319
Due to other governments			-
Total Liabilities	<u>525,061</u>	<u>65,530</u>	<u>590,591</u>
FUND BALANCE/NET ASSETS			
Fund Balances:			
Reserved for imprest cash			
Unreserved			
Designated			
Undesignated	<u>517,120</u>	<u>(517,120)</u>	
Total Fund Balance	<u>517,120</u>	<u>(517,120)</u>	
Total Liabilities and Fund Balances	<u>\$ 1,042,181</u>		
NET ASSETS			
Invested in capital assets net of related debt		529,425	529,425
Restricted			
Unrestricted		<u>451,590</u>	<u>451,590</u>
TOTAL NET ASSETS		<u>981,015</u>	<u>981,015</u>

See notes to financial statements.

El Dorado County Regional Prehospital Emergency Service Operations Authority

Adjustments-Total Government Fund Balance to

Net Assets of Governmental Activities

June 30, 2007

Total Governmental Fund Balance	\$517,120
Amounts reported in governmental activities in the statement of net assets are different because;	
Capital assets used in the governmental activities are not financial resources and therefore are not reported in the funds, net of depreciation allocated	529,425
Long-term liabilities, compensated absences, are not due and payable in the current period and therefore are not reported in the funds	<u>(65,530)</u>
Net Assets of Governmental Activities	<u>\$ 981,015</u>

See notes to financial statements

El Dorado County Regional Prehospital Emergency Service Operations Authority
Statement of Activities and Governmental Funds Revenues
For the Year Ended June 30, 2007

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
PROGRAM EXPENSES			
Public safety-fire protection			
Salaries and related benefits	\$6,120,769	\$ 13,270	\$6,134,039
Materials and services	1,434,539		1,434,539
Provider administrative fees	133,300		133,300
Capital assets			-
Depreciation		360,228	360,228
	<u>7,688,608</u>	<u>373,498</u>	<u>8,062,106</u>
TOTAL PROGRAM EXPENSES			
PROGRAM REVENUES			
Contract payments	7,073,330		7,073,330
Other program revenues	1,210		1,210
	<u>7,074,540</u>		<u>7,074,540</u>
TOTAL PROGRAM REVENUES			
NET PROGRAM REVENUES (DEFICIT)	<u>(614,068)</u>	<u>(373,498)</u>	<u>(987,566)</u>
GENERAL REVENUES			
Investment earnings	53,267		53,267
	<u>53,267</u>		<u>53,267</u>
TOTAL GENERAL REVENUES			
EXCESS (DEFIENCIENCY) OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	(560,801)		-
INCREASE IN NET ASSETS		(373,498)	(934,299)
FUND BALANCE/NET ASSETS			
Beginning of the year	1,077,921	837,393	1,915,314
Residual equity transfer to County Service Area #7			-
	<u>1,077,921</u>	<u>837,393</u>	<u>1,915,314</u>
End of the year	<u>\$ 517,120</u>	<u>\$ 463,895</u>	<u>\$ 981,015</u>

See notes to financial statements.

El Dorado County Regional Prehospital Emergency Service Operations Authority
Adjustments-Total Government Fund Revenues, Expenditures and
Changes in Fund Balance to Statement of Activities
For the Year Ended June 30, 2007

Net Change in Governmental Fund Balance		\$(560,801)
<p>Amounts reported for the governmental activities in the statement of activities are different because:</p> <p>Governmental funds reported capital outlays as expenditures, However, in the statement of activities, the cost of those assets are capitalized as capital assets</p>		
Expenditures for capital assets and related capital assets adjustments	\$ -	
Less minor capital purchases allocated to material and services		
Less current year depreciation	<u>(360,228)</u>	(360,228)
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds</p>		
Current change in Compensated Absences		<u>(13,270)</u>
Change in Net Assets of Governmental Activities		<u><u>\$(934,299)</u></u>

See notes to financial statements.

**PREHOSPITAL EMERGENCY SERVICE
OPERATIONS AUTHORITY
Notes to Financial Statements
June 30, 2007**

1.) ORGANIZATION AND HISTORY

General: The El Dorado County Regional Prehospital Emergency Operations Authority was established to provide a regional Prehospital Emergency Services Operations Authority and to provide a coordinated dispatch system within El Dorado County. The effective date of the notice of Joint Powers Agreement filed with the State of California, Secretary of State was September 1, 1996. The agreement is pursuant to Government Code Sections 6503.5 and 6503.7. Actual operations of the Authority commenced on January 1, 1997.

The El Dorado County Regional Prehospital Emergency Services Operations Authority is governed by a board composed of ten members. Each member is a representative of the public agencies that are party to the agreement.

2.) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

Government-wide Financial Statements

The statement of net assets and statement of activities display information about the primary government (the Authority). These statements include the financial activities of the overall government.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Authority's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, are presented as general revenues.

When both restricted and unrestricted net assets are available, restricted resources are used only after the unrestricted resources are depleted.

Fund Financial Statements

The fund financial statements provide information about the Authority's funds. The emphasis of fund financial statements is on major governmental funds.

The Authority reports the following governmental fund:

The General Fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the Authority. For the Authority, the General Fund includes such activities as general government, and emergency ambulance services.

**PREHOSPITAL EMERGENCY SERVICE
OPERATIONS AUTHORITY
Notes to Financial Statements
June 30, 2007**

2.) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Authority does not give (or receive) equal value in exchange, includes property and sales taxes, grants, entitlements, and donations, if any. On an accrual basis, revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

Non-Current Governmental Assets/Liabilities

GASB Statement No. 34 eliminates the presentation of account groups, but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the government-wide statement of net assets.

Cash and Investments

The Authority has instructed the county of El Dorado to invest excess funds on deposit in their overall pooling of investment. The Authority's interest is then allocated according to the average cash balance in the County Treasury based upon the overall investments of the County.

The County maintains written investment policies which address a wide variety of investment practices, including primary investment objectives, investment authority, allowable investment vehicles, investment maturity terms, eligible financial institutions, capital preservation, and cash flow management. The County has not adopted the provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*.

All cash deposits at the County conform to the California Government Code Section 53646 and are fully collateralized by governmental securities pledged for the purpose of Public Deposit Collateral.

ALLEGANY COUNTY EMERGENCY SERVICES
OPERATIONS AUTHORITY
Notes to Financial Statements
June 30, 2007

2.) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

Capital Assets and Depreciation

Capital assets are recorded at historical cost, or at estimated historic cost, if actual historical cost is not available. Contributed fixed assets are valued at their estimated fair market value on the date contributed. Capital equipment consists of purchased equipment with an initial, individual cost of more than \$1,500 and an estimated useful life in excess of one year.

The estimated useful lives are as follows:

Equipment	3-20 Years
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Compensated Absences

The Authority's policy is to allow employee of each Provider District to accumulate earned, but unused vacation and in some District's sick leave, which will be paid to employees upon separation from the District's service. Even though that District may not pay out amounts for unused sick leave at termination, it may allow certain amounts as a credit to PERS upon retirement.

Governmental Funds-Due to the fact that vacation balances do not require the use of financial resources, no liability is recorded within the governmental funds. However, this liability is reflected in the government-wide statement of net asset. The Authority has accrued a liability of compensated absences of \$146,759 based upon an advance of funds from County Service Area #7.

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses during the reporting period. Actual results could differ from these estimates and the differences may be material.

3.) SUMMARY OF CHANGES IN CAPITAL ASSETS

Capital fixed assets are recorded as expenditures in the budgetary funds at the time of purchase. Such assets have been capitalized at cost in the general fixed assets group of accounts rather than in the governmental fund.

	Balance Beginning	Acquisitions	Deletions and Adjustments	Balance Ending
Equipment	\$ 1,801,140	\$0	\$	\$1,801,140
Accumulated depreciation	(911,487)	(360,228)		(1,271,715)
Net Capital Assets	\$ 889,653	\$ (360,228)	\$	\$ 529,425

**PREHOSPITAL EMERGENCY SERVICES
OPERATIONS AUTHORITY
Notes to Financial Statements
June 30, 2007**

4.) CONTRACTS, COMMITMENTS, AND OTHER CONTINGENCIES

County Service Area #7 has initiated an agreement with the El Dorado County Regional Prehospital Emergency Services Operations Authority. The agreement was effective January 1, 1997 and allows the Authority to provide prehospital ambulance and dispatch services. The Authority contracts these services out to five Provider Fire Districts within the County of El Dorado. Source of funding received by the Authority is based upon estimated budgeted need for the fiscal year and is allocated to the Authority from the funds of County Service Area #7.

Operation of the Authority is contingent on annual funding agreements with the County Service Area.

Risk Management

The Authority is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; and errors and omissions.

For property, liability, directors and officers, and errors and omissions insurance, the Authority purchases commercial insurance.

Litigation

The Authority may at times be involved in legal and administrative proceedings and claims of various types. While any litigation contains an element of uncertainty, based upon the opinion of the Authority's general counsel, management presently believes that the outcome of each such proceeding or claim, if any, which may be pending or known to be threatened or all of them combined, will not have a material adverse effect on the Authority's financial position.

5.) LIABILITY FOR COMPENSATED ABSENCES

	<u>Balance at June 30, 2007</u>
El Dorado County Fire Protection District	\$ 98,849
Diamond Springs/El Dorado Fire Protection District	23,247
Georgetown Fire Protection District	31,012
Joint Powers Authority-Administration	11,167
El Dorado Hills Fire Department	<u>48,044</u>
TOTAL COMPENSATED ABSENCES	<u>\$ 212,319</u>
 Reserve established per agreement from County Service Area #7 contingency for purpose of covering Unfunded Liabilities as of December 31, 1996	 <u>\$ 146,789</u>

6.) DEFERRED COMPENSATION PLAN

The Authority has made available to its management employee a tax sheltered annuity. This deferred compensation plan qualifies under Internal Revenue Code Section 457(b) as exempt from current income tax..

**PREHOSPITAL EMERGENCY SERVICES
OPERATIONS AUTHORITY
Notes to Financial Statements
June 30, 2007**

7.) LEASE

The Authority entered into a 5 year lease commencing July 1, 2006 at \$1,100 per month.

8.) RETIREMENT PLAN

The policy of each of the Provider Districts is to fund retirement benefits with the State of California Public Employees' Retirement System (CALPERS). The amount of pension contributions by the Districts to CALPERS is actuarially determined under a program wherein contributions plus earnings of the retirement system are to provide the necessary funds to pay retirement benefits when due. The Districts rely on the competency of the State in determining the funding method, the adequacy of funding and the spreading of actuarial gains and losses which is currently on a four-year basis. The confirmation of balances in the Districts accounts were not yet available from CALPERS.

A. Plan Description

The Provider Districts contribute to the California Public Employees' Retirement System (CALPERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California. CALPERS issues a publicly available financial report that includes financial statements and required supplementary information for the Provider Districts. The financial report may be obtained by writing to, CALPERS Actuarial Office, P.O. Box 942709 Sacramento, CA 94229-2709.

B. Summary of Significant Accounting Policies

Basis of Accounting: The financial statements of the plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The Districts contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments: Plan investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Mortgages are valued on the basis of future principal and interest payments and are discounted at prevailing interest rates for similar instruments. The fair value of real estate investments is based on independent appraisals. Investments that do not have an established market are reported at estimated fair value.

C. Post Employment Benefits Other than Pension

In addition to the pension benefits provided by the California Public Employees' Retirement System (CALPERS), the Districts also provide post retirement health care benefits to all employees who retire from the District on or after attaining a certain age and length of service requirements. The post retirement health care benefits are funded by each District's General Fund on a pay-as-you-go basis.

For administration employees, the Authority participates in the Old Age Survivors Disability Insurance (Social Security) program. Employer contributions are made by the Authority at a fixed percentage rate applied to gross wages as determined by public law.

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	Variance with Final Budget Positive (Negative)
Budgetary fund balances and reserves July 1				-
Resources (inflows)				
Contract payments	7,886,250	7,886,250	7,073,330	(812,920)
Interest income			53,267	53,267
Other program revenue-reimbursements			1,210	1,210
	<u>7,886,250</u>	<u>7,886,250</u>	<u>7,127,807</u>	<u>(758,443)</u>
Amounts Available for Appropriation				
Charges to appropriations (outflows)				
Salaries	4,192,874	4,192,874	4,185,650	7,224
Other compensation	26,590	26,590	53,451	(26,861)
Retirement benefits	879,112	879,112	874,105	5,007
Health, disability and other benefits	708,336	708,336	676,655	31,681
Workers compensation	325,970	325,970	330,909	(4,939)
Total Salaries and Related Benefits	<u>6,132,882</u>	<u>6,132,882</u>	<u>6,120,770</u>	<u>12,112</u>
Clothing and personal supplies	17,430	17,430	14,190	3,240
Communications	627,550	627,550	594,107	33,443
Food & household expense	6,293	6,293	6,506	(213)
Insurance	30,000	30,000	23,275	6,725
Maintenance-equipment	37,735	37,735	37,592	143
Maintenance-telephone	15,500	15,500	7,272	8,228
Maintenance-vehicles/supplies	56,500	56,500	142,469	(85,969)
Maintenance-buildings and grounds	1,000	1,000	75	925
Medical, dental and laboratory supplies	346,280	346,280	363,073	(16,793)
Memberships	1,400	1,400	3,325	(1,925)
Minor equipment	15,875	15,875	(602)	16,477
Office expense	9,500	9,500	10,342	(842)
Professional and specialized service	50,500	50,500	44,704	5,796
Rent and leases-equipment	30,800	30,800	108	30,692
Rent and leases-building	15,000	15,000	12,906	2,094
Special department expense	59,615	59,615	11,073	48,542
Staff development	38,000	38,000	16,787	21,213
Transportation and travel	3,500	3,500	121	3,379
Fuel purchases	94,290	94,290	106,508	(12,218)
Utilities	36,600	36,600	40,712	(4,112)
Total Services and Supplies	<u>1,493,368</u>	<u>1,493,368</u>	<u>1,434,543</u>	<u>58,825</u>
Fixed Assets	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
Service between funds	<u>150,000</u>	<u>150,000</u>	<u>133,300</u>	<u>16,700</u>
Total charges to appropriations	<u>7,886,250</u>	<u>7,886,250</u>	<u>7,688,613</u>	<u>197,637</u>
Budgetary Balances June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (560,806)</u>	<u>\$ (560,806)</u>

SUPPLEMENTARY INFORMATION

El Dorado County Regional Prehospital Emergency Service Operations Authority

Budgetary Comparison Schedule

General Fund

For the Year Ended June 30, 2007

	PROGRAM PROVIDERS					ADMINISTRATION		
	El Dorado County Fire	Diamond Springs/El Dorado Fire	Georgetown Fire	Cameron Park Fire	El Dorado Hills	Total Program	Joint Powers Authority Administration	Total Joint Powers Authority
Permanent employees	1,293,540	401,461	405,536	764,442	484,264	3,349,243	88,173	3,437,416
Temporary employees	18,000	12,631	18,113			48,744		48,744
Overtime	443,798	66,866	112,506		76,320	699,490		699,490
Uniform allowance-other compensation	37,177	5,110	8,164		3,000	53,451		53,451
Employer share retirement	466,553	120,953	132,291		154,308	874,105		874,105
Social security	1,155	30,557	1,687		8,128	41,527	5,467	46,994
Medicare	25,919	7,147	7,647			40,713	1,279	41,992
Health insurance	236,055	83,343	46,419		63,645	429,462	95,000	524,462
Long-term disability	3,432	864	864		1,152	6,312		6,312
Vision insurance/life insurance/flexible benefits	3,121	648	1,027		12,187	16,983		16,983
Deferred compensation		11,655	28,256			39,911		39,911
Workers' compensation	161,890	102,810	40,118		24,852	329,670	1,238	330,908
Total Salaries and Related Benefits	2,690,640	844,045	802,628	764,442	827,856	5,929,611	191,157	6,120,768
Administration fees provider	70,000	20,000	20,000	3,300	20,000	133,300		133,300
Clothing	7,689	323	3,886	2,014	277	14,189		14,189
Communication	1,624	3,224	1,914	511	1,530	8,803	585,304	594,107
Food & household expense	2,275	1,610	1,225	108	495	5,713	792	6,505
Fuel purchase	53,686	18,595	11,280	2,669	8,507	94,737	11,771	106,508
Insurance						-	23,275	23,275
Maintenance vehicles and equipment	56,991	26,561	15,686	31,986	16,158	147,382	69,085	216,467
Medical supplies	139,849	54,352	33,707	57,070	48,873	333,851	164	334,015
Memberships	3,300					3,300	25	3,325
Office expense	1,069	105	468	100	450	2,192	8,150	10,342
Professional services	4,000	1,527	1,890			7,417	37,287	44,704
Rent and leases						-	13,014	13,014
Small tools and equipment		25	(46)			(21)	(581)	(602)
Special department expense	732		491			1,223	9,811	11,034
Staff development	5,404	1,922	3,889	1,280	2,800	15,295	1,530	16,825
Transportation/travel	120					120		120
Utilities	9,450	6,533	5,491	900	5,400	27,774	12,938	40,712
Total Services and Supplies	356,189	134,777	99,881	99,938	104,490	795,275	772,565	1,567,840
Total Charges to Appropriations	\$ 3,046,829	\$ 978,822	\$ 902,509	\$ 864,380	\$ 932,346	\$ 6,724,886	\$ 963,722	\$ 7,688,608

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**REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To: The Board of Directors
El Dorado County Regional Prehospital Emergency Services Operations Authority

I have audited the financial statements of El Dorado County Regional Prehospital Emergency Services Operations Authority, as of and for the year ended June 30, 2007, and have issued my report thereon dated September 10, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issues by the Comptroller General of the United States.

Internal control Over Financial Reporting

In planning and performing my audit, I considered El Dorado County Regional Prehospital Emergency Services Operations Authority's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of El Dorado County Regional Prehospital Emergency Services Operations Authority's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects El Dorado County Regional Prehospital Emergency Services Operations Authority's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of El Dorado County Regional Prehospital Emergency Services Operations Authority's financial statements that is more than inconsequential will not be prevented or detected by El Dorado County Regional Prehospital Emergency Services Operations Authority's internal control.

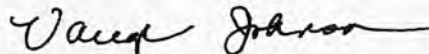
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the El Dorado County Regional Prehospital Emergency Services Operations Authority's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance

As a part of obtaining reasonable assurance about whether El Dorado County Regional Prehospital Emergency Services Operations Authority's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the management, County of El Dorado Office of the Auditor and the Office of the State Controller Division of Local Government Fiscal Affairs and is not intended to be and should not be used by anyone other than these specified parties.



Vaughn Johnson, CPA

September 10, 2009

MANAGEMENT COMMUNICATIONS

Board of Directors
El Dorado County Regional Prehospital Emergency Services Operations Authority
480 Locust Road
Diamond Springs, California 95619

I have audited the financial statements of El Dorado County Regional Prehospital Emergency Services Operations Authority for the years ended June 30, 2007 and 2006, and have issued my report thereon dated September 10, 2009. Professional standards require that I provide you with the following information relating to my audit.

MY RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA AND *GOVERNMENT AUDITING STANDARDS*

As stated in my engagement letter dated May 28, 2009, my responsibility, as described by professional standards, is to plan and perform my audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement. Because an audit is designed to provide reasonable, but not absolute assurance and because I did not perform a detailed examination of all transactions, there is a risk that material errors, fraud, or other illegal acts may exist and not be detected by me.

As part of my audit, I considered the internal control of El Dorado County Regional Prehospital Emergency Services Operations Authority. Such considerations were solely for the purpose of determining my audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of El Dorado County Regional Prehospital Emergency Services Operations Authority's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my tests was not to provide an opinion on compliance with such provisions.

SIGNIFICANT ACCOUNTING POLICIES

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, I will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by El Dorado County Regional Prehospital Emergency Services Operations Authority are described in Note 1 to the financial statements. No new accounting policies entered into by El Dorado County Regional Prehospital Emergency Services Operations Authority during the year that were both significant and unusual, and of which, under professional standards, I am required to inform you or transactions for which there is a lack of authoritative guidance or consensus.

VAUGHN JOHNSON, CPA

ACCOUNTING ESTIMATES

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant estimates.

AUDIT ADJUSTMENTS

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in my judgment, may not have been detected except through my auditing procedures. An audit adjustment may or may not indicate matters that could have significant effect on the El Dorado County Regional Prehospital Emergency Services Operations Authority's financial reporting process (that is, cause future financial statements to be materially misstated). In my judgment, none of the adjustments I proposed, whether recorded or unrecorded by the El Dorado County Regional Prehospital Emergency Services Operations Authority, either individually or in the aggregate, indicate matters that could have a significant effect on the El Dorado County Regional Prehospital Emergency Services Operations Authority's financial reporting process.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to my satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the El Dorado County Regional Prehospital Emergency Services Operations Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

ISSUE DISCUSSED PRIOR TO RETENTION OF INDEPENDENT AUDITORS

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the El Dorado County Regional Prehospital Emergency Services Operations Authority's auditor. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition of my retention.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

I encountered no significant difficulties in dealing with management in performing my audit.

VAUGHN JOHNSON, CPA

FINDINGS

In the following section I will discuss certain observations that I believe warrant attention and/or future monitoring by the Executive Director:

POST RETIREMENT POLICY

Finding:

Medical insurance for retirees has been on the increase for the last few years. The increase is due to additional employees retiring and medical insurance premiums going up. As time goes on, cost for insurance will go up and more individuals will retire. These benefits will have to be funded from future revenues of the general fund, which in turn will reduce the funds available for fire protection if funds are not set aside. The Government Accounting Standards Board (GASB) will start requiring recognition of this liability in 2009-2010.

Recommendation:

The Board should consider permanently restricting a certain amount of funds per year to address this unfunded liability. In order to determine the correct amounts to budget the District should consider an actuarial valuation of the retiree medical program to determine the funding requirements.

Finding:

The District needs to implement certain administrative policies including record retention. The different Districts are reimbursed for expenses using different procedures.

Recommendation:

The Board should implement administrative policies including consistent cost reimbursement to each District.

DISTRICT ADMINISTRATION

I would like to extend my appreciation to Executive Director Marty Hackett and Robin Souza for their cooperation during my audit.

This information is intended solely for the use of the El Dorado County Office of Auditor-Controller, the California State Controller's Office of Local Government Affairs and management of El Dorado County Regional Prehospital Emergency Services Operations Authority and is not intended to be and should not be used by anyone other than these specified parties.



Vaughn Johnson

September 10, 2009



**El Dorado County
Emergency Services Authority**

Policy Subject Matter: **Retiree Health Benefits Reserve Funding**
Policy number: **309**
Revision date:
Creation date: **04.27.2010**

I. Policy:

The El Dorado County Emergency Services Authority (JPA) contributes annually to the retiree health benefits reserve for JPA funded employees as delineated by a current actuarial.

II. Purpose:

The purpose of this policy is to establish a procedure for funding a retiree health benefits reserve for the JPA member agencies that provide medical insurance benefits to their retirees.

III. Procedure:

The JPA will annually contribute to the retiree health benefits reserve. This calculation will be determined by one of the following:

- a. The member agency can request the amount the JPA needs to contribute according to calculations based on their agency's actuarial with the following guidelines:
 - Member agencies shall provide a current actuarial no more than three (3) years old.
 - Member agencies provide a copy of the worksheet used showing the calculation of costs with their JPA fiscal year budget request.
 - The requested amount must be included prior to each fiscal year JPA budget adoption.
- b. In the event the member agency does not have a current actuarial or cannot meet the guidelines stated above, the JPA will use the calculation from the current JPA actuarial for the annual contribution amount to that agency's health benefits reserve.



Marty Hackett
Executive Director



**El Dorado County
Emergency Services Authority**

Policy Subject Matter: **Records Management**
Policy number: **208**
Revision date:
Creation date: **02.17.2010**

I. Policy:

Business records and documents of the El Dorado County Emergency Services Authority (JPA) will be protected and maintained according to local, state, and federal laws, rules, and accepted business practices. Records and documents that are no longer needed will be disposed of at the proper time, and in a manner that protects personal and financial information.

II. Purpose:

This policy has been created for the purposes of providing JPA employees and its member agencies with specific instructions on how business records and documents are to be retained, protected and the disposal process.

III. Procedure:

Business records and documents will be retained as follows:

- a. **Administration:** The Executive Director of the JPA will be the records management administrator for all JPA records and documents relating to business operations. This policy excludes patient medical records and documents that are managed by other agencies. The records management administrator will have the responsibility for:
 - Ensuring records and documents are retained and disposed of in accordance with all applicable local, state and federal laws and accepted business practices;
 - The administrator will have the authority to make modifications to this policy as deemed necessary to maintain compliance;
 - When the administrator becomes aware of a pending governmental investigation, audit, and or civil litigation that will involve the JPA, records and documents relating to the matter will be retained as long as deemed necessary, and on the advice of counsel. The administrator will additionally and promptly notify all JPA employees, member agencies, and the EMS agency of the pending matter.
- b. **JPA Employees:** JPA employees will retain and protect records and documents in compliance with this policy and all applicable local, state, and federal laws, and accepted business practices. When a JPA employee become aware of a pending governmental investigation, audit, and or civil litigation that may involve the JPA, the JPA Executive Director will be immediately informed.
- c. **Sub-contractors:** JPA member agencies will maintain a records management policy that complies with local, state, and federal laws, rules, and accepted business practices. When a member agency become aware of a pending

governmental investigation, audit, and or civil litigation that may involve the JPA, the JPA Executive Director will be notified immediately.

- d. Computer File Back-up: Records and documents stored in JPA owned computers at the office will be automatically backed up on a daily basis.
- e. Email Messages and Attached Documents: Email messages and emails with attached documents shall be retained in a like manner as we would with hard-copy records and documents. Email messages that are to be retained should be printed out and kept in an appropriate file. Additionally, the email message should be forwarded to the "archive" file when deemed appropriate.
- f. Confidentiality: Certain records such as patient medical records and personal identity information must be maintained in a safe and secure place. JPA employees and sub-contractors will comply with all local, state, and federal laws, rules, and regulations relating to the release of confidential information.
- g. Records and Document Disposition: As stated below, certain records and documents will have to be retained permanently while others have an identified time period. Once these time periods have passed and the continued retention of these records and documents serves no useful purpose, they may be destroyed. The JPA and its sub-contractors may elect Not to retain certain documents they have received since the agency that produced the document(s) will by policy retain them as outlined below. Destruction of financial and personnel-related materials will be accomplished through shredding. Office space is limited and the disposition of records and documents is appropriate when done in compliance with this policy.
- h. Retention Periods: The following list includes records and documents that are to be retained and the time periods for that retention. Documents that are not specifically listed, but substantially similar to a listed type of document will be retained in the same manner. Time periods begin on the date in which a JPA record or document is created, and or on the date when a record-document is received from another agency.

1. Joint Powers Authority Records:

- | | |
|--|-----------|
| • Annual reports to State agencies | Permanent |
| • JPA articles | Permanent |
| • Board and Committee Meetings-Minutes | Permanent |
| • Board Policies | Permanent |
| • Fixed Asset Records-Inventories | Permanent |
| • IRS and Tax documents | Permanent |
| • Contracts (after expiration) | 7 years |
| • Correspondence (general) | 3 years |

2. Accounting and Finance:

- | | |
|-------------------------------|-----------|
| • Annual audits | Permanent |
| • Financial statements | Permanent |
| • General Ledgers | Permanent |
| • Accounts receivable ledgers | 7 years |
| • Accounts payable ledgers | 7 years |
| • Business expense records | 7 years |

- Journal entries 7 years
 - Invoices 7 years
 - Sales records 5 years
 - Credit card and cash receipts 3 years
3. Bank records:
- Check registers Permanent
 - Bank deposit slips 7 years
 - Bank statements and reconciliation 7 years
 - Electronic fund transfers 7 years
4. Payroll and Employment Tax Records:
- Payroll records Permanent
 - State unemployment Tax records Permanent
 - Earnings records 7 years
 - Garnishment records 7 years
 - Payroll tax returns 7 years
 - W-2 statements 7 years
5. Employee Records:
- Employment and termination agreements Permanent
 - Retirement and Pension Plan agreements Permanent
 - Promotion, demotion, discharge records 7 years
 - Accident – exposure reports 7 years
 - Worker’s Compensation records 7 years
 - Salary schedules 5 years
 - Employment applications 3 years
 - Time cards 2 years – see grants
6. Grants:
- Audits Permanent
 - Original grant proposal 7 years
 - Grant agreements 7 years
 - Grant expenditures (payroll –equipment) 7 years
7. Legal Counsel:
- Insurance policies – loss records Permanent
 - Real estate and rental agreements Permanent
 - Legal Counsel correspondence Permanent
 - Civil Court actions Permanent



 Marty Hackett
 Executive Director