

CLOVERDALE HEALTH CARE DISTRICT

REGULAR Meeting Agenda

NOVEMBER 13, 2017 7:00 P.M.

209 NORTH MAIN ST

ROLL CALL: PRESIDENT: Delsid VICE PRESIDENT: DcMartini TREASURER: Winters SECRETARY: Hanchett
MEMBER Martin

AGENDA APPROVAL:

PUBLIC COMMENT PERIOD: PUBLIC COMMENT PERIOD PROVIDES TIME FOR MEMBERS OF THE AUDIENCE TO ADDRESS THE BOARD ON MATTERS WHICH DO NOT APPEAR ON TONIGHT'S AGENDA. TIME LIMIT FOR COMMENTS TO THE BOARD ON NON AGENDIZED ITEMS IS LIMITED TO FIVE MINUTES (GOVERNMENT CODE SECTION 54954.3(b))

ITEMS:

1. Minutes OCTOBER 2017
2. Financial Statement OCTOBER 2017
3. Managers Report-
4. Staffing- Staff is reviewing the costs and issues with increasing EMT staffing.
5. District Audit- FY 16-17 Final report review and approve
6. GEMT FY 14- Final Audit issued
7. IGT update
8. From Members-

Adjourn to Executive Meeting: none

Adjourn to Regular Meeting

Adjourn till December 11 2017

All agenda items, reports, minutes, are available for review at the offices of the Cloverdale Health Care District located at 209 N. Main St. Cloverdale Ca 95425 and are available upon request. Posted per Government Code section 54954.2 November 10, 2017 Any disabled, handicapped or other meeting attendees needing special assistance or other accommodations for participation, please contact the business office 24 hrs prior to the meeting. 707-894-5862.

CLOVERDALE HEALTH CARE DISTRICT
Minutes of the Regular Meeting October 16, 2017

- I. Meeting called to order at 7:00 p.m. by President Delsid.
 - II. Board members present were: Mary Jo Winter, Jim DeMartini, Neena Hanchett and Al Delsid. CEO Tom Hinrichs was on a Code call.
 - III. Public Comment: None
 - IV. Agenda Approval: After a motion by member Winter and a second by Hanchett, all members approved the agenda.
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1. Minutes: After a motion to approve the minutes by DeMartini and a second by Winter, the minutes were approved unanimously.
 2. Financial Statement, Sept. 2017: The financial statement has been delayed due to recent Sonoma/Mendo/Napa County firestorms.
 3. Manager's Report: There were no ambulance, equipment, or workers comp issues. Tom provided a detailed account of district response during the recent fires. The board thanked him and commended his participation in the local Emergency Operating Center during the past week. The district also checked on evacuees every two hours for their medical needs. Four patients were transported during Evacuation Center operations.
 4. Staffing: Costs and legal issues relating to increasing EMT staffing by a ¾ time position are being examined. Tom is looking into labor law issues and how to define that position. Costs would be manageable according to staff.
 5. IGT Update: The IGT reimbursement has not taken place but it is expected soon.
 6. From Members: Nothing was brought up.

The meeting was adjourned at 7:30 p.m. after a motion by DeMartini and a second by President Delsid to the next Regular Meeting on Monday, Nov. 13, 2017.

Submitted by:

Neena Hanchett, Secretary

**STAFF REPORT
NOVEMBER 2017**

Manager Report- No issues. No ambulance issues, No equipment issues. No work comp issues. October call volume showed an increase in responses and transports above average norms. Capital asset expenses were incurred- 6 VHF radios and 6 bay charger where purchased. We received 7 Apple iPads from two grants administered by the CVEMSA. The use is for patient care reports. We mounted one inside the ambulance and three others are configures with various covers to meet individual preferences for data entry. The balance is in reserve.

4.) Staff has been continuing to examine increased staffing options to mitigate a previously determined need. In reviewing costs, income and revenue the District is unable to increase staffing for a fulltime equivalent position. During the process staff has determined that financial sustainable options are available. The most cost effective is to bring on one of the partime EMT personnel who can dedicate 12-14, 12 hr shifts per month. Fulltime personnel are assigned 20 12 hr shifts. The compensation for this availability would be to offer the healthcare benefit package as incentive. Blue Shield health insurance, vision and dental would increase District costs by \$864. The normal pay scale and health benefit package are a sustainable cost. The budget would need to be increased to reflect the new personnel costs.

5.) The District independent audit for FY 16-17 is complete. See included applicable pages to determine the financial state of the District. The bound copy is available to each director. Staff review has been completed and the District financial state is positive, stable and sustainable. No management notes where declared.

6.) GEMT audit. The State has completed the FY 14 audit for the GEMT program, FY 14 is the last year we participated. The audit found a difference of \$2.00; the State will not be seeking reimbursement.

7.) IGT update. The payment for FY 15-16 was received. Total new dollars to the District amounted to \$36,596. The total amount of funds received was \$84,555. The total amount received was deposited into the ambulance replacement fund. This was done to help facilitate the next IGT wire transfer, expected to occur before the end of the year. The accounting is a little convoluted to follow on the financial statement. The financial statement reflects the addition of the total funds to the ambulance replacement bank account, the return of funds on deposit and the District contribution expense to the ambulance replacement fund.

CLOVERDALE HEALTH CARE DISTRICT FINANCIAL -CASH BASIS
7/1/2017-10/31/2017

YEAR TO DATE PATIENT PYMNT RECEIVED			\$130,639.00
YEAR TO DATE TAX MONEY RECEIVED			\$7,531.00
YEAR TO DATE INTEREST INCOME			\$22.84
YEAR TO DATE OTHER INCOME			\$39,565.00
YEAR TO DATE EXPENSES (PAID)			
NET INCOME OR (LOSS)			\$30,105.84
BEGINNING FISCAL YEAR 7-01-2017			\$321,222.00
CASH ON HAND TO DATE 10/31/2017			\$328,300.00
			\$0.00
		DIFFERENCE	\$7,078.00
Cash on hand 10-2014	\$295,508		
Cash on hand 06-2015	\$392,068		
Cash on hand 06-2016	\$204,884		

CLOVERDALE AMBULANCE
Balance Sheet
October 31, 2017

ASSETS

Current Assets		
Exchange Bank Bus. Checking	\$	83,374.57
Exchange Bank CD 21st/mo		102,158.47
Capital Holding MMS		22,025.30
Ambulance Replacement Savings		120,743.95
Accounts Receivable Ambulance		118,114.17
Reserve for Doubtful Accts.		(579.86)
Prepaid insurance		10,743.66
		<hr/>
Total Current Assets		456,580.26
Property and Equipment		
Land		17,789.00
Ambulance and Equipment		317,735.41
Furniture and fixtures		12,415.64
Building and Improvements		323,365.96
A/D - Other Fixed Assets		(346,176.00)
		<hr/>
Total Property and Equipment		325,130.01
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>781,710.27</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts payable	\$	1,266.00
Accrued retirement benefits		1,752.02
Accrued Interest		57.20
Accrued AFLAC		149.21
		<hr/>
Total Current Liabilities		3,224.43
Long-Term Liabilities		
		<hr/>
Total Long-Term Liabilities		0.00
		<hr/>
Total Liabilities		3,224.43
Capital		
Fund Balance		617,628.57
Prior Year Profit (Loss)		146,964.20
Net Income		13,893.07
		<hr/>
Total Capital		778,485.84
		<hr/>
Total Liabilities & Capital	\$	<u>781,710.27</u>

CLOVERDALE AMBULANCE
Income Statement
Compared with Budget
For the Four Months Ending October 31, 2017

	Current Month		Year to Date		Year to Date		Year to Date Variance
	Actual	Budget	Actual	Budget	Actual	Budget	
Revenues							
Ambulance Service	\$ 56,608.15	\$ 57,102.58	\$ 283,962.26	\$ 228,410.32	\$ 55,551.94		
Less - Contract Allowances	(33,173.23)	(29,166.67)	(132,939.24)	(116,666.68)	(16,272.56)		
Property Tax (13)	0.00	0.00	2,159.75	2,100.00	59.75		
Special Assessment	0.00	0.00	5,370.87	5,300.00	70.87		
Interest Income	14.28	12.50	22.84	50.00	(27.16)		
IGT Supplemental Payment	36,596.35	35,000.00	36,596.35	35,000.00	1,596.35		
Other (Income) and Expenses	575.00	0.00	2,969.00	0.00	2,969.00		
Total Revenues	<u>60,620.55</u>	<u>62,948.41</u>	<u>198,141.83</u>	<u>154,193.64</u>	<u>43,948.19</u>		
Cost of Sales							
Total Cost of Sales	0.00	0.00	0.00	0.00	0.00		
Gross Profit	<u>60,620.55</u>	<u>62,948.41</u>	<u>198,141.83</u>	<u>154,193.64</u>	<u>43,948.19</u>		
Expenses							
Salaries & Wages	29,731.92	26,800.00	112,229.63	107,200.00	5,029.63		
Health benefits employer	3,470.92	3,246.00	13,883.68	12,984.00	899.68		
Fuel Expense	538.02	1,250.00	3,798.62	5,000.00	(1,201.38)		
Work Comp ACHD	1,454.00	1,457.33	5,816.00	5,829.32	(13.32)		
Payroll Exp UT/ETI	60.48	258.33	502.09	1,033.32	(531.23)		
Amb Repair Maintenance	0.00	816.67	663.52	3,266.68	(2,603.16)		
Supplies Patient	1,258.06	2,000.00	8,498.71	8,000.00	498.71		
Employee Benefits Volunteers	0.00	250.00	0.00	1,000.00	(1,000.00)		
Outside Services	310.65	1,166.67	5,957.92	4,666.68	1,291.24		
Bad Debt Writeoff	0.00	250.00	0.00	1,000.00	(1,000.00)		
Patient Refunds	0.00	0.00	161.10	0.00	161.10		
employer soc. sec.	1,839.29	1,666.67	6,945.74	6,666.68	279.06		
Employer Medicare	430.17	416.67	1,624.44	1,666.68	(42.24)		
Bank service charges	(60.00)	(60.00)	9.35	(60.00)	69.35		
Dues & Subscriptions	0.00	0.00	2,500.00	2,500.00	0.00		

CLOVERDALE AMBULANCE
Income Statement
Compared with Budget
For the Four Months Ending October 31, 2017

	Current Month	Current Month	Year to Date	Year to Date	Year to Date
	Actual	Budget	Actual	Budget	Variance
Ambulance Replacement	(36,569.35)	(35,000.00)	(36,569.35)	(35,000.00)	(1,569.35)
Capital Equipment	0.00	416.67	0.00	1,666.68	(1,666.68)
Utilities	462.38	500.00	2,506.21	2,000.00	506.21
Insurance - General	2,432.00	1,579.92	9,728.00	6,319.68	3,408.32
Office expense	1,018.29	1,375.00	6,333.66	5,500.00	833.66
Office Building Repair	0.00	333.33	1,731.91	1,333.32	398.59
Payroll Tax FUTA	17.28	216.67	143.46	866.68	(723.22)
Telephone	295.66	333.33	1,187.72	1,333.32	(145.60)
IGT CA DHCS FEE	0.00	0.00	7,988.00	7,988.00	0.00
IGT PHP FEE	(7,988.00)	(7,988.00)	(7,988.00)	(7,988.00)	0.00
Total Expenses	(1,298.23)	1,285.26	147,652.41	144,773.04	2,879.37
Net Income	\$ 61,918.78	\$ 61,663.15	\$ 50,489.42	\$ 9,420.60	\$ 41,068.82

CLOVERDALE HEALTH CARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017 AND 2016

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

The District as a Whole

The District's net position was \$859,056 at June 30, 2017. Of this amount \$404,658 was unrestricted. Net investments in capital assets account for \$418,210 of the total net position. A comparative analysis of government-wide data is presented in Table 1.

(Table 1)

Comparative Statement of Net Position

ASSETS	<u>2017</u>	<u>2016</u>
Cash and Investments		
Receivables	\$ 340,297	\$ 288,283
Prepaid Expenditures	103,546	109,124
Capital Assets	3,288	3,277
	<u>418,210</u>	<u>445,845</u>
Total Assets	<u>\$ 865,341</u>	<u>\$ 846,529</u>
 LIABILITIES		
Accounts Payable and Other Current Liabilities	<u>\$ 6,285</u>	<u>\$ 12,286</u>
Total Liabilities	<u>6,285</u>	<u>12,286</u>
 NET POSITION		
Net Investment in Capital Assets	418,210	445,845
Restricted	36,188	1,186
Unrestricted	<u>404,658</u>	<u>387,212</u>
Total Net Position	<u>\$ 859,056</u>	<u>\$ 834,243</u>

CLOVERDALE HEALTH CARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017 AND 2016

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS
(CONTINUED)

The District's net position increased \$24,814 this fiscal year (See Table 2).

(Table 2)

Comparative Statement of Change in Net Position

	2017	2016
REVENUES		
Programs revenues	\$ 333,849	\$ 346,936
General revenues		
Taxes levied for general purposes	34,660	32,389
Taxes levied for other specific purposes	160,679	155,516
Interest and investment earnings	85	157
Miscellaneous	1,125	500
GEMT supplement payment	(8)	784
Other income	49,642	53,333
Total income	580,032	589,615
EXPENSES		
Entreprise activities	555,218	568,454
Total expenses	555,218	568,454
Increase in Net Position	\$ 24,814	\$ 21,161

**CLOVERDALE HEALTH CARE DISTRICT
STATEMENT OF ACTIVITIES
JUNE 30, 2017 AND 2016**

EXPENDITURES/EXPENSES	<u>2017</u>	<u>2016</u>
Operations	\$ 527,583	\$ 540,708
Depreciation	27,635	27,746
	<u>555,218</u>	<u>568,454</u>
PROGRAM REVENUES		
Charges for Services	<u>333,849</u>	<u>346,936</u>
Net Program Expenses	<u>221,369</u>	<u>221,518</u>
GENERAL REVENUES		
Property Taxes Levied For:		
Taxes levied for general purposes	34,660	32,389
Taxes Levied for other specific purposes	160,679	155,516
Interest and Investment Earnings	85	157
Miscellaneous	1,125	500
GEMT Supplement Payment	(8)	784
Other Income	49,642	53,333
	<u>246,183</u>	<u>242,679</u>
Total General Revenues		
Changes in Net Position	24,814	21,161
Net Position - Beginning of Year	<u>834,242</u>	<u>813,081</u>
Net Position - End of Year	<u>\$ 859,056</u>	<u>\$ 834,242</u>

The accompanying notes are an integral part of the financial statements.

CLOVERDALE HEALTH CARE DISTRICT
BALANCE SHEET - Governmental Funds
JUNE 30, 2017 AND 2016

	<u>General Fund</u>	<u>Governmental Fund Types</u>	
	2017	June 30	
		2017	2016
ASSETS			
Cash	\$ 340,297	\$ 340,297	\$ 288,283
Accounts receivable, net (Note 3)	103,546	103,546	109,124
Other assets - prepaid insurance	3,288	3,288	3,277
Total Assets	<u>\$ 447,131</u>	<u>\$ 447,131</u>	<u>\$ 400,684</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 6,285	\$ 6,285	\$ 12,286
Total Liabilities	<u>6,285</u>	<u>6,285</u>	<u>12,286</u>
Fund Balances (Note 1H):			
Restricted	36,188	36,188	1,186
Unreserved:			
Unassigned	404,658	404,658	387,212
Total Fund Balances	<u>440,846</u>	<u>440,846</u>	<u>388,398</u>
Total Liabilities and Fund Balances	<u>\$ 447,131</u>	<u>\$ 447,131</u>	<u>\$ 400,684</u>

The accompanying notes are an integral part of the financial statements.

**CLOVERDALE HEALTH CARE DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
 STATEMENT OF NET POSITION
 FISCAL YEAR END JUNE 30, 2017**

		<u>2017</u>
Total fund balance - governmental funds		\$ 440,846
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.</p>		
Capital assets, at historical cost:	\$ 819,767	
Accumulated Depreciation	<u>(401,557)</u>	
Net:		<u>418,210</u>
Total net position - governmental activities		<u><u>\$ 859,056</u></u>

The accompanying notes are an integral part of the financial statements.

**CLOVERDALE HEALTH CARE DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
JUNE 30, 2017 AND 2016**

REVENUES	2017	2016
Taxes and assessments:		
Current secured property tax	\$ 34,660	\$ 32,389
Special Assessment	160,679	155,516
Revenue from use of money:		
Interest Income	85	157
Other local revenue	50,758	54,618
Subtotal	246,182	242,680
PROGRAM REVENUES		
Charges for ambulance services	683,447	634,456
(Less- Contract Allowances)	(349,598)	(287,521)
Provision for bad debts	(2,875)	(10,365)
Net ambulance revenue	330,974	336,570
Total Revenues	577,156	579,250
EXPENDITURES		
Salaries and wages, including payroll taxes	347,212	342,123
Employee benefits - health insurance,		
Workers' compensation	55,616	56,178
Services and supplies:		
Fuel	12,834	10,606
Insurance - general	16,116	14,026
Repairs and maintenance - ambulance	8,961	21,562
Supplies for patients	22,478	22,589
Legal and audit fees	7,438	8,035
Office expense	14,157	15,630
Other expenses - dues, subscriptions,		
Volunteers, refunds	13,725	4,676
Outside services	14,830	13,224
Repairs and maintenance	2,296	1,042
Utilities and telephone	2,150	8,642
Capital outlay expenditures	6,895	160,470
Total Expenditures	524,708	678,803
Excess of Revenues Over Expenditures	52,448	(99,553)
Fund Balance- July 1, 2016	388,398	487,951
Fund Balance- June 30, 2017	\$ 440,846	\$ 388,398

The accompanying notes are an integral part of the financial statements.

CLOVERDALE HEALTH CARE DISTRICT
SCHEDULE OF AUDIT FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDING JUNE 30, 2017

There were no findings or recommendations considered reportable conditions determined as a result of prior audit of Cloverdale Health Care District for the year ended June 30, 2016.