

**CACHE COUNTY EMERGENCY MEDICAL SERVICES
GOVERNING BOARD MEETING MINUTES
May 19, 2020
3:00 PM**

The CCEMS Governing Board met in regular session on May 19, 2020 in the Cache County Historic Courthouse Council Chambers, 199 North Main, Logan, UT 84321.

ATTENDANCE

Members of CCEMS Board in Attendance:

Jim Gass – CCEMS Chairman
Craig Buttars – Cache County Executive
Amy Z. Anderson – Logan City Council
Kymber Housley – Logan City Attorney
Paul Borup – Cache County Council
Jeannie Simmonds – Logan City Council

Members of CCEMS Board Absent:

Jon White – Cache County Council

Also in Attendance:

Bryce Mumford – Cache County
Jay Downs – Cache County
Brad Hannig – Logan City
Janeen Allen – Cache County
Philip Noble – Cache County
Matthew Regen – CPA, Independent Auditor
Laurilee Tarbet – LCPD 911
Brian Potts
Megan Izatt - Minutes

03:03:00

#1 Call to Order

Chairman Gass called the meeting to order and introduced Jeannie Simmonds from Logan City.

03:04:00

#2 Items of Business

Approval of Minutes

**ACTION: A motion was made by Anderson to approve the minutes from January 28, 2020.
Housley seconded the motion. The vote in favor was unanimous, 6-0.**

03:03:004

#2 Items of Business

2019 CCEMS Audit Report - Matt Regen (Attachment A)

Matt Regen reviewed the procedures used to audit CCEMS and reviewed the 2019 audit report (Attachment A). CCEMS is in compliance with County ordinances and numbers are complete and accurate. No significant deficiencies or material failures were found. CCEMS is also in compliance with all State regulations.

ACTION: A motion was made by Buttars to accept and approve the 2019 CCEMS Audit Report and Housley seconded the motion. The vote in favor was unanimous, 6-0.

03:12:00

Financial Report – Philip Noble (Attachment B)

Philip Noble reviewed the financial report for the first quarter of 2020 (Attachment B).

Simmonds asked if the insurance was paid for the year.

Noble responded yes, the insurance is paid up front for the year 2020. It was a little more than expected.

Simmonds asked about money budgeted on software.

Noble responded that Spillman will need to be paid at the end of the year.

Simmonds asked if there is any change that will go over budget.

Noble responded they don't expect software expenses to go over budget.

Simmonds asked about collections and if 25% per quarter is historically accurate.

Noble responded that yes, most quarters are 25% collection.

Simmonds asked if this quarter will be harder to collect payments for.

Noble responded that is hard to predict but Brian might be able to answer that better.

03:21:00

Billing and Collection Report – Brian Potts (Attachment C)

Brian Potts reviewed the billing and collection report for the first quarter of 2020 (Attachment C). Currently there has been no change for collections on accounts receivable; collection changes could show up in 30-60 days of the cycle. There have been more people asking to make payments instead of paying the total sum.

03:26:00

#3 Items of Discussion

Fire and Emergency Service Analysis Update – Bryce Mumford

Bryce Mumford gave an update on the Fire and Emergency Service Analysis study. A review was conducted by the company selected and the first draft of the report has been received. The committee reviewed the first draft and responded back to what changes to the report they would like to see to make it more readable.

Gass asked when the final draft would be complete.

Mumford responded the original date was May 20, 2020 and he is waiting to hear back from the company but is anticipating the deadline would be met.

Simmonds asked if all the data had been received.

Mumford responded that all the data had been sent and received by the company.

Simmonds asked when Chief Hammer would be done with his review.

Mumford responded he believes Chief Hammer would be done by today.

Chief Hannig responded he had sent all his CAD data Monday morning and the company responded back they had received it.

Gass stated after the meeting on Friday and part of the CAD data still being reviewed by Chief Hammer and Chief Hannig that meeting the deadline would be difficult. Having a complete, concise report is very important.

Mumford responded that as part of the RFP, the company indicated they wanted to have a report that worked for both jurisdictions well.

03:35:00

Cache County COVID-19 Response

Chief Hannig stated initially it was a burden to make sure the department was prepared but Logan was ahead of the curve. The department was very proactive in their response. Cache County never had a surge in cases. N95 mask supplies were a little low for what the department would like. He would like to see part of the CARES money spent on resupplying N95 masks. There were some transmissions through family members and other providers but nothing major came to fruition. Things seem to be normalizing; in the beginning, call volume dropped about 50% but is back to normal at this point. The main challenge has been communication between the Health District and the Fire Department.

Simmonds asked if there was a role for CCEMS to help bridge that divide.

Chief Hannig responded possibly but what was being struggled with was having the Health Department give timely reports; more than 1 report in a 24 hr period. Some communication was difficult with 911 Dispatch and being able to relay protected information.

Anderson asked for an example.

Chief Hanning responded that they weren't allowed to use COVID so they had to make up a code word to use on communication channels. There were some issues with consistency in operations and working between the different organizations. While all organizations are under CCEMS, operationally they aren't.

Chief Downs stated there weren't enough N95 masks and there was direction from the State and medical director that only one person was being sent into the residence then the whole crew. There was a supply problem with masks but eventually all units were provided the needed supplies. All units are still acting under red level operations and treating every patient as if he or she has COVID-19.

03:48:00

#4 Committee Reports

Financial/Capital Improvements

No Report

Ratification of Budget Committee Actions

Buttars and **Gass** reviewed how the Budget Committee functions for **Simmonds**.

ACTION: A motion was made by Housley to ratify the actions of the Budget Committee and Borup seconded. The vote in favor was unanimous, 6-0.

Standards for Emergency Medical Services

No Report

#5 Other Business

#6 Next Meeting

July 21, 2020

03:52:00

Adjourned

**CACHE COUNTY EMERGENCY MEDICAL SERVICES (CEMS)
GOVERNING BOARD MEETING
MAY 19, 2020**

ATTACHMENT A



CACHE COUNTY
EMERGENCY MEDICAL SERVICE AUTHORITY

FINANCIAL STATEMENTS



FOR THE YEAR ENDED DECEMBER 31, 2019

**CACHE COUNTY
EMERGENCY MEDICAL SERVICE
AUTHORITY**

**FINANCIAL STATEMENTS
DECEMBER 31, 2019**

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CCEMS AUTHORITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Cache County Emergency Medical Service Authority
Logan, Utah

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities of the Cache County Emergency Medical Service Authority (CCEMS) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the CCEMS's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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 CCEMS, as of December 31, 2019, and the respective changes in financial position and cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters – Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 7 through 11 and on page 22, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the required supplementary information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards* I have also issued my report dated May 14, 2020 on my consideration of CCEMS's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CCEMS's internal control over financial reporting and compliance.

MATTHEW REGEN, CPA, PC



May 14, 2020

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CCEMS AUTHORITY
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019

The following discussion and analysis of the Cache County Emergency Medical Service Authority (CCEMS) is presented as an overview of the financial activities for the year ended December 31, 2019. Readers should consider information presented here in context with the financial statements and the notes to the financial statements for a full understanding of the financial condition of the CCEMS Authority.

FINANCIAL HIGHLIGHTS

- The net position for CCEMS decreased over the prior year by nearly \$142 thousand, or 3.2 percent. Last year the net position increased by more than \$787 thousand, or 21.2 percent. The State of Utah allowed a significant increase in the rates that CCEMS could bill to patients. The rate change, which took place in July 2019, was to the base rate and effected all subsequent calls for ambulance services. Call volume for ambulance services increased over the prior year and the net amount charged for ambulance services increased by more than \$184 thousand. However, billable miles decreased by more than 5 thousand.
- A purchase was made in the amount of \$802,411 to acquire four ambulance vehicles in 2019. This purchase was made using \$355,000 of fund balance and the remainder coming from current revenues from operations. This is in line with CCEMS capital project plan.
- Expenses this year were approximately \$622 thousand more than could be covered by revenue generated from billing for ambulance services. Last year ambulance service revenues exceeded expenses by approximately \$234 thousand. The remaining expenses in the current year were not covered by the annual contribution of \$400 thousand made by Cache County leaving a negative change in assets of approximately \$142 thousand.
- Total expenses increased 16.5 percent from last year. The contractual payments to Cache County and Logan City were increased by approximately 17.4 percent. The increase was due to normal annual increases in contracts and a modification to the Logan City contract which added \$400 thousand to their contract.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual financial report consists of financial statements from two different perspectives. The Statement of Net Position and the Statement of Activities, known as government-wide financial statements, provide information to help assess a long-term view of CCEMS's financial health. Fund financial information is also provided to show how services are financed in the short-term as well as what financing remains for future spending. CCEMS is a single-program government and therefore, Generally Accepted Accounting Principles (GAAP) allow the two different types of reports to be combined into a single report which includes a column to reconcile differences. CCEMS uses this report format to simplify the reporting process.

The Statement of Net Position and the Statement of Activities

These statements report all assets and deferred outflows of resources, as well as all liabilities and deferred inflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

CCEMS's net position and the changes in it are also reported in these statements. Net position totals the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources which can be thought of as one way to measure financial health, or financial position. Over time, increases or decreases in CCEMS's net position is an indicator of whether its financial health is improving or deteriorating.

CCEMS AUTHORITY
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019

Fund Financial Statements

Some funds are required to be established by GAAP, state law, or other outside influences. Management may also find it helpful to separate certain funds. In CCEMS’s case, no other fund besides the general fund has been required or deemed useful. The general fund is a governmental fund using the modified accrual accounting method to account for its operations. This method focuses on the near-term inflows and outflows of spendable resources. The information provided by this method helps determine whether there are more or less financial resources available for use in the near future as a result of the operations during the year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a valuable indicator in determining whether the financial position of CCEMS is improving or declining from year to year. Net position is the difference between total assets and deferred outflows of resources, and total liabilities and deferred inflows of resources. In 2019, no transaction resulted in a deferred outflow or a deferred inflow of resources. Total assets for CCEMS amounted to \$5,330,713. A significant portion of those assets, \$1,456,192 or 27.3 percent, are capital assets used to provide emergency medical services to the residents of the County. Capital asset purchases during the year amounted to \$802,411. The remaining change

CCEMS AUTHORITY'S NET POSITION			
	2019	2018	Change
Assets			
Current Assets	\$ 3,874,521	\$ 3,953,583	-2.0%
Capital assets, net	1,456,192	1,080,661	34.8%
Total assets	5,330,713	5,034,244	5.9%
Liabilities			
Current liabilities	975,609	537,153	81.6%
Long-term liabilities	-	-	0.0%
Total liabilities	975,609	537,153	81.6%
Net Position			
Net investments in capital assets	1,456,192	1,080,661	34.8%
Unrestricted	2,898,912	3,416,430	-15.1%
Total net position	\$ 4,355,104	\$ 4,497,091	-3.2%

to the net value is attributable to depreciation expense. Liabilities totaled \$975,609 at the end of the year, all of which represents current liabilities. This amount is consistent with the prior year, due to the fourth quarter contract payments to Cache County and Logan City, related parties, in the amount of \$908,000, not being paid before year end in both years. The balance is comprised of a few smaller amounts due for billing and collecting on patient accounts.

For the year ended December 31, 2019, assets exceeded liabilities by \$4,355,104, which was \$141,987 or 3.2 percent less than the prior year.

Net Position

A portion of CCEMS’s net position reflects its investment in capital assets, less any related, outstanding debt used to acquire the assets. In 2019, CCEMS has no outstanding debt associated with capital assets. The net amount invested in capital assets is \$1,456,192, or 33.4 percent of total net position. Capital assets are comprised of ambulance vehicles, cardiac monitors and other emergency response equipment which are used to provide emergency medical services to the citizens of Cache County. Therefore they are not available for future spending.



CCEMS AUTHORITY
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019

The remaining net position balance of \$2,898,912 is unrestricted and may be used to meet any of CCEMS’s ongoing obligations, whether for operating or capital purposes. This amount is a decrease of \$517,518, or 15.1 percent, from the prior year.

Changes in Net Position

The most significant source of revenue for CCEMS is its charges for services to ambulance patients. Gross charges for ambulance services were over \$8.4 million and collections of bad debt were over \$109 thousand, but write-offs forced by Medicare, Medicaid, and commercial insurance companies, in addition to other bad debt write-offs, were more than \$4.3 million. Net charges for services for the year totaled \$4,175,124, or 89.7 percent of total revenue. Last year net revenues from charges for services were reported at \$4,352,761, or 88.7 percent of total revenue.

In addition to service charges, another significant source of revenue is the operating contribution from Cache County. Rates for ambulance fees are set by the State of Utah and were not sufficient for CCEMS to be self-sustaining in the current year. In 2019 the contribution from Cache County was \$400,000, which is the same amount that was contributed in 2018.

CCEMS AUTHORITY'S CHANGES IN NET POSITION

	2019	2018	Change
Expenses			
General operations	\$ 1,278,045	\$ 1,120,621	14.0%
Contracts with local governments	3,519,456	2,997,838	17.4%
Contribution to related party	-	-	100.0%
Total expenses	4,797,501	4,118,459	16.5%
Program revenues			
Charges for services, net	4,175,124	4,352,761	-4.1%
Total program revenues	4,175,124	4,352,761	-4.1%
General revenues			
Operating grants and contributions	408,838	411,642	-0.7%
Other general revenue	71,552	140,980	-49.2%
Total general revenues	480,390	552,622	-13.1%
Total revenues	4,655,514	4,905,383	-5.1%
Change in net position	(141,987)	786,924	-118.0%
Net position - Beginning	4,497,091	3,710,167	21.2%
Net position - Ending	\$ 4,355,104	\$ 4,497,091	-3.2%



In order to provide services, CCEMS contracts for the use of physical resources provided by Cache County and Logan City. Therefore the largest expense incurred is its contract amounts with local governments. For 2019, the amount paid to Cache County was \$1,152,000; and the amount paid to Logan City was \$2,340,000. A combined amount of \$27,456 was paid to

CCEMS AUTHORITY
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019

these entities for standby fees at local events. These amounts totaled \$3,519,456, or 73.4 percent of total expenses. In 2018 the total amount was \$2,997,838, or 72.8 percent of total expenses.

FUND FINANCIAL ANALYSIS

As of December 31, 2019, CCEMS’s unassigned fund balance was \$2,253,912, a decrease of \$162,518, or 6.7 percent, from the prior year. The amount represents 43.6 percent of total expenditures for the year. Expenditures were higher in the current year than the prior year. The change was primarily due to the combined contract expenditures for Cache County and Logan City increased by approximately \$521,000. There were no expenditures for debt service in 2019. The balance of fund balance committed to future acquisitions of ambulance vehicles and equipment was \$645,000 at December 31, 2019.



Budgetary Highlights

In 2019, the originally adopted budget was revised only once. The revision was adopted in October to cover an increased amount of billing adjustments during the year and for minor revenue and expenditure adjustments.

Net revenue estimates from net ambulance services were adjusted upward by \$110,000, or 2.7 percent, but due to still higher than budgeted billing adjustments there was a negative variance from the final budget. The net amount of ambulance fees was \$4,175,124, or 0.8 percent, lower than anticipated. Total expenditures were under budget by \$90,968, or 1.7 percent.



CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2019, CCEMS’s had \$1,456,192 invested in capital assets, net of accumulated depreciation, which consisted of ambulance vehicles and equipment. Some of the equipment and supplies on these vehicles, however, is owned and provided by Cache County and Logan City, therefore, CCEMS does not capitalize associated costs. CCEMS acquired four ambulance vehicles during the year to assist with ambulance services. This acquisition totaled \$802,411. The net amount of capital assets increased from the prior year by \$375,531, or 34.8 percent, due to the purchase of the four new ambulance vehicles net depreciation expense. No assets were sold or traded in 2019. More detailed information regarding the capital assets can be found in note 2 of the financial statements.

CCEMS AUTHORITY’S CAPITAL ASSETS, NET

	2019	2018
Ambulance vehicles	\$ 499,882	\$ 482,535
Equipment	956,310	598,126
Total capital assets, net	\$ 1,456,192	\$ 1,080,661

Debt Administration

There were no capital leases or other long-term debt outstanding at the end of the current year or the prior year. No new debt was entered into during the year.

CCEMS AUTHORITY
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of CCEMS's finances for all interested parties and to demonstrate CCEMS's accountability for the public funds it receives. Questions concerning any of the information in the report or requests for additional financial information should be addressed to the County Finance Department, 179 North Main, Suite 202, Logan, UT 84321.

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BASIC FINANCIAL STATEMENTS

CCEMS AUTHORITY
GOVERNMENTAL FUND BALANCE SHEET AND
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2019

	General Fund	Adjustments (Note 2)	Statement of Net Position
ASSETS			
Cash.....	\$ 2,862,240	\$ -	\$ 2,862,240
Accounts receivable, net.....	1,010,643	-	1,010,643
Due from other governments.....	1,638	-	1,638
Capital assets:			
Vehicles and equipment.....	-	3,511,336	3,511,336
Accumulated depreciation.....	-	(2,055,144)	(2,055,144)
Total capital assets, net of depreciation.....	-	1,456,192	1,456,192
Total assets.....	\$ 3,874,521	1,456,192	5,330,713
LIABILITIES			
Accounts payable.....	\$ 67,609	-	67,609
Payable to related parties.....	908,000	-	908,000
Total liabilities.....	975,609	-	975,609
FUND BALANCE / NET POSITION			
Fund balance:			
Committed to ambulance acquisitions.....	645,000	(645,000)	-
Unassigned.....	2,253,912	(2,253,912)	-
Total fund balance.....	2,898,912	(2,898,912)	-
Total liabilities and fund balance.....	\$ 3,874,521		
Net Position:			
Net investment in capital assets.....		1,456,192	1,456,192
Unrestricted		2,898,912	2,898,912
Total net position.....		\$ 4,355,104	\$ 4,355,104

CCEMS AUTHORITY
STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE / STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>General Fund</u>	<u>Adjustments (Note 2)</u>	<u>Statement of Activities</u>
EXPENDITURES			
Public safety - Ambulance Services			
General and administrative.....	\$ 254	\$ -	\$ 254
Supplies and maintenance.....	261,975	-	261,975
Professional and technical.....	59,775	-	59,775
Software licensing.....	37,787	-	37,787
Insurance.....	44,189	-	44,189
Billing and collection services.....	446,259	-	446,259
Miscellaneous expenditures.....	926	-	926
Contracts with local governments.....	3,519,456	-	3,519,456
Vehicle and equipment acquisitions.....	802,411	(802,411)	-
Depreciation expense.....	-	426,880	426,880
Total expenditures/expenses.....	<u>5,173,032</u>	<u>(375,531)</u>	<u>4,797,501</u>
PROGRAM REVENUES			
Charges for services			
Ambulance fees, net.....	4,175,124	-	4,175,124
Net program expense.....			(622,377)
GENERAL REVENUES			
Operating grants and contributions.....	408,838	-	408,838
Miscellaneous revenue.....	71,552	-	71,552
Total general revenues.....	<u>480,390</u>	<u>-</u>	<u>480,390</u>
Revenues over/(under) expenditures.....	(517,518)	517,518	-
Change in net assets.....	-	(141,987)	(141,987)
FUND BALANCE / NET POSITION			
Beginning of year.....	3,416,430	-	4,497,091
End of year.....	<u>\$ 2,898,912</u>	<u>\$ -</u>	<u>\$ 4,355,104</u>

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CCEMS AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Cache County Emergency Medical Service Authority (CCEMS) conform, in all material respects, to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). Preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. The following is a summary of CCEMS's significant accounting policies.

A. Reporting Entity

CCEMS is an emergency services program, jointly governed by contractual agreement, of Cache County and the ambulance program of the Logan City Fire Department. Operations began on January 1, 2005. CCEMS operates under a governing board comprised of seven members, with the following composition: two members of the Logan City Municipal Council, two members of the Cache County Council, the Cache County Executive and one member appointed by the other six Board members with a minimum of four votes approving the appointment.

Compliance with GAAP requires financial statements to present the government and its component units, entities for which the government is determined to be financially accountable. Cache County has been determined to be financially accountable for CCEMS and therefore is required to account for it in its financial statements as a discretely presented component unit. CCEMS has no component units.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of CCEMS's non-fiduciary activities. These statements have been combined with the fund financial statements because CCEMS is a single-purpose government with minimal adjustments between the fund financial statements and the government-wide financial statements. CCEMS relies on charges for services, regulated by the State of Utah, for the majority of its revenues. The allowable fees are insufficient to cover the cost of services and annual appropriations from Cache County's general funds are necessary to meet funding requirements. The single purpose of CCEMS is therefore classified as a governmental activity.

Governmental activities are usually financed through taxes, intergovernmental revenues and other non-exchange revenues.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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 when a liability is incurred, regardless of the timing of related cash flows.

Amounts reported as program revenues include charges to patients of ambulatory services as well as charges to organizations that require stand-by ambulance services.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Revenues are measurable when services are provided. Payments received within 60 days of the end of the year are considered to be available for expenditures and are recorded as revenues of the current year. Expenditures are generally recognized when a liability is incurred, the same as under accrual accounting. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

CCEMS's accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and deferred outflows of resources, liabilities and deferred inflows of resources, fund balance, revenues and expenditures, or expenses, as appropriate. Government resources are allocated and accounted for in individual funds based upon the purposes for which they are to be spent, and the means by which spending activities are controlled. CCEMS currently only uses a general fund.

D. Assets, Liabilities, and Net Position

Deposits and Investments

Petty cash, demand deposit accounts, and investments with maturities of 3 months or less are considered as cash and cash equivalents. CCEMS does not use petty cash and has no investments. One demand deposit account is used for all its operations.

CCEMS AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Receivables

All receivables are shown net of allowance for doubtful accounts. The amounts originate from ambulance fees billed to patients. The allowance is comprised first of estimated adjustments to fees billed made by Medicaid, Medicare, and commercial insurance agencies. The allowance is further increased by amounts estimated to be uncollectible from private parties.

Capital Assets

Capital assets, reported in the government-wide statement of net position, are defined by CCEMS as assets that cost \$5,000 or more when acquired and have an estimated useful life of greater than one year. Purchased or constructed capital assets are recorded at historical cost or estimated historical costs where historical cost is not available. Donated assets are recorded at the estimated fair value on the date of donation. Capital assets purchased by governmental funds are recorded as expenditures in the fund financial statements. Associated interest expense is not capitalized. Vehicles and equipment are depreciated using the straight-line method over the following estimated useful lives:

Ambulance Vehicles	5 years
Equipment.....	5-7 years

Long-Term Liabilities

Long-term debt and other long-term obligations are reported as liabilities in the proprietary fund statements and government-wide statements (either governmental activities or business-type activities, as applicable). Bond premiums, discounts and issuance costs are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable premiums and discounts. Issuance costs are reported as deferred charges.

In the governmental fund financial statements, bond premiums, discounts and issuance costs are recognized during the current period. The amount of debt issued and any premiums received are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are reported as debt service expenditures.

CCEMS does not employ any person directly; therefore, there are no adjustments for compensated absences.

E. Fund Balance Classifications

In the fund financial statements, governmental funds report the following classifications of fund balance:

- Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.
- Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to the CCEMS Authority board direction in the budget. Commitments may only be rescinded by a vote of CCEMS Authority board.
- Assigned – includes amounts that CCEMS intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. Amounts may be assigned only by the CCEMS Authority board.
- Unassigned – includes amounts that have not been restricted, committed or assigned to a specific purpose. All amounts that meet the policy described below are reported as unassigned.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, CCEMS considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, CCEMS considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the CCEMS Authority board has provided otherwise in its commitment or assignment actions.

F. Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosures of contingent assets and liabilities and at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual amounts could differ from those estimates.

CCEMS AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2: RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Common differences between the government-wide financial statements and the fund financial statements

involve items such as capital outlay, long-term debt, and accruals for compensated absences.

A. A summary of changes in capital assets is as follows:

	<u>Balance</u> <u>12/31/18</u>	<u>Acquisitions</u>	<u>Dispositions</u>	<u>Balance</u> <u>12/31/19</u>
Capital assets, depreciable				
Ambulance vehicles	\$ 2,023,135	\$ 802,411	\$ -	\$ 2,825,546
Equipment	685,790	-	-	685,790
Totals	<u>2,708,925</u>	<u>802,411</u>	<u>-</u>	<u>3,511,336</u>
Accumulated depreciation				
Ambulance vehicles	(1,540,600)	(328,636)	-	(1,869,236)
Equipment	(87,664)	(98,244)	-	(185,908)
Totals	<u>(1,628,264)</u>	<u>(426,880)</u>	<u>-</u>	<u>(2,055,144)</u>
Total capital assets, net	<u>\$ 1,080,661</u>	<u>\$ 375,531</u>	<u>\$ -</u>	<u>\$ 1,456,192</u>

B. At the beginning of 2019, CCEMS had no outstanding long-term debt. CCEMS did not issue any form of long-term debt during the year. As of December 31, 2019, CCEMS has no outstanding long-term debt.

C. CCEMS does not employ any person directly, but uses the resources of the contracting parties to provide services. Accordingly, there are no differences originated between the Government-wide statements and the fund financial statements due to compensated absences.

C. After year one, the contracting parties receive a 2.00 percent dollar increase unless another amount is agreed upon.

The 2019 amounts that comply with the above requirement were quarterly payments to Cache County of \$288,000 and to Logan City of \$585,000. Each entity also received additional funds for reimbursement of standby ambulances at certain public events. At the end of 2018, all but the fourth quarterly payments had been made to both Cache County and Logan City.

Cache County contributes an operating grant to CCEMS each year. The 2019 amount was \$400,000, which had been paid as of the end of 2019.

NOTE 3: FUNDING AGREEMENT AND TRANSACTIONS WITH RELATED PARTIES

In compliance with an interlocal agreement, CCEMS makes quarterly payments to the participating organizations as follows:

- A. Cache County Operations service area shall be funded by CCEMS at 100.00 percent of its approved budget.
- B. Logan City/Zone 7 Operations service area shall be funded by CCEMS at 88.36 percent of its approved budget.

NOTE 4: DEPOSITS AND INVESTMENTS

CCEMS follows the requirements of the Utah Money Management Act (Utah Code Annotated, Title 51, Chapter 7) and the rules of the Utah Money Management Council. CCEMS maintains a single demand deposit account and has no investments.

CCEMS AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Custodial credit risk for deposits is the risk that in the event of a bank failure, CCEMS deposits may not be recovered. The CCEMS's policy for managing custodial credit risk is to adhere to the Utah Money Management Act. The Act requires all deposits of CCEMS's funds to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the State Commissioner of Financial Institutions as having met the requirements of the Act and the rules of the Utah Money Management Council. Deposits in the bank in excess of the insured amount are uninsured and are not collateralized, nor do state statutes require them to be. CCEMS's deposits at December 31, 2019, were \$2,869,826, of which \$250,000 was insured by the Federal Deposit Insurance Corporation.

NOTE 5: RECEIVABLES

Receivables as of December 31, 2019, consisted of \$1,511,643 due for services provided, with a \$501,000 allowance for doubtful accounts. The allowance was estimated based on past collection history and payer type.

NOTE 6: RISK MANAGEMENT

The CCEMS Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; patient mistreatment; and natural disasters. Therefore, it is insured through Utah Local Governments Trust, a public entity risk pool. There were no claim settlements that exceeded insurance coverage for the past three years.

REQUIRED SUPPLEMENTARY INFORMATION

CCEMS AUTHORITY
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>			Variance With Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
EXPENDITURES				
Public Safety - Ambulance Services				
General and administrative.....	\$ 3,500	\$ 3,500	\$ 254	\$ 3,246
Supplies and maintenance.....	302,000	302,000	261,975	40,025
Professional and technical.....	55,000	65,000	59,775	5,225
Software licensing.....	28,000	38,000	37,787	213
Insurance.....	43,500	44,500	44,189	311
Billing and collection services.....	400,000	449,000	446,259	2,741
Miscellaneous expenditures.....	5,000	5,000	926	4,074
Contracts with local governments.....	3,492,000	3,532,000	3,519,456	12,544
Vehicle and equipment acquisitions.....	825,000	825,000	802,411	22,589
Total expenditures.....	<u>5,154,000</u>	<u>5,264,000</u>	<u>5,173,032</u>	<u>90,968</u>
PROGRAM REVENUES				
Charges for services				
Ambulance fees, net.....	<u>4,100,000</u>	<u>4,210,000</u>	<u>4,175,124</u>	<u>(34,876)</u>
GENERAL REVENUES				
Operating grants and contributions.....	412,000	412,000	408,838	(3,162)
Miscellaneous revenue.....	55,000	55,000	71,552	16,552
Total general revenues.....	<u>467,000</u>	<u>467,000</u>	<u>480,390</u>	<u>13,390</u>
Total revenues.....	<u>4,567,000</u>	<u>4,677,000</u>	<u>4,655,514</u>	<u>(21,486)</u>
Revenues under expenditures.....	<u>(587,000)</u>	<u>(587,000)</u>	<u>(517,518)</u>	<u>(112,454)</u>
Net changes in fund balances.....	<u>(587,000)</u>	<u>(587,000)</u>	<u>(517,518)</u>	<u>(112,454)</u>
Fund balances - Beginning.....	<u>3,416,430</u>	<u>3,416,430</u>	<u>3,416,430</u>	<u>-</u>
Fund balances - Ending.....	<u>\$ 2,829,430</u>	<u>\$ 2,829,430</u>	<u>\$ 2,898,912</u>	<u>\$ 69,482</u>

CCEMS AUTHORITY
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1: BUDGETING INFORMATION

The budget for CCEMS is adopted on the modified accrual basis of accounting, a basis consistent with generally accepted accounting principles (GAAP). All annual appropriations lapse at year end.

CCEMS complies with the following procedures in establishing the budgetary data reflected in the financial statements:

1. The Service Area Directors shall submit to the Board a proposed budget for their respective service area at a time set by the Board. The Board then shall prepare and recommend a tentative budget at least three months prior to the beginning of the fiscal year for CCEMS for which that budget is proposed.
2. Upon the approval of the Board, the tentative budget shall be submitted to all parties of this agreement.
3. A copy of the final budget as approved by the parties of this agreement shall be given to the Board for implementation.

4. The Board may not recommend a tentative budget that is lower than the previous fiscal year's budget plus 2 percent, unless said reduction is requested by both parties to this agreement.

NOTE 2: BUDGETED FUND BALANCE

CCEMS had a balanced budget in accordance with state law. As allowed by state law, the CCEMS Authority board may authorize the use of unassigned fund balance to provide the necessary resources to balance the budget.

NOTE 3: ENCUMBRANCES

CCEMS uses encumbrances during the year to recognize the use of appropriations. CCEMS's policy is for all appropriations to lapse at the end of the year. Therefore, there are no encumbrances at year end.

INDEPENDENT AUDITOR'S 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
Cache County Emergency Medical Service Authority
Logan, Utah

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Cache County Emergency Medical Service Authority (CCEMS) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise CCEMS's basic financial statements, and have issued my report thereon dated May 14, 2020.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered CCEMS's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CCEMS's internal control. Accordingly, I do not express an opinion on the effectiveness of CCEMS's internal control.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether CCEMS's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of CCEMS's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CCEMS's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MATTHEW REGEN, CPA, PC

A handwritten signature in blue ink that reads "Matthew Regen, CPA, PC". The signature is written in a cursive style.

May 14, 2020

INDEPENDENT AUDITOR'S REPORT IN ACCORDANCE
WITH THE *STATE COMPLIANCE AUDIT GUIDE* ON:

- COMPLIANCE WITH GENERAL STATE COMPLIANCE REQUIREMENTS
- INTERNAL CONTROL OVER COMPLIANCE

To the Board of Directors
Cache County Emergency Medical Service Authority
Logan, Utah

Report on Compliance with General State Compliance Requirements

I have audited the Cache County Emergency Medical Service Authority's (CCEMS) compliance with applicable general state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct material effect on CCEMS for the year ended December 31, 2019.

General state compliance requirements were tested for the year ended December 31, 2019 in the following areas:

Budgetary Compliance
Fund Balance
Cash Management
Government Records Access Management Act (GRAMA)
Conflicts of Interest
Nepotism

CCEMS did not have any state funding classified as a major program during the year ended December 31, 2019.

Management's Responsibility

Management is responsible for compliance with the general state requirements referred to above and the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

My responsibility is to express an opinion on CCEMS's compliance based on my audit of the compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements

referred to above could have a direct and material effect on CCEMS occurred. An audit includes examining, on a test basis, evidence about CCEMS's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance with general state compliance requirements. However, my audit does not provide a legal determination of CCEMS's compliance.

Opinion on General State Compliance Requirements

In my opinion, CCEMS complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on CCEMS for the year ended December 31, 2019.

Other Matters

The results of my auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide*.

Report on Internal Control Over Compliance

Management of CCEMS is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing my audit of compliance, I considered CCEMS's internal control over compliance with the compliance requirements that could have a direct and material effect on CCEMS to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with general state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of CCEMS's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a general state or major state program compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a general state or major state program compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a general state or major state program compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

MATTHEW REGEN, CPA, PC

A handwritten signature in blue ink that reads "Matthew Regen, CPA, PC". The signature is written in a cursive style.

May 14, 2020

**CACHE COUNTY EMERGENCY MEDICAL SERVICES (CEMS)
GOVERNING BOARD MEETING
MAY 19, 2020**

ATTACHMENT B



CCEMS AUTHORITY QUARTERLY FINANCE REPORT
AS OF MARCH 2020

CASH

The cash balance at the end of the quarter was \$2,795,374 down from \$2,862,240 at the end of last quarter. The small decrease is due to normal operations for the quarter and the contract payments not being paid by the end of the quarter. Ambulance fee receipts for the quarter were \$1,076,075. Receipts were \$1,038,318 for the same period last year.

RECEIVABLES

Receivables from patients had a net increase of \$15,674 ending the quarter at \$1,527,317. The average collection time on receivables decreased from about 59 days at the end of the fourth quarter to about 56 days at the end of the first quarter. Average collection time was about 63 days a year ago at this time. The estimated uncollectable amount increased by \$75,000 from \$501,000 to \$576,000, creating an expected collection amount of \$951,317 (see p2).

PAYABLES

The current cash balance of \$2,795,374 can readily cover the payable amount of \$977,348. All amounts are paid within 30 days of their due date. Accounts Payable, including amounts payable to related parties, is comprised of the following expenditures:

Cache County - Contract / Fees	\$ 301,750
Logan City - Contract / Fees	602,750
State of Utah - DOH - Medicaid Cost Share	25,655
B. Potts & Associates	23,986
Betz Investments LLC - Medical Control	10,700
Other	12,507
	\$ 977,348

NET REVENUE

Net revenue for the quarter from ambulance fees charged was \$1,032,925. Year-to-date net revenue from ambulance charges is the same and is at 24.0 percent of the annual budget. Total net revenue year-to-date from all sources is \$1,446,633, or 28.8 percent of the annual budget. This amount is more than the budget primarily due to recording the annual property tax subsidy from the County in the amount of \$400,000.

EXPENDITURES

Expenditures ended the quarter at \$1,174,584 and are the same year-to-date, or 23.4 percent. This amount is less than the year-to-date budget and creates a positive fund balance. However, if only one quarter of the amount of the property tax subsidy had been received, there would have been a negative change to fund balance in the amount of \$27,951. This is due to a budgeted appropriated use of fund balance of \$247,000. Year-to-date revenues have exceeded expenditures by \$272,049, or 5.4 percent of the annual budget.

OTHER ITEMS

- The 2019 Financial Statement audit has been completed.
- CCEMS received \$34,079.60 from the US HHS Stimulus – Cares Act

CASH AND RECEIVABLES REVIEW

AS OF MARCH 31, 2020

Cash Position

Sources		Uses	
Ambulance Fees	\$1,076,075.39	Contract Payments	\$ 908,000.00
Collection of Write-Offs	12,841.61	Collection Costs	61,511.16
Property Tax Subsidy	-	Medical Control	11,037.50
State Grants	-	Equipment	-
Other	18,845.59	Other	194,080.51
Total Sources	\$1,107,762.59	Total Uses	\$1,174,629.17

Beginning Balance: \$2,862,240.26 Net Change: -\$66,866.58 Ending Balance: \$2,795,373.68

Accounts Receivable

Year	Beginning Balance	Charges	Payments	Adjustments	Write-Offs	Refunds	Ending Balance
2020	1,511,643.35	2,297,412.11	(1,076,075.39)	(1,047,014.85)	(164,850.39)	6,202.31	1,527,317.14
2019	1,710,661.69	1,946,221.05	(1,038,317.81)	(891,280.47)	(158,960.03)	1,030.86	1,569,355.29
2018	1,288,132.84	1,995,778.76	(933,159.70)	(818,443.57)	(174,389.64)	5,733.64	1,363,652.33

Write-Off Estimate

Type	Calls	0 to 60	61 to 120	Over 120	Total Receivable	Estimated Coll. Rate	Total Allowance
Medicaid	107	\$ 79,741.58	\$ 9,229.59	\$ 114,110.12	\$ 203,081.29	35.0%	\$ 132,000.00
Medicare	114	121,296.31	1,915.66	12,259.08	135,471.05	21.0%	107,000.00
Making Pay	85	1,974.38	4,413.63	57,572.04	63,960.05	90.0%	6,000.00
Private	447	143,318.16	147,777.47	198,304.21	489,399.84	40.0%	294,000.00
Commercial	316	528,253.62	114,643.25	86,106.77	729,003.64	95.0%	36,000.00
Workers Comp	8	13,397.08	2,941.40	1,831.14	18,169.62	95.0%	1,000.00
Refund Need	125	-	(3,580.10)	(83,937.78)	(87,517.88)	100.0%	-
Totals	1202	\$ 887,981.13	\$ 277,340.90	\$ 386,245.58	\$1,551,567.61	61.3%	\$ 576,000.00

Estimated Collection Value \$ 951,317.14

BALANCE SHEET

AS OF MARCH 31, 2020

ACCOUNT	BALANCE
ASSETS	
CASH	\$ 2,795,373.68
ACCOUNTS RECEIVABLE	1,527,317.14
ALLOWANCE - DOUBTFUL ACCOUNTS	(576,000.00)
DUE FROM OTHER GOVERNMENTS	400,000.00
DUE FROM OTHER GOVT-TAX REIMB	1,618.87
TOTAL ASSETS	\$ 4,148,309.69
LIABILITIES	
ACCOUNTS PAYABLE	\$ 72,848.21
PAYABLE TO RELATED PARTY	904,500.00
TOTAL ACCOUNTS PAYABLE	977,348.21
FUND BALANCE	
COMMITTED TO:	
AMBULANCE/EQUIPMENT	645,000.00
UNASSIGNED	2,525,961.48
TOTAL FUND BALANCE	3,170,961.48
TOTAL LIABILITIES AND FUND BALANCE	\$ 4,148,309.69

CHANGES IN FUND BALANCE

FOR THE QUARTER ENDED MARCH 31, 2020

	QUARTER ACTUAL	YTD ACTUAL	BUDGET	UNEARNED / UNEXPENDED	PERCENT
REVENUES					
CHARGES FOR SERVICES					
AMBULANCE FEES CHARGED	\$ 2,297,412.11	\$2,297,412.11	\$8,500,000.00	\$6,202,587.89	27.0%
BAD DEBT COLLECTIONS	22,378.23	22,378.23	100,000.00	77,621.77	22.4%
PAYMENT ADJUSTMENTS	(1,047,014.85)	(1,047,014.85)	(3,550,000.00)	(2,502,985.15)	29.5%
BAD DEBT WRITE-OFF	(164,850.39)	(164,850.39)	(750,000.00)	(585,149.61)	22.0%
BAD DEBT - ESTIMATE	(75,000.00)	(75,000.00)	-	75,000.00	0.0%
TOTAL CHARGES FOR SERVICES	1,032,925.10	1,032,925.10	4,300,000.00	3,267,074.90	24.0%
MISCELLANEOUS REVENUE					
INTEREST - BANK EARNINGS	13,707.59	13,707.59	70,000.00	56,292.41	19.6%
MISCELLANEOUS REVENUE	-	-	-	-	0.0%
TOTAL MISCELLANEOUS REVENUE	13,707.59	13,707.59	70,000.00	56,292.41	19.6%
GRANTS AND CONTRIBUTIONS					
MISC STATE GRANTS	-	-	12,000.00	12,000.00	0.0%
CONTRIB FROM CACHE COUNTY	400,000.00	400,000.00	400,000.00	-	100.0%
APPROPRIATED FUND BALANCE	-	-	247,000.00	247,000.00	0.0%
APPROP. FUND BALANCE - CAPITAL	-	-	-	-	0.0%
TOTAL GRANTS AND CONTRIBUTIONS	400,000.00	400,000.00	659,000.00	259,000.00	60.7%
TOTAL REVENUE	1,446,632.69	1,446,632.69	5,029,000.00	3,582,367.31	28.8%
EXPENDITURES					
ADMINISTRATION & GEN EXPENSE	-	-	4,000.00	4,000.00	0.0%
MISC STATE GRANTS EXP	-	-	12,000.00	12,000.00	0.0%
FUEL	12,759.37	12,759.37	65,000.00	52,240.63	19.6%
PROFESSIONAL & TECHNICAL	15,700.00	15,700.00	80,000.00	64,300.00	19.6%
SOFTWARE	30,009.00	30,009.00	40,000.00	9,991.00	75.0%
SPECIAL DEPT SUPPLIES	66,251.57	66,251.57	235,000.00	168,748.43	28.2%
INSURANCE & SURETY BONDS	47,657.93	47,657.93	45,000.00	(2,657.93)	105.9%
BILLING & COLLECTION COSTS	66,180.24	66,180.24	265,000.00	198,819.76	25.0%
BAD DEBT COLLECTION COSTS	9,536.62	9,536.62	60,000.00	50,463.38	15.9%
MEDICAID COST SHARE	25,654.99	25,654.99	130,000.00	104,345.01	19.7%
MISCELLANEOUS	1,333.86	1,333.86	5,000.00	3,666.14	26.7%
CAPITAL EQUIPMENT	-	-	-	-	0.0%
CONTRACT WITH CACHE COUNTY	296,750.00	296,750.00	1,187,000.00	890,250.00	25.0%
CONTRACT WITH LOGAN CITY	602,750.00	602,750.00	2,411,000.00	1,808,250.00	25.0%
STANDBY FEES	-	-	40,000.00	40,000.00	0.0%
CONTRIBUTION OPERATING RESERVE	-	-	-	-	0.0%
CONTRIBUTION - CAPITAL RESERVE	-	-	450,000.00	450,000.00	0.0%
TOTAL EXPENDITURES	1,174,583.58	1,174,583.58	5,029,000.00	3,854,416.42	23.4%
NET CHANGE IN FUND BALANCE	\$ 272,049.11	\$ 272,049.11	\$ -		

**CACHE COUNTY EMERGENCY MEDICAL SERVICES (CEMS)
GOVERNING BOARD MEETING
MAY 19, 2020**

ATTACHMENT C

Cache County EMS Authority
Accounts Receivable
For the Period Ending 2020

	January	February	March	April	Year To Date
Accounts Receivable, beginning of Period	1,516,594.63	1,542,788.50	1,584,384.70	1,551,567.61	1,516,594.63
Charges	740,039.75	731,842.19	825,530.17	610,912.00	2,908,324.11
Payments					
Medicare	(57,006.17)	(43,265.32)	(75,591.09)	(61,565.25)	(237,427.83)
Medicaid	(46,230.76)	(66,907.60)	(49,894.94)	(50,234.68)	(213,267.98)
Private Pay	(30,728.11)	(36,074.95)	(49,320.73)	(54,224.78)	(170,348.57)
Primary Insurance	(188,670.28)	(171,605.66)	(227,750.93)	(194,237.00)	(782,263.87)
Secondary Insurance	(5,721.14)	(8,163.15)	(8,999.83)	(13,468.96)	(36,353.08)
Total Payments	(328,356.46)	(326,016.68)	(411,557.52)	(373,730.67)	(1,439,661.33)
Adjustments					
Medicare	(242,908.23)	(171,000.98)	(331,828.07)	(311,155.51)	(1,056,892.79)
Medicaid	(55,949.14)	(121,158.95)	(75,002.25)	(76,882.64)	(328,992.98)
Insurance	(13,439.84)	(12,450.34)	(23,277.05)	(13,634.39)	(62,801.62)
Total Adjustments	(312,297.21)	(304,610.27)	(430,107.37)	(401,672.54)	(1,448,687.39)
Write-Offs					
Bad Debt	(68,251.65)	(54,933.66)	(27,415.75)	(59,743.46)	(210,344.52)
Bankruptcy	0.00	1,587.13	0.00	0.00	1,587.13
Deceased No Estate	(3,706.60)	(5,004.09)	(550.00)	(3,409.79)	(12,670.48)
Financial Assistance	(4,795.26)	(1,268.42)	(499.68)	(2,341.38)	(8,904.74)
Small Balance	(12.48)	0.00	0.07	(9.31)	(21.72)
Total Write-Offs	(76,765.99)	(59,619.04)	(28,465.36)	(65,503.94)	(230,354.33)
Refunds					
Medicare	275.16	0.00	0.00	950.38	1,225.54
Medicaid	0.00	0.00	1,062.30	0.00	1,062.30
Insurance	3,298.62	0.00	1,475.16	0.00	4,773.78
Patient	0.00	0.00	9,245.53	9,237.13	18,482.66
Total Refunds	3,573.78	0.00	11,782.99	10,187.51	25,544.28
Accounts Receivable, end of period	1,542,788.50	1,584,384.70	1,551,567.61	1,331,759.97	1,331,759.97
Ending balance detail	1,542,788.50	1,584,384.70	1,551,567.61	1,331,759.97	1,331,759.97
Difference	0.00	0.00	0.00	0.00	0.00

Cache County EMS Authority
 Responses/Transfers
 For the Years Ending:

	2014	2015	2016	2017	2018	2019
Local Responses/Transports						
Logan Service Area	1,849	2,108	2,723	3,357	3,264	3,381
County Service Area	652	705	1,060	1,270	1,309	1,304
Service Area Not Recorded	1,252	1,317	511	0	0	0
Total Local Responses/Transports	3,753	4,130	4,294	4,627	4,573	4,685
Out of County Transfers						
Logan Service Area	588	680	868	814	609	576
County Service Area	2	1	1	138	406	381
Total Out of County Transfers	590	681	869	952	1,015	957
Total Responses/Transports	4,343	4,811	5,163	5,579	5,588	5,642

Responses/Transports by Service Area/Zone
For the Period Ended December 2020

	Local		Out of County		Total	
	Transports	Charges	Transports	Charges	Transports	Charges
Logan Ambulance						
70 Central	264	\$340,615	50	\$188,244	314	\$528,859
71 No East	227	\$266,771	51	\$191,895	278	\$458,666
72 So West	172	\$199,896	48	\$185,488	220	\$385,384
120 N Lgn	166	\$207,736	0	\$0	166	\$207,736
Total Logan	<u>829</u>	<u>\$1,015,017</u>	<u>149</u>	<u>\$565,627</u>	<u>978</u>	<u>\$1,580,644</u>
County Ambulance						
160 SFD	179	\$204,589	100	\$336,748	279	\$541,337
161 Hyrum	157	\$152,549	1	\$3,574	158	\$156,124
Total County	<u>336</u>	<u>\$357,138</u>	<u>101</u>	<u>\$340,322</u>	<u>437</u>	<u>\$697,460</u>
Total	<u>1,165</u>	<u>\$1,372,155</u>	<u>250</u>	<u>\$905,949</u>	<u>1,415</u>	<u>\$2,278,105</u>

Out of County Transfers - Pick Up Locations For the Period Ended December 2020	
Logan Regional Hospital	217
Cache Valley Hospital	30
Other	3
	<hr/>
Total	250
	<hr/> <hr/>

Out of County Transfers - Drop Off Locations For the Period Ended September 2019	
McKay-Dee	96
Ogden Regional	36
Primary Childrens	28
Intermountain Medical	20
University of Utah	20
University Behavior Health	10
Salt Lake Behavior Health	8
LDS	6
Highland	6
Other	5
Provo Canyon	3
Lakeview	3
Wasatch Canyon Primarys	3
St. Marks	2
Marion	1
Huntsman	1
Utah Valley	1
Davis North	1
Salt Lake VA	0
Salt Lake Regional	0
Site of Transfer - Air Interface	0
No. Utah Rehab Hospital	0
Brigham City	0
Jordan Valley	0
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Total	250
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