

CLOVERDALE HEALTH CARE DISTRICT

Regular Meeting Agenda

NOVEMBER 11, 2019, 7:00 P.M.

Chamber of Commerce
126 N. Cloverdale Blvd.

ROLL CALL: PRESIDENT: MARTIN VICE PRESIDENT: WINTER TREASURER: DeMARTINI SECRETARY: DELSID
MEMBER HANCHETT

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 SEPTEMBER 2019- No meeting OCTOBER
2. Financial Statement OCTOBER 2019
3. Managers Report-
4. Audit- Review / Approve FY 18-19 District Audit
5. From Members-

Adjourn to Executive Meeting: none

Adjourn to Regular Meeting

Adjourn till December 9, 2019

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 October 7,2019 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 AMBULANCE
Balance Sheet
October 31, 2019

ASSETS

Current Assets		
Exchange Bank Bus. Checking	\$	46,001.45
RESERVE/CAPITAL ACCT		238,333.47
Ambulance Replacment Savings		185,835.41
Accounts Receivable Ambulance		106,706.30
Reserve for Doubtful Accts.		(3,279.45)
Prepaid insurance		3,589.23
IGT Refundable deposits		438.00
		<hr/>
Total Current Assets		577,624.41
Property and Equipment		
Land		17,789.00
Ambulance and Equipment		462,048.41
Furniture and fixtures		16,563.64
Building and Improvements		323,365.96
A/D - Other Fixed Assets		(373,922.00)
		<hr/>
Total Property and Equipment		445,845.01
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>1,023,469.42</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts payable	\$	4,496.15
Accrued retirement benefits		(842.54)
Accrued Interest		57.20
Accrued AFLAC		235.05
		<hr/>
Total Current Liabilities		3,945.86
Long-Term Liabilities		
		<hr/>
Total Long-Term Liabilities		0.00
		<hr/>
Total Liabilities		3,945.86
Capital		
Fund Balance		731,591.05
Prior Year Profit (Loss)		394,003.84
Net Income		(106,071.33)
		<hr/>
Total Capital		1,019,523.56
		<hr/>
Total Liabilities & Capital	\$	<u><u>1,023,469.42</u></u>

CLOVERDALE AMBULANCE

Income Statement

Compared with Budget

For the Four Months Ending October 31, 2019

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget	Year to Date Variance
Revenues					
Ambulance Service	\$ 82,208.50	\$ 61,500.00	\$ 224,057.70	\$ 246,000.00	(21,942.30)
Less - Contract Allowances	(52,807.93)	(25,000.00)	(119,521.88)	(122,000.00)	2,478.12
Interest	0.00	33.33	0.00	133.32	(133.32)
Property Tax (13)	0.00	3,333.33	1,531.67	1,600.00	(68.33)
Special Assessment	0.00	0.00	3,167.33	3,200.00	(32.67)
Interest Income	0.00	33.33	194.01	133.32	60.69
GEMT Supplemental Payments	0.00	0.00	1,082.00	0.00	1,082.00
IGT Supplemental Payment	0.00	0.00	0.00	0.00	0.00
Other (Income) and Expenses	2,817.00	0.00	3,181.69	3,333.32	(151.63)
Total Revenues	32,217.57	39,899.99	113,692.52	132,399.96	(18,707.44)
Total Cost of Sales	0.00	0.00	0.00	0.00	0.00
Gross Profit	32,217.57	39,899.99	113,692.52	132,399.96	(18,707.44)
Expenses					
Salaries & Wages	35,507.00	30,000.00	129,163.00	120,000.00	9,163.00
Health benefits employer	4,638.37	5,333.33	18,553.48	21,333.32	(2,779.84)
Fuel Expense	662.92	1,316.67	4,409.01	5,266.68	(857.67)
Work Comp ACHD	1,598.00	1,454.00	6,392.00	5,816.00	576.00
Payroll Exp UTI/ETT	85.18	86.00	367.84	370.00	(2.16)
Amb Repair Maintenance	2,670.62	816.67	3,218.58	3,266.68	(48.10)
Supplies Patient	2,189.21	2,000.00	7,068.20	8,000.00	(931.80)
Employee Benefits Volunteers	28.00	30.00	60.48	70.00	(9.52)
Outside Services	0.00	1,175.00	9,721.46	9,725.00	(3.54)
Bad Debit Writeoff	0.00	(250.00)	0.00	(1,000.00)	1,000.00
employer soc. sec.	2,139.59	1,833.33	7,939.31	7,333.32	605.99
Employer Medicare	500.39	508.33	1,856.80	2,033.32	(176.52)
Dues & Subscriptions	0.00	220.83	2,704.00	883.32	1,820.68
Ambulance Replacement	25,000.00	25,000.00	25,000.00	25,000.00	0.00
Capital Equipment	0.00	416.67	284.11	1,666.68	(1,382.57)
Utilities	539.42	500.00	2,342.20	2,000.00	342.20

CLOVERDALE AMBULANCE

Income Statement

Compared with Budget

For the Four Months Ending October 31, 2019

	Current Month		Year to Date		Year to Date Budget	Year to Date Variance
	Actual	Budget	Actual	Budget		
Insurance - General	1,343.00	1,579.92	5,372.00	6,319.68	(947.68)	
Legal	0.00	250.00	2,500.00	1,000.00	1,500.00	
Accounting	0.00	0.00	0.00	0.00	0.00	
Office expense	1,046.03	1,375.00	5,230.40	5,500.00	(269.60)	
Office Building Repair	109.00	83.33	109.00	333.32	(224.32)	
Payroll Tax FUTA	24.34	216.67	105.10	866.68	(761.58)	
Telephone	197.51	333.33	787.36	1,333.32	(545.96)	
IGT CA DHCS FEE	0.00	0.00	0.00	0.00	0.00	
GEMT QAF Quarterly assessment	2,763.42	0.00	5,448.63	5,500.00	(51.37)	
Total Expenses	81,042.00	74,279.08	238,632.96	232,617.32	6,015.64	
Net Income	(\$ 48,824.43)	(\$ 34,379.09)	(\$ 124,940.44)	(\$ 100,217.36)	(24,723.08)	

**STAFF REPORT
NOVEMBER 2019**

Manager Report-- No operational issues. No Equipment issues, No work comp issues. Call volume increased over the norm to 56 transports this month.

Two employees had medical-related issues. One continues to be on work comp, however, not through our insurance. The schedule was adjusted and an additional part-time paramedic was hired to fill gaps.

Operations- The PSPS and subsequent Kincade Fire- Cloverdale was not threatened by the Kincade Fire, however, we were impacted with evacuees. The PSPS lasted 5 days and affected not only our medical fragile community but the evacuees as well, straining our system. Two hospitals were evacuated putting further pressure on our ability to cover emergency needs within the District. We staffed on day one two ALS ambulances and a BLS ambulance. Day two we down staffed to one ALS and a BLS ambulance. With that plan in place we functioned well for the balance of the incident. A total of 32 responses were handled by the crews. Patients were triaged by the responding ambulance. Decisions to treat onscene, transport by private vehicle, downgrade qualifying patients to the BLS ambulance or transport via the ALS ambulance were made. We effected 8 transports, 5 private transports and treated and released 8 patients. We made medical need sweeps through the PGE comfort station and the local housing complexes. We were also able to staff our medical station at the EOC during all the operational hours. We did incur overtime costs. Our staff really stepped up to the challenge, including Director Delsid who manned for a time the third BLS rig as a driver.

IGT- The FY 18-19 wiring request should happen late 3rd quarter or early 4th quarter

Audit- Attached are the significant pages of the FY 18-19 audit. Our financial position remains strong with positive cash flow.

CLOVERDALE HEALTH CARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2019 AND 2018

D R A F T

This Management Discussion and Analysis of Cloverdale Health Care District's (District) financial performance provides an overall review of the District's financial activities for the fiscal years ending June 30, 2019 and 2018. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on page 1-2, notes to the basic financial statements and the District's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

- The net position for fiscal years ending June 30, 2019 and 2018 was \$1,078,443 and \$918,435, respectively.
- The net position increased for fiscal years ending June 30, 2019 and 2018 was \$160,008 and \$59,379, respectively.
- Fiscal years 2018-2019 and 2017-2018 General Fund revenues and other uses exceeded expenditures and other sources by \$188,179 and \$65,409, respectively.
- In complying with GASB 34, fixed assets were valued at historical cost. The total of the District's fixed assets, land, site, buildings, and equipment valued on an acquisition cost basis was \$831,232 for June 30, 2019 and \$841,267 for June 30, 2018. After depreciation, the June 30, 2019 and 2018 book value for fixed assets totaled \$384,009 and \$412,180, respectively.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. These statements are organized so the reader can understand the Cloverdale Health Care District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

**CLOVERDALE HEALTH CARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

DRAFT

JUNE 30, 2019 AND 2018

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

The District as a Whole

The District's net position was \$1,078,443 at June 30, 2019 and \$918,435 at June 30, 2018. Of this amount \$399,112 and \$500,540 was unrestricted for fiscal years ending June 30, 2019 and 2018, respectively. Net investments in capital assets account for fiscal year ending June 30, 2019 is \$384,009 and June 30, 2018 is \$412,180 of the total net position. A comparative analysis of government-wide data is presented in Table 1.

(Table 1)

Comparative Statement of Net Position

	2019	2018
ASSETS		
Cash and Investments	\$ 568,654	\$ 400,054
Receivables	131,094	111,131
Prepaid Expenditures	2,221	1,280
Capital Assets	384,009	412,180
 Total Assets	 \$ 1,085,978	 \$ 924,645
 LIABILITIES		
Accounts Payable and Other Current Liabilities	\$ 7,535	\$ 6,210
 Total Liabilities	 7,535	 6,210
 NET POSITION		
Net Investment in Capital Assets	384,009	412,180
Restricted	295,322	5,715
Unrestricted	399,112	500,540
 Total Net Position	 \$ 1,078,443	 \$ 918,435

**CLOVERDALE HEALTH CARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

DRAFT

JUNE 30, 2019 AND 2018

**FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS
(CONTINUED)**

The District's net position increased \$160,008 and \$59,379 fiscal years ending June 30, 2019 and 2018, respectively (See Table 2).

(Table 2)

Comparative Statement of Change in Net Position

	2019	2018
REVENUES		
Programs revenues	\$ 403,162	\$ 371,393
General revenues		
Taxes levied for general purposes	41,914	37,741
Taxes levied for other specific purposes	156,492	163,465
Interest and investment earnings	579	316
Miscellaneous	450	3,105
IGT supplement payment	166,888	77,338
Other income	7,873	3,366
Total revenue	777,358	656,724
 EXPENSES		
Enterprise activities	617,350	597,345
Total expenses	617,350	597,345
Change in Net Position	\$ 160,008	\$ 59,379

**CLOVERDALE HEALTH CARE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

DRAFT

JUNE 30, 2019 AND 2018

FINANCIAL ANALYSIS OF THE FUND STATEMENTS

The fund financial statements focus on individual parts of the District's operations in more detail than the government-wide statements. The District's individual fund statements provide information on inflows and outflows and balances of expendable resources. The District's Governmental Funds reported a fund balance of \$694,434 at June 30, 2019 and \$506,225 at June 30, 2018, an increase of \$188,179 and \$65,409 for fiscal years ending June 30, 2019 and 2018, respectively.

General Fund Budgetary Highlights

Over the course of the year, the District reviews the annual operating budget monthly.

The final revised budget for the fiscal year 2019-2018 General Fund reflected a net increase to the ending balance of \$2,539.

The District ended the fiscal year 19-18 increasing \$188,179 to the General Fund ending balance.

The final revised budget for the fiscal year 2017-2018 General Fund reflected a net increase to the ending balance of \$37,248.

The District ended the fiscal year 17-18 increasing \$65,409 to the General Fund ending balance.

CAPITAL ASSETS

By the end of the 2018-19 fiscal year, the District had invested \$831,232 in a broad range of capital assets, including administrative buildings, site improvements, vehicles and equipment.

The capital assets net of depreciation is \$384,009 at June 30, 2019, which is a decrease of \$28,171.

By the end of the 2017-18 fiscal year, the District had invested \$841,267 in a broad range of capital assets, including administrative buildings, site improvements, vehicles and equipment.

The capital assets net of depreciation is \$412,180 at June 30, 2018, which is a decrease of \$6,030.

**CLOVERDALE HEALTH CARE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2019 AND 2018**

DRAFT

	2019	2018
ASSETS		
Cash (Note 2)	\$ 568,654	\$ 400,054
Accounts Receivable (Note 3)	126,395	102,032
Taxes Receivable	4,699	9,099
Prepaid Expenditures	2,221	1,280
Capital Assets, Net of Depreciation (Note 4)	384,009	412,180
Total Assets	\$ 1,085,978	\$ 924,645
 LIABILITIES		
Accounts Payable and Other Current Liabilities	\$ 7,535	\$ 6,210
Total Liabilities	7,535	6,210
 NET POSITION		
Net Investment in Capital Assets	384,009	412,180
Restricted	295,322	5,715
Unrestricted	399,112	500,540
Total Net Position	1,078,443	918,435
Total Liabilities and Net Position	\$ 1,085,978	\$ 924,645

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

**CLOVERDALE HEALTH CARE DISTRICT
STATEMENT OF ACTIVITIES
JUNE 30, 2019 AND 2018**

DRAFT

EXPENDITURES/EXPENSES	<u>2019</u>	<u>2018</u>
Operations	\$ 590,266	\$ 569,815
Depreciation	<u>27,084</u>	<u>27,530</u>
Total Expenditures/Expenses	<u>617,350</u>	<u>597,345</u>
PROGRAM REVENUES		
Charges for Services	<u>403,162</u>	<u>371,393</u>
Net Program Expenses	<u>214,188</u>	<u>225,952</u>
GENERAL REVENUES		
Property Taxes Levied For:		
Taxes levied for general purposes	41,914	37,741
Taxes Levied for other specific purposes	156,492	163,465
Interest and Investment Earnings	579	316
Miscellaneous	450	3,105
IGT Supplement Payment	166,888	77,338
Other Income	<u>7,873</u>	<u>3,366</u>
Total General Revenues	<u>374,196</u>	<u>285,331</u>
Changes in Net Position	160,008	59,379
Net Position - Beginning of Year	<u>918,435</u>	<u>859,056</u>
Net Position - End of Year	<u>\$ 1,078,443</u>	<u>\$ 918,435</u>

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

**CLOVERDALE HEALTH CARE DISTRICT
BALANCE SHEET - Governmental Funds
JUNE 30, 2019 AND 2018**

DRAFT

	<u>General Fund</u>	<u>Governmental Fund Types</u>	
	2019	June 30	
		<u>2019</u>	<u>2018</u>
ASSETS			
Cash	\$ 568,654	\$ 568,654	\$ 400,054
Accounts receivable, net (Note 3)	126,395	126,395	102,032
Taxes receivable	4,699	4,699	9,099
Other assets - prepaid insurance	<u>2,221</u>	<u>2,221</u>	<u>1,280</u>
Total Assets	<u><u>\$ 701,969</u></u>	<u><u>\$ 701,969</u></u>	<u><u>\$ 512,465</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	<u>\$ 7,535</u>	<u>\$ 7,535</u>	<u>\$ 6,210</u>
Total Liabilities	<u>7,535</u>	<u>7,535</u>	<u>6,210</u>
Fund Balances (Note 1H):			
Restricted	295,322	295,322	5,715
Unreserved:			
Unassigned	<u>399,112</u>	<u>399,112</u>	<u>500,540</u>
Total Fund Balances	<u>694,434</u>	<u>694,434</u>	<u>506,255</u>
Total Liabilities and Fund Balances	<u><u>\$ 701,969</u></u>	<u><u>\$ 701,969</u></u>	<u><u>\$ 512,465</u></u>

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

CLOVERDALE HEALTH CARE DISTRICT
BUDGETARY COMPARISON SCHEDULE- GENERAL FUND
JUNE 30, 2019

DRAFT

	Adopted Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive- (Negative)
REVENUES				
Property Tax	\$ 34,096	\$ 34,096	\$ 41,913	\$ 7,817
Property assessments - special	158,976	158,976	156,492	(2,484)
Revenue from use of money:				
Interest income	150	150	579	429
Other local revenue	68,400	68,400	176,298	107,898
Subtotal	261,622	261,622	375,282	113,660
Charges for ambulance services	780,000	780,000	729,416	(50,584)
(Less- Contract Allowances)	(410,000)	(410,000)	(326,254)	83,746
Provision for bad debts	(10,000)	(10,000)	(13,379)	(3,379)
Net ambulance revenue	360,000	360,000	389,783	29,783
 Total Revenues- FY19	 621,622	 621,622	 765,065	 143,443
EXPENDITURES				
Salaries and wages, including payroll taxes	359,584	359,880	382,182	(22,302)
Employee benefits - health insurance, workers' compensation	72,290	73,288	80,104	(6,816)
Services and supplies:				
Fuel	15,000	15,000	18,121	(3,121)
Insurance - general	18,959	18,960	18,656	304
Repairs and maintenance - ambulance	9,800	9,792	10,166	(374)
Supplies for patients	24,000	24,000	20,070	3,930
Legal and audit fees	7,500	7,295	7,215	80
Office expense	16,000	15,996	17,068	(1,072)
Other expenses - dues, subscriptions, volunteers, refunds, travels	4,300	3,874	5,568	(1,694)
Outside services - other	13,250	13,248	8,672	4,576
Repairs and maintenance - office painting, flooring, furniture, bed	1,000	1,000	716	284
Utilities and telephone	10,000	9,996	8,348	1,648
IGT DHCS Fee	17,400	17,400		17,400
Capital outlay expenditures	50,000	50,000	-	50,000
 Total Expenditures- FY19	 619,083	 619,729	 576,886	 42,843
Excess of Revenues Over Expenditures- FY19	 \$ 2,539	 \$ 1,893	 \$ 188,179	 \$ 186,286

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, 2019

D R A F T

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

Yes No

Significant deficiency(ies) identified
that are not considered to be material
weakness?

Yes None reported

Noncompliance material to financial
statements noted?

Yes No