

Revenue Sharing Model

	FY13		FY14		FY15	
	EMS-SPECIFIC EXPENSE	SHARED EXPENSE	EMS-SPECIFIC EXPENSE	SHARED EXPENSE	EMS-SPECIFIC EXPENSE	SHARED EXPENSE
ADMINISTRATION						
Office supplies/equipment						
Legal fees						
Accounting/audit fees						
Billing fees						
Refunds						
Dues and subscription						
Insurance						
Licenses/permits						
Professional fees						
Office operations						
Taxes						
Bank fees/interest						
EMS OPERATIONS						
Licenses/permits						
Service contracts						
Background checks/fingerprints						
Physicals						
Training/certification						
Recruitment/retention						
Patient care supplies						
Drugs						
Fuel						
Vehicle maintenance and repair						
Equipment						
PAYROLL						
Hourly payroll costs						
EMS incentives/stipends						
Workers' comp insurance						
FICA/payroll taxes						
Retirement incentives						
DEPRECIATION						
Vehicles						
Equipment						
Building and grounds						
BUILDING AND GROUNDS						
Utilities						
Maintenance						
MISCELLANEOUS/OTHER						
Detailed separately						
TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
# OF EMS CALLS:						
# OF FIRE CALLS:						
	EMS CALL PROPORTION:	#DIV/0!	EMS CALL PROPORTION:	#DIV/0!	EMS CALL PROPORTION:	#DIV/0!
PRO-RATED EXPENSES:	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
TOTAL EMS EXPENSES:	#DIV/0!					
TOTAL EMS COLLECTED BILLING:						
EMS PROFIT (LOSS)	#DIV/0!					
TOTAL ESA PERSON-RESPONSES:						
TOTAL VOLUNTEER PERSON-RESPONSES:						
	ESA STAFFING CONTRIBU	#DIV/0!	ESA STAFFING CONTRIBU	#DIV/0!	ESA STAFFING CONTRIBU	#DIV/0!
AMOUNT DUE TO ESA:	#DIV/0!					

Volunteer Station Duties for JCESA Employee's

Company 1 Company 2 Company 3 Company 4 Company 5 Company 6

Start of Shift

- **"Clock in" utilizing EMS eSchedule and notify Station 11 via telephone.**
- **Perform daily inspection of ambulances and restock missing equipment and supplies.**
- **Perform daily inspection of EMS Chase Vehicle and restock missing equipment and supplies.**
(If applicable)
- **Report missing and/or damaged equipment to the Director or Deputy Director immediately.**
(I.e. Items that are critical in the care of a patient, such as Portable Suction, and the item is not in the supply room at the assigned station)
- **Clean exterior and interior of ambulances, as needed.** (Exterior cleaning based upon weather conditions)
- **Clean exterior and interior of EMS Chase Vehicle, as needed.** (Exterior cleaning based upon weather conditions)
- **Clean areas the employee occupies during his or her assigned shift.** (Such as membership lounge)
- **Confirm that all EMS vehicles have a minimum of $\frac{3}{4}$ tank of fuel. If the EMS vehicle is below $\frac{3}{4}$ of fuel, the JCESA employee will fuel the vehicle to Full tank of fuel.**
- **Clean ambulance bay floors, as needed.**
- **Clean the kitchen area utilized by JCESA staging** (The JCESA employee(s) will wash and dry any dishes they use, wipe counter tops off, clean cook tops, etc. and put dishes away that they utilized.)
- **Clean bunkrooms, if they were utilized by JCESA staffing.** (If applicable)
- **Assist volunteer members of assigned station in cleaning common areas.** (i.e., bathrooms, lounge, hallways)

End of Shift

- “Clock Out” utilizing EMS eSchedule and notify Station 11 via telephone
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GENERAL INFORMATION

- “Daily Station Duties” shall be completed, as posted, unless numerous EMS incidents happen during the course of the schedule shift. Volunteer members of the station are expected to assist with Station Duties as well as the JCESA employee(s)
- Each task is not assigned to a specific hour to be completed, due to staggered start and end times of employees, call volume, and unforeseen circumstances. Ambulance inspections should always be the highest priority and first priority in station duties.
- These station duties, as written, can be added to OG 1530, done as an addendum to OG 1530, or appendix to OG 1530.
- Existing OG 1530 addresses some other tasks expected to be performed by JCESA employee(s) Some of these are monthly tasks and not daily requirements.
- STATION 11 Duties are somewhat more complex and detailed. Certain employees are assigned specific monthly duties as well as daily duties. (These are shown on separate page)

Station Duties

Station 11

DAY Shift	NIGHT Shift
VEHICLE CHECKS	
<ul style="list-style-type: none"> • 1st Due ALS Chase Car • MCU 	<ul style="list-style-type: none"> • 2nd Due ALS Chase Car • Ambulance 11
HOUSEKEEPING	
Sunday	
Rotate 1 st due vehicle Wash bay floor	Wet mop all tile areas
Monday	
Vacuum all carpeted areas	Clean crew restrooms
Tuesday	
Clean kitchen area	Clean out refrigerator
Wednesday	
Clean & organize supply room	Clean utility room
Thursday	
Restock paper products in all restrooms	Clean kitchen area Inventory cleaning, vehicle, and paper products
Friday	
Clean crew restrooms	Vacuum all carpeted areas
Saturday	
Wash bay windows	Wash Training Room & office windows
Every Day	
Wash, dry, and put away any dishes used	Wash, dry, and put away any dishes used
BAG CHECKS	
1st Day of the Month	
Drug bags	Drug bags
1st Week of the Month	
<i>Assigned bags:</i> Burner: Airway Mills: Trauma	<i>Assigned bags:</i> Drummond: Peds Trafford: Jump
15th Day of the Month	
Monitors Immobilization bags	CPAP Plastic tub

TO: Memorandum to the Board of Directors

FROM: Doug Pittinger and Ed Hannon

SUBJECT: Comments on the Fire Company Memorandum of Understanding

After reviewing the draft Fire Company MOU it is our recommendation to the Board that all references to funding be removed; specifically the transfer of funding from JCESA to the Fire Companies.

As you are aware, with the exception of very minor income from ambulance billings and drug billings, JCESA was designed to operate utilizing appropriations made by the County Commission. Our annual budget over the last fifteen years has been developed and subsequently funded, to support the employees and, since 2009, the building occupied by the Agency. At no time have funds been requested within the JCESA appropriation by the County to pay/reimburse the County Fire Companies. Therefore, no funding exists to support such transfers. Adding to this conclusion is the fact that JCESA is operating with very limited funding and does not have funding available to reprogram to such a program if the County Commission should approve such a transfer.

The County Commission has chosen to provide funding to the Fire Companies directly through special budget allocations that either the County Commission distributes or the JCESA Board. This funding is specifically earmarked for the Fire Companies and is requested and justified directly to the County Commission. The transfer of County funding from JCESA to the Fire Companies would serve to circumvent this process and add to the amounts of County funding provided the Fire Companies without giving the Commission the opportunity to weigh in on how their funding was spent.

In light of the fact that the Board is developing a revenue sharing model in compliance with County Ordinance, the proposed assessments contained in the MOU would result in "double dipping" in that items such as repairs would be eliminated from revenue sharing profits while being charged to JCESA.

Lastly, if the Board would like to pursue such a proposal, it would have to be budgeted and presented to the County Commission. Since this was not included in the December Budget Hearing and the Board is scheduled to vote on the 2015-2016 budget it would seem that the transfer of County funds to the Fire Companies cannot be included.

**ANALYSIS OF MEMORANDUM OF UNDERSTANDING
BETWEEN JCESA AND VOLUNTEER FIRE DEPARTMENTS**

<p>Page 1, Paragraph 1 Primary emphasis will be to preserve and perpetuate the continuation of the predominantly volunteer fire and EMS system and to supplement the staffing needs of the company as required</p>	<p>Comment Our "primary emphasis" is to deliver the highest level of service to citizens and visitors of Jefferson County in a timely and efficient manner. JCESA is not a subset of the volunteer system. The MOU needs to address working together as equal partners.</p>
<p>Page 1, Paragraph 2 The purpose of this agreement is to ensure sustainability</p>	<p>Comment The purpose should not be to ensure sustainability through fees and other monetary measures outlined later in the MOU. The purpose should be to develop a unified approach to service delivery utilizing all available resources.</p>
<p>Page 1, Paragraph 3 Approach: To supplement the VFD on a schedule yet to be determined, the JCESA agrees to provide staffing of Firefighters/paramedic or firefighter/EMT to participating volunteer () hours a day, () days a week, 12 months a year</p>	<p>Comment As the Board and the Volunteer Departments are aware, JCESA does not have nor can we anticipate acquiring enough personnel in order to promise through an MOU the absolute allocation of a certain number of personnel for a dedicated number of hours, days, weeks, per year. Fluctuations in workload and personnel effects the placement of personnel to where the need presents itself. Although a worthy goal for a future time when staffing is increased, this cannot be negotiated at this time.</p>
<p>Page 1, Paragraph 4 As per State Statute, the Volunteer Fire Chief or his/her line officers shall remain in charge of all emergency incidents. JCESA personnel at no time will have any authority over VFD.</p>	<p>Comment Per State Statute Chapter 16 Public Health, Article 4C Emergency Medical Services Act of 1996 #18 "Authority of EMS personnel in charge of EMS" The highest ranking EMS provider is in charge of all patient care An MOU should serve to bring the two sides of the house together rather than create confusion as to who is in charge of what. Fire chiefs are in charge of fire scenes.</p>
<p>Page 1, Paragraph 5 JCESA personnel will have to meet the same training and drivers requirements as the VFD personnel.</p>	<p>Comment Please review the budget presentation from December this proposal would cost upwards of \$35,100 for training and \$81,250 for equipment which is not contained in the JCESA budget at this time.</p>

<p>Page 1, Paragraph 6 If any repair is necessary to apparatus.....due to negligence or improper use by JCESA personnel the JCESA shall be responsible for the repair or replacement. At no time are VFD members to sit and watch JCESA personnel clean and maintain apparatus. All members are to assist with cleaning and maintaining apparatus.</p> <p>Page 2, Paragraph 8 Reimburse VFD \$3,500 per year</p> <p>Page 2, Paragraph 9 JCESA agrees to compensate for the loss of State funding</p> <p>Page 3, Paragraph 15 Reimburse insurance deductible</p>	<p>Comment</p> <ol style="list-style-type: none"> 1. JCESA does not have funding to provide for any reimbursement to VFD. Funding is only available for funding JCESA personnel, equipment and buildings. 2. Proving who was responsible for causing repairs would be nearly impossible and has not been necessary up to now. Why start? Who would determine? What if disputed? 3. These costs are utilized in calculating revenue sharing. Any exchange of funding would be double dipping on the part of the VFD. 4. Regarding participation in cleaning, how do you handle "volunteers" who choose not to participate?
<p>Page 2, Paragraph 12 Improper operation or inappropriate behavior</p>	<p>Comment</p> <p>Who determines inappropriate behavior? What person in authority will report the activity?</p> <p>JCESA employees are under the same regulations as County employees regarding performance and grievance process. JCESA would not be able to make information available to volunteers regarding employee discipline.</p> <p>The Board would have to review the information in Executive Session and guard employee privacy.</p>
<p>Page 2, Paragraph 13 VFD apparatus will only be used for emergency responses and training</p>	<p>Comment</p> <p>JCESA requires staff to attend meeting and special presentations at Station 11. This requires bringing the ambulance to Ranson as needed. Any restriction in this area will hamper JCESA ability to properly supervise its personnel.</p>
<p>Page 3, Paragraph 14 Personnel assignments shall be made after consulting with and agreement by the Fire and EMS Chief of the participating VFD.</p>	<p>Comment</p> <p>JCESA can no more guarantee the assignment of specific personnel than the definite number of hours to be provided. JCESA personnel have varying experience and training. They are rotated around the County to be familiar with all the apparatus, stations and workloads. Through this training we achieve and a well balanced employee. The hours in the day to accomplish this task do not exist. JCESA gives as much feedback as possible. However, this is not always reciprocated.</p>
<p>Page 3, Paragraph 17 JCESA personnel shall adhere to standard operating procedures and standard operating guidelines of each VFD</p>	<p>Comment</p> <p>Before this can be considered, the seven volunteer companies must develop and accept a standard procedures and guidelines throughout the County. As employees of JCESA they follow JCESA standards and policies. This expectation is beyond employee ability to comply.</p>

Memorandum of Understanding

Between:

Jefferson County Emergency Services Agency

/// Volunteer Fire Department

Overarching Goal: Jefferson County Emergency Services Agency (JCESA) is committed to operating a combination volunteer and career fire and ems system to service the needs of public safety in the most effective manner. Primary emphasis will be to preserve and perpetuate the continuation of the predominantly volunteer fire and ems system and to supplement the staffing needs of the company as required.

Purpose: The purpose of this agreement is to ensure sustainability; and where applicable, to provide a more economical and efficient fire and ems service to the citizens and visitors of Jefferson County through a partnership between the /// Volunteer Fire Department (///VFD) and the JCESA.

Approach: To supplement the ///VFD on a schedule yet to be determined, the JCESA agrees to provide staffing of (-) firefighters/paramedic or firefighter/emt to participating ///VFD (-) hours a day, (-) days a week, 12 months per year.

JCESA will provide all salaries and the compensation package to the JCESA FF/Medic personnel and these personnel will be covered by the JCESA Workers Compensation Plan. The JCESA Director will be responsible for all JCESA career personnel, except during an emergency. As per State Statute, the Volunteer Fire Chief or his/her line officers shall remain in charge of all emergency incidents. JCESA personnel at no time will have any authority over ///VFD personnel.

Conditions of Agreement:

- JCESA personnel will have to meet the same training and driver's requirements as the VFD personnel.
- Under terms of this agreement, the JCESA personnel, after approval of the VFD Fire Chief and under the management of the JCESA Director will operate the VFD's equipment. The full time career personnel will use county supplied protective gear. While on duty, the JCESA personnel will keep the equipment clean, ready for service, and will do that maintenance normally expected of on-duty personnel. Other maintenance, repair, fuel, and insurance, remain the responsibility of the VFD. If any repair is necessary to apparatus, equipment on apparatus, the station, or items in the station, due to negligence or improper use by JCESA personnel the JCESA shall be

responsible for the repair or replacement. At no time are VFD members to sit and watch JCESA personnel clean and maintain apparatus. All members are to assist with cleaning and maintaining apparatus. The same statement in regards to cleaning of the station, applies to both parties.

- The JCESA personnel are JCESA employees and will be paid including benefits, by the JCESA.
- Annually, the JCESA will reimburse the participating VFD \$3500 to offset additional operating expenses which might be incurred by the participating VFD. This reimbursement will be in addition to any other funding received by the participating department and shall be paid directly to the participating department for deposit in their general operating fund. The reimbursement shall be paid by July 15 and will be for the prior fiscal year. The amount will be prorated for partial months of supplement by JCESA personnel, with fourteen (14) days or more being credited as a full month.
- By receiving JCESA personnel in participating VFD's facilities, there may be some loss of State funds to the VFD. The exact amount of the loss from the State is formula calculated and will change depending on the number of volunteers at the local VFD and the number of JCESA personnel at the VFD. The JCESA agrees to compensate the participating VFD, for the actual amount lost from State funding. If any participant department loses State funds, which results from JCESA personnel being in the station or supplementing the department, the JCESA shall reimburse the participating fire department the entire amount of the loss within thirty (30) days of the departments receiving their payment from the State.
- This agreement shall be reevaluated after the first six (6) months probationary period.
- This agreement shall not give any holdings in the ///VFD to involved parties.
- Should the leadership of the ///VFD become aware of improper operation of the equipment, or inappropriate behavior by any of the JCESA personnel, the JCESA Director should be immediately notified for corrective action. This notification should come from Fire or EMS Chief or Officer of the participating department. If such notification is necessary, the member witnessing the incident may be required to submit a written statement documenting the action of the employee, to the Fire or EMS Chief or Officer making the notification. The JCESA Director shall advise the Fire or EMS Chief or Officer of the corrective action taken. The Chief/Officer shall notify the Board of Directors, at their next scheduled meeting, of each incident and corrective action taken by the JCESA Director.
- JCESA personnel will only utilize a participating department's apparatus and equipment to respond to call in that department's first due area, responses under current Mutual Aid Agreements and responses in place of primary companies. However, if there is a situation where ///VFD apparatus is needed, then it is expected to and will respond unless JCESA personnel have contacted the Fire/EMS Chief for permission for special occasions. VFD's apparatus will only be used for emergency responses and training.

- The JCESA Director shall be responsible for making station assignments of career personnel. The JCESA Director decisions on personnel to be assigned to volunteer stations shall be made after consulting with and agreement by the Fire and EMS Chief of the participating VFD. The participating Fire and EMS Chief will be consulted on all staffing needs.
- In the event of an accident which incurs damage to the apparatus, while the VFD equipment is being driven by JCESA personnel, or equipment being operated by JCESA personnel the normal rules of insurance coverage will apply. In such cases, the JCESA will reimburse the VFD for the appropriate deductible within thirty (30) days of the incident.
- Nothing in this agreement shall affect in any way the normal funding of the VFDs by the JCESA.
- The JCESA personnel shall adhere to the department's by-laws, policies, Standard Operating Procedures and Standard Operating Guidelines of the participating VFD.
- JCESA personnel response to fire and/or EMS incidents shall conform to current SOP's and SOG's.
- Any portion of the station or office equipment that is not accessible to regular members of the participating department shall not be accessible to JCESA personnel.
- It is further agreed that each party to this agreement acknowledges its role in providing fire and EMS services to the citizens of Jefferson County, West Virginia and their visitors. The relationship between the JCESA and all members and employees shall reflect an attitude of cooperation towards the achievement of efficient and effective fire and EMS service to county citizens. It is intended that each party understand and respect the need for clear policy and procedure so that a common sense of expectations can be maintained. Since this agreement cannot address every policy or procedural issue that may be encountered, it is understood that formal revisions of this agreement will be required from time to time. Revisions shall only be made by written agreement between ///VFD and JCESA. Any member of ///VFD that works for the JCESA who is assigned to work at ///VFD will not be permitted to work at ///VFD while under suspension or if their membership has been terminated by ///VFD.

Staffing Proposal
Ambulance Fee Funding

The Directors were requested to submit our initial staffing proposal utilizing Ambulance Fee funds at the JCESA Board meeting on January 20th. Based on the limited revenue at this time we are recommending a total of 2.2 additional Firefighter/EMT and/or Firefighter/Paramedic be hired and placed at Station 3 in Shepherdstown. This will bring the JCESA staffing at that station up to 24/7 coverage. We expect this assignment to improve response times only to the extent that Shepherdstown Fire Department provides on site, a volunteer ambulance driver 24/7. With this proposal, then Shepherdstown Fire Department response times would improve remarkably 24/7.

JCESA has an eligibility list and could make employment offers within a day or two of approval from the Board. Once these additional employees are employed, they would be assigned to Station 11 for approximately four weeks of orientation.

Our plan is to reduce response times in the Shepherdstown and surrounding areas such as Shepherd Grade, Kearneysville, Bakerton, Moler Crossroads and Uvilla.

This proposal will also reduce Shepherdstown's dependence on Washington County Company 19 / Sharpsburg that is currently assisting Shepherdstown on a constant request for mutual aid to Jefferson County.

Based on the budget chart provided to the Board in December this will cost slightly more than half of the attached budget annually. Attached is our original Ordinance Budget for Phase 1 and as you can see we are only implementing two of the four positions at this time.

Douglas M Pittinger

Edward Hanon

ORDINANCE BUDGET

PHASE 1

	Full Time Pos	FTE	Base Salary	Year 1 Total	Year 2 Total	Year 3 Total	Year 4 Total	Year 5 Total
④ Operational Positions								
EMT/FF	1	1		33,925	34,943	35,991	37,071	38,183
Paramedic/FF	3	3.4		116,064	119,546	123,132	126,826	130,631
Part-time - Vacation Coverage				21,839	22,494	23,169	23,864	24,580
Overtime - Unscheduled leave coverage				9,546	9,832	10,127	10,431	10,744
Holidays				12,410	12,782	13,166	13,561	13,968
TOTAL SALARY	4	4.4		193,784	199,598	205,585	211,753	218,106
② Benefits:								
FICA @ .062				12,015	12,375	12,746	13,129	13,523
Medicare @ .0145				2,810	2,894	2,981	3,070	3,163
Pension @ .105				38,179	39,324	40,504	41,719	42,971
Workers Comp				14,534	14,970	15,419	15,882	16,358
Insurance				29,315	30,194	31,100	32,033	32,994
Physicals and Backgrounds				3,960	12,240	12,240	12,240	12,240
Total Benefits				100,812	111,998	114,991	118,073	121,248
TOTAL SALARY AND BENEFITS				294,596	311,596	320,576	329,826	339,354
③ Other Expenses								
Employee Equipment				15,548	8,100	8,100	8,100	8,100
Training				1,380	1,080	1,080	1,080	1,080
Other				1,700	0	0	0	0
Total Cost Operational Positions				313,224	320,776	329,756	339,006	348,534



JEFFERSON COUNTY EMERGENCY SERVICES AGENCY

419 16th Avenue
Ranson, WV 25438
Email – jcesa@jcesa.org
Telephone – 304-728-3287
Fax – 304-728-6221

January 7, 2015

MEMORANDUM TO THE PRESIDENT AND TREASURER OF:

Friendship Fire Company
Citizens Fire Company
Shepherdstown Fire Department
Independent Fire Company
Blue Ridge Mt. Fire Company
Middleway Volunteer Fire Company
Bakerton Fire Company

At a meeting of the Board of Directors of the Jefferson County Emergency Services Agency on December 16 it was determined that in order for the Board to properly support the 2015-2016 budget process that will result in a Fire Company budget request to the Jefferson County Commission that financial statements, incorporating the total funding for your organization are required as follows:

Financial Statements as of December 31, 2014

Income Statement

Income
Expenses
Net Income

Balance Sheet

Assets
Liabilities

Budget

Based on anticipated 2015 and 2016 Income



JEFFERSON COUNTY EMERGENCY SERVICES AGENCY

419 16th Avenue
Ranson, WV 25438
Email – jcesa@jcesa.org
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Fax – 304-728-6221

Similarly, to the requirements placed upon JCESA, these statements should be prepared according to standard accounting principles and be submitted to the Board by March 1, 2015.

Thank you for your consideration.

Respectfully submitted
For the JCESA Board

R. M. Kelley
Chairman
Board of Directors
Jefferson County Emergency Services Agency

January 7, 2015

Re: Revenue sharing

Dear Fellow Board Members:

In considering this issue, it seems to me that trying to discern the actual or appropriate expenses of the volunteer companies in relation to their ambulance service is an unnecessary and futile effort. I say "futile" if for no other reason than the volunteers are never going to "show a profit" from their ambulance operation because they adamantly oppose any revenue-sharing.

Furthermore, it is completely unnecessary to get into these "weeds" if we assume, for purposes of revenue-sharing, that it costs the volunteer companies and the JCESA (really, the taxpayers) roughly the same to put an ambulance on the road and put medical response personnel on it. Then all we have to do is assign percentages to the division of revenue from mixed volunteer-JCESA responses to calls.

For example:

To whomever furnishes the ambulance and driver 40% with the remaining 60% to be divided equally among the agencies providing the medical response personnel, i.e. all one provider 60% of the total revenue; 1 volunteer and 1 JCESA 30% to the volunteer company and 30% to JCESA.

The time will come for "getting into the weeds", so to speak, when we have to allocate funds from the County Commission to the volunteer companies based on need. That time is not now, however. Parsing these expenses at this point is a waste of time and energy and is not in the best interests of Jefferson County taxpayers, even though this approach probably favors the volunteers because we pay regular wages and benefits to our medical response personnel.

Thank you for your consideration.

Respectfully,


Robert D. Aitcheson
Board Membercc: Doug Pittinger, Director
Ed Hannon, Assistant Director

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January 13, 2015

To the Board of Directors
Jefferson County Emergency Services Agency
419 16th Avenue
Ranson, WV 25438

We are engaged to audit the basic financial statements of the Jefferson County Emergency Services Agency, for the year ended June 30, 2014. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated January 13, 2015, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope and Timing of the Audit

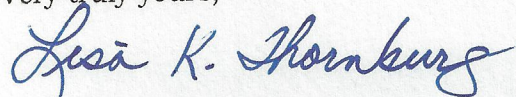
An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We expect to begin our audit on approximately January 13, 2015, and issue our reports on approximately January 30, 2015.

This information is intended solely for the use of the Board and management of the Jefferson County Emergency Services Agency and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Lisa K. Thornburg, CPA

Financial Report and Status of Funds

12/30/14

JCESA

General Account Balance	\$100,003.70
Payroll Account Balance	\$387,785.34
Ambulance Account Balance	\$375,076.72

Building

Mortgage Fund Balance	\$140,319.08
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Fire

Fire Company Account	\$331.51
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<u>Impact Fee Balance</u>	\$114,482.68
<u>Commitments</u>	-00

Unencumbered Balance	\$114,482.68
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Impact Fee Status Report

December 2014

Office of Impact Fees

Summary

Date Range: Monday 1 through Wednesday 31 December 2014

Report Date: 5 January 2015

Process Number Range: 1400197 - 1400206

Total Applications: 10

Total Non-Exempt: 10

Of which:

Commercial: 0

Residential: 10

Of which:

County: 6

Municipal: 4

Total Exempt: 0

Of which:

Commercial: 0

Residential: 0

Of which:

County: 0

Municipal: 0

Tables 1 through 7 summarize impact fee processing for December 2014. Table 8 represents account totals, pending the transfer of fees collected as shown in Table 1, including General Impact Fee Account (3111776) interest which is listed in Table 2.

Table 1. Form 100 Tallies

	Exempt	Commercial	Residential	Total
1 – 31 December 2014	0	0	10	10
Fees collected		\$0.00	\$123,248.00	\$123,248.00
<i>Of which</i>				
School Impact Fee			\$107,984.00	\$107,984.00
Law Enforcement Fee		\$0.00	\$1,448.00	\$1,448.00
Parks & Recreation Fee			\$7,166.00	\$7,166.00
Fire & EMS Fee		\$0.00	\$6,650.00	\$6,650.00

Table 2. Financial Data – Office of Impact Fees General Account (3111776)

Description	Amount
Opening Statement Balance (1 December 2014)	\$129,447.40
December Deposits (1 – 31 December 2014)	\$123,248.00
School Nov. Transactions (withdraws via transfer on 11 December 2014)	(\$113,630.51)
Law Nov. Transactions (withdraws via transfer on 11 December 2014)	(\$1,310.58)
Parks & Rec Nov. Trans. (withdraws via transfer on 11 December 2014)	(\$7,523.44)
Fire & EMS Nov. Trans. (withdraws via transfer on 11 December 2014)	(\$6,982.87)
Interest Earned (31 December 2014)	\$45.92
Ending Statement Balance (31 December 2014)	\$123,293.92
<i>Outstanding Credits (deposits through 1 January 2015)</i>	<i>\$0.00</i>

Table 3. Financial Data – School Impact Fee Account (3107582)

Description	Amount
Opening Balance (1 December 2014)	\$1,088,317.75
November Transactions (deposits via transfer on 11 December 2014)	\$113,630.51
Interest Earned (31 December 2014)	\$494.85
Ending Balance (31 December 2014)	\$1,202,443.11

Table 4. Financial Data – Law Enforcement Impact Fee Account (3120120)

Description	Amount
Opening Balance (1 December 2014)	\$39,848.22
November Transactions (deposits via transfer on 11 December 2014)	\$1,310.58
Interest Earned (31 December 2014)	\$17.30
Ending Balance (31 December 2014)	\$41,176.10

Table 5. Financial Data – Parks & Recreation Impact Fee Account (3122808)

Description	Amount
Opening Balance (1 December 2014)	\$488,170.64
November Transactions (deposits via transfer on 11 December 2014)	\$7,523.44
Requisition 14R0109 - Mount Mission Park Playground	(\$17,186.00)
Interest Earned (31 December 2014)	\$208.06
Ending Balance (31 December 2014)	\$478,716.14

Table 6. Financial Data – Fire & EMS Impact Fee Account (3122816)

Description	Amount
Opening Balance (1 December 2014)	\$107,452.17
November Transactions (deposits via transfer on 11 December 2014)	\$6,982.87
Interest Earned (31 December 2014)	\$47.64
Ending Balance (31 December 2014)	\$114,482.68

Table 7. Total Impact Fees as of 1 January 2015 /1

Description	Amount
Office of Impact Fees General Account	\$123,293.92
School Impact Fee Account	\$1,202,443.11
Law Enforcement Fee Account	\$41,176.10
Parks & Recreation Impact Fee Account	\$478,716.14
Fire & EMS Impact Fee Account	\$114,482.68
Total Impact Fees	\$1,960,111.95

/1 These values represent both impact fees collected and interest earned. The general account includes the outstanding credits listed in table 2 and outstanding debits, if any, listed in tables 3-6.

Table 8. Pending January 2015 Fee Transfers /1

Account	31 Nov. 2014 Account Totals	Pending Impact Fee Transfers	Account Totals
School Impact Fee Account	\$1,202,443.11	\$108,024.41	\$1,310,467.52
Law Enforcement Fee Account	\$41,176.10	\$1,448.46	\$42,624.56
Parks & Recreation Impact Fee Account	\$478,716.14	\$7,168.76	\$485,884.90
Fire & EMS Impact Fee Account	\$114,482.68	\$6,652.30	\$121,134.98
Total Impact Fees	\$1,836,818.03	\$123,293.93	\$1,960,111.96

/1 This table represents each of the impact fee category account totals as of 31 December 2014 listed in tables 3 – 6. Pending fee transfer amounts, excluding interest and any outstanding credits, collected in January 2015 are listed in table 1 of the General Account (3111776); these transactions will be processed in December 2014. Any outstanding credits, as listed in table 2, will be added to the next month's Impact Fee transfer amounts.

610**Form 100 Transaction Summary**
Jefferson County Government – Office of Impact Fees*Impact Fee Applications Processed between dates Wednesday 1 through Friday 31 December 2014*

Process Number	Date	Last Name	First Name	Tax District	Deed Book	Deed Page	Tax Map	Parcel	Impact Fees Collected	Date	Exemption Reason
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Exempt Applications**Category Count: 0****Category Total****\$0.00****Non-Exempt Applications**

1400197	12/03/2014	Henry	James	01 Bolivar Corp	1035	263	2	10.1	\$12,808.00	12/03/2014	N/A
1400198	12/04/2014	Boyd	Michael	08 Ranson Corp	.	.	10	21.1	\$12,808.00	12/04/2014	N/A
1400199	12/10/2014	Orr	Kenneth and	09 Shepherdstown	1101	336	7D	16	\$13,070.00	12/10/2014	N/A
1400200	12/16/2014	Brian Lants	Ashland Village,	01 Bolivar Corp	.	.	1	15.2	\$12,808.00	12/16/2014	N/A
1400201	12/16/2014	Dan Ryan		04 Harpers Ferry	1129	541	9D	153	\$13,070.00	12/16/2014	N/A
1400202	12/16/2014	Dan Ryan		04 Harpers Ferry	1129	541	9D	114	\$13,070.00	12/16/2014	N/A
1400203	12/17/2014	K Hovnanian		03 Charles Town	1095	342	11B	299	\$12,808.00	12/17/2014	N/A
1400204	12/19/2014	Pete Kubic	Kubic	09 Shepherdstown	1148	390	8F	17	\$9,868.00	12/19/2014	N/A
1400205	12/19/2014	Pete Kubic	Kubic	09 Shepherdstown	1148	390	8F	18	\$9,868.00	12/19/2014	N/A
1400206	12/22/2014	Grewal	Joshbeen	06 Kabletown	431	535	6G	3	\$13,070.00	12/22/2014	N/A

Category Count: 10**Category Total****\$123,248.00****TOTAL APPLICATIONS: 10****Grand Total****\$123,248.00**