

AUDIT REPORT OF
JEFFERSON COUNTY
EMERGENCY SERVICES AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2010



LISA K. THORNBURG, CPA

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
(Formerly known as JEFFERSON COUNTY AMBULANCE AUTHORITY)

SCHEDULE OF FUNDS INCLUDED IN REPORT

For the Fiscal Year Ended June 30, 2010

GOVERNMENTAL FUND TYPE

Major Fund

General Fund

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY

TABLE OF CONTENTS

For the Fiscal Year Ended June 30, 2010

Agency Officials.....	1
Independent Auditor's Report.....	2-3
<u>Basic Financial Statements:</u>	
Governmental Fund Balance Sheet/Statement of Net Assets.....	4
Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances/Statement of Activities.....	5-6
Notes to the Financial Statements.....	7-14
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	15-16
Accompanying Information	
<i>Single Audit Reporting Package</i>	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	17-18
Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	
Schedule of Expenditures of Federal Awards.....	19
Notes to the Schedule of Expenditures of Federal Awards.....	20
Schedule of Findings and Questioned Costs.....	21-22
Summary Schedule of Prior Audit Findings.....	23

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY

AGENCY OFFICIALS

For the Fiscal Year Ended June 30, 2010

Office	Name	Term Ends
President	Pete Kelley	November 2, 2009 ¹²
Vice President	Jay Watson	November 2, 2011
Treasurer	Mike Alvarez	November 2, 2010 2010 2010
Secretary	Paul Rosa Toni Milbourne	November 2, 2010
Board Member	Brenda Engle	November 2, 2010
Board Member	Todd Wilt	November 2, 2011
Board Member	John Matthews	November 2, 2012
Board Member	Toni Milbourne Paul Rosa	November 2, 2011
Board Member	Mike Mood	November 2, 2012 11
Board Member	Brenden Soenneken	November 2, 2012
County Commissioner	Dale Manuel	
Medical Director	Dr. Robert Jones	
Director Operations Manager	Doug Pittenger	

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INDEPENDENT AUDITOR'S REPORT

Honorable Members of the
Jefferson County Emergency Services Agency
Ranson, West Virginia 25438

We have audited the accompanying financial statements of the governmental activities of Jefferson County Emergency Services Agency (the Agency), a component unit of Jefferson County, West Virginia, as of and for the year ended June 30, 2010, which collectively comprise the Agency's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Agency's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1, the financial statements of the Jefferson County Emergency Services Agency are intended to present the financial position and the changes in financial position of only that portion of the governmental activities, each major fund and the aggregate remaining fund information of Jefferson County that is attributable to the transactions of the Jefferson County Emergency Services Agency. They do not purport to, and do not, present fairly the financial position of Jefferson County, West Virginia, as of June 30, 2010, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

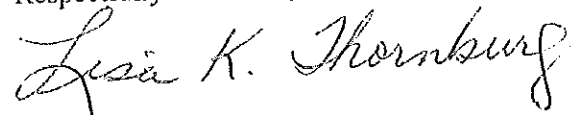
(1) In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the Jefferson County Emergency Services Agency, as of June 30, 2010, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

(2) In accordance with *Government Auditing Standards*, we have also issued our report dated March 18, 2011, on our consideration of the Agency's internal control over financial reporting and on our 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 our 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* and should be considered in assessing the results of our audit.

The Board has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Agency. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and is also not a required part of the basic financial statements of the Agency. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Respectfully submitted,



Lisa K. Thornburg, CPA

March 18, 2011

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
 GOVERNMENTAL FUNDS BALANCE SHEET/STATEMENT OF NET ASSETS
 June 30, 2010

	<u>General</u> <u>Fund</u>	<u>Adjustments</u> <u>(Note II)</u>	<u>Statement</u> <u>of Net Assets</u>
Assets			
Cash	\$ 158,085.30	\$ -	\$ 158,085.30
Capital assets:			
Land	-	550,000.00	550,000.00
Equipment	-	487,998.50	487,998.50
Building	-	1,305,830.50	1,305,830.50
Less: Accumulated depreciation	-	(289,466.29)	(289,466.29)
Total assets	<u>\$ 158,085.30</u>	<u>\$ 2,054,362.71</u>	<u>\$ 2,212,448.01</u>
Liabilities			
Current liabilities:			
Accounts payable	\$ 4,722.34	\$ -	\$ 4,722.34
Loans payable, current portion	-	22,635.39	22,635.39
Interest payable, current	1,138.84	-	1,138.84
Leases payable	-	6,025.49	6,025.49
Noncurrent liabilities:			
Loans payable	-	1,132,024.56	1,132,024.56
Compensated absences	-	12,343.44	12,343.44
Total liabilities	<u>5,861.18</u>	<u>1,173,028.88</u>	<u>1,178,890.06</u>
Fund Balance/Net Assets			
Fund balances:			
Unreserved	<u>152,224.12</u>	<u>(152,224.12)</u>	
Total fund balances	<u>152,224.12</u>	<u>(152,224.12)</u>	
Total liabilities and fund balance	<u>\$ 158,085.30</u>		
Net Assets:			
Invested in capital assets, net of related debt		899,702.76	899,702.76
Unrestricted		133,855.20	133,855.20
Total net assets		<u>\$ 1,033,557.95</u>	<u>\$ 1,033,557.95</u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
 STATEMENT OF GOVERNMENTAL FUND REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES/STATEMENT OF ACTIVITIES
 For the Fiscal Year Ended June 30, 2010

	<u>General</u> <u>Fund</u>	<u>Adjustments</u> <u>(Note II)</u>	<u>Statement</u> <u>of Activities</u>
<u>Expenditures/expenses:</u>			
General government:			
Salaries, wages and related expenses	\$ 1,032,583.44	\$ (2,733.82)	\$ 1,029,849.63
Other employee benefits	212,025.22	-	212,025.22
Advertising	7,772.38	-	7,772.38
Auto expenses	17,790.68	-	17,790.68
Casual labor	18,000.00	-	18,000.00
Depreciation	-	68,477.14	68,477.14
Miscellaneous equipment	8,760.57	-	8,760.57
Insurance	36,152.75	-	36,152.75
Legal/licenses and dues	5,980.77	-	5,980.77
Medical supplies	43,894.00	-	43,894.00
Capital outlay - new building	1,199,713.42	(1,199,713.42)	-
Office expenses	19,645.66	-	19,645.66
Postage	648.80	-	648.80
Professional fees	16,480.50	-	16,480.50
Rent and related expenses	11,362.38	-	11,362.38
Repairs and Maintenance	13,461.09	-	13,461.09
Supplies	9,558.91	-	9,558.91
Training	8,239.33	-	8,239.33
Utilities	7,595.41	-	7,595.41
Total expenditures	<u>2,669,665.31</u>	<u>(1,133,970.09)</u>	<u>1,535,695.22</u>

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
STATEMENT OF GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES/STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2010

Revenues:

Intergovernmental:			
Local sources:			
Jefferson County Commission	\$ 1,480,000.00	\$ -	\$ 1,480,000.00
Jefferson County Comm-donated equip.	-	137,105.22	137,105.22
Interest income	6,386.29	-	6,386.29
Reimbursements	1,009.00	-	1,009.00
Contributions	14,125.00	-	14,125.00
Miscellaneous	7,641.26	-	7,641.26
	<u>1,509,161.55</u>	<u>137,105.22</u>	<u>1,646,266.77</u>
Total revenues			
Excess (deficiency) of revenues over expenditures	<u>(1,160,503.76)</u>		
Change in net assets		<u>1,271,075.31</u>	<u>110,571.55</u>
Other financing sources (uses):			
USDA Loan proceeds	1,148,616.79	(1,148,616.79)	-
Interest expense	(1,138.84)	(4,967.16)	(6,106.00)
Mortgage payment	(33,494.00)	33,494.00	-
	<u>1,113,983.95</u>	<u>(1,120,089.95)</u>	<u>(6,106.00)</u>
Total other financing sources (uses)			
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(46,519.81)		
Change in net assets		150,985.36	104,465.55
Fund balance/Net assets,			
beginning of year (as restated for <i>Statement of Activities</i> - see notes)	<u>198,743.93</u>	<u>730,348.47</u>	<u>929,092.40</u>
Fund balance/Net assets, end of year	<u>\$ 152,224.12</u>	<u>\$ 881,333.83</u>	<u>\$ 1,033,557.95</u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and the presentation of the financial report of Jefferson County Emergency Services Agency conform to generally accepted accounting principles as applicable to governmental units.

A. Reporting Entity

The Jefferson County Ambulance Authority was created by the Jefferson County Commission pursuant to the provisions of Chapter 7, Article 15 of the West Virginia Code. The Commission provided that the Authority may consist of up to nine members, each serving a three year term. The members are appointed by the county commission. The President of the Authority was elected from the membership.

During the fiscal year ending June 30, 2009, the Jefferson County Emergency Services Agency was created by the Jefferson County Commission. The Agency is intended to provide ambulance services, fire protection services and emergency medical services in Jefferson County. The previously noted Ambulance Authority was considered dissolved and ceased to operate upon the date of creation of the Jefferson County Emergency Services Agency and the appointment of its board. The assets of the former Authority thereby became the assets of the new Agency.

The Commission further provided for the creation of the Joint Emergency Services Board to oversee the management and control of the Agency. The Commission has provided that the Agency shall consist of ten members, each serving a three year staggered term. The members are appointed by the county commission. The Chairman and the Vice Chairman of the Agency are elected from the membership.

The creation of the new Agency and the dissolution of the existing Authority was a seamless transition with no interruption or changes in financial recordkeeping or the company and personnel contracted for financial recordkeeping services. Previously existing bank accounts and accounts for Federal and State employment reporting are still being used under the newly named Agency.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Changes in Net Assets) report information on all of the *Governmental activities*, which normally are supported by grants, contributions and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Interest and special assessments are susceptible to accrual. Other receipts and taxes become measurable and available when cash is received by the government and are recognized as revenue at that time.

The government reports the following major governmental fund:

The *General fund* is the government's primary operating fund. It accounts for all financial sources of the general government.

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits

The Agency's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of less than three months from the date of acquisition.

2. Receivables and Payables

Receivables

Receivables are accounted for using the accrual basis of accounting for the government-wide financial statements and reflect the amounts that were billed for services and not collected at year end. Receivables are accounted for using the modified accrual basis of accounting for the fund financial statements and reflect the amounts accrued for sixty days after year end. Since, to date, the Agency does not bill for services there are usually no receivables.

Accounts Payable

Accounts payable are accounted for using the accrual basis of accounting for government-wide financial statements as well as the fund level statements.

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the Fiscal Year Ended June 30, 2010

3. Capital Assets and Depreciation

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets of the primary government, are depreciated using the straight line method over the estimated useful life of between 5 to 40 years.

4. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

5. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts and disclosures. Accordingly, actual results could differ from those estimates.

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 For the Fiscal Year Ended June 30, 2010

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Assets.

The governmental fund balance sheet includes an adjustment between the governmental fund balance total and the governmental activities net assets as reported in the statement of net assets. Long-term liabilities are not reported on the governmental fund level, but are reported in net assets. In addition, capital assets are expensed at the fund level but are capitalized and depreciated at the government-wide level. The details of this difference are as follows:

Land	\$	550,000.00
Equipment		487,998.50
Building		1,305,830.50
Accumulated Depreciation		(289,466.29)
Loans payable, current portion		(22,635.39)
Loans payable, noncurrent portion		(1,132,024.56)
Leases payable		(6,025.49)
Compensated absences		<u>(12,343.44)</u>
Net adjustment to increase fund balance- total governmental funds to arrive at net assets-governmental activities		<u>\$ 881,333.83</u>

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance/Statement of Activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes an adjustment between net changes in fund balances-total governmental funds and changes in net assets of governmental activities as reported in the Statement of Activities. The adjustment indicates that long-term liabilities are not recognized on the fund level statements, but are shown on the Statement of Activities. In addition; capital assets are expensed at the fund level, but capitalized and depreciated at the government-wide level. The details of this difference are as follows:

Salaries, wages and related expenses	\$	2,733.82
Depreciation		(68,477.14)
Interest expense		(4,967.16)
Capital outlay - new building		1,199,713.42
Jefferson County Comm - donated equipment		137,105.22
USDA loan		<u>(1,148,616.79)</u>
Net adjustment to increase net changes in fund balances-total governmental funds to arrive at changes in net assets of governmental activities		<u>\$ 150,985.36</u>

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 For the Fiscal Year Ended June 30, 2010

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Cash on hand and deposits with banking institutions either in checking or savings accounts are presented as cash in the accompanying financial statements. Such deposits at June 30, 2010, were entirely covered by federal depository insurance.

B. Restatement of Beginning Balance

The beginning balance of the *Statement of Net Assets* required restatement as described below:

Beginning Balance, as originally stated	\$ 379,092.40
Adjustment for (net) land donated in prior period, not previously included	<u>550,000.00</u>
Beginning balance, as restated	<u>\$ 929,092.40</u>

The beginning balance of the Capital Assets required restatement as described below:

Capital assets not being depreciated:			
Land, as previously stated	\$	-	
Donated land not previously listed		<u>550,000.00</u>	
Land, as restated			<u>550,000.00</u>
Capitalized acc'd int., as previously stated		12.52	
Correction to not capitalize interest		<u>-12.52</u>	
Capitalized acc'd int., as restated			<u>-</u>
Capital assets not being depreciated, restated			<u>\$ 550,000.00</u>

C. Capital Assets

Capital Asset activity for the fiscal year ended June 30, 2010 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land, as restated	\$ 550,000.00	\$ -	\$ -	\$ 550,000.00
Construction in progress	106,117.08	-	(106,117.08)	-
Capital assets being depreciated:				
Equipment	350,893.28	137,105.22	-	487,998.50
Building	-	1,305,830.50	-	1,305,830.50
Total accumulated depreciation	<u>(220,989.15)</u>	<u>(68,477.14)</u>	<u>-</u>	<u>(289,466.29)</u>
Governmental activities capital assets, net of accumulated depreciation	<u>\$ 236,021.21</u>	<u>\$ 1,374,458.58</u>	<u>\$ (106,117.08)</u>	<u>\$ 2,054,362.71</u>

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 For the Fiscal Year Ended June 30, 2010

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ <u>(68,477.14)</u>

D. Leases

Operating leases

The government leases a certain Ricoh copier under a non cancelable operating lease. The future minimum lease payments for these leases are as follows:

<u>Year ending June 30, 2010</u>	<u>Amount</u>
2011	\$ 2,008.56
2012	\$ 2,008.56
2013	\$ <u>2,008.37</u>
	\$ <u>6,025.49</u>

E. Long-term debt

The Jefferson County Emergency Services Agency received approval for a loan from the USDA on April 22, 2009, in the amount of \$1,310,000.00. The loan funds are for the construction of a new operations center and other loan costs.

Loan funds are being advanced during the construction period as requested by the Agency. As of June 30, 2010, the outstanding loan principal balance was \$1,154,659.95. The Agency undertook operations in the new facility prior to the close of the fiscal year ending June 30, 2010. The rest of the loan was received after July 1, 2010.

The loan terms require amortized monthly installments of \$6,747.00 that began May 22, 2010. The interest rate is a fixed rate of 4.5% for 29 years.

<u>Changes /Long Term Debt:</u>		<u>Governmental Activities</u>			
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Loans payable	\$34,570.00	\$1,149,755.63	(\$28,526.84)	\$1,154,659.95	\$22,635.39
Leases	6,025.68	0.00	0.00	6,025.68	2,008.56
Compensated absences	15,077.26	<u>0.00</u>	<u>(2,733.82)</u>	<u>12,343.43</u>	<u>0.00</u>
Governmental activities long-term liabilities	<u>\$55,672.74</u>	<u>\$1,148,616.79</u>	<u>(\$31,260.66)</u>	<u>\$1,167,003.38</u>	<u>\$24,643.95</u>

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the Fiscal Year Ended June 30, 2010

IV. OTHER INFORMATION

A. Risk Management

The government is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries insurance purchased from private insurers or state agencies for these various risks.

B. Employee Retirement Systems and Pension Plans

The governing body of the Jefferson County Emergency Services Agency has elected to become a participant in the West Virginia Emergency Medical Services Retirement System (EMSRS).

Plan Description, Contribution Information, and Funding Policies

Emergency Medical Services Retirement System (EMSRS)

Eligibility to participate: All Authority full-time EMS employees

Authority establishing contribution obligations
and benefit provisions: State Statute

Plan members' contribution rate: 8.5%
Agency's contribution rate: 10.5%

Period required to vest: 5 years

Benefits and eligibility for distribution: The statute prohibits any payout of benefits from the EMRS fund prior to January 1, 2011, with the exception of duty disability retirement. An EMRS member is eligible for "normal" retirement as follows.

A member who has attained age 50 and has 20 or more years of contributing service; or age 50 if the sum of his/her age plus years of credited service is equal to or greater than 70 while still in covered employment; or age 60 and has 10 years of credited service while still in covered service; or age 62 with completion of 5 year of credited service.

The final average salary (highest annual salary during covered employment for any 5 consecutive plan years in the last 10) times the number of years of service times 2.6% equals the annual retirement benefit for years 1-20, 2.0% for years 21-25 and 1.0% for years 26-30.

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 For the Fiscal Year Ended June 30, 2010

Maximum benefit allowed by Federal law for governmental retirement plan is 67% if plan is less than 75% funded.

In accordance with provisions in statute, upon reaching a 75% funded level as of an actuarial valuation date, the CPRB shall increase the annual retirement benefit multiplier from 2.6% of the final average salary to 2.75% of final average salary for years one through twenty of service credited.

Provisions for:
 Disability benefits Yes
 Death benefits Yes

<u>Fiscal Year</u>	<u>Annual Pension Cost</u>	<u>Amount Contributed</u>
2010	\$118,326	100%
2009	\$127,026	100%
2008	\$75,628	100%

C. Financial support

The Agency is funded primarily by contributions from the Jefferson County Commission. Any change in that revenue source would have significant impact upon the ability of the Jefferson County Emergency Services Agency to function at its current level.

LISA K. THORNBURG, CPA

2514 Bedford Chapel Road

Milton, WV 25541

(304) 743-8192

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*

Honorable Members of the
Jefferson County Emergency Services Agency
Ranson, West Virginia 25438

We have audited the financial statements of the governmental activities of the Jefferson County Emergency Services Agency (Agency), as of and for the year ended June 30, 2010, which collectively comprise the Agency's basic financial statements and have issued our report thereon dated March 18, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Agency's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over financial reporting.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Agency's financial statements will not be prevented, or detected and corrected on a timely basis.

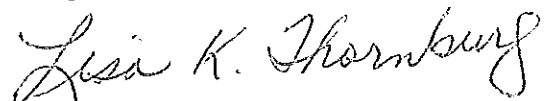
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as item # 2010-01, that we consider to be a significant deficiency in internal control over financial reporting. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's basic financial statements are free of material misstatement, we 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, others within the organization, Agency Officials, County Officials and federal awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Lisa K. Thornburg, CPA

March 18, 2011

Lisa K. Thornburg, CPA
2514 Bedford Chapel Road
Milton, WV 25541
(304) 743-8192

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable Members of the
Jefferson County Emergency Services Agency
Ranson, West Virginia 25438

Compliance

We have audited Jefferson County Emergency Services Agency's (the Agency), compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of Jefferson County Emergency Services Agency's major federal programs for the year ended June 30, 2010. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Agency's management. Our responsibility is to express an opinion on the Agency's compliance based on our audit.

We conducted our audit of compliance in accordance with the 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Agency's compliance with those requirements.

In our opinion, the Jefferson County Emergency Services Agency complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2010.

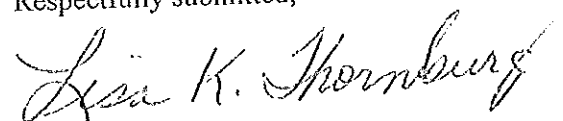
Internal Control Over Compliance

Management of Jefferson County Emergency Services Agency is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Agency's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

Respectfully submitted,


Lisa K. Thornburg, CPA

March 18, 2011

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal year Ended June 30, 2010
(Prepared on a Modified Accrual Basis)

Federal Awarding Agency : U. S. Department of Agriculture

	<u>CFDA#</u>	<u>Grant#/ Project#</u>	<u>Total Award Amt.</u>	<u>Actual Expenditures Through 6/30/10</u>
<u>Direct Programs</u>				
<u>Program Title:</u>				
Community Facilities Loans and Grants	10.766	N/A	\$1,310,000	<u>\$1,219,713</u>
Total U.S. Department of Agriculture				<u>\$1,219,713</u>
Total Federal Grant Expenditures				<u><u>\$1,219,713</u></u>

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal year Ended June 30, 2010
(Prepared on a Modified Accrual Basis)

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Agency and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal year Ended June 30, 2010**

Section I - Summary of Auditor's Results

Financial Statements

Type of Auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency identified that is not considered to be material weakness? Yes

Noncompliance material to the financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency identified that is not considered to be material weakness? No

Type of auditor's report issued on compliance for major programs? Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? No

Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.766	Community Facilities Loans and Grants

Dollar threshold used to distinguish between type A and type B \$300,000

Auditee qualified as low-risk auditee? No

**JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2010**

Section II - Financial Statement Findings

Segregation of Duties #2010-01

CONDITION:

An inadequate segregation of duties exists with respect to financial transactions.

CRITERIA:

Proper internal control requires that the duties of disbursing funds, posting transactions and reconciling the bank accounts be separated.

CAUSE:

The Agency has not assigned these functions in a way to provide adequate segregation.

EFFECT:

Control over cash transactions is compromised.

RECOMMENDATION:

The Agency should consider the reassignment of some functions and could consider the use of Board members in the execution of the financial responsibilities described above in "CRITERIA", so as to dilute the concentration of responsibility that currently exists.

AUDITED AGENCY'S RESPONSE: (UNAUDITED)

Signature authority has now been changed so as to provide segregation of the financial duties noted above for future fiscal periods.

Section III - Federal Award Findings and Questioned Costs

No matters were noted.

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Fiscal year Ended June 30, 2010

Status of Prior Year Audit Findings

<u>Finding Number</u>	<u>Title</u>	<u>Status</u>
2009-01	Segregation of Duties	Repeated

JEFFERSON COUNTY EMERGENCY SERVICES AGENCY
STATEMENT OF GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES/STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2010

	<u>General</u> <u>Fund</u>	<u>Adjustments</u> <u>(Note II)</u>	<u>Statement</u> <u>of Activities</u>
<u>Expenditures/expenses:</u>			
General government:			
Salaries, wages and related expenses	\$ 1,032,583.44	\$ (2,733.82)	\$ 1,029,849.63
Other employee benefits	212,025.22	-	212,025.22
Advertising	7,772.38	-	7,772.38
Auto expenses	17,790.68	-	17,790.68
Casual labor	18,000.00	-	18,000.00
Depreciation	-	68,477.14	68,477.14
Miscellaneous equipment	8,760.57	-	8,760.57
Insurance	36,152.75	-	36,152.75
Legal/licenses and dues	5,980.77	-	5,980.77
Medical supplies	43,894.00	-	43,894.00
Capital outlay - new building	1,199,713.42	(1,199,713.42)	-
Office expenses	19,645.66	-	19,645.66
Postage	648.80	-	648.80
Professional fees	16,480.50	-	16,480.50
Rent and related expenses	11,362.38	-	11,362.38
Repairs and Maintenance	13,461.09	-	13,461.09
Supplies	9,558.91	-	9,558.91
Training	8,239.33	-	8,239.33
Utilities	7,595.41	-	7,595.41
 Total expenditures	 <u>2,669,665.31</u>	 <u>(1,133,970.09)</u>	 <u>1,535,695.22</u>




STATE OF WEST VIRGINIA
DEPARTMENT OF HEALTH AND HUMAN RESOURCES

Earl Ray Tomblin
Governor

Karen L. Bowling
Cabinet Secretary

MEMORANDUM

DATE: August 7, 2013
TO: All EMS Providers
FROM: Michael Mills, DO FACEP 
RE: Summary of Protocol Changes

Several members of the EMS community have reviewed the current protocols and provided constructive feedback. The summary of protocol changes is listed below. Special thanks go to Chad Pittinger, D.J. Weller, Justin Koper, David Cutright, Stephanie Watson, Michael Wiedeman, Marsha knight, Michael Angelucci, Anthony McDaniel, Deena Glover, Kelly Fenton, Mike Jenkins, Shirley Morrison, Mike All. Richard Cluff and the Jefferson County Protocol Committee for their review and recommendations.

Summary of Changes

4213/5213 - Page 1, H. Revised to read "Transport patient as directed in Protocol 4202/5202"

4211 - Placed Transcutaneous Pacer outside the box designating need to contact Med-Com. Paramedics do not need to contact Med-Com to utilize pacemaker

Increase heart rate with:

Atropine 0.5 mg IV. May repeat every 3-5 minutes up to a maximum dose 3 mg. Atropine administration should not delay implementation of external pacing for patients.

Transcutaneous Pacer: * If Atropine ineffective, patient with poor perfusion, or high degree AV Block

BUREAU FOR PUBLIC HEALTH
Office of Emergency Medical Services
State EMS Medical Director's Office
350 Capitol Street, Room 425
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