



Board of Directors

Chief Carl Tatum, Chair
Chief Steve Murphy, Vice-Chair
Jeffery S. Force, Secretary
T. Wayne Florek, Treasurer
Commissioner Sallie Clark
Commissioner Peggy Littleton (Alternate)
Councilmember Sam Gieck
Lieutenant Jared Cass (Alternate)

Julie Kiley, M.D
Timothy Hurtado, D.O.
William Normile
Chief Bryan Jack
Councilmember Gary Smith
Mayor Bryan Ulrich (Alternate)
Chief John Hillmann

**EL PASO COUNTY EMERGENCY SERVICES AUTHORITY
BOARD MEETING AGENDA**

Wednesday, October 5, 2016 – 3:00 p.m.
Pikes Peak Regional Development Center
2880 International Circle, 2nd Floor Hearing Room
Colorado Springs, CO 80910

Call to Order – Determination of a quorum

This meeting is being recorded to assist in the production of meeting minutes.

- 1. PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA**
- 2. CHANGES TO AGENDA / POSTPONEMENTS**
- 3. PUBLIC COMMENT FOR ITEMS NOT SCHEDULED ON THE AGENDA**
- 4. APPROVAL OF THE MINUTES FOR SEPTEMBER 7, 2016**
- 5. REGULAR BUSINESS**
 - A. Treasurer’s Report for September 2016 (Wayne Florek) [Action / Approval]
 - B. Compliance Reports for August 2016 (Ted Sayer) [Action / Approval]
 - C. Committee Reports
 - D. Scatter Maps/Average Response Times (AMR) [Information]
 - E. Community Relations Report(s) (AMR) [Information]
- 6. NEW BUSINESS**
 - A. 2015 Financial Audit (Ted Sayer) [Action / Approval]
 - B. 2017 ESA Budget (Ted Sayer) [Action / Approval]
 - C. Board Member/Staff Comments

7. EXECUTIVE SESSION REQUESTS

In accordance with the Colorado Open Meetings Law, Section 24-6-402 (4), the El Paso County Emergency Services Authority, in open session, will determine whether it will hold a closed executive session. The matter for executive session will be limited to the topics identified in Section 24-6-402 (4) of the Open Meetings Law, and the topic for discussion will be stated in the open session in as much detail as possible without compromising the purpose of the executive session. The Chair shall poll the ESA members, and upon consent of two-thirds of the members present, an executive session will be held. If consent to the executive session is not given, the item may be discussed in open session or withdrawn from consideration.

8. ADJOURNMENT

PACKETS ARE SENT VIA E-MAIL TO EXPEDITE INFORMATION

Pursuant to the Colorado Open Meetings Law, CRS §24-6-401, et Seq. and ARTICLE TWO Section 2.9.C of THE EL PASO COUNTY EMERGENCY SERVICES AUTHORITY Agreement, this agenda was posted at the El Paso County's administration offices at Centennial Hall, 200 S. Cascade Ave., Colorado Springs, Colorado on or before July 5, 2016. Please call Ted Sayer at 520-7654 or email him at tedsayer@elpasoco.com if you wish to submit your name and e-mail address to receive notice of future meetings.

TENTATIVE SCHEDULE OF UPCOMING COMMITTEE MEETINGS			
DATE	MEETING	TIME	LOCATION
October 18, 2016	Research Committee	3:00 PM	3755 Mark Dabling Blvd, Rm 134 Conference Room
October 18, 2016	Planning Committee	4:00 PM	3755 Mark Dabling Blvd, Rm 134 Conference Room
November 2, 2016	Monthly Board Meeting	3:00 PM	2880 International Circle, 2 nd Floor Hearing Room

El Paso County Emergency Services Authority

3755 Mark Dabbling Blvd, Colorado Springs CO 80907
719.520.7654

Board Meeting Minutes

SEPTEMBER 7, 2016 3:00 PM

PIKES PEAK REGIONAL BUILDING DEPARTMENT
2880 INTERNATIONAL CIRCLE, COLORADO SPRINGS

FACILITATOR	Chief Carl Tatum
NOTE TAKER	Ted Sayer
ATTENDEES	Commissioner Peggy Littleton, Councilmember Sam Gieck, Dr. Tim Hurtado, Dr. July Kiley, Chief Carl Tatum, Chief Steve Murphy, Chief John Hillmann, Kenneth Hodges, Ted Sayer. Note Dr Marilyn Gifford attend for Dr. Julie Kiley in a non-voting representative capacity.
ABSENT	Wayne Florek, Councilman Gary Smith, Chief Bryan Jack, William Normile, Jeff Force,

Agenda topics

2. CHANGES TO AGENDA/POSTPONEMENTS

DISCUSSION	
None	

3. PUBLIC COMMENT

DISCUSSION	
None	

4. APPROVAL OF MINUTES FROM AUGUST 3, 2016 ESA MEETING

DISCUSSION	
None	
MOTION	PERSON RESPONSIBLE
Motion to Approve	Chief John Hillmann
Second	Chief Steve Murphy
Approved	Unanimous

5.A. MAY 2016 TREASURER'S REPORT

DISCUSSION	Presented by Ted Sayer
MOTION	PERSON RESPONSIBLE
Motion to accept the Treasurer's Report	Chief Steve Murphy
Second	Chief John Hillmann
Approved	Unanimous

5.B. COMPLIANCE REPORT FOR JULY 2016

DISCUSSION	
There was a discussion between the Board and AMR's Shawn Howe about AMR's compliance failure in the Suburban Response Zone for July. AMR explained that they had made changes to their schedule at the beginning of the month that impacted their compliance. They said that there was insufficient time to recover once they realized that they were not making compliance. They said that August would be better and distributed draft compliance numbers for August.	
Motion to Approve	Chief Steve Murphy
Second	Commissioner Littleton
Approved	Unanimous

5.C COMMITTEE REPORTS

DISCUSSION – Ted Sayer updated the board on the Research Committee. There is a new student starting from UCCS who will be tasked with developing a Service Plan for the Health Services District.

5.D. SCATTER MAP DATA/AMR AVERAGE RESPONSE TIME REPORTS

DISCUSSION - Dillon Lane with AMR presented the scatter gram data. Chelsia Baker presented AMR's Average Response Time Reports.

5.E AMR'S COMMUNITY RELATIONS REPORT

DISCUSSION
Shawn Howe presented community relations reports

6.B. BOARD MEMBER/STAFF COMMENTS

DISCUSSION
None

7. ADJOURNMENT

DISCUSSION	None
MOTION	PERSON RESPONSIBLE
Motion to adjourn.	Chief Bryan Jack
Second	Commission Clark
Approved	Unanimous

MEETING ADJOURNED AT 3:27 P.M.

El Paso County Emergency Services Authority

September 2016 Financial Report

Reported on October 5, 2016

		Current Budget	Current Month	Year to Date (YTD)		
		2016	Current Month Actuals	YTD Actuals	YTD Unobligated Balance	YTD Variance % From Budget
OPERATING REVENUES						
Contract Administration (Per Agreement)						
ESA Administration	\$ 80,000.00	\$ -	\$ 60,000.00	\$ (20,000.00)	-25.0%	
Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	0.0%	
Operating Revenue Subtotal (Contract Administration)	\$ 80,000.00	\$ -	\$ 60,000.00	\$ (20,000.00)	-25.0%	
Other Operational Revenue						
Interest	\$ 50.00	\$ -	\$ -	\$ (50.00)	-100.0%	
Compliance Assessments (Allocated to Grants Fund)	\$ 7,440.00	\$ -	\$ 4,415.85	\$ (3,024.15)	-40.6%	
Operating Revenues Subtotal (Other)	\$ 7,490.00	\$ -	\$ 4,415.85	\$ (3,074.15)	-41.0%	
TOTAL OPERATING REVENUES (All Sources)	\$ 87,490.00	\$ -	\$ 64,415.85	\$ (23,074.15)	-26.4%	
OPERATING EXPENDITURES						
Contract Administration (Per Agreement)						
El Paso County Compliance Administration	\$ 70,366.00	\$ 5,831.94	\$ 46,655.52	\$ (23,710.48)	-33.7%	
Contract Research/Evaluation	\$ 1,500.00	\$ -	\$ -	\$ (1,500.00)	-100.0%	
Financial Audit / Accounting	\$ 10,000.00	\$ -	\$ 5,900.00	\$ (4,100.00)	-41.0%	
Insurance	\$ 2,567.50	\$ -	\$ -	\$ (2,567.50)	-100.0%	
Office/Automation Expenses	\$ -	\$ -	\$ -	\$ -	0.0%	
Information Services	\$ 40.00	\$ -	\$ -	\$ (40.00)	-100.0%	
Operating Expenses Subtotal (Contract Administration)	\$ 84,473.50	\$ 5,831.94	\$ 52,555.52	\$ (31,917.98)	-37.8%	
Other Operational Expenses						
Grants (From Actual / Available Compliance Assessments)	\$ 3,016.50	\$ -	\$ -	\$ (3,016.50)	-100.0%	
Operating Expenses Subtotal (Other)	\$ 3,016.50	\$ -	\$ -	\$ (3,016.50)	-100.0%	
TOTAL OPERATING EXPENDITURES (All Sources)	\$ 87,490.00	\$ 5,831.94	\$ 52,555.52	\$ (34,934.48)	-39.9%	
VARIANCE - REVENUES OVER EXPENDITURES						
TOTAL VARIANCE (SURPLUS / DEFICIT)	\$ -	\$ (5,831.94)	\$ 11,860.33	\$ 11,860.33	0.0%	
CASH POSITION						
BEGINNING FUND BALANCE — Unassigned and Assigned Funds	\$ 33,587.80					
As of 12/31/16:		Grant Fund Balance				
Grant Fund Balance (Assigned)	\$ 15,990.90	\$ 11,575.05	<i>Beginning Balance</i>			
RFP Fund Balance (Assigned)	\$ -	\$ 4,415.85	<i>Add: Assmt Rev Rec YTD</i>			
Unassigned Fund Balance	\$ 29,457.23	\$ -	<i>Add: Interest</i>			
Cash Receivable	\$ -	\$ -	<i>Less RFP Fund Transfer</i>			
Cash Payable	\$ -	\$ -	<i>Less Grant Fund Awards</i>			
ENDING FUND BALANCE — Unassigned and Assigned Funds	\$ 45,448.13	\$ 15,990.90	<i>Assigned Grant Fund Balance</i>			



Board of Directors

Chief Carl Tatum, Chair
Chief Steve Murphy, Vice-Chair
Jeffery S. Force, Secretary
T. Wayne Florek, Treasurer
Commissioner Sallie Clark
Commissioner Peggy Littleton (Alternate)
Councilmember Sam Gieck
Lieutenant Jared Cass (Alternate)

Julie Kiley, M.D
Timothy Hurtado, D.O..
William Normile
Chief Bryan Jack
Councilmember Gary Smith
Mayor Bryan Ulrich (Alternate)
Chief John Hillmann

ESA Performance & Compliance Report

August 2016

I. ESA COMPLIANCE REVIEW SUMMARY

Pursuant to the Intergovernmental Agreement Concerning the El Paso County Emergency Services Authority ("ESA") dated April 1, 2014, El Paso County and the City of Fountain have created the ESA to oversee an exclusive contract to provide ground emergency ambulance service to the ESA's service area within El Paso County. Appendix A, of the Ground Emergency Ambulance Services Contract between El Paso County Emergency Services Authority and American Medical Response of Colorado, Inc. ("Contractor"), which was effective July 1, 2014, provides that Contractor agrees that, in the event it fails to meet performance requirements set forth in the Contract, it shall pay assessments in the amount and manner set forth in Section 3 of Appendix A. The assessments represent a reasonable endeavor by the ESA and the Contractor to estimate a fair compensation for the foreseeable damage to the ESA and its residents due to Contractor's failure to meet the performance standards set forth in the Contract. The assessments are in the nature of liquidated damages and are not punitive in nature. Payment by the Contractor of an assessment shall constitute a full release and satisfaction of the particular matter.

In accordance with Section 10 of the contract, the Contractor provided all required performance and compliance reports during the reporting period. The Contractor has reviewed and concurs with the contents of this report. A representative sampling and subsequent assessment of associated records for Code 3 calls documented in the Contractor's submitted data indicated that records were accurately prepared and factually reported for August 2016.

A. Appendix A, Section 12 – Scheduled Assessment Increases

		Effective Date
Current Contract Section	Description	January 1, 2016
Appendix A, 3.e.	Exceeding response times - per minute, with cap of \$500	\$21.30
Appendix A, 3.f.	Excessive per call penalty	\$25.00
Appendix A, 3.g.	90% Urban/Suburban (per % pt. or fraction thereof)	\$500.00

CPI indices:

- CPI - Transportation Index
- CPI - Health Care Index

B. Assessment Summary

The data provided is by the Contractor and reviewed by ESA staff. The total recommended assessment for this reporting period is \$276.90.

Potential & Recommended Assessment Summary		
August 2016		
Performance Standard	Potential	Recommended
Per Call Performance (Exceeding Maximum)	\$276.90	\$276.90
Excessive Per Call Penalties	\$0.00	\$0.00
Zone Standards (90%) Suburban and Rural	\$0.00	\$0.00
Exemptions	\$0.00	\$0.00
TOTAL:	\$276.90	\$276.90

II. CONTRACTOR PERFORMANCE & COMPLIANCE REPORT

A. Per Call Performance (3.e.) – In the current reporting period there were six calls which exceeded the maximum response time allowed in the contract (subject to the 100 call rule), and no calls which were excessive. During August, there were Three zones reaching 100 calls, the Frontier 25 zone at 93.07% (Down from 96%), Frontier 35 zone at 99% (Up from 96.12%) and the Wilderness 45 zone at 97% (Down from 99%). There were 18 calls in Frontier 25, 54 in Frontier 35, 21 in Frontier 45, and 19 in Wilderness 45.

August 2016									
Date	Run #	ESA District	Unit #	Resp Time	Max	Excessive	Amount in Excess	Per Call Assessment	Excessive
2016-08-10	94545	ESA Suburban 12	CS123	00:18:57	0:18:00	0:28:00	0:00:57	\$21.30	\$0.00
2016-08-22	99187	ESA Suburban 12	CS134	00:18:47	0:18:00	0:28:00	0:00:47	\$21.30	\$0.00
2016-08-02	91530	ESA Rural 20	CS111	00:31:19	0:30:00	0:43:00	0:01:19	\$42.60	\$0.00
2016-08-02	91436	ESA Suburban 12	CS555	00:20:22	0:18:00	0:28:00	0:02:22	\$63.90	\$0.00
2016-08-07	93280	ESA Suburban 12	CS555	00:20:53	0:18:00	0:28:00	0:02:53	\$63.90	\$0.00
2016-08-14	96213	ESA Suburban 12	CS136	00:20:47	0:18:00	0:28:00	0:02:47	\$63.90	\$0.00
							Sub Total	\$276.90	\$0.00
								Total	\$276.90

Excessive Per Call Penalties (3.f.) – During the current period, none of the zones with at least 100 calls had response times which exceeded the excessive response time allowed in the contract. Any call that exceeds this response time would incur an additional \$25 flat fee penalty.

Zone	Excessive Response Time Allowed per call (minutes)
Suburban 12	28:00
Suburban 18	38:00
Rural 20	43:00
Frontier 25	46:00
Frontier 35	60:00
Frontier 45	75:00
Wilderness 45	75:00

B. Zone Standard – Suburban and Rural (3.g.) – Percentage of calls (subject to the 100 call rule) which meet the Minimum Response Time Standards in Suburban and Rural zones (90%), reported monthly. The contractor met the minimum zone standard in all zones including those covered by the “100 call rule”.

August 2016				
Zone	Total Responses	Total Lates	Compliance Percent	Penalty
Rural 20	158	11	93.04%	\$0
Suburban 12	245	24	90.20%	\$0
**Suburban 18	218	21	90.37%	\$0
*Frontier 25	18	2	88.89%	N/A
*Frontier 35	54	0	100.00%	N/A
*Frontier 45	21	0	100.00%	N/A
*Wilderness 45	19	0	100.00%	N/A
Zone Standard			90.00%	\$0

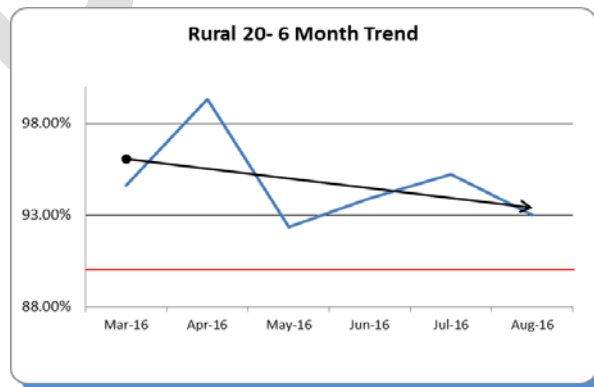
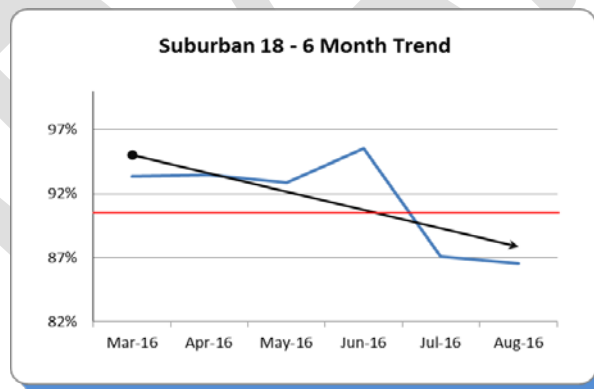
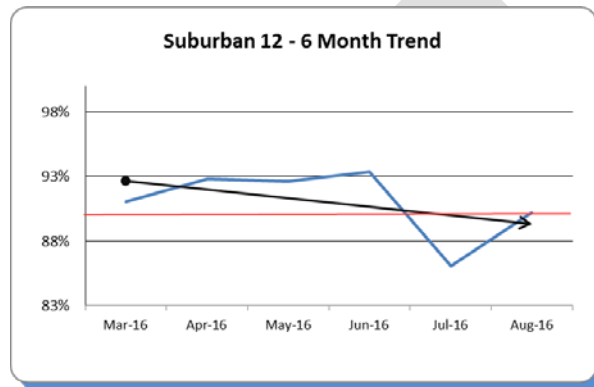
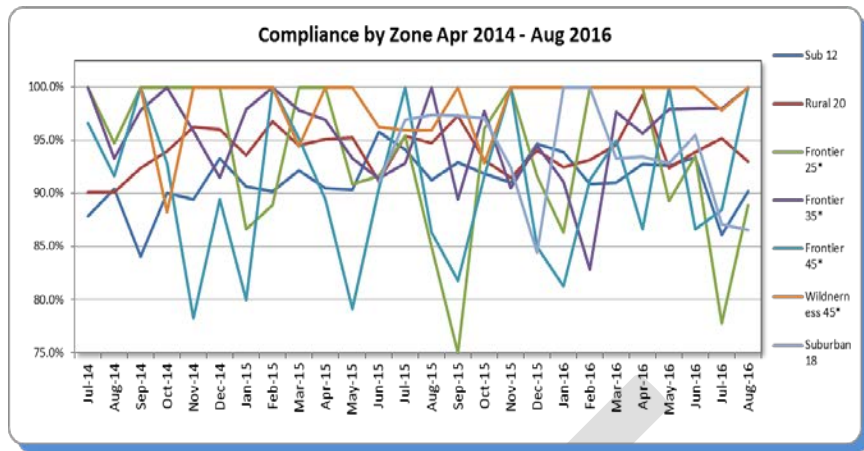
*Zone data provided for information only, excluded from penalty as stated in section 3.g

** Suburban 18 compliance is reported quarterly per Contract 14-004, Amendment #2

Most Recent 100 Call Rule Performance		
Frontier 25	8/11/2016	93.07%
Frontier 35	8/17/2016	99.00%
Frontier 45	7/9/2016	92.00%
Wilderness 45	8/1/2016	97.00%

C. Compliance Trend - Compliance history for each zone from July 2014 to the present. In July and August of 2014, calls in the Frontier 45 and Wilderness 45 zones were combined into the Frontier 45 zone. The calls in these zones were split as of September 2014. Data is shown for the last 9 months in the table, however all data is included in the combined graph below. Trend graphs represent the previous twelve months of data.

Zone	Dec' 15	Jan' 16	Feb' 16	Mar' 16	Apr' 16	May' 16	Jun' 16	Jul' 16	Aug' 16
Sub 12	94.69%	93.94%	90.87%	91.04%	92.82%	92.61%	93.39%	86.11%	90.20%
Sub 18	84.44%	100.00%	100.00%	93.33%	100.00%	92.86%	95.51%	87.10%	86.57%
Rural 20	94.05%	92.45%	93.15%	94.63%	99.33%	92.39%	93.92%	95.24%	93.04%
Front 25*	91.67%	86.36%	100.00%	100.00%	100.00%	89.29%	93.55%	77.78%	88.89%
Front 35*	94.55%	91.11%	82.86%	97.73%	95.65%	97.92%	98.04%	98.00%	100.00%
Front 45*	85.00%	81.25%	91.30%	95.00%	86.67%	100.00%	86.67%	88.46%	100.00%
Wild 45*	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	91.89%	100.00%





Community Relations Report August 2016

AMR Colorado Springs has joined AMR Pueblo to host a weekend radio show called Heartbeat Colorado. The radio show will feature local healthcare agencies and discusses current healthcare topics. Tune in to 101.3 at 8:00 am on Saturdays and Sundays.

Donated Special Events/Community Education

- Sand Creek Commons National Night Out
- CHFD Open House
- Pikes Peak Towers BP Checks
- Kids 1st Safety Day
- Indigo Ranch National Night Out
- Cheyenne Mountain Zoo Teddy Bear Days
- Stratmoor Hills FD Open House
- Memorial 903 Orientation

AMR actively participates in the following on an on-going basis

- Safe Kids Coalition
- Drive Smart Steering Committee
- Leadership Pikes Peak
- Colorado Springs Executives Association
- Pikes Peak Chief's Forum
- Pikes Peak Elder Abuse Coalition
- Meal on Wheels



Community Relations Report September 2016

AMR Colorado Springs has joined AMR Pueblo to host a weekend radio show called Heartbeat Colorado. The radio show will feature local healthcare agencies and discusses current healthcare topics. Tune in to 101.3 at 8:00 am on Saturdays and Sundays.

Donated Special Events/Community Education

- Jenkins MS Career Day
- Russell MS Parade for Heroes
- Race for the Cure Pooches in Pink
- Race for the Cure
- Epilepsy Foundation 5K Run
- Construction Career Day
- Pikes Peak Towers BP Checks
- Alzheimer's Assoc. Walk
- Be Ovary Aware 5K Walk/Run
- El Paso County Zombie Run
- Lowe's Safety Saturday
- Holmes MS 8th Grade Career Panel
- Vista Ridge HS Drive Smart Challenge

AMR actively participates in the following on an on-going basis

- Safe Kids Coalition
- Drive Smart Steering Committee
- Leadership Pikes Peak
- Colorado Springs Executives Association
- Pikes Peak Chief's Forum
- Pikes Peak Elder Abuse Coalition
- Meal on Wheels

D. **Exemptions** (3.d.) – Under the terms of the current contract, exemptions may be granted for “unusual circumstances beyond Contractor’s reasonable control.” These may include, without limitation, unusually severe weather conditions, disasters, difficult or restricted patient access, private roads, change of location, bad address, or other factors as determined in the sole discretion of the ESA. Exempted calls are excluded from calculations and do not count as an on-time responses.

- a) Responses canceled En-Route.
- b) Multiple units: Additional units’ times are measured from the time the additional unit is requested until it arrives on scene.
- c) Breakdowns: If a unit breaks down at the scene, the response time is measured when the additional unit is requested until it arrives. If a unit breaks down en-route to the scene, the response time is measured from the original time of request of the first unit until the replacement unit arrives.
- d) Good Cause (weather, road conditions, traffic, or system overload, etc.)

For the month of August 2016, the Contractor requested three Code 3 calls be exempted from the data to determine compliance with performance standards as required under the current contract.

August 2016											
Date	Run #	ESA District	Unit #	Resp Time	Max	Excessive	Amount in Excess	Per Call Assessment (Max \$500)	Excessive	Total	Notes
2016-08-26	100411	ESA Frontier 25	CS154	00:31:16	0:35:00	0:46:00	N/A	\$0.00	\$0.00		From Falcon qtrs, - Weather Delay, crew aired non-emergent due to fog - Confirmed Fog
2016-08-10	94523	ESA Suburban 12	CS105	00:13:23	0:18:00	0:28:00	N/A	\$0.00	\$0.00		Second Unit in to a Traffic Accident
2016-08-28	101466	ESA Suburban 12	CS130	00:12:16	0:18:00	0:28:00	N/A	\$0.00	\$0.00		From Platte and Washatch, crew aired weather delay - Confirmed Thunderstorms
Total Potential Assessments								\$0.00	\$0.00	\$0.00	

Ted Sayer – ESA Business Analyst



**Haynie &
Company**

Certified Public Accountants (a professional corporation)

1221 West Mineral Ave, Ste. 202 Littleton, Colorado 80120-4544 (303) 734-4800 Fax (303) 795-3356

September 21, 2016

To the Board of Directors of
El Paso County Emergency Services Authority

We have audited the financial statements of the governmental activities of El Paso County Emergency Services Authority for the year ended December 31, 2015, and have issued our report thereon dated September 21, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 22, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by El Paso County Emergency Services Authority are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2015. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

Difficulties Encountered in Performing the Audit

None noted

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. A list of adjusting entries is attached.

Disagreements with Management

None noted

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 21, 2016.

Management Consultations with Other Independent Accountants

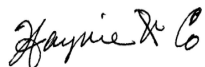
None of which we are aware.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Very truly yours,



Haynie & Company

El Paso County Emergency Services Authority

Annual Financial Report

December 31, 2015

Table of Contents

	Page
INDEPENDENT AUDITOR'S REPORT	i-ii
MANAGEMENT DISCUSSION AND ANALYSIS	iii-
FINANCIAL STATEMENTS:	
Balance Sheet	1
Statement of Revenues, Expenses, and Changes in Fund Balance	2
NOTES TO THE BASIC FINANCIAL STATEMENTS	3
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Revenues and Expenditures —Budget and Actual (Budgetary Basis)—General Fund	9



**Haynie &
Company**

Certified Public Accountants (a professional corporation)

1221 West Mineral Ave, Ste. 202 Littleton, Colorado 80120-4544 (303) 734-4800 Fax (303) 795-3356

Report of Independent Certified Public Accountants

Members of the Board of Directors
El Paso County Emergency Services Authority
Indian Hills, Colorado

We have audited the accompanying financial statements of the governmental activities of El Paso County Emergency Services Authority as of and for the year ended December 31, 2015 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

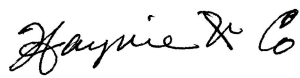
Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of El Paso County Emergency Services Authority, as of December 31, 2015 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matters

Required Supplementary Information

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



Littleton, Colorado
September 21, 2016

**El Paso County Emergency Services Authority
Management's Discussion and Analysis
Year Ended December 31, 2015**

EL PASO COUNTY EMERGENCY SERVICES AUTHORITY OVERVIEW

The El Paso County Emergency Services Authority (ESA) was established on June 24th, 2014 by an Intergovernmental Agreement (IGA) between the City of Fountain Colorado and El Paso County Colorado for the purpose of providing coordinated, quality ground emergency ambulance and other emergency medical services for the service area of the ESA for emergency and or 911 related services. It addresses the needs and concerns of citizens and visitors in the Pikes Peak Region and serves as an advisory board to the Board of County Commissioners and City Council.

During 2015, the ESA Board consisted of 12 voting members appointed jointly by the Board of County Commissioners and City Council. The County Commissioner Representative, Elected Official Representative from Fountain, Emergency Room Physician Representatives, and fire chief representatives were not subject to term limits. All other representatives were limited to two (2) two (2) year terms of service. The Board included elected officials from El Paso County, the City of Fountain, four representatives appointed by the Pikes Peak Fire Chiefs Forum, one Emergency Room Physician recommend by Penrose Hospital, one Emergency Room Physician recommended by Memorial Hospital, one El Paso County resident who is currently employed or has previously been employed as a certified EMT or paramedic, one Senior Citizen representative, one representative who is a resident of El Paso County and one Elected Official from another municipality in El Paso County. During 2015 two El Paso County employees were used to support the ESA, one acting in a business administrative role and the other providing formal contract administration oversight.

More information about the ESA can be found at www.esaboard.org.

GOALS FOR 2016

The Authority's goals are to provide available, coordinated and quality emergency medical services, consisting of at least treatment, transportation, communications, and documentation subsystems, designed to prevent premature mortality and reduce the morbidity arising from critical injuries, disasters, exposure to poisonous substances, and illnesses.

FINANCIAL HIGHLIGHTS

This section of the Authority's annual financial reports presents our analysis of the Authority's financial performance during the year ended December 31, 2015. Please read it in conjunction with the financial statements. The financial statements also include notes that explain in more detail some of the information in the financial statements.

- The Authority's starting period fund balance, as restated, was \$14,111 and the ending fund balance was \$105,849 (650% increase).
 - o The ESA Board has designated that once the board agrees that there are sufficient funds available and that operational expenses are met, that the remaining revenues received from assessments and interest may be used to fund its EMS grant program. This grant program will provide grants to Fire and Emergency Services agencies within El Paso County.
- The Authority's 2014 revenue was \$46,504 and 2015 revenue was \$142,893 (207% increase). 2014 expenses were \$41,698 and 2015 expenses were \$51,155 (23% increase).
 - o Operating revenues, in the form of the contract administration fee collected from the ambulance contractor were \$80,000. Assessment revenues were \$6,280. Interest revenue was \$71. Excess assessment and interest revenues are utilized for grants once operational needs are satisfied.
 - o Operating expenses were \$51,155, there were no grants distributed in 2015.

REQUIRED FINANCIAL STATEMENTS

The financial statements of the Authority report information about the Authority using accounting methods similar to those used by governmental agencies. These statements offer short and long-term financial information about its activities.

Balance Sheet

The Balance Sheet provides information about the assets and liabilities. It also provides the basis for computing the overall net assets.

Statement of Revenues, Expenses and Changes in Fund Balance

This statement measures the results of the Authority's operation over the past year and can be used to determine whether the Authority has successfully recovered all its costs through its fees and other charges.

FINANCIAL ANALYSIS OF THE AUTHORITY

The Balance Sheet and the Statement of Revenues, Expenses and Changes in the Fund Balance reports information about the Authority's activities in a way that can help answer whether the Authority's overall financial position improved or deteriorated during the year. These two statements report the fund balance of the Authority and changes in them. The Authority's fund balance (difference between assets and liabilities) is one way to measure financial health or financial position. Over time, increases in the Authority's fund balance are one indicator that the Authority's financial health is improving. However, you will need to consider other non-financial factors such as changes in economic conditions, population growth, or changed government legislation.

As part of our analysis, we provide a summary of the Authority's Balance Sheet as presented below.

<i>Balance Sheet</i>	<u>2015</u>	<u>2014</u>
Assets		
Due from other government	\$ 123,833	\$ 6,772
Assessments receivable	2,538	5,942
Total assets	<u>\$ 126,371</u>	<u>\$ 12,714</u>
Liabilities		
Accounts payable	20,522	7,908
Total liabilities	<u>20,522</u>	<u>7,908</u>
Fund Balance		
Restricted	69,397	6,504
Unrestricted	36,452	(1,698)
Total Fund Balance	<u>105,849</u>	<u>4,806</u>
Total Liabilities and Fund Balance	<u>\$ 126,371</u>	<u>\$ 12,714</u>

During 2015, all of the Authority's funds were held by El Paso County. The County utilizes the pooled cash concept whereby cash balances of each of the entities' funds are pooled and invested. This also represents the Authority's balance in what otherwise would be called cash and cash equivalents. In addition, as revenue and expenses change month to month, the fund balance fluctuates in value.

The Balance Sheet shows the change in financial position of the fund balance, and the Statement of Revenues, Expenses, and Changes in Fund Balance provides the answers as to the nature and sources of these changes.

Fund balance increased by \$91,738 as shown below:

*Condensed Statement of Revenues, Expenses
and Changes in Fund Balance*

	<u>2015</u>	<u>2014</u>
Total revenues	\$ 142,893	\$ 46,504
Total expenditures	<u>51,155</u>	<u>41,698</u>
Change in fund balance	91,738	4,806
Beginning fund balance, as restated	14,111	-
Ending fund balance	<u>\$ 105,849</u>	<u>\$ 4,806</u>

In general, the purpose of financial reporting is to provide external parties that read financial statements with information that will help them to make decisions or draw conclusions about an

entity. El Paso County Emergency Services Authority's discussion and analysis is designed to assist the various readers by providing an overview of the District's financial position and activities as of and for the year ended December 31, 2015. Since this discussion is designed to focus on the current year's activities, please read it in conjunction with the District's financial statements, which immediately follow this section.

Financial Highlights

- The District's total assets exceeded its liabilities at the end of the year by \$105,849 (fund balance).

BUDGETARY HIGHLIGHTS

Budgets are adopted on a basis consistent with generally accepted accounting principles. The Authority budgets revenue and expenditures for its fund. There are no annual appropriations. All revenues, except for interest income, are budgeted via contract amounts from the ESA's contracted ambulance service, which is currently American Medical Response of Colorado, Inc. (AMR). Budget to actual statements are included in Supplementary Information in the audited financial statements.

Requests for Information

Ted Sayer
ESA Business Analyst
3755 Mark Dabling Blvd.
Colorado Springs, CO 80907
Phone: (719) 520-7654
Fax: (719) 520-7655
tedsayer@elpasoco.com

Basic Financial Statements

El Paso County Emergency Services Authority
Balance Sheet
December 31, 2015

Assets

Due from other government	\$ 123,833
Assessments receivable	<u>2,538</u>
Total assets	<u>\$ 126,371</u>

Liabilities

Accounts payable	<u>20,522</u>
Total liabilities	<u>20,522</u>

Fund Balance

Assigned (Note 4)	69,397
Office administration	<u>36,452</u>
Total Fund Balance	<u>105,849</u>

Total Liabilities and Fund Balance	<u>\$ 126,371</u>
---	-------------------

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

El Paso County Emergency Services Authority
Statement of Revenues, Expenditures,
and Changes in Fund Balance
December 31, 2015

Revenues	
Contract fees (Note 2)	\$ 80,000
Assessments (Note 2)	6,280
Interest income (Note 1)	71
Other	<u>65,847</u>
Total Revenues	<u>152,198</u>
Expenditures	
Professional contract services	39,112
Professional fees	8,000
Insurance expense	1,930
Office administration	2,075
Information services	<u>38</u>
Total Expenditures	<u>51,155</u>
Net Changes in Fund Balance	101,043
Fund balance:	
Beginning of the year, as restated	<u>14,111</u>
End of the year	<u>\$ 115,154</u>

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

El Paso County Emergency Services Authority

Notes to Financial Statements

December 31, 2015

1. Definition of Reporting Entity

El Paso County Emergency Services Authority (the Authority) was established by an intergovernmental agreement between El Paso County, Colorado (the County) and the City of Fountain, Colorado (the City) on April 1, 2014, and amended on June 24, 2014. The Authority is governed by a 12-member volunteer Board made up of representatives from the El Paso County Board of County Commissioners (BoCC), the Fountain City Council, as well as representatives from the Pikes Peak Fire Chief's Forum, Memorial and Penrose Hospitals and other related professionals and citizens of the community. The Fire Chief's Forum appointees are subject to approval by BoCC and the Fountain City Council.

The Authority was established for the purpose of ensuring a coordinated, effective and efficient emergency management system, including the provision of ground emergency ambulance services through a contract effective April 1, 2014.

In evaluating the Authority as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the Authority may be financially accountable and, as such, should be included within the Authority's financial statements. The Authority is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the Authority. Additionally, the Authority is required to consider other organizations for which the nature and significance of their relationship with the Authority are such that exclusion would cause the reporting entity's financial statements to be misleading.

The Authority is not financially accountable for any other organization, nor is it a component unit of any other primary governmental organization.

2. Summary of Significant Accounting Policies

The financial statements of the El Paso County Emergency Services Authority (Authority) have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

Government-wide and Fund Financial Statements

Proprietary and fiduciary funds do not exist within the Authority; therefore, such funds' statements were not produced. The Authority accounts for operations in a single government program; therefore, government-wide reconciling items do not exist.

El Paso County Emergency Services Authority
Notes to Financial Statements (continued)
December 31, 2015

2. Summary of Significant Accounting Policies (continued)

Basis of Accounting

The governmental fund financial statements are accounted for using the current financial resources measurement focus, whereby only current assets and liabilities generally are included in the balance sheet, and the statement of revenues, expenditures and changes in fund balance present increases and decreases in those net current assets. These funds use the modified accrual basis of accounting whereby revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Authority considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recognized when a liability is incurred, as under accrual accounting. However, debt service expenditures and claims and judgments, are recognized only when payment is due (matured).

Budgets

Budgets are adopted on a basis consistent with GAAP. The Authority budgets revenues and expenditures for its fund. There are no annual appropriations. All revenues, except for interest income, are budgeted via contract amounts from American Medical Response (AMR).

Colorado State Constitution Article X, Section 20

The Authority has concluded that the revenue, spending and debt limitations imposed by Colorado State Constitution Article X, Section 20 (Amendment 1, the 'TABOR' amendment) do not apply to them. This conclusion was primarily based on the fact that the Authority does not impose a mill levy or collect taxes.

Due From Other Government/Cash And Cash Equivalents

The County uses the pooled cash concept, whereby cash balances of the County's funds are pooled and invested by the El Paso County Treasurer. The Authority's balances of such funds are disclosed under the heading, "Due from Other Government." This also represents the Authority's balance in what otherwise would be called cash and cash equivalents. The County pays the Authority interest on amounts held on behalf of the Authority.

Capital Assets

The Authority capitalizes all expenditures for real and personal property with a cost in excess of \$5,000 and a useful life of more than 1 year. Purchases of real and personal property are recorded at cost and donated items are recorded at fair market value upon the date of donation. Depreciation is calculated on the straight-line method over the estimated useful lives of the

El Paso County Emergency Services Authority

Notes to Financial Statements (continued)

December 31, 2015

2. Summary of Significant Accounting Policies (continued)

assets, ranging from 3 to 40 years. The Authority does not have any capital assets at December 31, 2015.

Assessments Receivable

At December 31, 2015, assessments receivable of \$2,538, arose from the assessment of penalties in accordance with the third-party contract to provide emergency medical services. The Authority recognizes the revenue based on the services provided at the time of service.

Fund Balance

Fund balance for governmental funds should be reported in classifications that comprise a hierarchy based on the extent to which the government is bound to honor constraints on the specific purposes for which spending can occur. Governmental funds report up to five classifications of fund balance: nonspendable, restricted, committed, assigned, and unassigned. Because circumstances differ among governments, not every government or every governmental fund will present all of these components. The following classifications describe the relative strength of the spending constraints:

- *Nonspendable fund balance* - The portion of fund balance that cannot be spent because it is either not in spendable form (such as prepaid amounts or inventory) or legally or contractually required to be maintained intact.
- *Restricted fund balance* - The portion of fund balance that is constrained to being used for a specific purpose by external parties (such as bondholders), constitutional provisions, or enabling legislation.
- *Committed fund balance* - The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, the Board of Directors. The constraint may be removed or changed only through formal action of the Board of Directors.
- *Assigned fund balance* - The portion of fund balance that is constrained by the government's intent to be used for specific purposes, but is neither restricted nor committed. Intent is expressed by the Board of Directors to be used for a specific purpose. Constraints imposed on the use of assigned amounts are more easily removed or modified than those imposed on amounts that are classified as committed.
- *Unassigned fund balance* – amounts that are available for any purpose; positive amounts are reported only in the general fund.

El Paso County Emergency Services Authority

Notes to Financial Statements (continued)

December 31, 2015

2. Summary of Significant Accounting Policies (continued)

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

Net position represents the difference between assets and liabilities. Net position is reported as restricted when it is constrained to being used for a specific purpose by external parties (such as bondholders), constitutional provision, or enabling legislation. All other net positions are reported as unrestricted.

The Authority applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available. As of December 31, 2015, the Authority's unrestricted net position is \$105,849.

Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

3. Stewardship, Compliance and Accountability

American Medical Response Of Colorado, Inc. Contract - AMR

The Authority contracted on June 24, 2014 with AMR for exclusive rights to provide ground emergency ambulance services within the Authority's service area. The terms of the contract were effective July 1, 2014 through December 31, 2019. The contract is renewable for 5 annual renewal periods, for a period not to exceed 10 years. AMR shall reimburse the Authority \$80,000 annually for contract administration and oversight. Administrative fees were to be negotiated on an annual basis with AMR. Assessments are remitted to the Authority for any contract deficiencies.

For the year ended December 31, 2015, \$80,000 was reimbursed to the Authority for contract administration and oversight. The Authority also collected assessments on a monthly basis from AMR for contract deficiencies. For the year ended December 31, 2015, fines assessed to AMR were \$6,280.

The AMR contract was amended on December 17, 2015 to adjust patient charges due to

El Paso County Emergency Services Authority
Notes to Financial Statements (continued)
December 31, 2015

3. Stewardship, Compliance and Accountability (continued)

extraordinary manufacturer rate increases. Changes to patient charges for mileage allowed in the original contract were also increased 3.8%, equal to the average of Denver-Boulder Area Consumer Price Index (CPI) Transportation Index effective January 1, 2016.

4. Related—Party Transactions

The County provides financial services and employs the Authority Administrator to oversee the ambulance contract. There is no formal contract between the Authority and the County for these services. The total payments made to the County in the nine-month period ended December 31, 2015 was \$39,112. At December 31, 2015, the Authority owed the County \$20,522 for these services.

5. Fund Balance

Funds received as penalties or assessments from AMR are used to provide funding for approved emergency medical services needs to participating agencies. Other nonsignatory agencies providing emergency medical services within the County can apply for funds; however, signatory agencies have first priority. The Board assigned \$69,397 at December 31, 2015 as grant funds.

6. Risk Management

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries and natural disasters. The Authority carries commercial insurance for all risks of loss, including directors and officers and general liability policies. The Authority retains no risk of loss. There have been no settled claims that have exceeded commercial insurance coverage in the past nine months. There have been no significant reductions in insurance coverage.

El Paso County Emergency Services Authority
Notes to Financial Statements (continued)
December 31, 2015

7. Prior-Period Restatement

During the prior year, the fund balance was understated due to the understatement of funds due from other governments. Therefore, the beginning fund balance has been restated as follows:

Beginning fund balance, as originally stated	\$ 4,806
Adjustment for funds due from other governments	<u>9,305</u>
Beginning fund balance, as restated	<u><u>\$ 14,111</u></u>

El Paso County Emergency Services Authority

Required Supplementary Information

El Paso County Emergency Services Authority
Schedule of Revenues and Expenditures—Actual and Budget
For the Year Ended December 31, 2015

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Contract fees	\$ 80,000	\$ 80,000	\$ -
Assessments	-	6,280	6,280
Interest income	75	71	(4)
Other	<u>-</u>	<u>65,847</u>	<u>65,847</u>
Total Revenues	<u>80,075</u>	<u>152,198</u>	<u>72,123</u>
Expenditures:			
Professional contract services	67,475	39,112	28,363
Professional fees	8,000	8,000	-
Insurance expense	2,500	1,930	570
Office administration	2,000	2,075	(75)
Information services	<u>100</u>	<u>38</u>	<u>62</u>
Total Expenditures	<u>80,075</u>	<u>51,155</u>	<u>28,920</u>
Excess Revenue Over (Under)			
Expenditures	<u>\$ -</u>	<u>101,043</u>	<u>\$ 101,043</u>
Fund balance:			
Beginning of the year, as restated		14,111	
End of the year		<u>115,154</u>	

The basis of budgeting is the same as GAAP. Schedule presented on a GAAP basis.

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

2017 BUDGET - DRAFT
EL PASO COUNTY EMERGENCY SERVICES AUTHORITY (ESA)

	2016 Budget	2017 Budget
<u>OPERATING REVENUES</u>		
Contract Administration (Per Agreement)		
ESA Administration	\$ 80,000.00	\$ 80,000.00
g Revenues Subtotal (Contract Administration)	\$ 80,000.00	\$ 80,000.00
Other Operational Revenue		
Interest	\$ 50.00	\$ 50.00
Compliance Assessments (Allocated to Grants Fund)	\$ 7,440.00	\$ 7,000.00
Operating Revenues Subtotal (Other)	\$ 7,490.00	\$ 7,050.00
TOTAL OPERATING REVENUES (All Sources)	\$ 87,490.00	\$ 87,050.00
<u>OPERATING EXPENDITURES</u>		
Contract Administration (Per Agreement)		
El Paso County Compliance Administration	\$ 70,366.00	\$ 71,420.00
Financial Audit / Accounting	\$ 10,000.00	\$ 6,100.00
Insurance	\$ 2,567.50	\$ 1,811.00
Office/Automation Expenses	\$ -	\$ -
Information Services	\$ 40.00	\$ 240.00
Capital Replacement/Improvement		\$ 1,000.00
Contract Research/Evaluation	\$ 1,500.00	\$ 2,500.00
Expenses Subtotal (Contractor Administration)	\$ 84,473.50	\$ 83,071.00
Other Operational Expenses		
Grants (From Actual / Available Compliance Penalties Only)	\$ 3,016.50	\$ 3,979.00
Operating Expenses Subtotal (Other)	\$ 3,016.50	\$ 3,979.00
TOTAL OPERATING EXPENDITURES (All Sources)	\$ 87,490.00	\$ 87,050.00
<u>VARIANCE: REVENUES OVER EXPENDITURES</u> — <i>Surplus / (Deficit)</i>	\$ -	\$ -