

MINUTES

EMS OVERSIGHT COMMISSION

THURSDAY, SEPTEMBER 13, 2007 AT 7:00 P.M.

FLAHERTY ROOM/SEYMOUR TOWN HALL

Present: EMSOC Members Rosalie Averill, Margie Childs, Roque Orts and New Member Lucy McConologue. (Irene Jecusco not present.) SAA Trustees Melanie Kalako, Jesse Rallis, and Dan Zaniewski. SAA Member Thomas Scutte. Frank Loda (taping the meeting).

Pledge of Allegiance led by Rosalie Averill

Introduction by Rosalie Averill of New EMSOC Member Lucy McConologue.

Approval of Minutes from 8/9/07 Meeting

Motion made by Margie Childs to accept the August 9, 2007 minutes. Seconded by Lucy McConologue. All in favor – 2 in favor and one abstention from Lucy McConologue.

Status of 2006-2007 Audit, Discussion of July 2007 Financials and Any Other Reports

“Rosalie, we just have to request that, Dan Zaniewski, that you guys present those questions in writing. (Rosalie said) That’s a great idea. I did that. I agree because... (Dan Zaniewski said) because then, I mean, there won’t be any bickering over we didn’t answer them. I mean really we can’t answer them here at this meeting, but I mean if Scott’s there during the day with the bookkeeper, then it would be a lot easier. (Lucy McConologue said) I think that was the purpose of why we did that. (Dan Zaniewski said) I just think we should keep it up. It worked very well...as early as possible.”

Rosalie Averill stated to let the record show that any questions regarding the financials can be e-mailed to Scott Andrews as early as possible for answering at the EMSOC meetings. Rosalie Averill also requested that SAA e-mail the financials to Finance Director Doug Thomas every month.

Melanie Kalako stated that Irene Jecusco had some questions on the financials, but didn’t want to answer the questions since Irene Jecusco was not present at the meeting. Rosalie Averill stated to answer the questions, since they would be reflected in the minutes.

Melanie Kalako said one of Irene's questions was that she wanted to know the total amount of write-offs. Melanie stated that for 2006-2007 the total write-offs for that year were \$31,541.85. Rosalie Averill asked if the write-offs were in uncollectibles that were in Holdsworth's hands. Melanie Kalako stated that this was from the Holdsworth's report to June 30th. Dan Zaniewski stated EMMS hasn't written off anything yet. Melanie Kalako stated to June 30, 2007.

Melanie Kalako said Irene Jecusco's next question was what percentage of those were Seymour residents. Melanie Kalako said that Scott Andrews said that he believes it is almost all Seymour residents--probably 99%, because the other people outside of Seymour that have not paid are in collection because we have a fairly long lead time.

Rosalie Averill asked Melanie Kalako if she had an estimate as to how far back these go. Melanie Kalako stated these go back to May 2006. Rosalie Averill asked if there was anything before that, and Melanie Kalako stated that Irene Jecusco didn't ask for that. Melanie Kalako said that Irene Jecusco asked for the last year.

Margie Childs asked if the billing here from EMMS write-offs which doesn't show any write-offs but you have Holdsworth's outstanding receivables and EMMS' outstanding receivables. Could you kindly explain this to me, so I can understand it? Dan Zaniewski responded these are for that month, how much we billed, and how much we received. Margie Childs asked if the numbers were received from whoever paid? Dan Zaniewski said yes and the other thing when you look at this is that you have to realize that in May we billed out \$66,000.00, but none of that collected is from that May bill, because it takes a minimum of a few months to receive payments for the May billings. Through July, we didn't write-off anything from EMMS' collections. Melanie Kalako stated that these would be adjustments made by the accountant.

Rosalie Averill asked when will the amounts be written off—monthly, quarterly, or yearly. Melanie Kalako stated there wasn't any mention of when the accountant would make write-offs.

Rosalie Averill said that it looked like there were \$23,067.00 in Holdsworth's receivables. Dan Zaniewski stated those numbers don't total but goes month-to-month, but right now Holdsworth's receivables are \$23,723.85. Rosalie Averill asked how did you write-off \$31,000.00 if the last number was \$23,000.00 from Holdsworth? Melanie Kalako stated these weren't written off, but are in collection or are going into collection. Melanie Kalako stated that once you write it off, it is taken out of the receivables and you are not going to collect it. Melanie Kalako stated that you make a general ledger adjustment to zero it out. Rosalie Averill asked if SAA is still carrying receivables for Holdsworth, and was answered that she was correct. Melanie Kalako said that they may not all be in collections, but could be from car accidents.

Margie Childs asked if SAA had any idea of how that is broken up—which is in collection and which is in litigation. Melanie Kalako said that they don't have that with them.

Rosalie Averill said that she had a question from the Profit and Loss Statement that Scott Andrews answered, but she needed clarification under the budget line item in the amount of \$27.00. Melanie Kalako said that is the service charge they pay the bank. Dan Zaniewski stated that the year-to-date budget is \$117.25, but we only budgeted for \$27.00. Melanie Kalako said that patients send in bad checks that bounce, so SAA is now dealing with that from the bank.

Rosalie Averill said she e-mailed Scott Andrews regarding the employee wages were higher in May and lower in July and wanted to know who was in that. Jesse Rallis answered that Debbie, the bookkeeper, does not get paid when she takes vacation, and would account for the lower amount in wages.

Rosalie Averill stated that Doug Thomas e-mailed Scott Andrews with questions. Melanie Kalako stated that Scott was on vacation today, so she didn't know of the e-mail, but would try to answer the questions. Melanie Kalako said the investment line item is from an investment made in People's Bank stock. The fixed asset depreciation went down because they got rid of one of the ambulances.

Melanie Kalako stated that at the next meeting their auditor will be present. Rosalie Averill also stated that the finance director will be present.

Roque Orts asked a question pertaining to the management letter from the audit regarding the debit card transactions. Melanie Kalako passed around one copy of a list of debit card transactions for EMSOC members to review. Melanie Kalako said that every month they get a list of the debit card transactions made and are asked questions as to why they were made. Roque Orts stated that this was a concern from the auditor. Melanie Kalako stated they had a lot of credit card debt from the prior administration. The SAA Board of Directors decided to get a debit card, since there would only be a specific amount of money in the account to be used. The debit card is kept in the safe, and only the director and two of the board of trustees know the combination.

Roque Orts asked a question about the unreconcilable checks. Melanie Kalako said in the 2005-2006 audit, in the Summer of 2005 specifically, there were three or four checks that were just not accounted for. The Bank did give SAA the information. **EMSOC would like to review the information given to SAA by the Bank about these checks at the next meeting.**

Melanie Kalako stated up until a short time ago, SAA did not have a petty cash system, but the auditor suggested to SAA that they start using a petty cash system for small cash items.

Melanie Kalako delivered the 2006-2007 Audit and the management letter. The first page is just the report of who did the audit. On Page 2, there are the numbers on the balance sheet which gives the totals for assets which are restricted and unrestricted, but the temporary restricted assets are for monies which SAA has put away for specific

purposes primarily to buy equipment. On Page 3, Liabilities and Assets, \$289.00 is one restriction—The Willis Fund. Melanie Kalako stated this was the sheet she did not understand fully. Because we do our accounting on an accrual basis, we have found that our accountant is very particular. Accounts receivable patient billing/net contractual adjustments--\$486,612.00, which is the billing amount under the accrual basis. On Page 5 breaks down more of the amounts. Melanie Kalako stated that \$486,612.00 is not what SAA made, but what is out there for billing purposes. Roque Orts stated that SAA is running about 80% in collecting. Rosalie Averill asked what the \$44,772.00 under Contributions is from. Melanie Kalako said that whenever SAA gets any contributions from the public, it goes into a fund to buy equipment under capital improvements and is restricted money. Melanie Kalako pointed out that if you go over to the Statement of Cash Flows, it shows how much money SAA took in for the prior year. She stated that while SAA is doing a little bit better than last year, SAA still has a way to go. Melanie Kalako said the billing was up, but she suggested that this would be a good question to pose to their auditor at the next meeting. On Page 6, Melanie Kalako said there is a more detailed list of expenses compared to 2005-2006, and in the back of the book are the notes to the financials statements. On Page 9, there is a list of improvements, appreciation, amortization and all the loans and what was paid off with the maturity dates. Jesse Rallis said the New Alliance amount of \$100,000.00 was paid off June 1, 2007 on Car 7, and \$45,000.00 is the second loan. Jesse Rallis also stated that the first GMAC is the pickup truck, and was part of the long-term debt. On Page 10, Jesse Rallis also stated that \$15,000.00 is a line of credit. On Page 11, the People's bank loan is for Car 6, and as of last year was \$15,947.00. Jesse Rallis also stated that the two People's bank loans are on demand if requested by People's Bank. Rosalie Averill asked if the only lease is on the copier, and the reply by SAA was "yes, that is the only lease".

Roque Orts questioned that now that the audits are done and as we have been here for the past twenty months and if the numbers aren't right or adjusted now, will the numbers going forward be correct? Melanie Kalako said that the numbers as of tonight are the correct numbers going forward, and before Debbie printed out these financials for July, all the adjustments to the general ledger were done. Melanie Kalako further stated that the auditor, John O'Leary, did mention that he did close to 100% audit for 2005-2006, he checked almost every single piece of paper that went through the ambulance corp that year, and did a complete fixed asset inventory and counted every single piece of inventory that SAA has. Melanie Kalako stated the auditor put notes on what the progress is on every single item in italics, and Melanie stated that they have addressed every item on the auditor's list.

Melanie Kalako stated that Scott Andrews is working with EMMS to get the reports that EMSOC has requested, and EMMS is very responsive to SAA's requests. Roque Orts has requested more information on EMMS and how many other clients they have received after SAA contracted EMMS. **Melanie Kalako to e-mail Roque Orts with the telephone number/address of EMMS.**

Rosalie Averill asked if it would be too much trouble to show the total budget for the year on the financials. Melanie Kalako stated that the computer compares the budget

year to date, but will check to see if the computer can print it out. **Rosalie Averill asked if they can get the budget. Jesse Rallis and Melanie Kalako stated they gave EMSOC their budget and the budget they gave to the Town.**

Jesse Rallis said to e-mail any questions to Scott Andrews who will give those questions to the bookkeeper who will ask the auditor for answers. Melanie Kalako said to be as specific as possible on those questions.

Motion to Adjourn

Motion made by Margie Childs to adjourn the meeting at 8:15 p.m. Seconded by Roque Orts. All in favor – unanimous.

Reviewed and Submitted By:

Rosalie Averill

Please note that these minutes reflect that they were transcribed solely through the use of the tape machine used at the meeting.