



**SANTÉE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**

**COMMISSION MEETING AGENDA**

**February 08, 2024 – 4:00 P.M.**

**Meeting Information**

Board Chambers  
Lakeside Fire Protection District, Station 2  
12216 Lakeside Avenue, Lakeside, CA 92040

**Public Virtual Option**

To join virtually click the link: <https://meet.google.com/bkq-jjfw-dcq?authuser=0>  
By phone call: 1-442-666-1770 A pin number will be required, please enter 699 973 883#

- 1. CALL TO ORDER**
- 2. ROLL CALL & DETERMINATION OF A QUORUM**
- 3. PLEDGE OF ALLEGIANCE**
- 4. CONFIRMATION OF AGENDA**
- 5. CONSENT CALENDAR –**
  - 5A. APPROVAL OF THE AUGUST 10, 2023 COMMISSION MEETING MINUTES**
- 6. PUBLIC COMMENT** - Any person may address the Commission upon any subject not appearing on the posted agenda, which is within the subject matter jurisdiction of the Authority. Any person may also address the Commission on any items on the posted agenda at the time that matter is discussed, prior to Commission action. Speakers are asked to submit a Speaker Slip form and submit it to the Commission Secretary at the beginning of the Commission meeting or no later than five minutes before the item is to be heard. Speakers are asked to state their name and address and observe a time limit of three (3) minutes.
- 7. NEW BUSINESS**
  - 7A. MID-YEAR BUDGET UPDATE**

The FY 2023-24 Proposed Operating Budget was presented to and adopted by the SLEMSA Commission on August 8, 2023. This agenda item is a mid-year update on the state of the budget.
  - 7B. AUDIT REPORT FOR FISCAL YEAR ENDING JUNE 30, 2023 (FY2022-2023)**

Review and accept audit-related reports for the fiscal year ended June 30, 2023.

**7C. ADOPTION OF A RESOLUTION OF THE COMMISSION FOR THE SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY ESTABLISHING THE COMMISSION MEETING LOCATION AND SCHEDULE**

The Resolution establishes a fixed time and location for quarterly meetings of the Santee-Lakeside Emergency Medical Services Authority Commission.

**7D. MEMORANDUM OF AGREEMENT (MOA) FOR MUTUAL AID BETWEEN SLEMSA AND SAN DIEGO COUNTY FIRE PROTECTION DISTRICT (SDCFPD)**

SDCFPD wishes to enter into an agreement with SLEMSA to provide and receive mutual aid for Advanced Life Support (ALS) and Basic Life Support (BLS) ambulance services.

**8. OLD BUSINESS**

**9. FUTURE AGENDA ITEMS**

**10. REPORTS**

**10 A. COMMISSIONERS**

**10 B. BOARD OF CHIEFS**

**10 C. OPERATIONAL UPDATES**

**11. CLOSED SESSION**

**12. ADJOURNMENT**

The next Commission will be held on May 9, 2024.

All meetings are open and public and meet the protections and prohibitions contained in Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132) and the federal rules and regulations adopted in implementation thereof. If you need special assistance to participate in this meeting, please contact the Commission's Secretary at [info@santeelakesideemsa.org](mailto:info@santeelakesideemsa.org). Please contact the office 48 hours prior to the meeting to allow the Authority time to make reasonable accommodations to ensure accessibility to this meeting.

**SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**  
**REGULAR MEETING MINUTES**

**Commission**

**August 10, 2023 – 4:00 P.M.**

**Meeting Information**

Board Chambers

Lakeside Fire Protection District, Station 2

12216 Lakeside Avenue, Lakeside, CA 92040

**1. CALL MEETING TO ORDER**

The meeting was called to order at 4:03 pm.

**2. ROLL CALL & DETERMINATION OF A QUORUM**

Present:

Laura Koval, City of Santee

Dustin Trotter, City of Santee

Jim Bingham, Lakeside Fire Protection District

Peter Liebig, Lakeside Fire Protection District

Steve Boehmer, Authority Attorney

Janise Bocskovits, Commission Secretary

Also present:

Don Butz, Fire Chief of the Lakeside Fire District

Note: Peter Liebig was sworn into office after item 8A.

**3. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE**

A moment of silence was held for Mark Baker, Commissioner who recently passed away. Commissioner Koval lead the Pledge of Allegiance.

**4. SWEARING IN OF ALTERNATE COMMISSIONER**

The swearing in of the newly appointed commission took place after the presentation of item 8A.

Commissioner Peter Liebig was sworn in by the City of Santee's assistant City Clerk.

**5. CONFIRMATION OF AGENDA**

***Motion to approve the agenda as presented. Motion carried with result:***

Moved by Bingham, seconded by Trotter

Ayes: Jim Bingham, Laura Koval, Dustin Trotter

Noes: None.

Abstain: None.

Absent: None.

**6. CONSENT CALENDAR**

**6A. APPROVAL OF THE MAY 11, 2023 COMMISSION MEETING MINUTES**

***Motion to approve the consent calendar. Motion carried with result:***

Moved by Koval, seconded by Trotter

Ayes: Jim Bingham, Laura Koval, Dustin Trotter

Noes: None.

Abstain: None.

Absent: None.

**7. PUBLIC COMMENT**

There were no public comments.

**8. NEW BUSINESS**

**8A. OPERATING BUDGET FY 23/24**

Commission to review and approve the budget for FY 23/24

SLEMSA's Finance Controller presented the budget and was available for questions. There was discussion regarding specific line items as well as discussion on reserves for SLEMSA and its member agencies.

After the discussion Peter Liebig was sworn into his seat as commissioner.

***Motion to adopt Resolution 23-005 RESOLUTION OF THE COMMISSION FOR THE SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2023/2024. Motion carried with result:***

Moved by Bingham, seconded by Trotter

Ayes: Jim Bingham, Laura Koval, Peter Liebig, Dustin Trotter

Noes: None.

Abstain: None.

**9. OLD BUSINESS**

No old business to discuss.

**10. FUTURE AGENDA ITEMS**

The bylaws and policies of the Commission are being developed and will be presented to the Commission at a future meeting.

**11. REPORTS**

**11A. COMMISSIONERS-** There were no reports given by the Commissioners.

**11B. BOARD OF CHIEFS-** Have been working on implementing some operational updates as outlined in the Operational Updates section.

**11C. OPERATIONAL UPDATES-**

It was reported that the BLS units have relieved the ALS units for the off-load delay time.

On August 14<sup>th</sup> there will be a dispatch change made from sending out an engine with an ALS unit first with the option to downgrade to a BLS unit to sending out an Engine with a BLS unit first. The engines have at least 2 paramedics to do an assessment and if more Paramedics are needed an ALS unit can be requested.

GMT Program- There will be a change in the billing rate which will generate more money from MediCare and MediCal payments. This change will generate approx. \$60, 000 to \$100,000 in revenue.

The Board of Chiefs met with local hospitals and directed staff to send out off-load delay bills. No money has been received on any invoices sent out.

**12. CLOSED SESSION**

The Commission did not go into a closed session.

**13. ADJOURNMENT**

Meeting adjourned at 4:36 PM

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Commission Secretary, Janise Bocskovits

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Date



## **SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**

**Meeting Date: February 8, 2024**

**Item No: 7A**

**Agenda Item Title: MID-YEAR BUDGET UPDATE**

**Recommended Action: Receive Mid-Year Budget Update**

### **Discussion:**

The FY 2023-24 Proposed Operating Budget was presented to and adopted by the SLEMSA Commission on August 8, 2023. This agenda item is a mid-year update on the state of the budget.

Revenue estimates have increased to \$11.8 million which represents a \$0.4 million increase. The majority of the increase, \$372,500, is in ambulance billing, specifically due to an increase in estimated transports. Ambulance billing, the largest revenue source, is now projected at a net amount of \$6,430,490 (net of the PP GEMT IGT buy-in payment of \$1.2 million). This amount remains a conservative number due to the newness of SLEMSA and the implementation of PP GEMT IGT. Currently, 80% of payers are paying the PP GEMT IGT uplift correctly. The expectation is that the payers that are not paying the uplift correctly will retroactively apply the correct payment amount. From July 1, 2023 through December 31, 2023 SLEMSA has received approximately \$950,000 in PP GEMT IGT payments. These payments represent both current services and "catch up" payments from the initiation of the program. Finally, in other revenue categories there are smaller estimated increases of \$65,540 in the Ambulance Benefit Fee and \$2,150 in Property taxes.

The SLEMSA Adopted Operating Budget is \$1.9 million. Due primarily to a decrease in the PP GEMT IGT buy in payment of \$182,990 the estimated actual expenditures will be \$1.8 million. This represents a difference of \$159,300. Two accounts are expected to exceed their original budgeted amount. Billing contractor is expected to increase by \$17,690 due to higher revenues and bank fees are expected to double from \$6,000 to \$12,000. Bank fees are calculated on a variety of items including lockbox activity. All other items are expected to end the fiscal year at their budgeted amounts or below.

The total estimated net revenue available for distribution is estimated to be \$9.9 million, \$599,940 greater than the original adopted budget. This represents \$4.9 million for each agency. SLEMSA will continue to receive distributions from the County of San Diego for collected CSA 69 revenues, such as older ambulance billings (prior to January 1, 2023), FY 2023-24 property tax, and older special assessment taxes. SLEMSA will receive distributions from the County of remaining funds in February 2024 and a final distribution in June 2024.

**Santee-Lakeside Emergency Medical Services Authority**  
**Fiscal Year 2023-24 Mid Year Update**  
**Thursday, February 8, 2024**

	FY 2023-24	FY 2023-24	FY 2023-24
	Adopted Budget	Mid Year Update	Difference between Adopted and Mid Year
<b>BEGINNING BALANCE</b>	\$ 316,800	\$ 316,800	\$ -
<b>OPERATING REVENUE</b>			
Ambulance Fees	5,475,000	5,847,500	372,500
PP GEMT IGT	1,796,500	1,796,500	0
Ambulance Benefit Fee	3,214,700	3,280,240	65,540
Property Tax	876,720	878,870	2,150
GEMT (old program)	-	-	-
<b>Revenue Totals</b>	<b>11,362,920</b>	<b>11,803,110</b>	<b>440,190</b>
<b>OPERATING EXPENDITURES</b>			
Billing Contractor	345,400	363,090	17,690
Administrative Service Provider (ASP)	101,530	101,530	-
Attorney Fees	25,000	25,000	-
Special Tax Consultant	7,140	7,140	-
Bank Fees	6,000	12,000	6,000
Audit Fees	5,000	5,000	-
Insurance	6,050	6,050	-
Records Retention	3,350	3,350	-
Other As-Needed Professional Services	15,000	15,000	-
PP GEMT IGT Buy In	1,396,500	1,213,510	(182,990)
Postage	1,500	1,500	-
<b>Expenditure Totals</b>	<b>1,912,470</b>	<b>1,753,170</b>	<b>(159,300)</b>
<b>JPA Reserve (25% of total expenditures)</b>	<b>478,100</b>	<b>478,100</b>	<b>-</b>
<b>Total Net Revenue (available for distribution)</b>	<b>\$ 9,289,150</b>	<b>\$ 9,888,640</b>	<b>\$ 599,490</b>
<b>DISTRIBUTION</b>			
City of Santee	\$ 4,644,575	\$ 4,944,320	\$ 299,745
Lakeside Fire Protection District	\$ 4,644,575	\$ 4,944,320	\$ 299,745



## **SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**

**Meeting Date: February 8, 2024**

**Item No: 7B**

**Agenda Item Title:** AUDIT REPORT FOR FISCAL YEAR ENDING JUNE 30, 2023  
(FY2022-2023)

**Recommended Action:** Review and accept the FY-2022-23 audited financial statements as presented.

### **Discussion:**

Attached for your information are the following audit-related reports for the fiscal year ended June 30, 2023.

The JPA is required to contract with a certified public accountant to make an annual independent audit of the accounts and records of the JPA conforming to generally accepted auditing standards (GAAS). The audit was performed by Nigro and Nigro PC a professional accountancy corporation that has extensive experience with governmental agencies.

Summary of Audit Results and Significant Audit Findings ("SAS 114 Letter") – No significant audit findings were noted by the auditors. No significant difficulties were encountered by the auditors in dealing with management in performing and completing the audit, there were no corrected and/or uncorrected misstatements noted by the auditors and no disagreements with management arose during the course of the audit.

Annual Financial Report -- includes the following information:

- Independent Auditor's Report on the Authority's financial statements (pages 1-2) which reflects an "unmodified" or "clean" opinion on SLEMSA's financial statements.
- Basic Financial Statements (pages 3-5)
- Notes to the Financial Statements (pages 6-10)
- Independent Auditors' Report on Internal Control Over Financial Reporting (11-12)



**SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**

**Report to the Board of Directors**

**For the Fiscal Year Ended  
June 30, 2023**



**NIGRO & NIGRO<sup>PC</sup>**



**SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**

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*For the Fiscal Year Ended June 30, 2023*

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Board of Directors  
Santee-Lakeside Emergency Medical Services Authority  
Santee, California

We are pleased to present this report related to our audit of the financial statements of the Santee-Lakeside Emergency Medical Services Authority (Authority) as of and for the year ended June 30, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the Authority's financial reporting process.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the Authority.

Very truly yours,

A handwritten signature in blue ink that reads 'Nigro &amp; Nigro, PC'. The signature is written in a cursive, flowing style.

Murrieta, California  
December 11, 2023

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## ***Required Communications***

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**SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**

*Required Communications*

*For the Fiscal Year Ended June 30, 2023*

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Generally accepted auditing standards (AU-C 260, *The Auditor’s Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

<b>Area</b>	<b>Comments</b>
<b>Our Responsibilities with Regard to the Financial Statement Audit</b>	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated September 5, 2023. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
<b>Overview of the Planned Scope and Timing of the Financial Statement Audit</b>	An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.
<b>Accounting Policies and Practices</b>	<p><b>Accounting Policies and Practices</b> Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted.</p> <p><b>Adoption of, or Change in, Significant Accounting Policies or Their Application</b> Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Authority. The Authority did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.</p> <p><b>Significant or Unusual Transactions</b> We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p><b>Management’s Judgments and Accounting Estimates</b> Accounting estimates are an integral part of the preparation of financial statements and are based upon management’s current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.</p>
<b>Audit Adjustments</b>	Audit adjustments are summarized in the attached <b>Summary of Adjusting Journal Entries</b> .
<b>Uncorrected Misstatements</b>	We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

**SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**

*Required Communications*

*For the Fiscal Year Ended June 30, 2023*

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<b>Area</b>	<b>Comments</b>
<b>Discussions With Management</b>	We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
<b>Disagreements With Management</b>	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
<b>Consultations With Other Accountants</b>	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
<b>Significant Issues Discussed With Management</b>	No significant issues arising from the audit were discussed or the subject of correspondence with management.
<b>Significant Difficulties Encountered in Performing the Audit</b>	No significant difficulties were encountered in performing our audit.
<b>Required Supplementary Information</b>	None Reported – Due to First Year

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

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***Summary of Adjusting Journal Entries***

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**SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**

*Summary of Adjusting Journal Entries  
For the Fiscal Year Ended June 30, 2023*

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*No audit adjustments noted.*

**SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**  
**Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2023**

**NIGRO & NIGRO<sup>PC</sup>**



**SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**

*For the Fiscal Year Ended June 30, 2023*

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***Financial Section***

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## INDEPENDENT AUDITORS' REPORT

Board of Chiefs and Commissioners  
Santee-Lakeside Emergency Medical Services Authority  
Santee, California

### **Opinion**

We have audited the accompanying financial statements of the Santee-Lakeside Emergency Medical Services Authority (Authority) which comprise the balance sheet as of June 30, 2023, the related statements of revenue, expenses, and changes in net position, and cash flows for the year then ended, and related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Authority as of June 30, 2023 and the changes in its financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audits 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Required Supplementary Information**

Management has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements due to the Authority's first-year of operations. 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.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a separate report dated December 11, 2023, on our consideration of the Authority'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 the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.



Murrieta, California  
December 11, 2023

**SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**

*Balance Sheet*

*June 30, 2023*

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	<u>2023</u>
<b>ASSETS</b>	
Cash and cash equivalents (note 2)	\$ 346,750
Accrued interest receivable	3,619
Accounts receivable – ambulance service revenue, net (note 3)	1,523,139
Other receivables, net (note 3)	<u>374,519</u>
<b>Total assets</b>	<u>\$ 2,248,027</u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	<u>\$ 201,645</u>
<b>Total liabilities</b>	<u>201,645</u>
<b>NET POSITION</b>	
Unrestricted (note 4)	<u>2,046,382</u>
<b>Total net position</b>	<u>2,046,382</u>
<b>Total liabilities and net position</b>	<u>\$ 2,248,027</u>

# SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY

## Statement of Revenues Expenses and Changes in Net Position

For the Fiscal Year Ended June 30, 2023

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	<u>2023</u>
<b>Operating Revenues:</b>	
Ambulance service revenue	\$ 3,277,060
San Diego County Service Area No. 69 dissolution	12,348,827
San Diego County Service Area No. 69 emergency medical service revenue	<u>374,519</u>
<b>Total operating revenues</b>	<u>16,000,406</u>
<b>Operating Expenses:</b>	
Payments to:	
City of Santee (note 4)	6,613,389
Lakeside Fire Protection District (note 4)	6,613,389
California Department of Health Services	398,996
General and administrative	<u>325,387</u>
<b>Total operating expenses</b>	<u>13,951,161</u>
<b>Operating income</b>	<u>2,049,245</u>
<b>Non-Operating Revenues:</b>	
Investment earnings	<u>(2,863)</u>
<b>Total non-operating revenues</b>	<u>(2,863)</u>
<b>Change in net position</b>	2,046,382
<b>Net Position</b>	
Beginning of year	<u>-</u>
End of year	<u><u>\$ 2,046,382</u></u>

## SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY

### Statement of Cash Flows

For the Fiscal Year Ended June 30, 2023

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	<u>2023</u>
<b>Cash flows from operating activities:</b>	
Cash received from ambulance service revenue and emergency medical service revenue	\$ 1,753,921
Cash received from San Diego County Service Area No. 69 dissolution	12,348,827
Cash payments for operating expenses	<u>(13,749,516)</u>
<b>Net cash provided by operating activities</b>	<u>353,232</u>
<b>Cash flows from investing activities:</b>	
Investment earnings	<u>(6,482)</u>
<b>Net cash used in investing activities</b>	<u>(6,482)</u>
<b>Net increase in cash and cash equivalents</b>	<u>346,750</u>
<b>Cash and cash equivalents:</b>	
Beginning of year	<u>-</u>
End of year	<u>\$ 346,750</u>
	<u>2023</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>	
Operating income	\$ 2,049,245
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>	
(Increase) decrease in assets:	
Accounts receivable	(1,523,139)
Other receivables	(374,519)
Increase (decrease) in liabilities:	
Accounts payable and accrued expenses	<u>201,645</u>
<b>Net cash provided by operating activities</b>	<u>\$ 353,232</u>
<b>Supplemental disclosure of cash flow information:</b>	
<b>Non-cash investing and financing activities:</b>	
Change in unrealized gains/(losses) of investments	<u>\$ (7,005)</u>

# **SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**

*Notes to Financial Statements*

*June 30, 2023*

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## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **Organization and Operations of the Reporting Entity**

The Santee-Lakeside Emergency Medical Services Authority (Authority) was formed under a Joint Exercise of Powers Authority on January 1, 2023, pursuant to the provisions of Article 2, Chapter 4; Division 2, Title 5 Sections 55631 through 55634, and Article 1 through 4, Chapter 5, Division 7, Title 1 (commencing with Section 65 of the Government Code of the State of California. The Authority was formed between the City of Santee and the Lakeside Fire Protection District. The Authority was formed as a successor to the dissolution of the San Diego County Service Area No. 69 (CSA 69) which was established by the County of San Diego Board of Supervisors in 1974.

The Authority is an independent public Authority separate from the Members. The Authority's board consists of two Chiefs from each of the Member agencies. The Authority's Commission consists of two council members from the City of Santee and two board members from the Lakeside Fire Protection District, and a board and commission secretary.

The purpose of the Authority is to provide Advance Life Support, Basic Life Support, and ambulance transport services within the City of Santee, and the Lakeside Fire Protection District's boundaries, as well as the unincorporated communities of Bostonia and Pepper Drive. City of Santee and Lakeside Fire Protection District levy, collect, and receive all tax and benefit fee revenues on behalf of the Authority that were previously levied and collected by CSA 69.

### **Basis of Accounting and Measurement Focus**

The Authority reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Authority is that the costs of providing services be financed or recovered primarily through user (member) charges, capital grants and similar funding. Revenues and expenses are recognized on the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

### **Financial Reporting**

The Authority's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States Board (GAAP), as applied to enterprise funds, The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Authority solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly, activities are reported in the Authority's proprietary fund.

Operating revenues and expenses result from exchange transactions associated with the principal activity of the Authority. Exchange transactions are those in which each party receives and gives up essentially equal values. Management administration and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses.

### **Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Authority considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.



# **SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**

*Notes to Financial Statements*

*June 30, 2023*

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## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

### **Investments**

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the Authority categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

*Level 1* – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The Authority has the ability to access the holding and quoted prices as of the measurement date.

*Level 2* – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

*Level 3* – Inputs that are unobservable. Unobservable inputs reflect the Authority's own assumptions about the factors market participants would use in pricing an investment and is based on the best information available in the circumstances.

### **Accounts Receivable and Allowance for Doubtful Accounts**

Accounts receivable consists of amounts owed by individuals for services rendered for ambulance transport. Uncollectible accounts are based on prior experience and management's assessment of the collectability of existing accounts. As of June 30, 2023, and allowance for doubtful accounts has been recorded for those uncollectible accounts (see note 3).

### **Net Position**

The financial statements utilize a net position presentation. Net position is categorized as follows:

**Unrestricted** – This component of net position is the net amount of the assets less liabilities that are not included in the determination of the investment in capital assets component of net position.

### **Member Authority Contributions**

The Authority's joint exercise of powers agreement provides that any member may make contributions of money or assets to the Authority; make or advance payments of public funds to defray the cost of Authority's operation; and contribute personnel, equipment or property instead of or in addition to other contributions or advances. Such contributions shall be paid to and disbursed by the Authority as set out in separate agreements between the Authority and the member and approved by the board and the governing body of the member. There were no contributions made by members in 2023

# SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY

## Notes to Financial Statements

June 30, 2023

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Member’s Net Position

In the event of a member withdrawal, member termination, or dissolution of the Authority, any property interest remaining in the Authority, following a discharge of all obligations shall be disposed of pursuant to the Joint Powers Agreements as adopted by the Governing Board.

### NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2023, are classified on the balance sheet as follows:

<u>Description</u>	<u>2023</u>
Cash and cash equivalents	\$ 346,750
<b>Total cash and investments</b>	<b>\$ 346,750</b>

Cash and investments at June 30, 2023, consisted of the following:

<u>Description</u>	<u>2023</u>
Cash held with City of Santee Pooled Cash	\$ 324,517
Demand deposits held with financial institutions	22,233
<b>Total cash and investments</b>	<b>\$ 346,750</b>

#### Cash held with City of Santee Pooled Cash

At June 30, 2023 the carrying amount of the Authority’s cash held with the City of Santee was \$324,517. The City of Santee pools cash resources from all funds to facilitate the management of cash and achieve the goal of obtaining the highest yield with the greatest safety and least risk. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms. Investments are stated at fair value, the value at which a financial instrument could be exchanged in a current transaction between willing parties, except for investment contracts that are reported at cost because they are not transferable, and they have terms that are not affected by changes in market interest rates. Separate financial statements of the City are available at 10601 N Magnolia Avenue, Santee, CA 92071.

#### Demand Deposits with Financial Institutions

At June 30, 2023 the carrying amount of the Authority’s demand deposits was \$22,233, and the financial institution’s balance was \$22,233. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution’s balance and the Authority’s balance for the year.

**SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**

*Notes to Financial Statements*

*June 30, 2023*

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

**NOTE 3 – ACCOUNTS AND OTHER RECEIVABLES**

Accounts receivable ambulance service revenue, net as of June 30, 2023, consisted of the following:

<u>Description</u>	
Accounts receivable – ambulance service revenue	\$ 3,437,426
Allowance for doubtful accounts	<u>(1,914,287)</u>
<b>Total accounts receivable- ambulance service revenue, net</b>	<b><u><u>\$ 1,523,139</u></u></b>

Other receivables, net as of June 30, 2023, consisted of the following:

<u>Description</u>	
Other receivables	\$ 477,277
Allowance for doubtful accounts	<u>(102,758)</u>
<b>Total other receivables, net</b>	<b><u><u>\$ 374,519</u></u></b>

## SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY

### Notes to Financial Statements

June 30, 2023

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#### NOTE 4 – MEMBER AUTHORITY NET POSITION

The Authority was formed between the City of Santee and Lakeside Fire Protection District. The Member Agencies net position in the Joint Exercise of Powers Authority awaiting distribution has been calculated as follows:

<u>Member Agency</u>	<u>For the Period Ending June 30, 2023</u>			
	<u>Total Revenue</u>	<u>Operating Expenses</u>	<u>Distributions</u>	<u>Net Position</u>
City of Santee	\$ 7,998,772	\$ (362,192)	\$ (6,613,389)	\$ 1,023,191
Lakeside Fire Protection District	7,998,771	(362,191)	(6,613,389)	1,023,191
<b>Total</b>	<b>\$ 15,997,543</b>	<b>\$ (724,383)</b>	<b>\$ (13,226,778)</b>	<b>\$ 2,046,382</b>

  

<u>Member Agency</u>	<u>Remaining Balances at June 30, 2023</u>		
	<u>Assets</u>	<u>Liabilities</u>	<u>Net Position</u>
City of Santee	\$ 1,124,014	\$ 100,823	\$ 1,023,191
Lakeside Fire Protection District	1,124,013	100,822	1,023,191
<b>Total</b>	<b>\$ 2,248,027</b>	<b>\$ 201,645</b>	<b>\$ 2,046,382</b>

Each annual budget includes a minimum reserve for contingency equal to ten percent of otherwise budgeted and approved expenditures. The approved reserve for fiscal year 2023 was twenty five percent. The distribution to the member agencies is calculated on a cash basis. The Authority calculates the total cash revenue and subtracts the expenditures made and subtracts the required reserve amount to arrive at the distributable amount. The Authority then distributes the distributable amount evenly to the two members.

For fiscal year 2023, the distributable amount was overestimated by \$28,986 to the members due to the timing of the final reconciliation which was performed prior to the audit being completed. No further action has been deemed necessary as all net position amounts are distributable to the two member agencies.

#### NOTE 5 – COMMITMENTS AND CONTINGENCIES

##### Litigation

The Authority may be involved in routine litigation incidental to its business and may be subject to claims and litigation from outside parties. After consultation with legal counsel, management believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

#### NOTE 6 – SUBSEQUENT EVENTS

The Authority has evaluated subsequent events through December 11, 2023, the date which the financial statements were available to be issued.

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***Other Independent Auditors' Reports***

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**INDEPENDENT AUDITORS' 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**

Board of Chiefs and Commissioners  
Santee-Lakeside Emergency Medical Services Authority  
Santee, California

We have audited, in accordance with the 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, the financial statements of the Santee-Lakeside Emergency Medical Services Authority (Authority) which comprise the balance sheet as of June 30, 2023, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated December 11, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures to determine the audit procedures that are appropriate in the circumstances 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 Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

*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 Authority's financial statements will not be prevented, or detected and corrected on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Authority's 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 financial statements. 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*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Murrieta, California  
December 11, 2023



## **SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**

**Meeting Date: February 8, 2024**

**Item No: 7C**

**Agenda Item Title:** ADOPTION OF A RESOLUTION OF THE COMMISSION FOR THE SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY ESTABLISHING THE COMMISSION MEETING LOCATION AND SCHEDULE

**Recommended Action:** Staff is recommending that the Commission adopt Resolution 24-001 of the Commission of the Santee-Lakeside Emergency Medical Services Authority establishing a set Commission meeting location and schedule.

**Discussion:**

The Resolution establishes a fixed time and location for quarterly meetings of the Santee-Lakeside Emergency Medical Services Authority Commission. The Resolution also establishes a fixed time period before the open session of each regular meeting that is set aside for closed session. Such closed session may be held between 2:00 PM and 4:00 PM before the open session portion of the regular meeting begins. If no notice for closed session appears on the regular meeting agenda, no regular meeting closed session will be held. In all cases, the open session portion of each regular meeting will begin at 4:00 PM. This scheduling method eliminates the necessity to post a special meeting notice for each closed session taking place before the regular meeting start time.

Attachments: Resolution No. 24-001



## RESOLUTION NO. 24-001

### RESOLUTION OF THE COMMISSION FOR THE SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY ESTABLISHING THE COMMISSION MEETING LOCATION AND SCHEDULE

**WHEREAS**, the Commission for the Santee-Lakeside Emergency Medical Services Authority ("Authority") shall establish a time and location for the Commission meetings to assist the Commission and staff with advance planning and scheduling of Authority business; and

**WHEREAS**, the Commission wishes to hold regular meetings quarterly; and

**WHEREAS**, the following is established, notwithstanding the scheduling of additional meetings as required under proper notice under the Ralph M. Brown Act; and

**WHEREAS**, the Commission pursuant to this Resolution sets aside a time period for closed session before the open session portion of each regular meeting.

**NOW, THEREFORE, BE IT RESOLVED**, the Santee-Lakeside Emergency Medical Services Authority hereby resolves, determines, and orders as follows:

**SECTION 1:** The Board of Directors of the Authority establishes 4:00 PM as the regular meeting time for each regular meeting. Only closed sessions may be held between 2:00 PM and 4:00 PM. No closed session of the regular meeting will be held during that time period unless the posted agenda of the regular meeting indicates that such closed session will take place at a particular time in that time period. In the absence of such notification on the agenda, the open session portion of the regular meeting shall commence at 4:00 PM.

**SECTION 2:** The Commission shall meet at 12216 Lakeside Ave., Lakeside CA 92040

**SECTION 3:** The Commission establishes the meetings to be held on the second Thursday of the following months:

February, May, August, and November

**SECTION 4:** With proper notice during the year, meetings may be cancelled, rescheduled, or added as necessary pursuant to California law.

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

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Laura Koval  
Chairperson

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Janise Bocskovits  
Commission Secretary



## **SANTEE-LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY**

**Meeting Date: February 8, 2024**

**Item No: 7D**

**Agenda Item Title:** MEMORANDUM OF AGREEMENT (MOA) FOR MUTUAL AID BETWEEN SLEMSA AND SAN DIEGO COUNTY FIRE PROTECTION DISTRICT (SDCFPD)

**Recommended Action:** It is recommended that the Commission authorize the Chair of the Board of Chief to sign the final draft of the agreement.

**Discussion:** On September 30, 2023, the SDCFPD began providing ambulance transport services to the area previously known as the Unified Service Area (USA), which is now known as the Ambulance Service Area (ASA). SDCFPD wishes to enter into an agreement with SLEMSA to provide and receive mutual aid for Advanced Life Support (ALS) and Basic Life Support (BLS) ambulance services.

SLEMSA has been providing and receiving mutual aid for ambulance transport services from the previous provider who serviced the USA area. In addition, the County of San Diego EMS policy P-801 requires that ALS provider agencies enter into mutual aid agreements with adjoining Paramedic agencies whenever possible.

The MOA has been reviewed by staff and SLEMSA legal counsel and suggested edits have been made.

**MEMORANDUM OF AGREEMENT BETWEEN  
SANTEE LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY AND  
SAN DIEGO COUNTY FIRE PROTECTION DISTRICT  
FOR AMBULANCE AUTOMATIC AID**

This Memorandum of Agreement (MOA) is made by and among Santee Lakeside Emergency Medical Services Authority (SLEMSA), a public entity, and the San Diego County Fire Protection District (SDCFPD) as of the date of last signature. The parties to this MOA may be referred to herein collectively as the “Parties” or individually as a “Party.”

**RECITALS**

WHEREAS, SLEMSA provides Advanced Life Support (ALS) ambulance services and Basic Life Support (BLS) ambulance services to its clients as may be necessary to provide emergency medical assistance to preserve quality of life, health, and safety.

WHEREAS, SDCFPD provides EMS personnel, equipment, emergency medical management, care, transportation, and emergency medical response services to its clients as may be necessary to provide emergency medical assistance to preserve quality of life, health, and safety.

WHEREAS, the County Board of Supervisors, approved the Board Letter from May 23, 2023, under Minute Order 19, authorizing the Chief Administrative Officer (CAO), or designee to enter into an agreement between the County of San Diego and the San Diego County Fire Protection District to exclusively provide and/or manage emergency ambulance services in the areas where the County has, or will have, the responsibility for ambulance transportation service in compliance with Assembly Bill (AB) 389, which is codified into California Health and Safety Code Sections 1797.230-231.

WHEREAS, the SDCFPD Board of Directors, approved the Board Letter from May 23, 2023, under Minute Order FP01, authorizing the Executive Director, or designee, of the SDCFPD to enter into an agreement with the County of San Diego to exclusively provide and/or manage emergency ambulance services in the areas where the County has, or will have, the responsibility for ambulance transportation services in compliance with California Health and Safety Code Sections 1797.230-231.

WHEREAS, the parties desire to provide ALS and BLS ambulance services to one another. However, neither Party shall be required to reduce its own EMS resources, personnel, services, or facilities to the detriment of its normal fire protection and EMS service delivery capabilities.

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual covenants and promises set forth below, and for other good and valuable consideration, receipt of which is hereby acknowledged, the Parties hereto agree as follows:

**AGREEMENT**

**1. Administration of MOA:**

- 1.1 Each Party identifies the following individual to serve as the authorized administrative representative for that Party. Any Party may change its administrative representative by notifying the other Party in writing of such change. Any such change shall become effective upon the receipt of such notice by the other party to this MOA. Notice of the authorized representative should be sent to each Party as follows:

<b><u>San Diego County Fire Protection District</u></b> Melissa Keane, Program Coordinator 5580 Overland Ave, Ste #100, San Diego, CA 92123	<b><u>Santee Lakeside Emergency Medical Services Authority</u></b> Donald Butz, Chief 12216 Lakeside Avenue
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**MEMORANDUM OF AGREEMENT BETWEEN  
SANTEE LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY AND  
SAN DIEGO COUNTY FIRE PROTECTION DISTRICT  
FOR AMBULANCE AUTOMATIC AID**

619-539-9001 Melissa.Keane@sdcounty.ca.gov	Lakeside CA 92040 619-390-2350 Dbutz@lakesidefire.org
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**2. Institution Rights and Responsibilities**

**2.1 BOTH PARTIES shall:**

2.1.1 Provide the following during Incident Response:

2.1.1.1 Radio Frequency. During non-fire related incident responses, the Parties agree to utilize the assigned frequencies, unless otherwise indicated by the dispatch center.

2.1.1.2 Incident Command. Incidents shall be managed utilizing the Incident Command System (ICS) and Unified Command where appropriate.

2.1.1.3 Ambulance Requests. The Parties shall comply with ambulance requests for all automatic aid responses, to the extent possible. In the event the requested ALS ambulance is not available, the receiving dispatch Party will notify the requesting Party, which may cancel the request and fill the order with the closest appropriate ALS ambulance required for the incident.

2.1.1.4 Agencies agree to provide the closest most appropriate ambulance (i.e. ALS or BLS ambulance) based on MPDS dispatch level and availability or ALS ambulance if agency only staffs ALS ambulance.

2.1.1.5 Ambulance areas are governed within Health and Safety Code 1797.224 and nothing in this agreement shall infringe upon existing exclusive operating areas.

2.1.1.6 SLEMSA shall meet all credentialing and licensing standards set forth by the San Diego County EMS Office and San Diego County Ambulance Ordinance 10274.

2.1.1.7 Failure to Comply. A failure by any Party to access, acknowledge, and maintain all incident communications on the Party-assigned command and tactical frequencies may result in cancellation of automatic aid resources for the specific incident and/or suspension of this agreement.

2.1.1.8 Fire Official in Charge. The fire official in charge at any incident where automatic aid is rendered and in whose jurisdiction the incident occurs, shall remain in charge at such incident and is responsible for directing any personnel and equipment provided pursuant to this agreement.

2.1.1.9 Notification. If any BLS or ALS ambulance is dispatched based on closest resource concept within the other Parties jurisdiction and that said dispatched BLS or ALS ambulance is not subject to the terms and conditions of this agreement, notification by the responding Party shall be made immediately to the appropriate agency dispatch center.

2.1.2 Resources. Certain specialized types of resources may not be made available subject to the provisions of this agreement, and such resources will be available only on reimbursement basis.

2.1.2.1 Each Party shall be fully responsible for all repairs, maintenance, and upkeep, including gas, oil, lubrication, parts replacement, and repair of casualty

**MEMORANDUM OF AGREEMENT BETWEEN  
SANTEE LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY AND  
SAN DIEGO COUNTY FIRE PROTECTION DISTRICT  
FOR AMBULANCE AUTOMATIC AID**

damage of its own equipment used outside of its normal jurisdiction or municipal boundaries, pursuant to this agreement. However, during prolonged (twelve hours or more) incident activities, the requesting agency shall replenish fuel as needed and provide necessary minor maintenance on responding equipment to keep it operational during the event.

2.1.2.2 All EMS equipment and supplies used by a responding Party during an incident shall be replenished by the responding Party, without regard for the length of time of the incident.

2.1.3 SLEMSA shall provide their current ambulance transport rates on an annual basis, to be shared publicly by SDCFPD.

**3. Indemnity:**

**3.1 Claims Arising From Sole Acts or Omissions of SDCFPD**

SDCFPD hereby agrees to defend and indemnify SLEMSA, its agents, officers and employees (hereinafter collectively referred to in this paragraph as 'SLEMSA'), from any claim, action or proceeding against SLEMSA, arising solely out of the acts or omissions of SDCFPD in the performance of this Agreement. At its sole discretion, SLEMSA may participate at its own expense in the defense of any claim, action or proceeding, but such participation shall not relieve SDCFPD of any obligation imposed by this Agreement. SLEMSA shall notify SDCFPD promptly of any claim, action or proceeding and cooperate fully in the defense.

**3.2 Claims Arising From Sole Acts or Omissions of SLEMSA**

SLEMSA hereby agrees to defend and indemnify SDCFPD, its agents, officers and employees (hereafter collectively referred to in this paragraph as 'SDCFPD') from any claim, action or proceeding against SDCFPD, arising solely out of the acts or omissions of SLEMSA in the performance of this Agreement. At its sole discretion, SDCFPD may participate at its own expense in the defense of any such claim, action or proceeding, but such participation shall not relieve SLEMSA of any obligation imposed by this Agreement. SDCFPD shall notify SLEMSA promptly of any claim, action or proceeding and cooperate fully in the defense.

**3.3 Claims Arising From Concurrent Acts or Omissions**

SDCFPD and SLEMSA hereby agree to defend themselves from any claim, action or proceeding arising out of the concurrent acts or omissions of SDCFPD and SLEMSA. In such cases, SDCFPD and SLEMSA agree to retain their own legal counsel, bear their own defense costs, and waive their right to seek reimbursement of such costs, except as provided in paragraph 5 below.

**3.4 Joint Defense**

Notwithstanding paragraph 3 above, in cases where SDCFPD and SLEMSA agree in writing to a joint defense, SDCFPD and SLEMSA may appoint joint defense counsel to defend the claim, action or proceeding arising out of the concurrent acts or omissions of SDCFPD and SLEMSA. Joint defense counsel shall be selected by mutual agreement of SDCFPD and SLEMSA. SDCFPD and SLEMSA agree to share the costs of such joint defense and any agreed settlement in equal amounts, except as provided in paragraph 5 below. SDCFPD and SLEMSA further agree that neither party may bind the other to a settlement agreement without the written consent of both SDCFPD and SLEMSA.

**MEMORANDUM OF AGREEMENT BETWEEN  
SANTEE LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY AND  
SAN DIEGO COUNTY FIRE PROTECTION DISTRICT  
FOR AMBULANCE AUTOMATIC AID**

**3.5 Reimbursement and/or Reallocation**

Where a trial verdict or arbitration award allocates or determines the comparative fault of the parties, SDCFPD and SLEMSA may seek reimbursement and/or reallocation of defense costs, judgments and awards, consistent with such comparative fault.

4. **Insurance:** For insurance requirements, please find Exhibit A attached.
5. **Conformance with Rules and Regulations:** All Parties shall be in conformity with all applicable federal, State, County, and local laws, rules, and regulations, current and hereinafter enacted, including facility and professional licensing and/or certification laws and keep in effect any and all licenses, permits, notices, and certificates as are required. All Parties shall further comply with all laws applicable to wages and hours of employment, occupational safety, and to fire safety, health, and sanitation.
6. **Permits and Licenses:** The Parties certify that each Party possesses and shall continue to maintain or shall cause to be obtained and maintained, at no cost to the other Party, all approvals, permissions, permits, licenses, and other forms of documentation required for it and its employees to comply with all existing foreign or domestic statutes, ordinances, and regulations, or other laws, that may be applicable to performance of services hereunder. The Parties reserve the right to reasonably request from the other Party and review all such applications, permits, and licenses prior to the commencement of any services hereunder.
7. **Governing Law:** This agreement shall be governed, interpreted, construed, and enforced in accordance with the laws of the State of California.
8. **Third Party Beneficiaries Excluded:** This agreement is intended solely for the benefit of the Parties listed herein. Any benefit to any third party is incidental and does not confer on any third party to this agreement any rights whatsoever regarding the performance of this agreement. Any attempt to enforce the provisions of this agreement by third parties is specifically prohibited.
9. **Amendments to Agreement:** Any Party may propose amendments to this agreement by providing written notice of such amendments to the other Party. This agreement may only be amended by a written amendment signed by all Parties.
10. **Severability:** If any terms or provisions of this agreement or the application thereof to any person or circumstance shall, to any extent, be held invalid or unenforceable, the remainder of this agreement, or the application of such term and provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby and every other term and provision of this agreement shall be valid and enforced to the maximum extent permitted by law.
11. **Full Agreement:** This agreement represents the full and entire agreement between the Parties and supersedes any prior written or oral agreements that may have existed.
12. **Scope of Agreement:** This agreement only applies to the program described herein and does not set forth any additional, current, or future obligations or agreements between the Parties, except that the Parties may by written amendment amend the scope of this agreement.

**MEMORANDUM OF AGREEMENT BETWEEN  
SANTEE LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY AND  
SAN DIEGO COUNTY FIRE PROTECTION DISTRICT  
FOR AMBULANCE AUTOMATIC AID**

13. **Counterparts:** This agreement may be executed in any number of separate counterparts, each of which shall be deemed an original but all of which when taken together shall constitute one and the same instrument.
14. **Information Privacy and Security Provisions: RESERVED**
15. **Term:** This agreement shall become effective on the date all Parties have signed this MOA and be in force until terminated.
16. **Termination for Convenience:** Either Party may, by written notice stating the extent and effective date, terminate this agreement for convenience in whole or in part, at any time.

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**MEMORANDUM OF AGREEMENT BETWEEN  
SANTEE LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY AND  
SAN DIEGO COUNTY FIRE PROTECTION DISTRICT  
FOR AMBULANCE AUTOMATIC AID**

IN WITNESS HEREOF, the Parties have executed this MOA on the date of last signature below.

**SAN DIEGO COUNTY FIRE  
PROTECTION DISTRICT**

**SANTEE LAKESIDE EMERGENCY  
MEDICAL SERVICES AUTHORITY**

By: \_\_\_\_\_  
JEFF COLLINS,  
Director, San Diego County Fire Protection  
District

By: \_\_\_\_\_  
Donald Butz,  
Fire Chief, Santee Lakeside Emergency Medical  
Services Authority

Date: \_\_\_\_\_

Date: \_\_\_\_\_



**MEMORANDUM OF AGREEMENT BETWEEN  
SANTEE LAKESIDE EMERGENCY MEDICAL SERVICES AUTHORITY AND  
SAN DIEGO COUNTY FIRE PROTECTION DISTRICT  
FOR AMBULANCE AUTOMATIC AID**

**EXHIBIT A- INSURANCE REQUIREMENTS**

Each Party must obtain at its own cost and expense, and keep in force and effect during the term of this Contract, including all extensions, policies of insurance or programs of self-insurance with policy limits in sufficient amounts to cover any and all potential liability of such party hereunder. Minimum policy limits maintained by any Party shall in no way limit the Party's indemnification obligations. Notwithstanding the above, SLEMSA may rely on policies of insurance or programs of self-insurance of its members in order to satisfy its obligations pursuant to this paragraph.