



**CONFIRE**

## **STAFF REPORT**

**DATE: 01/09/2023**

**FROM: Nathan Cooke, Interim Director  
Karen Hardy, Interim Chief Financial Officer**

**TO: Board of Directors**

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**SUBJECT: EMS Division Enterprise Fund & Updated Fund Policy**

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### **Recommendation**

It is recommended that the Board of Directors (BOD) establish an Emergency Medical Service (EMS) Division with budgetary authority along with updating the BP 4.002 Operations and General Reserve Fund Policy.

It is also recommended that the BOD direct staff to work with the County of San Bernardino Finance and Administration Department, to initiate and secure an Enterprise Fund for the EMS Division, to financially account for the EMS Division of CONFIRE.

### **Background Information**

In anticipation of the issuance of the County of San Bernardino request for proposal (RFP) for ambulance and interfacility transport services, CONFIRE established the EMS Division, as well as the EMS Division Subsidiary Committee (AP Policy 6.002). To adhere to the policy, an EMS Division Fund will need to be established by the BOD.

Due to the unique nature and make-up of the EMS Division being operated similar to private business, it will be imperative that all EMS related financial transactions are handled separately from all other CONFIRE financial transactions according to Generally Accepted Accounting Principles (GAAP). Establishing the enterprise fund

will account for all EMS Division related costs for providing services and goods to the public to be recovered primarily by recuperated costs or subsidized finance transactions. It is imperative a separate EMS Fund be established according to Governmental Standards Statement No.1. The Fund Policy BP 4.002 Operations and General Reserve Funds Policy has been updated and includes the new proposed Enterprise Fund. This policy is reflective of the intentions of the funds. The Enterprise Fund is included in the policy which will only be used for EMS Division related transactions and accounting.