

## MEMORANDUM

Date: January 23, 2013

To: Board of Trustees

From: Kent Torrence

Subject: **FINANCIAL REVIEW – December 2012**

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Attached you will find financial statements for December 2012. The financial statements are presented on a combined basis and for each division. Also included are *Key Financial Indicators, Transports and Requests for Service, Cash Rollforward, and Capital Expenditures Variance*. Please note that the financial statements are unaudited.

### ***Highlights***

On a year-to-date basis, the Eastern Division had a net loss of \$934 thousand compared to a budgeted loss of \$480 thousand, and the Western Division had a net loss of \$3,656 thousand compared to a budgeted net loss of \$4,580 thousand.

There is no net interdivisional payable/receivable as of 12/31/12.

### **Combined Balance Sheets**

Following is a discussion of significant assets and liabilities at December 31, 2012, and how the balances have changed from the prior year.

#### *Other Miscellaneous Receivables*

The East balance represents the amount owed from the utility fund based on ordinance criteria and also amounts owed by granting agencies.

#### *Due to Contractor*

The due to contractor balance represents our liability to Paramedics Plus for December and November services. This balance usually includes two months of contractor billings.

#### *Deferred Revenue*

The deferred revenue balance consists of TotalCare revenue that has not yet been amortized and the contractor's gain sharing amount that has not been credited against the expense account.

### **Income Statements**

Following is a discussion of operating revenues and expenses that vary significantly from budget.

*Patient Service Revenue*

Eastern division gross revenue exceeds budget by \$1,341 thousand (3.1%) and Western exceeds budget by \$1,671 thousand (3.5%).

Gross patient service revenue variances are partly attributable to differences between actual and budgeted transports for fiscal 2013. The Eastern Division had 815 more emergency transports than budgeted (2.8%); non-emergency transports were 121 less than budget (2.6%). The Western Division emergency transports were more than budget by 699 (2%) and non-emergencies were 943 more than budget (110%).

The financial statements are being significantly impacted by the difference between the unit hour cost sharing percentages that were budgeted and those realized to date. YTD the East percentage is 2.9% higher and the West 2.9% lower than budget. The YTD impact on contractor costs is approximately \$750,000. It is expected that the rates will trend closer to the budget as the year progresses.

The year-to-date collection rate is 52% for the Eastern Division compared to a budget of 48% and an actual for fiscal 2012 of 60%. The year-to-date collection rate is 50% for the Western Division compared to a budget of 46% and an actual for fiscal 2011 of 56%.

cc: Stephen Williamson – EMSA  
Angela Lehman - EMSA  
Mike Albright – EMSA

Drew Rees – Tulsa City Council  
Steve Wagner – City of Tulsa  
Doug Dowler – City of Oklahoma City

EMSA  
EMSA Combined  
For the Six Months Ending December 31, 2012

|   | Month of December |                 |          | For the 6 Months Ended December |                 |          |
|---|-------------------|-----------------|----------|---------------------------------|-----------------|----------|
|   | Actual            | Budget          | Variance | Actual                          | Budget          | Variance |
| Patient service revenue:                    |                   |                 |          |                                 |                 |          |
| Emergency base rate                         | \$14,608,100.00   | \$13,998,002.67 | 4.36%    | \$85,682,800.00                 | \$83,574,864.02 | 2.52%    |
| Non-emergency base rate                     | 418,492.04        | 323,058.58      | 29.54%   | 2,479,628.34                    | 1,938,351.48    | 27.92%   |
| Mileage                                     | 691,074.00        | 655,260.00      | 5.47%    | 4,063,185.00                    | 3,911,380.00    | 3.88%    |
| Special events                              | 17,280.00         | 17,208.34       | 0.42%    | 114,650.00                      | 103,250.04      | 11.04%   |
| Subscription membership                     | 22,842.12         | 22,083.34       | 3.44%    | 111,467.24                      | 132,500.04      | -15.87%  |
| Other revenue                               | 1,034,567.62      | 400,000.00      | 158.64%  | 2,620,644.86                    | 2,400,000.00    | 9.19%    |
|   | 16,792,355.78     | 15,415,612.93   | 8.93%    | 95,072,375.44                   | 92,060,345.58   | 3.27%    |
| Deductions from revenue:                    |                   |                 |          |                                 |                 |          |
| Contractual allowances and bad debts        | 11,491,773.22     | 10,683,333.33   | -7.57%   | 66,827,515.47                   | 64,099,999.98   | -4.26%   |
| Collection fees and expenses                | 53,590.39         | 66,666.66       | 19.61%   | 402,244.28                      | 399,999.96      | -0.56%   |
|   | 11,545,363.61     | 10,749,999.99   | -7.40%   | 67,229,759.75                   | 64,499,999.94   | -4.23%   |
| Net patient service revenue                 | 5,246,992.17      | 4,665,612.94    | 12.46%   | 27,842,615.69                   | 27,560,345.64   | 1.02%    |
| Operating expenses other than depreciation: |                   |                 |          |                                 |                 |          |
| Ambulance contract expense                  | 4,443,460.27      | 4,134,005.25    | -7.49%   | 25,114,366.37                   | 24,804,031.50   | -1.25%   |
| Employee compensation & benefits            | 286,157.38        | 271,689.00      | -5.33%   | 1,686,956.64                    | 1,630,134.00    | -3.49%   |
| Medical supplies                            | 56,649.15         | 133,275.00      | 57.49%   | 707,455.33                      | 799,650.00      | 11.53%   |
| Building rent, utilities and maintenance    | 63,356.05         | 72,325.00       | 12.40%   | 419,715.86                      | 433,950.00      | 3.28%    |
| Equipment maintenance                       | 96,812.95         | 111,416.66      | 13.11%   | 641,119.23                      | 668,499.96      | 4.10%    |
| TotalCare campaign                          | 3,090.27          | 3,583.33        | 13.76%   | 15,067.70                       | 21,499.98       | 29.92%   |
| Quality assurance fees                      | 63,274.08         | 63,266.67       | -0.01%   | 379,644.48                      | 379,600.02      | -0.01%   |
| Telephone                                   | 81,753.13         | 65,000.00       | -25.77%  | 443,068.12                      | 390,000.00      | -13.61%  |
| Professional services                       | 54,065.91         | 38,108.34       | -41.87%  | 198,544.47                      | 228,650.04      | 13.17%   |
| Miscellaneous supplies                      | 8,603.47          | 28,950.01       | 70.28%   | 156,468.66                      | 173,700.06      | 9.92%    |
| Postage and courier service                 | 4,142.65          | 6,183.32        | 33.00%   | 38,896.93                       | 37,099.92       | -4.84%   |
| Equipment lease                             | 7,642.10          | 5,583.33        | -36.87%  | 57,026.88                       | 33,499.98       | -70.23%  |
| Other fees and expenses                     | 38,006.50         | 99,874.99       | 61.95%   | 237,758.83                      | 599,249.94      | 60.32%   |
| Community relations                         | 13,034.01         | 36,499.99       | 64.29%   | 195,200.56                      | 218,999.94      | 10.87%   |
| Office supplies                             | 3,944.98          | 4,333.33        | 8.96%    | 20,932.57                       | 25,999.98       | 19.49%   |
| Insurance                                   | 11,621.06         | 11,874.99       | 2.14%    | 68,121.76                       | 71,249.94       | 4.39%    |
| Travel, meals, and training                 | 578.71            | 7,166.68        | 91.92%   | 21,381.95                       | 43,000.08       | 50.27%   |
|   | 5,236,192.67      | 5,093,135.89    | -2.81%   | 30,401,726.34                   | 30,558,815.34   | 0.51%    |
| Operating inc. (loss) before depr.          | 10,799.50         | (427,522.95)    | 102.53%  | (2,559,110.65)                  | (2,998,469.70)  | 14.65%   |
| Depreciation                                | 336,416.66        | 336,416.67      | 0.00%    | 2,018,499.96                    | 2,018,500.02    | 0.00%    |
| Operating income (loss)                     | (325,617.16)      | (763,939.62)    | 57.38%   | (4,577,610.61)                  | (5,016,969.72)  | 8.76%    |
| Nonoperating expense:                       |                   |                 |          |                                 |                 |          |
| Interest expense                            | 2,520.83          | 8,333.34        | 69.75%   | 16,457.20                       | 50,000.04       | 67.09%   |

EMSA  
EMSA Combined  
For the Six Months Ending December 31, 2012

|                                       | Month of December          |                            |                      | For the 6 Months Ended December |                              |                     |
|---------------------------------------|----------------------------|----------------------------|----------------------|---------------------------------|------------------------------|---------------------|
|                                       | Actual                     | Budget                     | Variance             | Actual                          | Budget                       | Variance            |
| Nonoperating expense                  | <u>\$2,520.83</u>          | <u>\$8,333.34</u>          | <u>69.75%</u>        | <u>\$16,457.20</u>              | <u>\$50,000.04</u>           | <u>67.09%</u>       |
| Nonoperating income - interest income | <u>387.21</u>              | <u>1,166.67</u>            | <u>-66.81%</u>       | <u>4,598.12</u>                 | <u>7,000.02</u>              | <u>-34.31%</u>      |
| Net income (loss)                     | <u><u>(327,750.78)</u></u> | <u><u>(771,106.29)</u></u> | <u><u>57.50%</u></u> | <u><u>(4,589,469.69)</u></u>    | <u><u>(5,059,969.74)</u></u> | <u><u>9.30%</u></u> |

EMSA  
EMSA Eastern Division  
For the Six Months Ending December 31, 2012

|   | Month of December |                |           | For the 6 Months Ended December |                 |          |
|---|-------------------|----------------|-----------|---------------------------------|-----------------|----------|
|   | Actual            | Budget         | Variance  | Actual                          | Budget          | Variance |
| Patient service revenue:                    |                   |                |           |                                 |                 |          |
| Emergency base rate                         | \$6,613,100.00    | \$6,403,836.00 | 3.27%     | \$39,094,100.00                 | \$38,009,864.00 | 2.85%    |
| Non-emergency base rate                     | 262,790.00        | 267,375.08     | -1.71%    | 1,634,681.12                    | 1,604,250.48    | 1.90%    |
| Mileage                                     | 308,700.00        | 312,774.00     | -1.30%    | 1,871,622.00                    | 1,856,464.00    | 0.82%    |
| Special events                              | 7,750.00          | 7,791.67       | -0.53%    | 47,465.00                       | 46,750.02       | 1.53%    |
| Subscription membership                     | 7,351.03          | 6,666.67       | 10.27%    | 42,376.77                       | 40,000.02       | 5.94%    |
| Other revenue                               | 1,035,269.97      | 400,000.00     | 158.82%   | 2,607,943.32                    | 2,400,000.00    | 8.66%    |
|   | 8,234,961.00      | 7,398,443.42   | 11.31%    | 45,298,188.21                   | 43,957,328.52   | 3.05%    |
| Deductions from revenue:                    |                   |                |           |                                 |                 |          |
| Contractual allowances and bad debts        | 5,263,822.85      | 4,883,333.33   | -7.79%    | 30,637,560.73                   | 29,299,999.98   | -4.57%   |
| Collection fees and expenses                | 28,023.94         | 33,333.33      | 15.93%    | 188,254.65                      | 199,999.98      | 5.87%    |
|   | 5,291,846.79      | 4,916,666.66   | -7.63%    | 30,825,815.38                   | 29,499,999.96   | -4.49%   |
| Net patient service revenue                 | 2,943,114.21      | 2,481,776.76   | 18.59%    | 14,472,372.83                   | 14,457,328.56   | 0.10%    |
| Operating expenses other than depreciation: |                   |                |           |                                 |                 |          |
| Ambulance contract expense                  | 1,992,266.19      | 1,812,838.58   | -9.90%    | 11,713,111.63                   | 10,877,031.48   | -7.69%   |
| Employee compensation & benefits            | 137,221.75        | 124,976.92     | -9.80%    | 835,749.38                      | 749,861.52      | -11.45%  |
| Medical supplies                            | 16,363.72         | 81,191.67      | 79.85%    | 399,334.93                      | 487,150.02      | 18.03%   |
| Building rent, utilities and maintenance    | 15,688.17         | 22,200.00      | 29.33%    | 126,149.11                      | 133,200.00      | 5.29%    |
| Equipment maintenance                       | 48,333.51         | 51,833.33      | 6.75%     | 320,156.02                      | 310,999.98      | -2.94%   |
| TotalCare campaign                          | 1,724.20          | 1,500.00       | -14.95%   | 9,375.52                        | 9,000.00        | -4.17%   |
| Quality assurance fees                      | 30,350.00         | 30,350.00      | 0.00%     | 182,100.00                      | 182,100.00      | 0.00%    |
| Telephone                                   | 40,773.99         | 28,500.00      | -43.07%   | 226,174.51                      | 171,000.00      | -32.27%  |
| Professional services                       | 26,452.10         | 19,916.67      | -32.81%   | 98,235.73                       | 119,500.02      | 17.79%   |
| Miscellaneous supplies                      | 1,631.44          | 13,400.01      | 87.83%    | 82,119.95                       | 80,400.06       | -2.14%   |
| Postage and courier service                 | 2,022.92          | 2,866.66       | 29.43%    | 19,484.88                       | 17,199.96       | -13.28%  |
| Equipment lease                             | 1,000.29          | 1,416.66       | 29.39%    | 13,663.98                       | 8,499.96        | -60.75%  |
| Other fees and expenses                     | 19,027.30         | 71,766.66      | 73.49%    | 78,629.32                       | 430,599.96      | 81.74%   |
| Community relations                         | 10,248.69         | 30,666.66      | 66.58%    | 168,333.77                      | 183,999.96      | 8.51%    |
| Office supplies                             | 1,896.56          | 1,958.33       | 3.15%     | 10,314.94                       | 11,749.98       | 12.21%   |
| Insurance                                   | 6,709.72          | 6,341.66       | -5.80%    | 38,999.12                       | 38,049.96       | -2.49%   |
| Travel, meals, and training                 | 248.14            | 3,333.33       | 92.56%    | 10,304.19                       | 19,999.98       | 48.48%   |
|   | 2,351,958.69      | 2,305,057.14   | -2.03%    | 14,332,236.98                   | 13,830,342.84   | -3.63%   |
| Operating inc. (loss) before depr.          | 591,155.52        | 176,719.62     | 234.52%   | 140,135.85                      | 626,985.72      | -77.65%  |
| Depreciation                                | 179,500.00        | 179,500.00     | 0.00%     | 1,077,000.00                    | 1,077,000.00    | 0.00%    |
| Operating income (loss)                     | 411,655.52        | (2,780.38)     | 14905.73% | (936,864.15)                    | (450,014.28)    | -108.19% |
| Nonoperating expense:                       |                   |                |           |                                 |                 |          |
| Interest expense                            |                   | 6,166.67       | 100.00%   |                                 | 37,000.02       | 100.00%  |

EMSA  
EMSA Eastern Division  
For the Six Months Ending December 31, 2012

|                                       | Month of December |                   |                 | For the 6 Months Ended December |                     |                |
|---------------------------------------|-------------------|-------------------|-----------------|---------------------------------|---------------------|----------------|
|                                       | Actual            | Budget            | Variance        | Actual                          | Budget              | Variance       |
| Nonoperating expense                  |                   | \$6,166.67        | 100.00%         |                                 | \$37,000.02         | 100.00%        |
| Nonoperating income - interest income | 219.48            | 1,166.67          | -81.19%         | 3,355.16                        | 7,000.02            | -52.07%        |
| Net income (loss)                     | <u>411,875.00</u> | <u>(7,780.38)</u> | <u>5393.76%</u> | <u>(933,508.99)</u>             | <u>(480,014.28)</u> | <u>-94.48%</u> |

EMSA Western  
EMSA Western Division  
For the Six Months Ending December 31, 2012

|   | Month of December   |                     |                | For the 6 Months Ended December |                       |                |
|---|---------------------|---------------------|----------------|---------------------------------|-----------------------|----------------|
|   | Actual              | Budget              | Variance       | Actual                          | Budget                | Variance       |
| Patient service revenue:                    |                     |                     |                |                                 |                       |                |
| Emergency base rate                         | \$7,995,000.00      | \$7,594,166.67      | 5.28%          | \$46,588,700.00                 | \$45,565,000.02       | 2.25%          |
| Non-emergency base rate                     | 155,702.04          | 55,683.50           | 179.62%        | 844,947.22                      | 334,101.00            | 152.90%        |
| Mileage                                     | 382,374.00          | 342,486.00          | 11.65%         | 2,191,563.00                    | 2,054,916.00          | 6.65%          |
| Special events                              | 9,530.00            | 9,416.67            | 1.20%          | 67,185.00                       | 56,500.02             | 18.91%         |
| Subscription membership                     | 15,491.09           | 15,416.67           | 0.48%          | 69,090.47                       | 92,500.02             | -25.31%        |
| Other revenue                               | (702.35)            |                     | 0.00%          | 12,701.54                       |                       | 0.00%          |
|   | <u>8,557,394.78</u> | <u>8,017,169.51</u> | <u>6.74%</u>   | <u>49,774,187.23</u>            | <u>48,103,017.06</u>  | <u>3.47%</u>   |
| Deductions from revenue:                    |                     |                     |                |                                 |                       |                |
| Contractual allowances and bad debts        | 6,227,950.37        | 5,800,000.00        | -7.38%         | 36,189,954.74                   | 34,800,000.00         | -3.99%         |
| Collection fees and expenses                | 25,566.45           | 33,333.33           | 23.30%         | 213,989.63                      | 199,999.98            | -6.99%         |
|   | <u>6,253,516.82</u> | <u>5,833,333.33</u> | <u>-7.20%</u>  | <u>36,403,944.37</u>            | <u>34,999,999.98</u>  | <u>-4.01%</u>  |
| Net patient service revenue                 | <u>2,303,877.96</u> | <u>2,183,836.18</u> | <u>5.50%</u>   | <u>13,370,242.86</u>            | <u>13,103,017.08</u>  | <u>2.04%</u>   |
| Operating expenses other than depreciation: |                     |                     |                |                                 |                       |                |
| Ambulance contract expense                  | 2,451,194.08        | 2,321,166.67        | -5.60%         | 13,401,254.74                   | 13,927,000.02         | 3.78%          |
| Employee compensation & benefits            | 148,935.63          | 146,712.08          | -1.52%         | 851,207.26                      | 880,272.48            | 3.30%          |
| Medical supplies                            | 40,285.43           | 52,083.33           | 22.65%         | 308,120.40                      | 312,499.98            | 1.40%          |
| Building rent, utilities and maintenance    | 47,667.88           | 50,125.00           | 4.90%          | 293,566.75                      | 300,750.00            | 2.39%          |
| Equipment maintenance                       | 48,479.44           | 59,583.33           | 18.64%         | 320,963.21                      | 357,499.98            | 10.22%         |
| TotalCare campaign                          | 1,366.07            | 2,083.33            | 34.43%         | 5,692.18                        | 12,499.98             | 54.46%         |
| Quality assurance fees                      | 32,924.08           | 32,916.67           | -0.02%         | 197,544.48                      | 197,500.02            | -0.02%         |
| Telephone                                   | 40,979.14           | 36,500.00           | -12.27%        | 216,893.61                      | 219,000.00            | 0.96%          |
| Professional services                       | 27,613.81           | 18,191.67           | -51.79%        | 100,308.74                      | 109,150.02            | 8.10%          |
| Miscellaneous supplies                      | 6,972.03            | 15,550.00           | 55.16%         | 74,348.71                       | 93,300.00             | 20.31%         |
| Postage and courier service                 | 2,119.73            | 3,316.66            | 36.09%         | 19,412.05                       | 19,899.96             | 2.45%          |
| Equipment lease                             | 6,641.81            | 4,166.67            | -59.40%        | 43,362.90                       | 25,000.02             | -73.45%        |
| Other fees and expenses                     | 18,979.20           | 28,108.33           | 32.48%         | 159,129.51                      | 168,649.98            | 5.65%          |
| Community relations                         | 2,785.32            | 5,833.33            | 52.25%         | 26,866.79                       | 34,999.98             | 23.24%         |
| Office supplies                             | 2,048.42            | 2,375.00            | 13.75%         | 10,617.63                       | 14,250.00             | 25.49%         |
| Insurance                                   | 4,911.34            | 5,533.33            | 11.24%         | 29,122.64                       | 33,199.98             | 12.28%         |
| Travel, meals, and training                 | 330.57              | 3,833.35            | 91.38%         | 11,077.76                       | 23,000.10             | 51.84%         |
|   | <u>2,884,233.98</u> | <u>2,788,078.75</u> | <u>-3.45%</u>  | <u>16,069,489.36</u>            | <u>16,728,472.50</u>  | <u>3.94%</u>   |
| Operating inc. (loss) before depr.          | (580,356.02)        | (604,242.57)        | 3.95%          | (2,699,246.50)                  | (3,625,455.42)        | 25.55%         |
| Depreciation                                | <u>156,916.66</u>   | <u>156,916.67</u>   | <u>0.00%</u>   | <u>941,499.96</u>               | <u>941,500.02</u>     | <u>0.00%</u>   |
| Operating income (loss)                     | <u>(737,272.68)</u> | <u>(761,159.24)</u> | <u>3.14%</u>   | <u>(3,640,746.46)</u>           | <u>(4,566,955.44)</u> | <u>20.28%</u>  |
| Nonoperating expense:                       |                     |                     |                |                                 |                       |                |
| Interest expense                            | <u>2,520.83</u>     | <u>2,166.67</u>     | <u>-16.35%</u> | <u>16,457.20</u>                | <u>13,000.02</u>      | <u>-26.59%</u> |

EMSA Western  
EMSA Western Division  
For the Six Months Ending December 31, 2012

|                                       | Month of December          |                            |                     | For the 6 Months Ended December |                              |                      |
|---------------------------------------|----------------------------|----------------------------|---------------------|---------------------------------|------------------------------|----------------------|
|                                       | Actual                     | Budget                     | Variance            | Actual                          | Budget                       | Variance             |
| Nonoperating expense                  | <u>\$2,520.83</u>          | <u>\$2,166.67</u>          | <u>-16.35%</u>      | <u>\$16,457.20</u>              | <u>\$13,000.02</u>           | <u>-26.59%</u>       |
| Nonoperating income - interest income | <u>167.73</u>              |                            | <u>0.00%</u>        | <u>1,242.96</u>                 |                              | <u>0.00%</u>         |
| Net income (loss)                     | <u><u>(739,625.78)</u></u> | <u><u>(763,325.91)</u></u> | <u><u>3.10%</u></u> | <u><u>(3,655,960.70)</u></u>    | <u><u>(4,579,955.46)</u></u> | <u><u>20.17%</u></u> |



EMSA  
EMSA Combined  
For the Six Months Ending December 31, 2012

|   | <u>2013</u>          | <u>2012</u>          |
|---|----------------------|----------------------|
| <b>Assets</b>   |                      |                      |
| Current assets:   |                      |                      |
| Cash and cash equivalents:                              |                      |                      |
| Cash in banks   | (\$152,643.05)       | (\$149,033.61)       |
| Petty cash  | 1,200.00             | 1,200.00             |
| Invested cash   | <u>3,639,689.88</u>  | <u>5,884,243.20</u>  |
|   | 3,488,246.83         | 5,736,409.59         |
| Patient accounts receivable:                            |                      |                      |
| Patient accounts receivable                             | 25,814,062.25        | 19,836,105.97        |
| Receivables in collection                               | <u>31,476,999.68</u> | <u>27,675,999.68</u> |
|   | 57,291,061.93        | 47,512,105.65        |
| Less allowance for contractual allowances and bad debts | <u>43,112,291.00</u> | <u>34,190,291.00</u> |
| Net patient accounts receivable                         | <u>14,178,770.93</u> | <u>13,321,814.65</u> |
| Other receivables:                                      |                      |                      |
| Due from contractor                                     | 989,251.31           | 383,806.65           |
| Due from collection agency                              | 17,408.23            | 16,092.08            |
| Other miscellaneous receivables                         | <u>1,899,444.71</u>  | <u>1,636,852.99</u>  |
|   | <u>2,906,104.25</u>  | <u>2,036,751.72</u>  |
| Other current assets:                                   |                      |                      |
| Prepaid assets  | 543,275.62           | 369,583.51           |
| Other, principally funds held by trustee                | <u>(57,951.36)</u>   | <u>22,596.91</u>     |
|   | <u>485,324.26</u>    | <u>392,180.42</u>    |
| Total current assets                                    | <u>21,058,446.27</u> | <u>21,487,156.38</u> |
| Property and equipment:                                 |                      |                      |
| Communication equipment                                 | 5,789,890.81         | 5,601,647.42         |
| Buildings and leasehold improvements                    | 3,649,488.81         | 3,433,230.62         |
| Ambulances  | 9,965,032.41         | 6,930,446.53         |
| Data processing equipment                               | 6,585,439.91         | 7,091,601.65         |
| On-board equipment                                      | 5,280,737.72         | 5,189,593.04         |
| Office furniture and equipment                          | 1,203,417.85         | 1,029,128.51         |
| Miscellaneous other equipment                           | 1,103,008.09         | 1,096,255.48         |
| Land  | 64,200.00            | 64,200.00            |
| Transportation equipment                                | 361,737.24           | 385,027.24           |
| Prepaid assets  | 806,761.67           | 3,713,239.83         |
| Capital Lease   | <u>739,910.29</u>    | <u>739,910.29</u>    |
|   | 35,549,624.80        | 35,274,280.61        |
| Less accumulated depreciation                           | <u>22,557,635.59</u> | <u>19,670,051.11</u> |
| Net property and equipment                              | 12,991,989.21        | 15,604,229.50        |
| Other assets  | <u>12,960.00</u>     | <u>12,960.00</u>     |
| Total assets  | 34,063,395.48        | 37,104,345.88        |

EMSA  
EMSA Combined  
For the Six Months Ending December 31, 2012

|  | <u>2013</u>                 | <u>2012</u>                 |
|--|-----------------------------|-----------------------------|
| <b>Liabilities and Division Capital</b>  |                             |                             |
| Current liabilities:                     |                             |                             |
| Accounts payable and accrued liabilities | \$1,541,502.10              | \$623,353.28                |
| Due to contractor                        | 9,172,060.22                | 8,104,177.50                |
| Due to Quality Assurance Fund            | 196,240.86                  | 62,100.62                   |
| Accrued retirement                       | 133,318.10                  | 129,315.88                  |
| Accrued salaries and wages               | 241,710.50                  | 220,271.37                  |
| Current installments of long-term debt   | 480,000.00                  | 620,000.00                  |
| Accrued interest payable                 | 23.81                       | 14.61                       |
| Deferred revenue                         | <u>753,052.70</u>           | <u>2,820,985.50</u>         |
| Total current liabilities                | 12,517,908.29               | 12,580,218.76               |
| Other liabilities                        | <u>21,752.22</u>            | <u>21,752.22</u>            |
| Total liabilities                        | <u>12,539,660.51</u>        | <u>12,601,970.98</u>        |
| Division capital:                        |                             |                             |
| Contributed capital                      | 56,871,890.30               | 47,949,884.85               |
| Retained earnings (deficit)              | (30,758,685.64)             | (19,978,190.64)             |
| Current year earnings (loss)             | <u>(4,589,469.69)</u>       | <u>(3,469,319.31)</u>       |
| Total division capital                   | <u>21,523,734.97</u>        | <u>24,502,374.90</u>        |
| Total liabilities & division capital     | <u><u>34,063,395.48</u></u> | <u><u>37,104,345.88</u></u> |

EMSA  
EMSA Eastern Division  
For the Six Months Ending December 31, 2012

|   | <u>2013</u>          | <u>2012</u>          |
|---|----------------------|----------------------|
| <b>Assets</b>   |                      |                      |
| Current assets:   |                      |                      |
| Cash and cash equivalents:                              |                      |                      |
| Cash in banks   | (\$540,911.59)       | (\$487,537.62)       |
| Petty cash  | 600.00               | 600.00               |
| Invested cash   | <u>2,044,313.30</u>  | <u>5,380,046.53</u>  |
|   | 1,504,001.71         | 4,893,108.91         |
| Patient accounts receivable:                            |                      |                      |
| Patient accounts receivable                             | 11,657,943.17        | 9,008,942.28         |
| Receivables in collection                               | <u>13,814,999.82</u> | <u>11,818,999.82</u> |
|   | 25,472,942.99        | 20,827,942.10        |
| Less allowance for contractual allowances and bad debts | <u>19,214,710.00</u> | <u>15,247,710.00</u> |
| Net patient accounts receivable                         | <u>6,258,232.99</u>  | <u>5,580,232.10</u>  |
| Other receivables:                                      |                      |                      |
| Due from contractor                                     | 989,251.31           | 383,806.65           |
| Due from collection agency                              | 7,779.26             | 10,907.54            |
| Other miscellaneous receivables                         | <u>1,899,409.71</u>  | <u>1,636,669.45</u>  |
|   | <u>2,896,440.28</u>  | <u>2,031,383.64</u>  |
| Other current assets:                                   |                      |                      |
| Prepaid assets  | 286,832.74           | 166,906.53           |
| Other, principally funds held by trustee                | <u>(122,696.63)</u>  | <u>(241,695.61)</u>  |
|   | <u>164,136.11</u>    | <u>(74,789.08)</u>   |
| Total current assets                                    | <u>10,822,811.09</u> | <u>12,429,935.57</u> |
| Property and equipment:                                 |                      |                      |
| Communication equipment                                 | 2,953,658.64         | 2,865,692.53         |
| Buildings and leasehold improvements                    | 3,175,960.00         | 2,959,701.81         |
| Ambulances  | 5,443,669.86         | 3,958,396.00         |
| Data processing equipment                               | 3,460,784.94         | 3,715,274.18         |
| On-board equipment                                      | 2,670,234.36         | 2,498,518.77         |
| Office furniture and equipment                          | 569,064.65           | 406,696.43           |
| Miscellaneous other equipment                           | 571,621.50           | 565,304.89           |
| Land  | 64,200.00            | 64,200.00            |
| Transportation equipment                                | 284,814.80           | 308,104.80           |
| Prepaid assets  | 249,618.74           | 1,969,474.97         |
| Capital Lease   | <u>338,087.66</u>    | <u>338,087.66</u>    |
|   | 19,781,715.15        | 19,649,452.04        |
| Less accumulated depreciation                           | <u>12,452,376.42</u> | <u>11,002,549.58</u> |
| Net property and equipment                              | 7,329,338.73         | 8,646,902.46         |
| Other assets  | <u>10,698.65</u>     | <u>10,698.65</u>     |
| Total assets  | 18,162,848.47        | 21,087,536.68        |

EMSA  
EMSA Eastern Division  
For the Six Months Ending December 31, 2012

|  | <u>2013</u>                 | <u>2012</u>                 |
|--|-----------------------------|-----------------------------|
| <b>Liabilities and Division Capital</b>  |                             |                             |
| Current liabilities:                     |                             |                             |
| Accounts payable and accrued liabilities | \$869,003.13                | \$245,945.84                |
| Due to contractor                        | 4,142,857.25                | 3,535,158.04                |
| Due to Quality Assurance Fund            | 196,240.86                  | 62,100.62                   |
| Accrued retirement                       | 72,355.22                   | 67,484.66                   |
| Accrued salaries and wages               | 113,737.88                  | 105,894.38                  |
| Accrued interest payable                 | 23.81                       | 14.61                       |
| Deferred revenue                         | <u>155,356.17</u>           | <u>1,060,560.17</u>         |
| Total current liabilities                | 5,549,574.32                | 5,077,158.32                |
| Other liabilities                        | <u>21,752.22</u>            | <u>21,752.22</u>            |
| Total liabilities                        | <u>5,571,326.54</u>         | <u>5,098,910.54</u>         |
| Division capital:                        |                             |                             |
| Contributed capital                      | 5,601,757.11                | 5,131,176.96                |
| Retained earnings (deficit)              | 7,923,273.81                | 10,686,896.90               |
| Current year earnings (loss)             | <u>(933,508.99)</u>         | <u>170,552.28</u>           |
| Total division capital                   | <u>12,591,521.93</u>        | <u>15,988,626.14</u>        |
| Total liabilities & division capital     | <u><u>18,162,848.47</u></u> | <u><u>21,087,536.68</u></u> |

EMSA Western  
EMSA Western Division  
For the Six Months Ending December 31, 2012

|   | <u>2013</u>                 | <u>2012</u>                 |
|---|-----------------------------|-----------------------------|
| <b>Assets</b>   |                             |                             |
| Current assets:   |                             |                             |
| Cash and cash equivalents:                              |                             |                             |
| Cash in banks   | \$388,268.54                | \$338,504.01                |
| Petty cash  | 600.00                      | 600.00                      |
| Invested cash   | <u>1,595,376.58</u>         | <u>504,196.67</u>           |
|   | 1,984,245.12                | 843,300.68                  |
| Patient accounts receivable:                            |                             |                             |
| Patient accounts receivable                             | 14,156,119.08               | 10,827,163.69               |
| Receivables in collection                               | <u>17,661,999.86</u>        | <u>15,856,999.86</u>        |
|   | 31,818,118.94               | 26,684,163.55               |
| Less allowance for contractual allowances and bad debts | <u>23,897,581.00</u>        | <u>18,942,581.00</u>        |
| Net patient accounts receivable                         | <u>7,920,537.94</u>         | <u>7,741,582.55</u>         |
| Other receivables:                                      |                             |                             |
| Due from collection agency                              | 9,628.97                    | 5,184.54                    |
| Other miscellaneous receivables                         | <u>35.00</u>                | <u>183.54</u>               |
|   | <u>9,663.97</u>             | <u>5,368.08</u>             |
| Other current assets:                                   |                             |                             |
| Prepaid assets  | 256,442.88                  | 202,676.98                  |
| Other, principally funds held by trustee                | <u>64,745.27</u>            | <u>264,292.52</u>           |
|   | <u>321,188.15</u>           | <u>466,969.50</u>           |
| Total current assets                                    | <u>10,235,635.18</u>        | <u>9,057,220.81</u>         |
| Property and equipment:                                 |                             |                             |
| Communication equipment                                 | 2,836,232.17                | 2,735,954.89                |
| Buildings and leasehold improvements                    | 473,528.81                  | 473,528.81                  |
| Ambulances  | 4,521,362.55                | 2,972,050.53                |
| Data processing equipment                               | 3,124,654.97                | 3,376,327.47                |
| On-board equipment                                      | 2,610,503.36                | 2,691,074.27                |
| Office furniture and equipment                          | 634,353.20                  | 622,432.08                  |
| Miscellaneous other equipment                           | 531,386.59                  | 530,950.59                  |
| Transportation equipment                                | 76,922.44                   | 76,922.44                   |
| Prepaid assets  | 557,142.93                  | 1,743,764.86                |
| Capital Lease   | <u>401,822.63</u>           | <u>401,822.63</u>           |
|   | 15,767,909.65               | 15,624,828.57               |
| Less accumulated depreciation                           | <u>10,105,259.17</u>        | <u>8,667,501.53</u>         |
| Net property and equipment                              | 5,662,650.48                | 6,957,327.04                |
| Other assets  | <u>2,261.35</u>             | <u>2,261.35</u>             |
| Total assets  | <u><u>15,900,547.01</u></u> | <u><u>16,016,809.20</u></u> |

EMSA Western  
EMSA Western Division  
For the Six Months Ending December 31, 2012

|  | <u>2013</u>                 | <u>2012</u>                 |
|--|-----------------------------|-----------------------------|
| <b>Liabilities and Division Capital</b>  |                             |                             |
| Current liabilities:                     |                             |                             |
| Accounts payable and accrued liabilities | \$672,498.97                | \$377,407.44                |
| Due to contractor                        | 5,029,202.97                | 4,569,019.46                |
| Accrued retirement                       | 60,962.88                   | 61,831.22                   |
| Accrued salaries and wages               | 127,972.62                  | 114,376.99                  |
| Current installments of long-term debt   | 480,000.00                  | 620,000.00                  |
| Deferred revenue                         | <u>597,696.53</u>           | <u>1,760,425.33</u>         |
| Total current liabilities                | 6,968,333.97                | 7,503,060.44                |
|  | <u>6,968,333.97</u>         | <u>7,503,060.44</u>         |
| Total liabilities                        | 6,968,333.97                | 7,503,060.44                |
| Division capital:                        |                             |                             |
| Contributed capital                      | 51,270,133.19               | 42,818,707.89               |
| Retained earnings (deficit)              | (38,681,959.45)             | (30,665,087.54)             |
| Current year earnings (loss)             | <u>(3,655,960.70)</u>       | <u>(3,639,871.59)</u>       |
| Total division capital                   | 8,932,213.04                | 8,513,748.76                |
|  | <u>8,932,213.04</u>         | <u>8,513,748.76</u>         |
| Total liabilities & division capital     | <u><u>15,900,547.01</u></u> | <u><u>16,016,809.20</u></u> |

**EMSA**  
**Cash Rollforward**  
**Year Ending June 30, 2013**

|                                  | Eastern<br>Division<br>Actual | Eastern<br>Division<br>Budget | Eastern<br>Division<br>Variance | Western<br>Division<br>Actual | Western<br>Division<br>Budget | Western<br>Division<br>Variance | Combined<br>Actual | Combined<br>Budget | Combined<br>Variance |
|----------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|-------------------------------|---------------------------------|--------------------|--------------------|----------------------|
| Balance at June 30, 2010         | \$ 2,437,276                  | \$ 2,437,276                  | -                               | 502,031                       | 502,031                       | -                               | 2,939,307          | 2,939,307          | -                    |
| Net revenue collected            | 11,481,000                    | 12,026,522                    | (545,522)                       | 12,736,000                    | 13,018,830                    | (282,830)                       | 24,217,000         | 25,045,352         | (828,352)            |
| Utility bill receipts            | 2,220,000                     | 1,902,000                     | 318,000                         |                               |                               |                                 | 2,220,000          | 1,902,000          | 318,000              |
| TotalCare proceeds               | 17,235                        | -                             | 17,235                          | 164,177                       | 185,000                       | (20,823)                        | 181,412            | 185,000            | (3,588)              |
| Payment to contractor            | (11,538,696)                  | (10,966,400)                  | (572,296)                       | (13,206,526)                  | (14,041,468)                  | 834,942                         | (24,745,222)       | (25,007,868)       | 262,646              |
| Operating expenses/changes in WC | (2,560,222)                   | (2,977,774)                   | 417,552                         | (3,145,937)                   | (2,824,526)                   | (321,411)                       | (5,706,159)        | (5,802,300)        | 96,141               |
| Capital expenditures             | (178,264)                     | (441,000)                     | 262,736                         | (226,782)                     | (654,498)                     | 427,716                         | (405,046)          | (1,095,498)        | 690,452              |
| Net debt proceeds/(reduction)    |                               |                               | -                               | (140,000)                     | (140,000)                     | -                               | (140,000)          | (140,000)          | -                    |
| Interest/other income            | 2,836                         | 7,002                         | (4,166)                         | 559                           |                               | 559                             | 3,395              | (132,998)          | 136,393              |
| Other                            | 295,335 (2)                   | 348,000                       | (52,665)                        | 4,628,224 (1)                 | 4,628,224                     | -                               | 4,923,559          | 4,976,224          | (52,665)             |
| Balance at December 31, 2012     | 2,176,500                     | 2,335,626                     | (159,126)                       | 1,311,746                     | 673,593                       | 638,153                         | 3,488,246          | 2,869,219          | 619,027              |

(1) 28,070 - '12 Other Western Subsidy (2) 295,335 - '12 Other Eastern Subsidy

505,212 - '13 Edmond Subsidy

495,518 - '13 Other Western Subsidy

3,599,424- '13 Oklahoma City Subsidy

4,628,224

West - Cash 1,984,245  
A/P (672,499)

Net 1,311,746

NOTE: The cash balance is net of the intercompany receivable/payable  
which results from consolidating the accounts payable function.

EMSA  
Statement of Cash Flows  
Six Months Ended 12/31/12

Eastern Division

|   |             |                         |
|---|-------------|-------------------------|
| Net Income (loss)                           |             | (933,509)               |
| Add: Depreciation                           | 1,077,000   |                         |
| Increase in allowance for doubtful accounts | 3,400,000   |                         |
| Increase in deferred revenue                | 84,788      | <u>4,561,788</u>        |
| Changes in working capital:                 |             |                         |
| Increase in patient receivables             | (3,745,259) |                         |
| Increase in other receivables               | (860,301)   |                         |
| Decrease in other assets                    | 35,843      |                         |
| Increase in accounts payable                | 447,753     |                         |
| Decrease in accrued liabilities             | (53,803)    | <u>(4,175,767)</u>      |
| Net Property Additions:                     |             | (249,619)               |
| Debt Service/ Loan Proceeds                 |             | -                       |
| Net Contributed Capital                     |             | 281,098                 |
| Change in cash and cash equivalents:        |             | <u><u>(516,009)</u></u> |
|   |             |                         |
| Cash balance @6/30/12                       |             | 2,020,011               |
| Cash balance @ 12/31/12                     |             | 1,504,002               |
| Change in cash                              |             | <u><u>(516,009)</u></u> |



EMSA  
Statement of Cash Flows  
Six Months Ended 12/31/12

Western Division

|   |             |                         |
|---|-------------|-------------------------|
| Net income (loss)                           |             | (3,655,961)             |
| Add: Depreciation                           | 941,500     |                         |
| Increase in allowance for doubtful accounts | 4,200,000   |                         |
| Increase in deferred revenue                | 231,697     | <u>5,373,197</u>        |
| Changes in working capital:                 |             |                         |
| Increase in patient receivables             | (4,918,986) |                         |
| Increase in other receivables               | (8,025)     |                         |
| Increase in other assets                    | (204,892)   |                         |
| Increase in accounts payable                | 610,622     |                         |
| Decrease in accrued liabilities             | (55,553)    | <u>(4,576,834)</u>      |
| Net Property (Additions)/Dispositions       |             | (557,143)               |
| Debt Service/Loan proceeds                  |             | (140,000)               |
| Contributed Capital                         |             | 4,621,691               |
| Change in cash and cash equivalents:        |             | <u><u>1,064,950</u></u> |
|   |             |                         |
| Cash balance @6/30/12                       |             | 919,295                 |
| Cash balance @ 12/31/12                     |             | 1,984,245               |
| Change in cash                              |             | <u><u>1,064,950</u></u> |

**EMSA Eastern Division  
Capital Expenditures Variance  
Year Ending June 30, 2013**

*Through December*

| Description                     | Budget           | Actual<br>EMSA | Under (Over)<br>Budget |
|---------------------------------|------------------|----------------|------------------------|
| <b>Ambulances</b>               |                  |                |                        |
| <i>2013 Ambulances (one)</i>    |                  |                |                        |
| New units                       | 148,000          |                | 148,000                |
| Support vehicle                 | 35,000           |                | 35,000                 |
| Miscellaneous                   | 100,000          | 37,466         | 62,534                 |
| <b>On board equipment:</b>      |                  |                |                        |
| Lifepack 15's                   | 35,000           |                | 35,000                 |
| First responder equipment       | 100,000          |                | 100,000                |
| Equipment for new units         | 64,000           |                | 64,000                 |
| Ventilators                     | 110,000          | 71,355         | 38,645                 |
| Miscellaneous                   | 29,000           | 11,271         | 17,729                 |
| <b>CAD and radio equipment:</b> |                  |                |                        |
| Base station upgrade            | 50,000           |                | 50,000                 |
| Saber III portables             | 20,000           |                | 20,000                 |
| Equipment for new units         | 19,000           |                | 19,000                 |
| <b>Building expenses:</b>       |                  |                |                        |
| Office furniture                | 10,000           | 2,593          | 7,407                  |
| Security equipment              | 15,000           |                | 15,000                 |
| Building expansion              | 2,500,000        |                | 2,500,000              |
| Parking lot repair              |                  | 41,547         | (41,547)               |
| Replacement of office machines  |                  | 33,540         | (33,540)               |
| Miscellaneous                   | 39,000           | 6,457          | 32,543                 |
| <b>Computer equipment:</b>      |                  |                |                        |
| Server upgrade (network)        | 35,000           | 15,121         | 19,879                 |
| Accounting server upgrade       | 8,000            |                | 8,000                  |
| Web site development            | 15,000           | 1,367          | 13,633                 |
| Purchasing/AP upgrade           |                  | 10,677         | (10,677)               |
| Miscellaneous                   | 50,000           | 18,225         | 31,775                 |
| <b>TOTAL</b>                    | <b>3,382,000</b> | <b>249,619</b> | <b>3,132,381</b>       |

**EMSA Western Division  
Capital Expenditures Variance  
Year Ending June 30, 2013**

*Through December*

| Description                     | Budget           | Actual<br>EMSA | Under (Over)<br>Budget |
|---------------------------------|------------------|----------------|------------------------|
| <b>Ambulances</b>               |                  |                |                        |
| <i>2013 Ambulances (one)</i>    |                  |                |                        |
| New units                       | 148,000          |                | 148,000                |
| Miscellaneous                   | 100,000          | 38,091         | 61,909                 |
| <b>On board equipment:</b>      |                  |                |                        |
| Equipment for new units         | 64,000           |                | 64,000                 |
| Ventilators                     | 275,000          | 325,064        | (50,064)               |
| Miscellaneous                   | 36,000           |                | 36,000                 |
| <b>CAD and radio equipment:</b> |                  |                |                        |
| Equipment for new units         | 15,000           |                | 15,000                 |
| Base station upgrade            | 40,000           |                | 40,000                 |
| Clinical computer pads          | 300,000          |                | 300,000                |
| Radio infrastructure (NG911)    | 163,000          | 81,336         | 81,664                 |
|                                 |                  |                | -                      |
| <b>Building expenses:</b>       |                  |                |                        |
| Leasehold improvements          | 30,000           |                | 30,000                 |
| Generator fuel tank @ Walker    |                  | 14,808         | (14,808)               |
| Replacement of office machines  |                  | 29,198         | (29,198)               |
| Miscellaneous                   | 43,000           | 18,850         | 24,150                 |
| <b>Computer equipment:</b>      |                  |                |                        |
| Web site development            | 15,000           | 1,395          | 13,605                 |
| Server upgrade                  | 30,000           | 15,489         | 14,511                 |
| Purchasing/AP upgrade           |                  | 10,763         | (10,763)               |
| Miscellaneous                   | 50,000           | 16,852         | 33,148                 |
| <b>TOTAL</b>                    | <b>1,309,000</b> | <b>551,846</b> | <b>757,154</b>         |

**EMSA**  
**Key Financial Indicators**  
**Fiscal Year Ending June 30, 2013**

*Eastern Division*

|                                | <u>Jul-12</u> | <u>Aug-12</u> | <u>Sep-12</u> | <u>Oct-12</u> | <u>Nov-12</u> | <u>Dec-12</u> | <u>Year-to-date</u> | <u>Prior Year</u> | <u>Budget</u> |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------|-------------------|---------------|
| <i>Transports:</i>             |               |               |               |               |               |               |                     |                   |               |
| Emergency                      | 5,216         | 5,199         | 4,951         | 4,917         | 4,737         | 5,034         | 30,054              | 28,476            | 29,239        |
| Non-emergency                  | 798           | 803           | 702           | 779           | 757           | 728           | 4,567               | 5,156             | 4,688         |
| Total                          | 6,014         | 6,002         | 5,653         | 5,696         | 5,494         | 5,762         | 34,621              | 33,632            | 33,927        |
| Unit hours                     | 15,619        | 15,557        | 14,700        | 15,182        | 14,720        | 14,754        | 90,532              | 83,530            |               |
| % of total system hours        | 50.1%         | 49.4%         | 49.8%         | 49.0%         | 48.1%         | 47.1%         | 48.9%               | 45.9%             | 46.0%         |
| <i>Gross revenue by payor:</i> |               |               |               |               |               |               |                     |                   |               |
| Medicare                       | 41%           | 41%           | 40%           | 41%           | 43%           | 43%           | 41%                 | 43%               |               |
| Medicaid                       | 19%           | 18%           | 19%           | 20%           | 19%           | 19%           | 19%                 | 17%               |               |
| Private insurance              | 13%           | 12%           | 12%           | 13%           | 12%           | 12%           | 13%                 | 15%               |               |
| Uninsured and other            | 27%           | 29%           | 29%           | 26%           | 26%           | 26%           | 27%                 | 25%               |               |
|                                | 100%          | 100%          | 100%          | 100%          | 100%          | 100%          | 100%                | 100%              |               |
| <i>Collection rate</i>         | 46.3%         | 59.2%         | 46.8%         | 66.5%         | 46.1%         | 51.7%         | 52.4%               | 60.2%             | 48.0%         |
| <i>Net income (loss)</i>       | \$ 267,914    | \$ 296,863    | \$ (697,025)  | \$ (643,376)  | \$ (569,759)  | \$ 411,875    | \$ (933,508)        | \$ 170,553        | \$ (480,014)  |
| <i>Days in A/R</i>             | 71.4          | 76.5          | 86.4          | 84.0          | 79.7          | 88.5          | N/A                 | 80.8              |               |
| <i>Past due A/R</i>            | \$ 2,088,000  | \$ 2,554,000  | \$ 2,737,000  | \$ 2,585,000  | \$ 2,703,000  | \$ 2,993,000  | N/A                 | \$ 2,421,000      |               |
| <i>Current ratio</i>           | 2.29          | 2.08          | 2.08          | 2.07          | 1.88          | 1.95          | N/A                 | 2.45              |               |

EMSA  
Key Financial Indicators  
Fiscal Year Ending June 30, 2013

Western Division

|                                     | <u>Jul-12</u> | <u>Aug-12</u> | <u>Sep-12</u> | <u>Oct-12</u> | <u>Nov-12</u> | <u>Dec-12</u> | <u>Year-to-date</u> | <u>Prior Year</u> | <u>Budget</u>  |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------|-------------------|----------------|
| <i>Transports:</i>                  |               |               |               |               |               |               |                     |                   |                |
| Emergency                           | 6,058         | 6,086         | 5,871         | 5,976         | 5,795         | 6,253         | 36,039              | 34,369            | 35,340         |
| Non-emergency                       | 263           | 278           | 297           | 302           | 309           | 350           | 1,799               | 1,109             | 856            |
| Total                               | 6,321         | 6,364         | 6,168         | 6,278         | 6,104         | 6,603         | 37,838              | 35,478            | 36,196         |
| Unit hours                          | 18,111        | 18,126        | 16,935        | 17,972        | 18,017        | 18,789        | 107,950             | 111,288           |                |
| % of total system hours             | 49.9%         | 50.6%         | 50.2%         | 51.0%         | 51.9%         | 52.9%         | 51.1%               | 54.1%             | 54.0%          |
| <i>% of gross revenue by payor:</i> |               |               |               |               |               |               |                     |                   |                |
| Medicare                            | 42%           | 40%           | 41%           | 41%           | 43%           | 44%           | 42%                 | 43%               |                |
| Medicaid                            | 16%           | 16%           | 16%           | 16%           | 18%           | 16%           | 16%                 | 16%               |                |
| Private insurance                   | 13%           | 15%           | 15%           | 14%           | 14%           | 13%           | 14%                 | 15%               |                |
| Uninsured and other                 | 29%           | 29%           | 28%           | 29%           | 25%           | 27%           | 28%                 | 26%               |                |
|                                     | 100%          | 100%          | 100%          | 100%          | 100%          | 100%          | 100%                | 100%              |                |
| <i>Collection rate</i>              | 45.9%         | 51.5%         | 44.7%         | 55.1%         | 50.1%         | 49.3%         | 49.5%               | 56.6%             | 46.0%          |
| <i>Net income (loss)</i>            | \$ (429,428)  | \$ (573,997)  | \$ (614,099)  | \$ (411,136)  | \$ (887,675)  | \$ (739,626)  | \$ (3,655,961)      | \$ (3,639,872)    | \$ (4,579,955) |
| <i>Days in A/R</i>                  | 71.2          | 77.2          | 83.8          | 81.5          | 85.3          | 88.4          | N/A                 | 83.6              |                |
| <i>Past due A/R</i>                 | \$ 2,514,000  | \$ 3,129,000  | \$ 3,251,000  | \$ 3,177,000  | \$ 3,254,000  | \$ 3,676,000  | N/A                 | \$ 2,715,000      |                |
| <i>Current ratio</i>                | 1.33          | 1.40          | 1.42          | 1.47          | 1.54          | 1.47          | N/A                 | 1.21              |                |



*EMSA Western Division*

Fiscal Year Ending June 30, 2013

[illegible]

# EMSA

Expenditures Greater Than \$10,000

| <u>Date</u> | <u>Total Amount</u> | <u>Check #</u> | <u>To</u>                   | <u>Description</u>          | <u>East</u> | <u>West</u> | <u>P+</u> | <u>MCB</u> | <u>Grant</u> | <u>TFD</u> |
|-------------|---------------------|----------------|-----------------------------|-----------------------------|-------------|-------------|-----------|------------|--------------|------------|
| 12/19/2012  | \$14,502            | 70735          | Advanced Systems Group      | VMWare & Support            | 7222.5      | 7279.5      |           |            |              |            |
| 12/19/2012  | \$21,545            | 70741          | att                         | landline phones/fax         |             | 1539.31     |           |            |              |            |
|             |                     |                |                             |                             | 5225.63     | 12372.57    | 70.22     | 70.36      |              |            |
|             |                     |                |                             |                             | 1129.3      | 1138.22     |           |            |              |            |
| 12/19/2012  | \$13,094            | AMEX           | Metroplex Electric          | APC UPSs 16racks phone room | 5576.85     | 6023.15     |           |            |              |            |
| 12/19/2012  | \$10,861            | AMEX           | Motorola, Inc.              | November Service Agreement  | 5325.29     | 5575.76     |           |            |              |            |
| 12/12/2012  | \$34,802            | 70725          | Office Of The State Auditor | October Audit Bill          | 7128.89     | 7410.63     |           |            |              |            |
| 12/19/2012  | \$16,406            | 70772          | PC Connection               | Virtual Host Computer       | 2011.01     | 2121.96     |           |            |              |            |
|             |                     |                |                             | Hardware for Host           | 5352.17     | 5780.5      |           |            |              |            |
|             |                     |                |                             | Service Agreement           | 534.99      | 556.15      |           |            |              |            |
| 12/19/2012  | \$17,280            | 70781          | Southern Tire Mart          | Inclimate weather tires     | 8640        | 8640        |           |            |              |            |
| 12/19/2012  | \$12,150            | 70788          | True Digital Security       | Info Security Assessment    | 5957.28     | 6192.72     |           |            |              |            |
| 12/19/2012  | \$10,335            | 70791          | Verizon Wireless            | Pagers                      | 49.85       | 51.83       |           |            |              |            |
|             |                     |                |                             | Pagers                      | 5017.89     | 5216.21     |           |            |              |            |