

MEMORANDUM

Date: December 18, 2013

To: Board of Trustees

From: Kent Torrence

Subject: **FINANCIAL REVIEW – October 2013**

Attached you will find financial statements for October 2013. 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 net loss of \$427 thousand compared to a budgeted loss of \$1,137 thousand, and the Western Division had a net loss of \$3,631 thousand compared to a budgeted net loss of \$3,961 thousand.

There is no net interdivisional payable/receivable as of 10/31/13.

Combined Balance Sheets

Following is a discussion of significant assets and liabilities at October 31, 2013, 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 October and September 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.

Income Statements

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

Patient Service Revenue

Eastern division patient revenue is less than budget by \$393 thousand (1%) and Western is less than budget by \$654 thousand (1.9%).

Gross patient service revenue variances are partly attributable to differences between actual and budgeted transports for fiscal 2014. The Eastern Division had 384 less emergency transports than budgeted (1.8%); non-emergency transports were 316 less than budget (10.4%). The Western Division emergency transports were less than budget by 786 (3.1%) and non-emergencies were 642 more than budget (64.5%).

The year-to-date collection rate is 43% for the Eastern Division compared to a budget of 51% and an actual for fiscal 2013 of 54%. The year-to-date collection rate is 47% for the Western Division compared to a budget of 51% and an actual for fiscal 2013 of 49%.

Patient receipts have been adversely affected by billing delays associated with the implementation of the new Zoll EPCR system. It is expected that the billing will be current in November and receipts should normalize by the end of the calendar year.

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 Four Months Ending October 31, 2013

	Month of October			For the 4 Months Ended October		
	Actual	Budget	Variance	Actual	Budget	Variance
Patient service revenue:						
Emergency base rate	\$14,067,300.00	\$14,889,229.00	-5.52%	\$57,776,900.00	\$59,336,095.00	-2.63%
Non-emergency base rate	480,188.94	373,392.50	28.60%	1,820,835.44	1,493,570.00	21.91%
Mileage	939,281.00	939,482.00	-0.02%	3,259,187.00	3,669,814.00	-11.19%
Special events	37,741.25	20,083.00	87.93%	97,918.75	80,332.00	21.89%
Subscription membership	21,309.79	20,000.00	6.55%	64,570.03	80,000.00	-19.29%
Other revenue	377,374.42	475,000.00	-20.55%	2,493,332.48	1,900,000.00	31.23%
	15,923,195.40	16,717,186.50	-4.75%	65,512,743.70	66,559,811.00	-1.57%
Deductions from revenue:						
Contractual allowances and bad debts	10,764,023.72	11,720,833.33	8.16%	45,138,803.74	46,883,333.32	3.72%
Collection fees and expenses	63,400.86	70,833.33	10.49%	282,311.92	283,333.32	0.36%
	10,827,424.58	11,791,666.66	8.18%	45,421,115.66	47,166,666.64	3.70%
Net patient service revenue	5,095,770.82	4,925,519.84	3.46%	20,091,628.04	19,393,144.36	3.60%
Operating expenses other than depreciation:						
Ambulance contract expense	4,645,672.17	4,843,993.00	4.09%	19,012,042.21	19,307,218.00	1.53%
Employee compensation & benefits	312,217.14	288,885.83	-8.08%	1,201,534.44	1,155,543.32	-3.98%
Medical supplies	73,249.96	162,608.34	54.95%	653,665.29	656,433.36	0.42%
Building rent, utilities and maintenance	78,116.01	74,424.99	-4.96%	349,997.03	297,699.96	-17.57%
Equipment maintenance	111,745.79	104,208.32	-7.23%	395,885.21	416,833.28	5.03%
TotalCare campaign	5,301.06	2,916.67	-81.75%	20,484.16	11,666.68	-75.58%
Quality assurance fees	67,114.92	67,166.67	0.08%	268,459.68	268,666.68	0.08%
Telephone	80,144.87	79,249.99	-1.13%	310,050.69	316,999.96	2.19%
Professional services	9,630.46	26,733.33	63.98%	71,099.71	106,933.32	33.51%
Miscellaneous supplies	37,768.84	31,200.00	-21.05%	119,421.03	124,800.00	4.31%
Postage and courier service	3,654.40	7,500.01	51.27%	18,303.25	30,000.04	38.99%
Equipment lease	1,856.57	3,000.00	38.11%	11,594.19	12,000.00	3.38%
Other fees and expenses	58,055.76	39,324.99	-47.63%	144,989.72	157,299.96	7.83%
Community relations	29,003.80	33,000.00	12.11%	121,211.82	132,000.00	8.17%
Office supplies	7,086.08	6,833.32	-3.70%	16,710.98	27,333.28	38.86%
Insurance	12,666.26	15,000.00	15.56%	41,817.95	60,000.00	30.30%
Travel, meals, and training	4,776.48	4,416.66	-8.15%	21,228.19	17,666.64	-20.16%
	5,538,060.57	5,790,462.12	4.36%	22,778,495.55	23,099,094.48	1.39%
Operating inc. (loss) before depr.	(442,289.75)	(864,942.28)	48.86%	(2,686,867.51)	(3,705,950.12)	27.50%
Depreciation	341,249.00	341,250.00	0.00%	1,364,996.00	1,365,000.00	0.00%
Operating income (loss)	(783,538.75)	(1,206,192.28)	35.04%	(4,051,863.51)	(5,070,950.12)	20.10%
Nonoperating expense:						
Interest expense	1,558.33	7,166.67	78.26%	6,369.28	28,666.68	77.78%

EMSA
EMSA Combined
For the Four Months Ending October 31, 2013

	Month of October			For the 4 Months Ended October		
	Actual	Budget	Variance	Actual	Budget	Variance
Nonoperating expense	<u>\$1,558.33</u>	<u>\$7,166.67</u>	<u>78.26%</u>	<u>\$6,369.28</u>	<u>\$28,666.68</u>	<u>77.78%</u>
Nonoperating income - interest income	<u>91.69</u>	<u>416.67</u>	<u>-77.99%</u>	<u>858.16</u>	<u>1,666.68</u>	<u>-48.51%</u>
Net income (loss)	<u><u>(785,005.39)</u></u>	<u><u>(1,212,942.28)</u></u>	<u><u>35.28%</u></u>	<u><u>(4,057,374.63)</u></u>	<u><u>(5,097,950.12)</u></u>	<u><u>20.41%</u></u>

EMSA
EMSA Eastern Division
For the Four Months Ending October 31, 2013

	Month of October			For the 4 Months Ended October		
	Actual	Budget	Variance	Actual	Budget	Variance
Patient service revenue:						
Emergency base rate	\$6,442,800.00	\$6,845,479.00	-5.88%	\$26,464,100.00	\$27,161,095.00	-2.57%
Non-emergency base rate	262,905.00	258,750.00	1.61%	1,000,008.06	1,035,000.00	-3.38%
Mileage	416,106.00	426,000.00	-2.32%	1,443,807.00	1,704,000.00	-15.27%
Special events	29,637.50	9,583.00	209.27%	48,937.50	38,332.00	27.67%
Subscription membership	7,504.98	6,666.67	12.57%	29,329.12	26,666.68	9.98%
Other revenue	371,659.24	475,000.00	-21.76%	2,485,499.45	1,900,000.00	30.82%
	<u>7,530,612.72</u>	<u>8,021,478.67</u>	<u>-6.12%</u>	<u>31,471,681.13</u>	<u>31,865,093.68</u>	<u>-1.23%</u>
Deductions from revenue:						
Contractual allowances and bad debts	4,912,162.93	5,408,333.33	9.17%	20,806,088.47	21,633,333.32	3.82%
Collection fees and expenses	30,686.93	33,333.33	7.94%	125,704.79	133,333.32	5.72%
	<u>4,942,849.86</u>	<u>5,441,666.66</u>	<u>9.17%</u>	<u>20,931,793.26</u>	<u>21,766,666.64</u>	<u>3.84%</u>
Net patient service revenue	<u>2,587,762.86</u>	<u>2,579,812.01</u>	<u>0.31%</u>	<u>10,539,887.87</u>	<u>10,098,427.04</u>	<u>4.37%</u>
Operating expenses other than depreciation:						
Ambulance contract expense	2,107,243.80	2,177,226.00	3.21%	8,488,946.59	8,640,150.00	1.75%
Employee compensation & benefits	148,769.81	135,776.33	-9.57%	570,111.68	543,105.32	-4.97%
Medical supplies	54,578.83	99,941.67	45.39%	315,632.45	399,766.68	21.05%
Building rent, utilities and maintenance	30,604.55	21,883.33	-39.85%	105,630.79	87,533.32	-20.67%
Equipment maintenance	53,144.09	49,083.33	-8.27%	188,093.04	196,333.32	4.20%
TotalCare campaign	4,509.87	1,666.67	-170.59%	18,039.48	6,666.68	-170.59%
Quality assurance fees	32,737.67	32,750.00	0.04%	130,950.68	131,000.00	0.04%
Telephone	37,545.88	34,666.66	-8.31%	143,122.71	138,666.64	-3.21%
Professional services	4,498.15	12,916.66	65.18%	33,180.35	51,666.64	35.78%
Miscellaneous supplies	17,132.65	15,400.00	-11.25%	57,732.49	61,600.00	6.28%
Postage and courier service	1,704.45	3,666.67	53.52%	8,556.45	14,666.68	41.66%
Equipment lease	1,856.57	2,333.33	20.43%	9,349.04	9,333.32	-0.17%
Other fees and expenses	16,509.53	7,008.33	-135.57%	22,921.89	28,033.32	18.23%
Community relations	24,338.68	27,166.67	10.41%	93,061.91	108,666.68	14.36%
Office supplies	3,296.80	3,416.66	3.51%	7,915.00	13,666.64	42.09%
Insurance	6,957.35	8,250.01	15.67%	23,897.97	33,000.04	27.58%
Travel, meals, and training	2,146.55	2,083.33	-3.03%	9,493.58	8,333.32	-13.92%
	<u>2,547,575.23</u>	<u>2,635,235.65</u>	<u>3.33%</u>	<u>10,226,636.10</u>	<u>10,472,188.60</u>	<u>2.34%</u>
Operating inc. (loss) before depr.	40,187.63	(55,423.64)	172.51%	313,251.77	(373,761.56)	183.81%
Depreciation	<u>185,083.00</u>	<u>185,083.33</u>	<u>0.00%</u>	<u>740,332.00</u>	<u>740,333.32</u>	<u>0.00%</u>
Operating income (loss)	<u>(144,895.37)</u>	<u>(240,506.97)</u>	<u>39.75%</u>	<u>(427,080.23)</u>	<u>(1,114,094.88)</u>	<u>61.67%</u>
Nonoperating expense:						
Interest expense		<u>6,166.67</u>	<u>100.00%</u>		<u>24,666.68</u>	<u>100.00%</u>

EMSA
EMSA Eastern Division
For the Four Months Ending October 31, 2013

	Month of October			For the 4 Months Ended October		
	Actual	Budget	Variance	Actual	Budget	Variance
Nonoperating expense		\$6,166.67	100.00%		\$24,666.68	100.00%
Nonoperating income - interest income	37.96	416.67	-90.89%	311.17	1,666.68	-81.33%
Net income (loss)	<u>(144,857.41)</u>	<u>(246,256.97)</u>	<u>41.18%</u>	<u>(426,769.06)</u>	<u>(1,137,094.88)</u>	<u>62.47%</u>

EMSA Western
EMSA Western Division
For the Four Months Ending October 31, 2013

	Month of October			For the 4 Months Ended October		
	Actual	Budget	Variance	Actual	Budget	Variance
Patient service revenue:						
Emergency base rate	\$7,624,500.00	\$8,043,750.00	-5.21%	\$31,312,800.00	\$32,175,000.00	-2.68%
Non-emergency base rate	217,283.94	114,642.50	89.53%	820,827.38	458,570.00	79.00%
Mileage	523,175.00	513,482.00	1.89%	1,815,380.00	1,965,814.00	-7.65%
Special events	8,103.75	10,500.00	-22.82%	48,981.25	42,000.00	16.62%
Subscription membership	13,804.81	13,333.33	3.54%	35,240.91	53,333.32	-33.92%
Other revenue	5,715.18		0.00%	7,833.03		0.00%
	<u>8,392,582.68</u>	<u>8,695,707.83</u>	<u>-3.49%</u>	<u>34,041,062.57</u>	<u>34,694,717.32</u>	<u>-1.88%</u>
Deductions from revenue:						
Contractual allowances and bad debts	5,851,860.79	6,312,500.00	7.30%	24,332,715.27	25,250,000.00	3.63%
Collection fees and expenses	32,713.93	37,500.00	12.76%	156,607.13	150,000.00	-4.40%
	<u>5,884,574.72</u>	<u>6,350,000.00</u>	<u>7.33%</u>	<u>24,489,322.40</u>	<u>25,400,000.00</u>	<u>3.59%</u>
Net patient service revenue	<u>2,508,007.96</u>	<u>2,345,707.83</u>	<u>6.92%</u>	<u>9,551,740.17</u>	<u>9,294,717.32</u>	<u>2.77%</u>
Operating expenses other than depreciation:						
Ambulance contract expense	2,538,428.37	2,666,767.00	4.81%	10,523,095.62	10,667,068.00	1.35%
Employee compensation & benefits	163,447.33	153,109.50	-6.75%	631,422.76	612,438.00	-3.10%
Medical supplies	18,671.13	62,666.67	70.21%	338,032.84	256,666.68	-31.70%
Building rent, utilities and maintenance	47,511.46	52,541.66	9.57%	244,366.24	210,166.64	-16.27%
Equipment maintenance	58,601.70	55,124.99	-6.31%	207,792.17	220,499.96	5.76%
TotalCare campaign	791.19	1,250.00	36.70%	2,444.68	5,000.00	51.11%
Quality assurance fees	34,377.25	34,416.67	0.11%	137,509.00	137,666.68	0.11%
Telephone	42,598.99	44,583.33	4.45%	166,927.98	178,333.32	6.40%
Professional services	5,132.31	13,816.67	62.85%	37,919.36	55,266.68	31.39%
Miscellaneous supplies	20,636.19	15,800.00	-30.61%	61,688.54	63,200.00	2.39%
Postage and courier service	1,949.95	3,833.34	49.13%	9,746.80	15,333.36	36.43%
Equipment lease		666.67	100.00%	2,245.15	2,666.68	15.81%
Other fees and expenses	41,546.23	32,316.66	-28.56%	122,067.83	129,266.64	5.57%
Community relations	4,665.12	5,833.33	20.03%	28,149.91	23,333.32	-20.64%
Office supplies	3,789.28	3,416.66	-10.91%	8,795.98	13,666.64	35.64%
Insurance	5,708.91	6,749.99	15.42%	17,919.98	26,999.96	33.63%
Travel, meals, and training	2,629.93	2,333.33	-12.71%	11,734.61	9,333.32	-25.73%
	<u>2,990,485.34</u>	<u>3,155,226.47</u>	<u>5.22%</u>	<u>12,551,859.45</u>	<u>12,626,905.88</u>	<u>0.59%</u>
Operating inc. (loss) before depr.	(482,477.38)	(809,518.64)	40.40%	(3,000,119.28)	(3,332,188.56)	9.97%
Depreciation	<u>156,166.00</u>	<u>156,166.67</u>	<u>0.00%</u>	<u>624,664.00</u>	<u>624,666.68</u>	<u>0.00%</u>
Operating income (loss)	<u>(638,643.38)</u>	<u>(965,685.31)</u>	<u>33.87%</u>	<u>(3,624,783.28)</u>	<u>(3,956,855.24)</u>	<u>8.39%</u>
Nonoperating expense:						
Interest expense	<u>1,558.33</u>	<u>1,000.00</u>	<u>-55.83%</u>	<u>6,369.28</u>	<u>4,000.00</u>	<u>-59.23%</u>

EMSA Western
EMSA Western Division
For the Four Months Ending October 31, 2013

	Month of October			For the 4 Months Ended October		
	Actual	Budget	Variance	Actual	Budget	Variance
Nonoperating expense	<u>\$1,558.33</u>	<u>\$1,000.00</u>	<u>-55.83%</u>	<u>\$6,369.28</u>	<u>\$4,000.00</u>	<u>-59.23%</u>
Nonoperating income - interest income	<u>53.73</u>		<u>0.00%</u>	<u>546.99</u>		<u>0.00%</u>
Net income (loss)	<u><u>(640,147.98)</u></u>	<u><u>(966,685.31)</u></u>	<u><u>33.78%</u></u>	<u><u>(3,630,605.57)</u></u>	<u><u>(3,960,855.24)</u></u>	<u><u>8.34%</u></u>

EMSA
EMSA Combined
For the Four Months Ending October 31, 2013

	<u>2014</u>	<u>2013</u>
Assets		
Current assets:		
Cash and cash equivalents:		
Cash in banks	(\$468,550.44)	(\$273,217.72)
Petty cash	1,200.00	1,200.00
Invested cash	<u>2,334,094.81</u>	<u>4,958,388.21</u>
	1,866,744.37	4,686,370.49
Patient accounts receivable:		
Patient accounts receivable	24,597,961.85	23,901,364.58
Receivables in collection	<u>41,677,140.19</u>	<u>31,969,999.68</u>
	66,275,102.04	55,871,364.26
Less allowance for contractual allowances and bad debts	<u>51,031,291.00</u>	<u>42,112,291.00</u>
Net patient accounts receivable	<u>15,243,811.04</u>	<u>13,759,073.26</u>
Other receivables:		
Due from contractor	619,348.32	585,919.72
Due from collection agency	33,930.14	25,273.07
Other miscellaneous receivables	<u>597,827.32</u>	<u>590,896.90</u>
	1,251,105.78	1,202,089.69
Other current assets:		
Prepaid assets	685,926.41	574,979.59
Other, principally funds held by trustee	<u>23,351.91</u>	<u>(71,082.63)</u>
	709,278.32	503,896.96
Total current assets	<u>19,070,939.51</u>	<u>20,151,430.40</u>
Property and equipment:		
Communication equipment	5,971,034.85	5,789,890.81
Buildings and leasehold improvements	3,711,390.66	3,649,488.81
Ambulances	10,179,769.89	9,965,032.41
Data processing equipment	6,962,010.41	6,585,439.91
On-board equipment	5,745,503.06	5,280,737.72
Office furniture and equipment	1,214,750.31	1,203,417.85
Miscellaneous other equipment	1,129,726.08	1,103,008.09
Land	64,200.00	64,200.00
Transportation equipment	361,737.24	361,737.24
Prepaid assets	517,723.98	306,748.59
Capital Lease	<u>739,910.29</u>	<u>739,910.29</u>
	36,597,756.77	35,049,611.72
Less accumulated depreciation	<u>26,670,737.10</u>	<u>21,884,802.27</u>
Net property and equipment	9,927,019.67	13,164,809.45
Other assets	<u>24,194.50</u>	<u>12,960.00</u>
Total assets	29,022,153.68	33,329,199.85

EMSA
EMSA Combined
For the Four Months Ending October 31, 2013

	<u>2014</u>	<u>2013</u>
Liabilities and Division Capital		
Current liabilities:		
Accounts payable and accrued liabilities	\$789,210.62	\$592,294.19
Due to contractor	9,406,155.41	8,747,158.12
Due to Quality Assurance Fund	362,399.24	175,054.88
Accrued retirement	100,073.82	89,891.78
Accrued salaries and wages	240,825.59	241,710.50
Current installments of long-term debt	340,000.00	550,000.00
Accrued interest payable	7.34	16.33
Deferred revenue	<u>170,478.38</u>	<u>1,376,615.28</u>
Total current liabilities	11,409,150.40	11,772,741.08
Other liabilities	<u>394,378.22</u>	<u>21,752.22</u>
Total liabilities	<u>11,803,528.62</u>	<u>11,794,493.30</u>
Division capital:		
Contributed capital	64,137,877.10	55,097,677.15
Retained earnings (deficit)	(42,861,877.41)	(30,758,685.64)
Current year earnings (loss)	<u>(4,057,374.63)</u>	<u>(2,804,284.96)</u>
Total division capital	<u>17,218,625.06</u>	<u>21,534,706.55</u>
Total liabilities & division capital	<u><u>29,022,153.68</u></u>	<u><u>33,329,199.85</u></u>

EMSA
EMSA Eastern Division
For the Four Months Ending October 31, 2013

	<u>2014</u>	<u>2013</u>
Assets		
Current assets:		
Cash and cash equivalents:		
Cash in banks	(\$908,351.45)	(\$655,536.15)
Petty cash	600.00	600.00
Invested cash	<u>1,379,941.11</u>	<u>3,054,046.02</u>
	472,189.66	2,399,109.87
Patient accounts receivable:		
Patient accounts receivable	11,173,428.90	10,847,778.31
Receivables in collection	<u>19,101,999.82</u>	<u>13,832,999.82</u>
	30,275,428.72	24,680,778.13
Less allowance for contractual allowances and bad debts	<u>23,481,710.00</u>	<u>18,614,710.00</u>
Net patient accounts receivable	<u>6,793,718.72</u>	<u>6,066,068.13</u>
Other receivables:		
Due from contractor	619,348.32	585,919.72
Due from collection agency	21,031.30	18,686.72
Other miscellaneous receivables	<u>414,882.47</u>	<u>590,896.90</u>
	<u>1,055,262.09</u>	<u>1,195,503.34</u>
Other current assets:		
Prepaid assets	393,436.43	310,629.21
Other, principally funds held by trustee	<u>(24,019.79)</u>	<u>(113,597.49)</u>
	<u>369,416.64</u>	<u>197,031.72</u>
Total current assets	<u>8,690,587.11</u>	<u>9,857,713.06</u>
Property and equipment:		
Communication equipment	2,966,409.22	2,953,658.64
Buildings and leasehold improvements	3,219,494.25	3,175,960.00
Ambulances	5,580,372.23	5,443,669.86
Data processing equipment	3,642,715.89	3,460,784.94
On-board equipment	2,778,224.12	2,670,234.36
Office furniture and equipment	576,212.75	569,064.65
Miscellaneous other equipment	582,920.45	571,621.50
Land	64,200.00	64,200.00
Transportation equipment	284,814.80	284,814.80
Prepaid assets	253,646.26	126,410.27
Capital Lease	<u>338,087.66</u>	<u>338,087.66</u>
	20,287,097.63	19,658,506.68
Less accumulated depreciation	<u>14,679,704.53</u>	<u>12,093,376.42</u>
Net property and equipment	5,607,393.10	7,565,130.26
Other assets	<u>16,057.97</u>	<u>10,698.65</u>
Total assets	14,314,038.18	17,433,541.97

EMSA
EMSA Eastern Division
For the Four Months Ending October 31, 2013

	<u>2014</u>	<u>2013</u>
Liabilities and Division Capital		
Current liabilities:		
Accounts payable and accrued liabilities	(\$565,413.96)	(\$137,817.43)
Due to contractor	4,207,932.06	4,141,442.42
Due to Quality Assurance Fund	362,399.24	175,054.88
Accrued retirement	52,876.51	49,672.11
Accrued salaries and wages	117,190.21	113,737.88
Accrued interest payable	7.34	16.33
Deferred revenue	<u>60,039.87</u>	<u>427,815.86</u>
Total current liabilities	4,235,031.27	4,769,922.05
Other liabilities	<u>200,071.65</u>	<u>21,752.22</u>
Total liabilities	<u>4,435,102.92</u>	<u>4,791,674.27</u>
Division capital:		
Contributed capital	5,783,956.61	5,494,218.96
Retained earnings (deficit)	4,521,747.71	7,923,273.81
Current year earnings (loss)	<u>(426,769.06)</u>	<u>(775,625.07)</u>
Total division capital	<u>9,878,935.26</u>	<u>12,641,867.70</u>
Total liabilities & division capital	<u><u>14,314,038.18</u></u>	<u><u>17,433,541.97</u></u>

EMSA Western
EMSA Western Division
For the Four Months Ending October 31, 2013

	<u>2014</u>	<u>2013</u>
Assets		
Current assets:		
Cash and cash equivalents:		
Cash in banks	\$439,801.01	\$382,318.43
Petty cash	600.00	600.00
Invested cash	<u>954,153.70</u>	<u>1,904,342.19</u>
	1,394,554.71	2,287,260.62
Patient accounts receivable:		
Patient accounts receivable	13,424,532.95	13,053,586.27
Receivables in collection	<u>22,575,140.37</u>	<u>18,136,999.86</u>
	35,999,673.32	31,190,586.13
Less allowance for contractual allowances and bad debts	<u>27,549,581.00</u>	<u>23,497,581.00</u>
Net patient accounts receivable	<u>8,450,092.32</u>	<u>7,693,005.13</u>
Other receivables:		
Due from collection agency	12,898.84	6,586.35
Other miscellaneous receivables	<u>182,944.85</u>	<u> </u>
	<u>195,843.69</u>	<u>6,586.35</u>
Other current assets:		
Prepaid assets	292,489.98	264,350.38
Other, principally funds held by trustee	<u>47,371.70</u>	<u>42,514.86</u>
	<u>339,861.68</u>	<u>306,865.24</u>
Total current assets	<u>10,380,352.40</u>	<u>10,293,717.34</u>
Property and equipment:		
Communication equipment	3,004,625.63	2,836,232.17
Buildings and leasehold improvements	491,896.41	473,528.81
Ambulances	4,599,397.66	4,521,362.55
Data processing equipment	3,319,294.52	3,124,654.97
On-board equipment	2,967,278.94	2,610,503.36
Office furniture and equipment	638,537.56	634,353.20
Miscellaneous other equipment	546,805.63	531,386.59
Transportation equipment	76,922.44	76,922.44
Prepaid assets	264,077.72	180,338.32
Capital Lease	<u>401,822.63</u>	<u>401,822.63</u>
	16,310,659.14	15,391,105.04
Less accumulated depreciation	<u>11,991,032.57</u>	<u>9,791,425.85</u>
Net property and equipment	<u>4,319,626.57</u>	<u>5,599,679.19</u>
Other assets	<u>8,136.53</u>	<u>2,261.35</u>
Total assets	<u><u>14,708,115.50</u></u>	<u><u>15,895,657.88</u></u>

EMSA Western
EMSA Western Division
For the Four Months Ending October 31, 2013

	<u>2014</u>	<u>2013</u>
Liabilities and Division Capital		
Current liabilities:		
Accounts payable and accrued liabilities	\$1,354,624.58	\$730,111.62
Due to contractor	5,198,223.35	4,605,715.70
Accrued retirement	47,197.31	40,219.67
Accrued salaries and wages	123,635.38	127,972.62
Current installments of long-term debt	340,000.00	550,000.00
Deferred revenue	<u>110,438.51</u>	<u>948,799.42</u>
Total current liabilities	7,174,119.13	7,002,819.03
Other liabilities	<u>194,306.57</u>	
Total liabilities	<u>7,368,425.70</u>	<u>7,002,819.03</u>
Division capital:		
Contributed capital	58,353,920.49	49,603,458.19
Retained earnings (deficit)	(47,383,625.12)	(38,681,959.45)
Current year earnings (loss)	<u>(3,630,605.57)</u>	<u>(2,028,659.89)</u>
Total division capital	<u>7,339,689.80</u>	<u>8,892,838.85</u>
Total liabilities & division capital	<u><u>14,708,115.50</u></u>	<u><u>15,895,657.88</u></u>

EMSA
Cash Rollforward
Year Ending June 30, 2013

	Eastern Division Actual	Eastern Division Budget	Eastern Division Variance	Western Division Actual	Western Division Budget	Western Division Variance	Combined Actual	Combined Budget	Combined Variance
Balance at June 30, 2013	\$ 2,354,092	\$ 2,354,092	-	1,172,181	1,172,181	-	3,526,273	3,526,273	-
Net revenue collected	7,200,000	8,087,671	(887,671)	8,918,000	9,385,067	(467,067)	16,118,000	17,472,738	(1,354,738)
Utility bill receipts	2,477,000	2,500,000	(23,000)				2,477,000	2,500,000	(23,000)
TotalCare proceeds	18,135		18,135	146,943	161,000	(14,057)	165,078	161,000	4,078
Payment to contractor	(8,450,878)	(8,519,000)	68,122	(10,519,112)	(10,472,000)	(47,112)	(18,969,990)	(18,991,000)	21,010
Operating expenses/changes in WC	(1,361,482)	(1,962,000)	600,518	(2,068,387)	(2,032,000)	(36,387)	(3,429,869)	(3,994,000)	564,131
Capital expenditures	(526,000)	(958,668)	432,668	(252,080)	(909,000)	656,920	(778,080)	(1,867,668)	1,089,588
Net debt proceeds/(reduction)			-		(70,000)	70,000	-	(70,000)	70,000
Interest/other income	216	2,000	(1,784)	134		134	350	(68,000)	68,350
Other	115,731 (2)	232,000	(116,269)	2,642,252 (1)	2,642,252	-	2,757,983	2,874,252	(116,269)
Balance at October 31, 2013	1,826,814	1,736,095	90,719	39,931	(122,500)	162,431	1,866,745	1,543,595	323,150

(1) 23,543 - '13 Other Western Subsidy	(2) 115,847 - '13 Other Eastern Subsidy
458,328 '14 Edmond Subsidy	
251,526 '14 Other Western Subsidy	
1,908,855- '14 Oklahoma City Subsidy	
<u>2,642,252</u>	

West - Cash	1,394,555
A/P	(1,354,624)
Net	<u>39,931</u>

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

EMSA
Statement of Cash Flows
Four Months Ended 10/31/13

Eastern Division

Net Income (loss)		(426,769)
Add:		
Depreciation	740,332	
Increase in allowance for doubtful accounts	725,000	
Decrease in deferred revenue	(11,894)	<u>1,453,438</u>
Changes in working capital:		
Increase in patient receivables	(1,560,120)	
Decrease in other receivables	1,315,719	
Increase in other assets	(52,961)	
Decrease in accounts payable	(1,491,776)	
Decrease in accrued liabilities	(69,880)	<u>(1,859,018)</u>
Net Property Additions:		(253,647)
Debt Service/ Loan Proceeds		-
Net Contributed Capital		(156,907)
Change in cash and cash equivalents:		<u><u>(1,242,903)</u></u>
Cash balance @6/30/13		1,715,093
Cash balance @10/31/13		472,190
Change in cash		<u><u>(1,242,903)</u></u>

EMSA
Statement of Cash Flows
Four Months Ended 10/31/13

Western Division

Net income (loss)		(3,630,606)
Add: Depreciation	624,664	
Decrease in allowance for doubtful accounts	(140,000)	
Increase in deferred revenue	110,439	<u>595,103</u>
Changes in working capital:		
Increase in patient receivables	(482,534)	
Decrease in other receivables	289,378	
Increase in other assets	(223,270)	
Increase in accounts payable	719,609	
Decrease in accrued liabilities	(62,479)	<u>240,704</u>
Net Property (Additions)/Dispositions		(264,078)
Debt Service/Loan proceeds		-
Contributed Capital		2,642,252
Change in cash and cash equivalents:		<u><u>(416,625)</u></u>
Cash balance @6/30/13		1,811,180
Cash balance @ 10/31/13		1,394,555
Change in cash		<u><u>(416,625)</u></u>

EMSA Eastern Division
Capital Expenditures Variance
Year Ending June 30, 2014

Through October

Description	Budget	Actual EMSA	Under (Over) Budget
Ambulances			
<i>2014 Ambulances (eight)</i>			
Replacement units	1,290,000	46,187	1,243,813
New units	300,000		
Repairs	25,000	96,088	
Miscellaneous	20,000		20,000
On board equipment:			
Power cot enhancement	644,000		644,000
First responder equipment	25,000		25,000
Equipment for new units	128,000		128,000
Stair chairs	80,000	84,447	(4,447)
Miscellaneous	30,000		30,000
CAD and radio equipment:			
Base station upgrade	75,000		75,000
Mobile data terminals	110,000		110,000
Equipment for new units	19,000		19,000
CAD for EMSA and TFD (previous year)	1,428,000	1,516,340	(88,340)
Building expenses:			
Garage	15,000		15,000
Building expansion	2,500,000	7,429	2,492,571
Miscellaneous	40,000		40,000
Computer equipment:			
Billing/CAD system hardware	10,000	11,838	(1,838)
Web site development	15,000	1,011	13,989
Miscellaneous	50,000	6,648	43,352
TOTAL	6,804,000	1,769,988	4,805,100
Less previous year item and expense incurred previous year	1,428,000	1,243,702	
Current year expenditures	5,376,000	526,286	
Less previous year item incurred current year		272,638	
Current year budget	5,376,000	253,648	5,122,352

**EMSA Western Division
Capital Expenditures Variance
Year Ending June 30, 2014**

Through October

Description	Budget	Actual OKC	Actual EMSA	Under (Over) Budget
Ambulances				
<i>2014 Ambulances (ten)</i>				
Replacement units	1,613,000			1,613,000
New units	300,000			300,000
Repairs	25,000		24,356	644
Miscellaneous	20,000			20,000
On board equipment:				
Equipment for new units	128,000			128,000
Ventilators	90,000			90,000
Stair chairs	96,000	100,868		(4,868)
Miscellaneous	37,000			37,000
CAD and radio equipment:				
Equipment for new units	15,000			15,000
Base station upgrade	40,000			40,000
Mobile data terminals	150,000			150,000
Radio infrastructure (NG911)	163,000		81,336	81,664
Building expenses:				
Office furniture	72,000			72,000
Common use vehicle	35,000			35,000
Security enhancement			23,139	(23,139)
Miscellaneous	44,000			44,000
Computer equipment:				
Web site development	10,000		1,160	8,840
Billing/CAD system hardware	20,000		13,578	6,422
Server upgrade	30,000			30,000
Miscellaneous	50,000		7,643	42,357
TOTAL	2,938,000	100,868	151,212	2,685,920

EMSA
Key Financial Indicators
Fiscal Year Ending June 30, 2014

Eastern Division

	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Year-to-date</u>	<u>Prior Year</u>	<u>Budget</u>
<i>Transports:</i>							
Emergency	5,174	5,367	4,985	4,984	20,510	20,283	20,894
Non-emergency	654	679	688	695	2,716	3,082	3,032
Total	5,828	6,046	5,673	5,679	23,226	23,365	23,926
Unit hours	15,702	15,911	15,456	15,848	62,917	61,058	
% of total system hours	46.8%	46.6%	46.5%	46.9%	46.7%	49.6%	47.0%
<i>Gross revenue by payor:</i>							
Medicare	42%	41%	42%	43%	42%	41%	
Medicaid	19%	19%	20%	19%	19%	19%	
Private insurance	15%	15%	12%	11%	13%	12%	
Uninsured and other	24%	25%	26%	27%	26%	28%	
	100%	100%	100%	100%	100%	100%	
<i>Collection rate</i>	43.3%	30.8%	35.4%	58.5%	42.9%	54.2%	50.7%
<i>Net income (loss)</i>	\$ 200,499	\$ 108,820	\$ (591,231)	\$ (144,857)	\$ (426,769)	\$ (775,624)	\$ (1,137,095)
<i>Days in A/R</i>	58.0	70.1	67.3	75.6	N/A	84.0	
<i>Past due A/R</i>	\$ 2,175,000	\$ 2,248,000	\$ 2,319,000	\$ 2,447,000	N/A	\$ (2,585,000)	
<i>Current ratio</i>	1.88	2.02	2.04	2.05	N/A	2.07	

EMSA
Key Financial Indicators
Fiscal Year Ending June 30, 2014

Western Division

	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Year-to-date</u>	<u>Prior Year</u>	<u>Budget</u>
<i>Transports:</i>							
Emergency	6,071	6,278	6,060	5,826	24,235	23,991	25,021
Non-emergency	314	533	492	482	1,821	838	1,179
Total	6,385	6,811	6,552	6,308	26,056	24,829	26,200
Unit hours	20,052	20,440	19,886	20,107	80,485	71,144	
% of total system hours	53.2%	53.4%	53.5%	53.1%	53.3%	50.4%	53.0%
<i>% of gross revenue by payor:</i>							
Medicare	42%	42%	43%	44%	43%	41%	
Medicaid	16%	17%	17%	17%	17%	16%	
Private insurance	15%	15%	13%	11%	14%	14%	
Uninsured and other	27%	26%	27%	28%	26%	29%	
	100%	100%	100%	100%	100%	100%	
<i>Collection rate</i>	52.0%	31.8%	43.2%	61.3%	46.6%	49.3%	50.7%
<i>Net income (loss)</i>	\$ (1,205,787)	\$ (881,316)	\$ (903,354)	\$ (640,148)	\$ (3,630,605)	\$ (1,617,524)	\$ (3,960,855)
<i>Days in A/R</i>	58.7	73.1	69.6	80.5	N/A	83.8	
<i>Past due A/R</i>	\$ 2,803,000	\$ 3,167,000	\$ 2,906,000	\$ 3,149,000	N/A	\$ 3,177,000	
<i>Current ratio</i>	1.45	1.40	1.48	1.45	N/A	1.47	

EMSA Eastern Division
Transports and Requests for Service
Fiscal Year Ending June 30, 2014

[illegible]

EMSA Western Division
Transports and Requests for Service
Fiscal Year Ending June 30, 2014

[illegible]

<u>Vendor Name</u>	<u>Document</u>	<u>Document Date</u>	<u>Document Amount</u>
Aaron Fence Co.	72936	11/18/2013	\$110
Absolute Data Shredding	72939	11/18/2013	\$150
Absolute Data Shredding	73086	12/11/2013	\$210
Active-Ice Inc	72938	11/18/2013	\$146
Adam Hurry	72915	10/31/2013	\$135
Adam Paluka	72861	10/22/2013	\$166
Adam Paluka	73033	11/18/2013	\$39
Advanced Systems Group	73087	12/11/2013	\$11,794
Airgas	72864	10/24/2013	\$85
Airgas	73055	12/5/2013	\$2,340
Ala Carte Courier Service, Inc	72940	11/18/2013	\$1,837
Ala Carte Courier Service, Inc	73088	12/11/2013	\$1,062
Alko Enterprises, Inc	72865	10/24/2013	\$203,283
Alko Enterprises, Inc	72941	11/18/2013	\$3,678
Alko Enterprises, Inc	73056	12/5/2013	\$70,172
Allied Towing	72866	10/24/2013	\$1,139
Allied Towing	73057	12/5/2013	\$700
Allied Waste Services #060	Z00000180	12/11/2013	\$4,799
All-Kill Pest Control	72942	11/18/2013	\$116
All-Kill Pest Control	73089	12/11/2013	\$116
American Ambulance Association	000000000	10/31/2013	\$10,000
American Checked	72943	11/18/2013	\$276
American Emergency Vehicles	000000000	10/24/2013	\$13,052
American Emergency Vehicles	Z00000179	12/5/2013	\$8,525
American Express	72862	10/23/2013	\$18,501
American Express Corporate	72867	10/24/2013	\$208,689
American Express Corporate	72900	10/29/2013	\$10,240
American Express Corporate	73035	11/18/2013	\$1,499
American Express Corporate	73032	11/18/2013	\$213,766
American Express Corporate	73041	11/25/2013	\$11,520
American Express Corporate	73058	12/5/2013	\$113,816
American Express Corporate	73090	12/11/2013	\$566,441
American Fire & Safety Co Inc.	72945	11/18/2013	\$1,647
American Waste Control, Inc	000000000	11/18/2013	\$402
American Waste Control, Inc	Z00000181	12/11/2013	\$401
Amos Electrical & Mechanical, Inc.	72946	11/18/2013	\$1,773
Amos Electrical & Mechanical, Inc.	73091	12/11/2013	\$577
Association of Central Ok Govn	72937	11/18/2013	\$41,146
Association of Central Ok Govn	73085	12/11/2013	\$343
AT&T	72949	11/18/2013	\$13,817
AT&T	73094	12/11/2013	\$11,550
AT&T Advertising & Publishing	73092	12/11/2013	\$480
AT&T Interstate Dedicated Private Line Ser	72948	11/18/2013	\$4,457
AT&T Interstate Dedicated Private Line Ser	73093	12/11/2013	\$6,433
AT&T Long Distance	72951	11/18/2013	\$4,200
AT&T Long Distance	73096	12/11/2013	\$4,188

AT&T Mobility	000000000	11/18/2013	\$5,043
att	72950	11/18/2013	\$18,183
att	73095	12/11/2013	\$20,452
Automatic Protection Systems	72947	11/18/2013	\$315
Avansic	72952	11/18/2013	\$1,825
Aztec Systems	000000000	11/18/2013	\$750
Aztec Systems	Z00000181	12/11/2013	\$5,003
B. D. Eddie Enterprises	72901	10/29/2013	\$24,558
B. D. Eddie Enterprises	73042	11/25/2013	\$28,314
Bank of OK Trust Services	72956	11/18/2013	\$1,004
Best Western	72958	11/18/2013	\$162
BG Products	72868	10/24/2013	\$6,517
BG Products	73059	12/5/2013	\$1,173
Bill Knight Ford	73036	11/18/2013	\$195,000
BioCheck Corporation	73098	12/11/2013	\$1,720
Bixby Public Works Authority	72954	11/18/2013	\$27
Bixby Public Works Authority	73099	12/11/2013	\$89
Board of Regents of the University of Okla	72953	11/18/2013	\$27,230
Board of Regents of the University of Okla	73097	12/11/2013	\$27,230
Bob Howard Parts Distribution Center	000000000	10/24/2013	\$2,708
BOUNDTREE MEDICAL, LLC	72869	10/24/2013	\$8,429
BOUNDTREE MEDICAL, LLC	72955	11/18/2013	\$6,808
BOUNDTREE MEDICAL, LLC	73060	12/5/2013	\$2,095
Brookside Animal Hospital	72957	11/18/2013	\$283
Brookside Animal Hospital	73100	12/11/2013	\$15
Calvert's Plant Interiors Inc.	72902	10/29/2013	\$808
Calvert's Plant Interiors Inc.	73101	12/11/2013	\$79
Capital Distributing LLC	72870	10/24/2013	\$1,060
Capitol Hill Graffix	72871	10/24/2013	\$161
Car Cab Wrecker Service, Inc.	72872	10/24/2013	\$1,281
Car Cab Wrecker Service, Inc.	73061	12/5/2013	\$1,987
CDW Government, Inc.	72961	11/18/2013	\$5,424
CDW Government, Inc.	73102	12/11/2013	\$2,081
Center Point Energy	72908	10/29/2013	\$91
Champion Muffler & Repair Inc.	73062	12/5/2013	\$1,195
Chantelle Hinds	72935	11/18/2013	\$57
Cherokee County Health Services Council	72962	11/18/2013	\$6,166
Cherokee County Health Services Council	73103	12/11/2013	\$3,083
Cintas Corporation	000000000	10/24/2013	\$1,814
Cintas Corporation	Z00000179	12/5/2013	\$790
City of Oklahoma City	72903	10/29/2013	\$711
City of Oklahoma City	73108	12/11/2013	\$567
City of Tulsa	72904	10/29/2013	\$4,186
City of Tulsa	72967	11/18/2013	\$3,743
Clean Sweep Janitorial	72963	11/18/2013	\$2,175
Clean Sweep Janitorial	73104	12/11/2013	\$2,408
Clifford Power Systems, Inc.	Z00000181	12/11/2013	\$916

Coalition of Advanced Emergency Medical	72960	11/18/2013	\$4,000
Cobbs Carpet Center	72964	11/18/2013	\$215
Compsource Oklahoma	72919	11/5/2013	\$2,315
Compsource Oklahoma	73052	11/20/2013	\$3,205
Cox	000000000	11/18/2013	\$6,731
Cox	Z00000181	12/11/2013	\$6,653
Cox Communication Tulsa	000000000	11/18/2013	\$9,540
Cox Communication Tulsa	Z00000181	12/11/2013	\$8,724
CPI Office Products	000000000	10/31/2013	\$240
CPI Office Products	000000000	11/18/2013	\$19,785
CPI Office Products	Z00000181	12/11/2013	\$5,709
CSI Communications, LLC	72966	11/18/2013	\$630
CSI Communications, LLC	73107	12/11/2013	\$300
Daniel Aguilar	73109	12/11/2013	\$320
David Howerton	72926	11/7/2013	\$65
David Howerton	73053	12/4/2013	\$65
Davoco LLC	72968	11/18/2013	\$8,199
Davoco LLC	73110	12/11/2013	\$924
Debbie Fritz Art	73050	11/4/2013	\$500
Department of Public Safety	73038	11/21/2013	\$675
Detco	000000000	10/24/2013	\$590
Dinorah Rivera-Lake	72931	11/14/2013	\$38
Dinorah Rivera-Lake	72930	11/14/2013	\$790
Donohue Commercial Service	72969	11/18/2013	\$2,006
Donohue Commercial Service	73111	12/11/2013	\$2,006
EcoGreen Mobile Detailing	000000000	10/24/2013	\$700
EcoGreen Mobile Detailing	Z00000179	12/5/2013	\$3,495
Emdeon Business Services	72970	11/18/2013	\$4,592
Empire Truck Rebuilders, Inc	72873	10/24/2013	\$3,100
Empire Truck Rebuilders, Inc	73063	12/5/2013	\$8,514
Empire Truck Rebuilders, Inc	73112	12/11/2013	\$2,080
Employment Publishing	72971	11/18/2013	\$474
EMS Technology Solutions LLC	72972	11/18/2013	\$9,859
EMS Technology Solutions LLC	73064	12/5/2013	\$765
ESRI	72973	11/18/2013	\$2,900
F&M Bank & Trust Co.	72933	11/4/2013	\$1,610
Federal Express Corporation	72974	11/18/2013	\$1,350
Federal Express Corporation	73113	12/11/2013	\$181
First Call Auto Parts	000000000	10/24/2013	\$544
First Call Auto Parts	Z00000179	12/5/2013	\$275
First Watch	72975	11/18/2013	\$20,536
Fore Wheeler Golf Cars	72874	10/24/2013	\$420
Freddie's Hamburgers	72905	10/29/2013	\$1,979
Fritz Baily, Inc.	72976	11/18/2013	\$2,335
Fritz Baily, Inc.	73114	12/11/2013	\$3,461
Gateway EDI LLC	72977	11/18/2013	\$8,032
GellCo Clothing & Shoes Inc	72875	10/24/2013	\$53

Global Tower Partners	72906	10/29/2013	\$655
Global Tower Partners	73115	12/11/2013	\$655
Grainger	000000000	10/24/2013	\$15,240
Grainger	000000000	11/18/2013	\$146
Grainger	Z00000179	12/5/2013	\$6,341
Graybar Electric Company Inc	73116	12/11/2013	\$33
GreenField Medical Sourcing, Inc.	73065	12/5/2013	\$566
GT Auto Glass	73066	12/5/2013	\$250
Gwnedolyn Grant	72925	11/7/2013	\$20
HARDESTY PRESS	72979	11/18/2013	\$98
Healthmark Industries Co Inc	72876	10/24/2013	\$6,214
Henry Schein Inc.	000000000	10/24/2013	\$19,111
Henry Schein Inc.	000000000	11/18/2013	\$2,792
Henry Schein Inc.	Z00000179	12/5/2013	\$8,662
Hospira Worldwide, Inc.	72877	10/24/2013	\$13,407
Hospira Worldwide, Inc.	72978	11/18/2013	\$538
Hospira Worldwide, Inc.	73067	12/5/2013	\$11,265
Hunters Battery Warehouse	72878	10/24/2013	\$100
Hyatt Place OKC NW	73117	12/11/2013	\$965
Hyatt Regency Tulsa	73106	12/11/2013	\$104
Idoxs	72917	10/31/2013	\$4,405
Impact Instrumentation Inc	000000000	11/18/2013	\$27,780
Impact Instrumentation Inc	Z00000179	12/5/2013	\$2,662
Impact Instrumentation Inc	Z00000181	12/11/2013	\$194,913
Imperial Coffee Service, Inc.	000000000	11/18/2013	\$1,013
Imperial Coffee Service, Inc.	Z00000181	12/11/2013	\$850
IMS, Inc	72879	10/24/2013	\$3,556
IMS, Inc	73068	12/5/2013	\$1,862
In Motion Technology Inc.	73118	12/11/2013	\$52,855
Integrated Control System	72981	11/18/2013	\$2,201
Iron Mountain OSDP	72982	11/18/2013	\$947
Iron Mountain OSDP	73119	12/11/2013	\$1,113
iTec Manufacturing, LLC	72880	10/24/2013	\$4,180
iTec Manufacturing, LLC	72983	11/18/2013	\$570
iTec Manufacturing, LLC	73069	12/5/2013	\$1,520
J D Young Company	72984	11/18/2013	\$62
January Environmental Services, Inc.	73070	12/5/2013	\$375
JEMS	Z00000181	12/11/2013	\$332
Jenks Kiwanis	72898	10/28/2013	\$30
Joe Cooper OKC	Z00000179	12/5/2013	\$337
Johnson, Tracy L	72920	11/5/2013	\$661
Johnson, Tracy L	73054	12/5/2013	\$173
Jones and Bartlett Learning	72986	11/18/2013	\$1,422
Jorge Lopez High Rider Upholstery	73071	12/5/2013	\$500
Josh Butts	72959	11/18/2013	\$200
Journal Record Publishing Co	000000000	11/18/2013	\$58
JulyInk, Inc.	72985	11/18/2013	\$320

Kelli Bruer	72916	10/31/2013	\$300
Kelli Bruer	72924	11/7/2013	\$55
Kim McDorman	73034	11/18/2013	\$213
Kim McDorman	73049	12/2/2013	\$238
Kleere Technologies	73120	12/11/2013	\$1,250
KTUL Television Inc.	72987	11/18/2013	\$805
Lambrusco's	72989	11/18/2013	\$185
Lands' End Business Outfitters	72990	11/18/2013	\$102
Landscape Partners	Z00000181	12/11/2013	\$707
Language Line Service	72991	11/18/2013	\$400
LANlynx, LLC	73121	12/11/2013	\$302
Legal Shield	72918	11/4/2013	\$114
Legal Shield	73039	11/21/2013	\$177
Lester Sales Company Inc	72881	10/24/2013	\$100
LexisNexis Risk Data Management Inc	72988	11/18/2013	\$7,542
LexisNexis Risk Data Management Inc	73122	12/11/2013	\$970
Lori Goad	73048	11/27/2013	\$431
LPM Forklift Sales & Service Inc	72882	10/24/2013	\$98
Managed Outsource Solutions	72995	11/18/2013	\$227
Mansfield	72992	11/18/2013	\$206,493
Mansfield	73123	12/11/2013	\$8,303
Mazzio's	72993	11/18/2013	\$682
Melanie Key	73040	11/21/2013	\$99
Merle's Frame & Alignment	72883	10/24/2013	\$794
Metro Monitor	73124	12/11/2013	\$165
Metroplex Electric	000000000	11/18/2013	\$12,623
Metroplex Electric	Z00000182	12/11/2013	\$4,319
Midcon Recovery Solutions	72994	11/18/2013	\$562
Moore Medical	Z00000182	12/11/2013	\$13,116
Motorola, Inc.	000000000	11/18/2013	\$7,207
Motorola, Inc.	Z00000182	12/11/2013	\$86,357
MTM Recognition	000000000	10/24/2013	\$1,004
MTM Recognition	Z00000180	12/5/2013	\$30
Mullin Plumbing, Inc	000000000	11/18/2013	\$348
Mullin Plumbing, Inc	Z00000182	12/11/2013	\$12,320
Mullin Plumbing, Inc.	000000000	11/18/2013	\$92
Mullin Plumbing, Inc.	Z00000182	12/11/2013	\$284
Myers Tire Supply	000000000	10/24/2013	\$329
Myers Tire Supply	Z00000180	12/5/2013	\$29
Napa	72884	10/24/2013	\$1,433
Neighbor Newspapers	000000000	11/18/2013	\$66
Net Solutions	72996	11/18/2013	\$6,000
Net Solutions	73125	12/11/2013	\$6,000
NETU	73072	12/5/2013	\$175
O2 for U, Inc.	000000000	10/24/2013	\$7,706
O2 for U, Inc.	Z00000180	12/5/2013	\$4,297
Office Butler	72927	11/8/2013	\$7,500

OG&E	72907	10/29/2013	\$9,701
OG&E	73126	12/11/2013	\$3,180
Ok Natural Gas	72910	10/29/2013	\$234
Ok Natural Gas	72998	11/18/2013	\$377
Ok Natural Gas	73127	12/11/2013	\$242
OKC Autoworks	73074	12/5/2013	\$1,998
Oklahoma Police Supply	72885	10/24/2013	\$2,678
Oklahoma Police Supply	73073	12/5/2013	\$28
Oklahoma Secretary of State	72997	11/18/2013	\$25
OOSI Leasing - One Source	72909	10/29/2013	\$931
OOSI Leasing - One Source	73051	12/3/2013	\$1,621
Optum	000000000	11/18/2013	\$1,499
Orkin Exterminating Company	000000000	11/18/2013	\$468
Orkin Exterminating Company	Z00000182	12/11/2013	\$117
Owens Waste, Inc.	72965	11/18/2013	\$59
Owens Waste, Inc.	73105	12/11/2013	\$72
Page Storage & van Lines, Inc	73128	12/11/2013	\$1,560
Pauls Custom Framing	73129	12/11/2013	\$80
Petty Cash	72914	10/31/2013	\$336
Petty Cash	72932	11/15/2013	\$192
Petty Cash	73047	11/26/2013	\$430
Physio-Control, Inc.	000000000	10/24/2013	\$95,629
Physio-Control, Inc.	000000000	11/18/2013	\$48,515
Physio-Control, Inc.	Z00000180	12/5/2013	\$49,527
Physio-Control, Inc.	Z00000182	12/11/2013	\$25,137
Pitney Bowes	73131	12/11/2013	\$588
Pitney Bowes Purchase Power	72934	10/25/2013	\$5,050
Pitney Bowes Purchase Power	73130	12/11/2013	\$6,598
Presidio Networked Solutions	73132	12/11/2013	\$69,322
Pro Maintenance Supply	73001	11/18/2013	\$253
Promoz Design Inc	73002	11/18/2013	\$572
PRSA of America	72863	10/23/2013	\$290
Public Service Co of Oklahoma	73003	11/18/2013	\$3,368
Public Service Co of Oklahoma	73133	12/11/2013	\$3,112
Puckett, Ruth	72911	10/29/2013	\$5,416
Puckett, Ruth	73043	11/25/2013	\$5,416
Ranette Lauinger	72928	11/13/2013	\$54
Real Time Translations	73004	11/18/2013	\$20
Real Time Translations	73134	12/11/2013	\$40
Residence Inn	73075	12/5/2013	\$543
Revenue Management Solutions	73006	11/18/2013	\$7,162
Revenue Management Solutions	73137	12/11/2013	\$3,535
Rich & Cartmill	73005	11/18/2013	\$506
Rich & Cartmill	73135	12/11/2013	\$1,152
Riggs, Abney, Neal, Turpen	73136	12/11/2013	\$12,210
Robert Half Technology	73007	11/18/2013	\$8,054
Robert Half Technology	73138	12/11/2013	\$1,334

Rogers Safe and Lock	000000000	10/24/2013	\$12
Rogers Safe and Lock	000000000	11/18/2013	\$285
Rogers Safe and Lock	Z00000180	12/5/2013	\$154
Rogers Safe and Lock	Z00000182	12/11/2013	\$184
Roxanne Hurry	72897	10/28/2013	\$122
S & S Texiles, Inc.	72888	10/24/2013	\$4,636
S & S Texiles, Inc.	73079	12/5/2013	\$98
S O S Inc	73010	11/18/2013	\$2,408
Sam's Club	73084	12/10/2013	\$920
SandSprings Area Chamber of Commerce	72860	10/22/2013	\$15
SAP America	73008	11/18/2013	\$18,260
Sara Bovaird	72922	11/6/2013	\$1,500
Schnake Turnbo and Assoc. Inc.	73009	11/18/2013	\$7,112
Schnake Turnbo and Assoc. Inc.	73139	12/11/2013	\$3,500
Scott Rice Company	000000000	10/24/2013	\$768
Scott Rice Company	000000000	11/18/2013	\$814
Scott Rice Company	Z00000182	12/11/2013	\$81,059
Scott's Printing & Copying	000000000	11/18/2013	\$798
Setsail	72895	10/25/2013	\$1,900
Sherrie Snow	72929	11/14/2013	\$99
Solutions@ MBAF	73000	11/18/2013	\$1,840
Southern Tire Mart	72886	10/24/2013	\$10,601
Southern Tire Mart	73076	12/5/2013	\$4,064
Sovereign Medical	73011	11/18/2013	\$10,845
Sovereign Medical	73077	12/5/2013	\$1,811
Special Ops	72887	10/24/2013	\$787
Special Ops	73078	12/5/2013	\$404
Stanley Convergent Security Solutions	72980	11/18/2013	\$6,086
Staples	000000000	10/24/2013	\$33
Steves Wholesale Distributors Inc	72889	10/24/2013	\$78
Strategic Operations	73140	12/11/2013	\$521
Strategic SaaS	73141	12/11/2013	\$5,780
Stryker Sales Corporation	000000000	10/24/2013	\$637
Stryker Sales Corporation	000000000	11/18/2013	\$187,755
Stryker Sales Corporation	Z00000180	12/5/2013	\$1,199
Stryker Sales Corporation	Z00000182	12/11/2013	\$71,436
Synergy DataCom	000000000	11/18/2013	\$82
T & W Tire	Z00000180	12/5/2013	\$6,310
Tammy Appleby	72896	10/25/2013	\$1,302
Tammy Appleby	73083	12/10/2013	\$38
Technical Programming Services, Inc.	73142	12/11/2013	\$2,285
The University of OK Health Sciences Cent	73019	11/18/2013	\$95
The University of OK Health Sciences Cent	73150	12/11/2013	\$94
Thomas Emergency Medical Solutions	73012	11/18/2013	\$3,942
Thomas Emergency Medical Solutions	73080	12/5/2013	\$5,364
Total Destruction	72890	10/24/2013	\$582
Total Radio, Inc.	000000000	11/18/2013	\$1,702

Total Radio, Inc.	Z00000183	12/11/2013	\$1,880
Trey Waterproofing & Restoration	73144	12/11/2013	\$950
Trinity Employment Specialists	73015	11/18/2013	\$2,537
Trinity Employment Specialists	73146	12/11/2013	\$4,900
True Digital Security	73148	12/11/2013	\$8,920
TruGreen-LandCare	73014	11/18/2013	\$5,793
TruGreen-LandCare	73145	12/11/2013	\$1,950
Trustmark	73147	12/11/2013	\$520
Tulsa Christmas Parade	72923	11/7/2013	\$100
Tulsa County Clerk	72859	10/22/2013	\$340
Tulsa County Clerk	72899	10/29/2013	\$272
Tulsa County Clerk	72921	11/5/2013	\$289
Tulsa County Clerk	73037	11/19/2013	\$425
Tulsa County Clerk	73045	11/26/2013	\$170
Tulsa County Clerk	73082	12/10/2013	\$442
Tulsa Overhead Door, LLC	000000000	10/24/2013	\$217
Tulsa Overhead Door, LLC	000000000	11/18/2013	\$541
Tulsa Overhead Door, LLC	Z00000183	12/11/2013	\$1,632
Tulsa Press Club	73013	11/18/2013	\$10
Tulsa Press Club	73143	12/11/2013	\$12
Tulsa World	73016	11/18/2013	\$422
U S Postal Service	73022	11/18/2013	\$835
U.S. Cellular	73020	11/18/2013	\$333
U.S. Cellular	73151	12/11/2013	\$319
Uniforms, Inc	000000000	10/24/2013	\$355
United Ford	000000000	10/24/2013	\$46,855
United Ford	000000000	11/18/2013	\$22,501
United Ford	Z00000180	12/5/2013	\$18,513
United Mechanical	73018	11/18/2013	\$1,816
United Mechanical	73149	12/11/2013	\$1,816
United States Postal Service	73021	11/18/2013	\$835
Vehicle Washing Systems Inc	73152	12/11/2013	\$138
Verizon Wireless	73023	11/18/2013	\$23,090
Verizon Wireless	73153	12/11/2013	\$14,399
Vicki Lacy	73046	11/26/2013	\$396
Vidacare	000000000	11/18/2013	\$7,631
Vidacare	Z00000180	12/5/2013	\$2,663
Walker Companies	73024	11/18/2013	\$120
Walker Companies	73154	12/11/2013	\$81
Waste Management of America	000000000	11/18/2013	\$30
Wayest Safety, Inc.	72891	10/24/2013	\$112
Weather Affirmation, L.L.C.	73029	11/18/2013	\$350
Weather Affirmation, L.L.C.	73158	12/11/2013	\$350
Wegener Human Resource Grp	73026	11/18/2013	\$4,425
Wegener Human Resource Grp	73155	12/11/2013	\$6,226
Werfel & Werfel, PLLC	73025	11/18/2013	\$3,500
Western Marketing	72892	10/24/2013	\$9,085

Western Marketing	73081	12/5/2013	\$1,157
Westlake ACE Hardware	72893	10/24/2013	\$15
Windstream	73027	11/18/2013	\$49
Windstream	73156	12/11/2013	\$49
Works & Lentz, Inc.	73028	11/18/2013	\$11,228
Works & Lentz, Inc.	73157	12/11/2013	\$13,729
WorldPoint ECC, Inc.	000000000	10/24/2013	\$1,377
Xtivia	73030	11/18/2013	\$3,900
Yale 31	72912	10/29/2013	\$550
Yale 31	73044	11/25/2013	\$550
Zirmed	73031	11/18/2013	\$3,299
ZOLL Data Systems	000000000	11/18/2013	\$8,333
ZOLL Data Systems	Z00000183	12/11/2013	\$39,583

Comment1

Building Maintenance Legend:

Shredding

Shredding

P+ - Medical Supplies

Employee Travel Reimburse

Employee Expense Reimbursement

Employee Expense Reimbursement

Software Support

P+ - Oxygen Cylinders

P+ - Oxygen Cylinders

Courier Service

Courier Service

Medical Supplies

Medical Supplies

Medical Supplies

P+ - Towing

P+ - Towing

Utilities

Building Maintenance

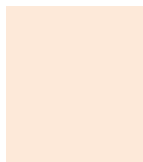
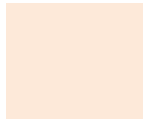
Building Maintenance

Dues

Employee Background Checks

Ambulance Maintenance

Ambulance Maintenance



Building Maintenance

Utilities

Utilities

Building Maintenance

Building Maintenance

OKC 911 Service Agreement

OKC 911 Service Agreement

Communications

Communications

Yellow Pages

Communications

Communications

Communications

Communications

Items over \$10,000

Example Paramedics Plus Items

Example MCB Item

Example TFD Item

Wireless Communications

Communications

Communications

Building Maintenance

Computer Supplies

Professional Services

Professional Services

Rent

Rent

Pension

Meetings

P+ - Medical Supplies

P+ - Medical Supplies

Chassis

Building Maintenance

Utilities

Utilities

OMD Dir Salary & Benefits

OMD Dir Salary & Benefits

P+ - Ambulance Maintenance

Medical Supplies

Medical Supplies

Medical Supplies

Lansing Vet

Lansing Vet

Plant Maintenance

Plant Maintenance

P+ - Misc Supplies

P+ - Uniforms

P+ - Towing

P+ - Towing

Computer Supplies

Computer Supplies

Utilities

P+ - Ambulance Maintenance

Employee Travel Expenses

Patient Verification

Patient Verification

P+ - Uniform Cleaning

P+ - Uniform Cleaning

Utilities

Utilities

Utilities

Utilities

Janitorial Services

Janitorial Services

Misc Supplies

Fee
Building Maintenance
Workers Comp
Workers Comp
Internet
Internet
Internet
Internet
Office Supplies
Office Supplies
Office Supplies
Website
Website
Building Maintenance
MCB - Reimburse
MCB - Reimburse
Computer Supplies
Computer Supplies
Office Furniture
Utilities
Fleet Maintenance
MCB - Reimburse
MCB - Reimburse
Building Maintenance
Building Maintenance
P+ - Vehicle Maint
P+ - Vehicle Maint
Medicaid Inquiry
P+ - Vehicle Maintenance
P+ - Vehicle Maintenance
Vehicle Maintenance
Employment Add
Medical Supplies
Medical Supplies
Computer Maintenance
Interest Line Of Credit
Express Mail
Express Mail
P+ - Ambulance Maintenance
P+ - Ambulance Maintenance
Computer Maintenance
MCB - Rentals
Fair Food
Architect Fees
Architect Fees
Patient Support Services
P+ - Uniforms

Tower Rentals
Tower Rentals
Misc Supplies
Misc Supplies
Misc Supplies
Telephone Supplies
Medical Supplies
P+ - Ambulance Maintenance
Employee Reimbursement
hardestypress@sbcglobal.net
Medical Supplies
Medical Supplies
Medical Supplies
Medical Supplies
MEdical Supplies
MEdical Supplies
MEdical Supplies
P+ - Misc Supplies
Travel
Travel
Employee Filing
Medical Supplies
Medical Supplies
Medical Supplies
Coffee
Coffee
P+ - Medical Supplies
P+ - Medical Supplies
Ambulance Communications
Building Maintenance
Offsite Storage
Offsite Storage
P+ - MEdical Supplies
P+ - MEdical Supplies
P+ - MEdical Supplies
Copy Machine Lease
P+ - Waste Removal
Subscription
Community Relations
P+ - Ambulance Maintenance
Travel Reimburse
Travel Reimburse
TFD - Medical Supplies
P+ - Misc Supplies
Graphic Design
Subscription
Office Supplies

Employee Reimbursement
Employee Reimbursement
Employee Reimbursement
Employee Reimbursement
Computer Software
Tower Rental
Lunch Meeting
Uniforms
Lawn Maintenance
Patient Support Services
Computer Supplies
Payroll
Payroll
P+ - Vehicle Maint
Patient Service
Patient Service
Payroll
P+ - Vehicle Maint
Transcription Services
P+ - Fuel
P+ - Fuel
Food/Meeting
Internet Reimburse
P+ - Ambulance Maintenance
Media Monitoring
Building Maintenance
Building Maintenance
Misc Supplies
TFD - Medical Supplies
Maintenance Communications
Maintenance Communications
P+ - Unifom
P+ - Unifom
Building Maintenance
Building Maintenance
Building Maintenance
Building Maintenance
P+ - Ambulance Maintenance
P+ - Ambulance Maintenance
P+ - Ambulance Maintenance
Subscription
Network Support
Network Support
P+ - Emp Screening
P+ - Medical Supplies
P+ - Medical Supplies
Janitorial

Utilities

Utilities

Utilities

Utilities

Utilities

P+ - Ambulance Maintenance

P+ - Uniforms

P+ - Uniforms

Notray

Leased Printers

Leased Printers

Infrastructure

Building Maintenance

Building Maintenance

Utilities

Utilities

Storage

Framing

Petty Cash Reimburse

Petty Cash Reimburse

Petty Cash Reimburse

Medical Supplies

Medical Supplies

Medical Supplies

Medical Supplies

Misc Supplies

Postage

Postage

Computer Maintenance

Office Supplies

MCB - Uniforms

subscription

Utilities

Utilities

Rent

Rent

Employee Reimbursement

Patient Support Services

Patient Support Services

Meetings

Patient Account Services

Patient Account Services

Insurance

Insurance

Attorney Fees

Temp Employees

Temp Employees

Building Maintenance
Building Maintenance
Building Maintenance
Building Maintenance
Employee Reimbursement
Uniforms
Uniforms
Office Supplies
Office Supplies
Dues
Software Maintenance
Employee Reimbursement
Community Relations
Community Relations
Office Furniture
Office Furniture
Office Furniture
Printing
MCB - Professional Services
Internet Reimburse
Accounting Software
Ambulance Maintenance
Ambulance Maintenance
Medical Supplies
Medical Supplies
P+ - Uniforms
P+ - Uniforms
Building Maintenance
P+ - Office Supplies
P+ - Misc Supplies
Archiving
dmacneil@strategicsaas.com
Medical Supplies
Medical Supplies
Medical Supplies
Medical Supplies
Misc Supplies
P+ - Ambulance Maintenance
MCB - Reimburse
MCB - Reimburse
Community Relations
Dues
Dues
Medical Supplies
P+ - Medical Supplies
P+ - Product Destruction
Misc Supplies

Misc Supplies
Building Maintenance
Temp Employees
Temp Employees
Comp Software
Lawn Maintenance
Lawn Maintenance
LTD Insurance
Community Relations
Liens
Liens
Liens
Liens
Liens
Liens
Building Maintenance
Building Maintenance
Building Maintenance
Dues
Dues
Subscription/Ads
Postage
Tower Rental
Tower Rental
P+ - Uniforms
Ambulance Maintenance
Ambulance Maintenance
Ambulance Maintenance
Building Maintenance
Building Maintenance
Postage
Building Maintenance
Wireless Communications
Wireless Communications
Employee Reimbursement
Medical Supplies
Medical Supplies
Notary
Notary
Recycling
P+ - Medical Supplies
Weather Notification
Weather Notification
Temp Employees
Temp Employees
Medicare Consulting
P+ - Medical Supplies

P+ - Medical Supplies

P+ - Misc Supplies

Communications

Communications

Collections

Collections

P+ - Misc Supplies

Maintenance SQL

Rent

Rent

Patient Billing

Patient Support Services

Patient Support Services

MEMORANDUM

Date: January 22, 2014

To: Board of Trustees

From: Kent Torrence

Subject: **FINANCIAL REVIEW – December 2013**

Attached you will find financial statements for December 2013. 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 net loss of \$403 thousand compared to a budgeted loss of \$836 thousand, and the Western Division had a net loss of \$3,932 thousand compared to a budgeted net loss of \$4,641 thousand.

There is no net interdivisional payable/receivable as of 12/31/13.

Combined Balance Sheets

Following is a discussion of significant assets and liabilities at December 31, 2013, 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.

Income Statements

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

Patient Service Revenue

Eastern division patient revenue is less than budget by \$1,272 thousand (2.7%) and Western is less than budget by \$1,640 thousand (3.2%).

Gross patient service revenue variances are partly attributable to differences between actual and budgeted transports for fiscal 2014. The Eastern Division had 1,014 less emergency transports than budgeted (3.2%); non-emergency transports were 317 less than budget (7%). The Western Division emergency transports were less than budget by 1,740 (4.8%) and non-emergencies were 1,016 more than budget (57.6%).

The year-to-date collection rate is 45% for the Eastern Division compared to a budget of 51% and an actual for fiscal 2013 of 52%. The year-to-date collection rate is 48% for the Western Division compared to a budget of 51% and an actual for fiscal 2013 of 49%.

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, 2013

	Month of December			For the 6 Months Ended December		
	Actual	Budget	Variance	Actual	Budget	Variance
Patient service revenue:						
Emergency base rate	\$14,599,200.00	\$14,889,229.00	-1.95%	\$85,386,700.00	\$88,893,732.00	-3.95%
Non-emergency base rate	508,196.26	373,392.50	36.10%	2,804,854.36	2,240,355.00	25.20%
Mileage	958,638.00	939,482.00	2.04%	5,109,479.00	5,532,214.00	-7.64%
Special events	22,162.50	20,083.00	10.35%	140,521.25	120,498.00	16.62%
Subscription membership	21,971.23	20,000.00	9.86%	108,296.05	120,000.00	-9.75%
Other revenue	383,488.76	475,000.00	-19.27%	3,295,804.69	2,850,000.00	15.64%
	16,493,656.75	16,717,186.50	-1.34%	96,845,655.35	99,756,799.00	-2.92%
Deductions from revenue:						
Contractual allowances and bad debts	11,521,293.28	11,720,833.33	1.70%	67,256,942.76	70,324,999.98	4.36%
Collection fees and expenses	74,901.88	70,833.33	-5.74%	452,481.76	424,999.98	-6.47%
	11,596,195.16	11,791,666.66	1.66%	67,709,424.52	70,749,999.96	4.30%
Net patient service revenue	4,897,461.59	4,925,519.84	-0.57%	29,136,230.83	29,006,799.04	0.45%
Operating expenses other than depreciation:						
Ambulance contract expense	3,809,004.95	3,859,341.00	1.30%	26,314,406.46	26,973,355.00	2.44%
Employee compensation & benefits	292,012.54	288,885.83	-1.08%	1,835,884.93	1,733,314.98	-5.92%
Medical supplies	(59,519.77)	31,608.34	288.30%	631,517.96	719,650.04	12.25%
Building rent, utilities and maintenance	83,517.72	74,424.99	-12.22%	530,089.42	446,549.94	-18.71%
Equipment maintenance	101,494.37	104,208.32	2.60%	383,732.23	625,249.92	38.63%
TotalCare campaign	5,586.68	2,916.67	-91.54%	31,657.52	17,500.02	-80.90%
Quality assurance fees	67,114.92	67,166.67	0.08%	402,689.52	403,000.02	0.08%
Telephone	71,645.37	79,249.99	9.60%	450,698.18	475,499.94	5.22%
Professional services	17,244.73	26,733.33	35.49%	120,030.36	160,399.98	25.17%
Miscellaneous supplies	19,118.87	31,200.00	38.72%	168,579.36	187,200.00	9.95%
Postage and courier service	1,043.98	7,500.01	86.08%	32,393.56	45,000.06	28.01%
Equipment lease	2,644.56	3,000.00	11.85%	15,800.86	18,000.00	12.22%
Other fees and expenses	41,690.17	39,324.99	-6.01%	217,374.87	235,949.94	7.87%
Community relations	22,038.62	33,000.00	33.22%	163,686.22	198,000.00	17.33%
Office supplies	2,458.02	6,833.32	64.03%	21,131.95	40,999.92	48.46%
Insurance	13,481.47	15,000.00	10.12%	67,614.59	90,000.00	24.87%
Travel, meals, and training	2,186.35	4,416.66	50.50%	26,786.55	26,499.96	-1.08%
	4,492,763.55	4,674,810.12	3.89%	31,414,074.54	32,396,169.72	3.03%
Operating inc. (loss) before depr.	404,698.04	250,709.72	61.42%	(2,277,843.71)	(3,389,370.68)	32.79%
Depreciation	341,249.00	341,250.00	0.00%	2,047,494.00	2,047,500.00	0.00%
Operating income (loss)	63,449.04	(90,540.28)	170.08%	(4,325,337.71)	(5,436,870.68)	20.44%
Nonoperating expense:						
Interest expense	2,830.20	7,166.67	60.51%	10,809.75	43,000.02	74.86%

EMSA
EMSA Combined
For the Six Months Ending December 31, 2013

	Month of December			For the 6 Months Ended December		
	Actual	Budget	Variance	Actual	Budget	Variance
Nonoperating expense	<u>\$2,830.20</u>	<u>\$7,166.67</u>	<u>60.51%</u>	<u>\$10,809.75</u>	<u>\$43,000.02</u>	<u>74.86%</u>
Nonoperating income - interest income	<u>405.64</u>	<u>416.67</u>	<u>-2.65%</u>	<u>1,343.91</u>	<u>2,500.02</u>	<u>-46.24%</u>
Net income (loss)	<u><u>61,024.48</u></u>	<u><u>(97,290.28)</u></u>	<u><u>162.72%</u></u>	<u><u>(4,334,803.55)</u></u>	<u><u>(5,477,370.68)</u></u>	<u><u>20.86%</u></u>

EMSA
EMSA Eastern Division
For the Six Months Ending December 31, 2013

	Month of December			For the 6 Months Ended December		
	Actual	Budget	Variance	Actual	Budget	Variance
Patient service revenue:						
Emergency base rate	\$6,792,500.00	\$6,845,479.00	-0.77%	\$39,200,200.00	\$40,631,232.00	-3.52%
Non-emergency base rate	274,678.06	258,750.00	6.16%	1,548,701.12	1,552,500.00	-0.24%
Mileage	433,872.00	426,000.00	1.85%	2,277,837.00	2,556,000.00	-10.88%
Special events	13,537.50	9,583.00	41.27%	74,125.00	57,498.00	28.92%
Subscription membership	7,715.52	6,666.67	15.73%	44,650.87	40,000.02	11.63%
Other revenue	366,774.98	475,000.00	-22.78%	3,269,786.15	2,850,000.00	14.73%
	<u>7,889,078.06</u>	<u>8,021,478.67</u>	<u>-1.65%</u>	<u>46,415,300.14</u>	<u>47,687,230.02</u>	<u>-2.67%</u>
Deductions from revenue:						
Contractual allowances and bad debts	5,457,147.64	5,408,333.33	-0.90%	31,097,590.35	32,449,999.98	4.17%
Collection fees and expenses	34,762.43	33,333.33	-4.29%	209,031.56	199,999.98	-4.52%
	<u>5,491,910.07</u>	<u>5,441,666.66</u>	<u>-0.92%</u>	<u>31,306,621.91</u>	<u>32,649,999.96</u>	<u>4.11%</u>
Net patient service revenue	<u>2,397,167.99</u>	<u>2,579,812.01</u>	<u>-7.08%</u>	<u>15,108,678.23</u>	<u>15,037,230.06</u>	<u>0.48%</u>
Operating expenses other than depreciation:						
Ambulance contract expense	1,822,870.88	1,767,725.00	-3.12%	11,984,094.36	12,120,055.00	1.12%
Employee compensation & benefits	148,740.50	135,776.33	-9.55%	892,321.04	814,657.98	-9.53%
Medical supplies	(30,622.89)	29,941.67	202.28%	322,382.00	459,650.02	29.86%
Building rent, utilities and maintenance	27,842.15	21,883.33	-27.23%	150,910.70	131,299.98	-14.94%
Equipment maintenance	49,198.34	49,083.33	-0.23%	224,339.25	294,499.98	23.82%
TotalCare campaign	4,509.87	1,666.67	-170.59%	27,059.22	10,000.02	-170.59%
Quality assurance fees	32,737.67	32,750.00	0.04%	196,426.02	196,500.00	0.04%
Telephone	34,356.27	34,666.66	0.90%	208,095.93	207,999.96	-0.05%
Professional services	8,506.92	12,916.66	34.14%	56,506.15	77,499.96	27.09%
Miscellaneous supplies	8,191.35	15,400.00	46.81%	85,522.41	92,400.00	7.44%
Postage and courier service	540.23	3,666.67	85.27%	15,222.12	22,000.02	30.81%
Equipment lease	2,644.56	2,333.33	-13.34%	13,243.69	13,999.98	5.40%
Other fees and expenses	9,820.11	7,008.33	-40.12%	35,556.27	42,049.98	15.44%
Community relations	18,993.34	27,166.67	30.09%	129,822.49	163,000.02	20.35%
Office supplies	1,158.08	3,416.66	66.10%	10,141.07	20,499.96	50.53%
Insurance	7,334.48	8,250.01	11.10%	38,026.38	49,500.06	23.18%
Travel, meals, and training	1,199.70	2,083.33	42.41%	12,406.82	12,499.98	0.75%
	<u>2,148,021.56</u>	<u>2,155,734.65</u>	<u>0.36%</u>	<u>14,402,075.92</u>	<u>14,728,112.90</u>	<u>2.21%</u>
Operating inc. (loss) before depr.	249,146.43	424,077.36	-41.25%	706,602.31	309,117.16	128.59%
Depreciation	<u>185,083.00</u>	<u>185,083.33</u>	<u>0.00%</u>	<u>1,110,498.00</u>	<u>1,110,499.98</u>	<u>0.00%</u>
Operating income (loss)	<u>64,063.43</u>	<u>238,994.03</u>	<u>-73.19%</u>	<u>(403,895.69)</u>	<u>(801,382.82)</u>	<u>49.60%</u>
Nonoperating expense:						
Interest expense		<u>6,166.67</u>	<u>100.00%</u>		<u>37,000.02</u>	<u>100.00%</u>

EMSA
EMSA Eastern Division
For the Six Months Ending December 31, 2013

	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	276.55	416.67	-33.63%	631.13	2,500.02	-74.76%
Net income (loss)	<u>64,339.98</u>	<u>233,244.03</u>	<u>72.42%</u>	<u>(403,264.56)</u>	<u>(835,882.82)</u>	<u>51.76%</u>

EMSA Western
EMSA Western Division
For the Six Months Ending December 31, 2013

	Month of December			For the 6 Months Ended December		
	Actual	Budget	Variance	Actual	Budget	Variance
Patient service revenue:						
Emergency base rate	\$7,806,700.00	\$8,043,750.00	-2.95%	\$46,186,500.00	\$48,262,500.00	-4.30%
Non-emergency base rate	233,518.20	114,642.50	103.69%	1,256,153.24	687,855.00	82.62%
Mileage	524,766.00	513,482.00	2.20%	2,831,642.00	2,976,214.00	-4.86%
Special events	8,625.00	10,500.00	-17.86%	66,396.25	63,000.00	5.39%
Subscription membership	14,255.71	13,333.33	6.92%	63,645.18	79,999.98	-20.44%
Other revenue	16,713.78		0.00%	26,018.54		0.00%
	<u>8,604,578.69</u>	<u>8,695,707.83</u>	<u>-1.05%</u>	<u>50,430,355.21</u>	<u>52,069,568.98</u>	<u>-3.15%</u>
Deductions from revenue:						
Contractual allowances and bad debts	6,064,145.64	6,312,500.00	3.93%	36,159,352.41	37,875,000.00	4.53%
Collection fees and expenses	40,139.45	37,500.00	-7.04%	243,450.20	225,000.00	-8.20%
	<u>6,104,285.09</u>	<u>6,350,000.00</u>	<u>3.87%</u>	<u>36,402,802.61</u>	<u>38,100,000.00</u>	<u>4.45%</u>
Net patient service revenue	<u>2,500,293.60</u>	<u>2,345,707.83</u>	<u>6.59%</u>	<u>14,027,552.60</u>	<u>13,969,568.98</u>	<u>0.42%</u>
Operating expenses other than depreciation:						
Ambulance contract expense	1,986,134.07	2,091,616.00	5.04%	14,330,312.10	14,853,300.00	3.52%
Employee compensation & benefits	143,272.04	153,109.50	6.43%	943,563.89	918,657.00	-2.71%
Medical supplies	(28,896.88)	1,666.67	1833.81%	309,135.96	260,000.02	-18.90%
Building rent, utilities and maintenance	55,675.57	52,541.66	-5.96%	379,178.72	315,249.96	-20.28%
Equipment maintenance	52,296.03	55,124.99	5.13%	159,392.98	330,749.94	51.81%
TotalCare campaign	1,076.81	1,250.00	13.86%	4,598.30	7,500.00	38.69%
Quality assurance fees	34,377.25	34,416.67	0.11%	206,263.50	206,500.02	0.11%
Telephone	37,289.10	44,583.33	16.36%	242,602.25	267,499.98	9.31%
Professional services	8,737.81	13,816.67	36.76%	63,524.21	82,900.02	23.37%
Miscellaneous supplies	10,927.52	15,800.00	30.84%	83,056.95	94,800.00	12.39%
Postage and courier service	503.75	3,833.34	86.86%	17,171.44	23,000.04	25.34%
Equipment lease		666.67	100.00%	2,557.17	4,000.02	36.07%
Other fees and expenses	31,870.06	32,316.66	1.38%	181,818.60	193,899.96	6.23%
Community relations	3,045.28	5,833.33	47.80%	33,863.73	34,999.98	3.25%
Office supplies	1,299.94	3,416.66	61.95%	10,990.88	20,499.96	46.39%
Insurance	6,146.99	6,749.99	8.93%	29,588.21	40,499.94	26.94%
Travel, meals, and training	986.65	2,333.33	57.71%	14,379.73	13,999.98	-2.71%
	<u>2,344,741.99</u>	<u>2,519,075.47</u>	<u>6.92%</u>	<u>17,011,998.62</u>	<u>17,668,056.82</u>	<u>3.71%</u>
Operating inc. (loss) before depr.	155,551.61	(173,367.64)	189.72%	(2,984,446.02)	(3,698,487.84)	19.31%
Depreciation	<u>156,166.00</u>	<u>156,166.67</u>	<u>0.00%</u>	<u>936,996.00</u>	<u>937,000.02</u>	<u>0.00%</u>
Operating income (loss)	<u>(614.39)</u>	<u>(329,534.31)</u>	<u>99.81%</u>	<u>(3,921,442.02)</u>	<u>(4,635,487.86)</u>	<u>15.40%</u>
Nonoperating expense:						
Interest expense	<u>2,830.20</u>	<u>1,000.00</u>	<u>-183.02%</u>	<u>10,809.75</u>	<u>6,000.00</u>	<u>-80.16%</u>

EMSA Western
EMSA Western Division
For the Six Months Ending December 31, 2013

	Month of December			For the 6 Months Ended December		
	Actual	Budget	Variance	Actual	Budget	Variance
Nonoperating expense	<u>\$2,830.20</u>	<u>\$1,000.00</u>	<u>-183.02%</u>	<u>\$10,809.75</u>	<u>\$6,000.00</u>	<u>-80.16%</u>
Nonoperating income - interest income	<u>129.09</u>		<u>0.00%</u>	<u>712.78</u>		<u>0.00%</u>
Net income (loss)	<u><u>(3,315.50)</u></u>	<u><u>(330,534.31)</u></u>	<u><u>99.00%</u></u>	<u><u>(3,931,538.99)</u></u>	<u><u>(4,641,487.86)</u></u>	<u><u>15.30%</u></u>

EMSA
EMSA Combined
For the Six Months Ending December 31, 2013

	<u>2014</u>	<u>2013</u>
Assets		
Current assets:		
Cash and cash equivalents:		
Cash in banks	(\$252,790.83)	(\$152,643.05)
Petty cash	1,200.00	1,200.00
Invested cash	<u>2,785,446.00</u>	<u>3,639,689.88</u>
	2,533,855.17	3,488,246.83
Patient accounts receivable:		
Patient accounts receivable	24,579,279.23	25,814,062.25
Receivables in collection	<u>42,168,140.19</u>	<u>31,476,999.68</u>
	66,747,419.42	57,291,061.93
Less allowance for contractual allowances and bad debts	<u>51,931,291.00</u>	<u>43,112,291.00</u>
Net patient accounts receivable	<u>14,816,128.42</u>	<u>14,178,770.93</u>
Other receivables:		
Due from contractor	439,477.80	989,251.31
Due from collection agency	32,762.35	17,408.23
Other miscellaneous receivables	<u>771,567.67</u>	<u>1,899,444.71</u>
	<u>1,243,807.82</u>	<u>2,906,104.25</u>
Other current assets:		
Prepaid assets	691,356.45	543,275.62
Other, principally funds held by trustee	<u>2,972.51</u>	<u>(57,951.36)</u>
	<u>694,328.96</u>	<u>485,324.26</u>
Total current assets	<u>19,288,120.37</u>	<u>21,058,446.27</u>
Property and equipment:		
Communication equipment	5,971,034.85	5,789,890.81
Buildings and leasehold improvements	3,711,390.66	3,649,488.81
Ambulances	10,179,769.89	9,965,032.41
Data processing equipment	6,962,010.41	6,585,439.91
On-board equipment	5,745,503.06	5,280,737.72
Office furniture and equipment	1,214,750.31	1,203,417.85
Miscellaneous other equipment	1,129,726.08	1,103,008.09
Land	64,200.00	64,200.00
Transportation equipment	361,737.24	361,737.24
Prepaid assets	780,419.39	806,761.67
Capital Lease	<u>739,910.29</u>	<u>739,910.29</u>
	36,860,452.18	35,549,624.80
Less accumulated depreciation	<u>27,353,235.10</u>	<u>22,557,635.59</u>
Net property and equipment	9,507,217.08	12,991,989.21
Other assets	<u>24,194.50</u>	<u>12,960.00</u>
Total assets	28,819,531.95	34,063,395.48

EMSA
EMSA Combined
For the Six Months Ending December 31, 2013

	<u>2014</u>	<u>2013</u>
Liabilities and Division Capital		
Current liabilities:		
Accounts payable and accrued liabilities	\$746,645.75	\$1,541,502.10
Due to contractor	7,302,363.99	9,172,060.22
Due to Quality Assurance Fund	372,033.52	196,240.86
Accrued retirement	152,480.57	133,318.10
Accrued salaries and wages	240,825.59	241,710.50
Current installments of long-term debt	565,000.00	480,000.00
Accrued interest payable	10.81	23.81
Deferred revenue	<u>131,827.36</u>	<u>753,052.70</u>
Total current liabilities	9,511,187.59	12,517,908.29
Other liabilities	<u>394,378.22</u>	<u>21,752.22</u>
Total liabilities	<u>9,905,565.81</u>	<u>12,539,660.51</u>
Division capital:		
Contributed capital	66,110,647.10	56,871,890.30
Retained earnings (deficit)	(42,861,877.41)	(30,758,685.64)
Current year earnings (loss)	<u>(4,334,803.55)</u>	<u>(4,589,469.69)</u>
Total division capital	<u>18,913,966.14</u>	<u>21,523,734.97</u>
Total liabilities & division capital	<u><u>28,819,531.95</u></u>	<u><u>34,063,395.48</u></u>

EMSA
EMSA Eastern Division
For the Six Months Ending December 31, 2013

	<u>2014</u>	<u>2013</u>
Assets		
Current assets:		
Cash and cash equivalents:		
Cash in banks	(\$658,023.87)	(\$540,911.59)
Petty cash	600.00	600.00
Invested cash	<u>1,622,335.11</u>	<u>2,044,313.30</u>
	964,911.24	1,504,001.71
Patient accounts receivable:		
Patient accounts receivable	11,214,764.50	11,657,943.17
Receivables in collection	<u>20,135,999.82</u>	<u>13,814,999.82</u>
	31,350,764.32	25,472,942.99
Less allowance for contractual allowances and bad debts	<u>24,781,710.00</u>	<u>19,214,710.00</u>
Net patient accounts receivable	<u>6,569,054.32</u>	<u>6,258,232.99</u>
Other receivables:		
Due from contractor	439,477.80	989,251.31
Due from collection agency	14,837.58	7,779.26
Other miscellaneous receivables	<u>523,734.28</u>	<u>1,899,409.71</u>
	<u>978,049.66</u>	<u>2,896,440.28</u>
Other current assets:		
Prepaid assets	377,421.46	286,832.74
Other, principally funds held by trustee	<u>(44,804.31)</u>	<u>(122,696.63)</u>
	<u>332,617.15</u>	<u>164,136.11</u>
Total current assets	<u>8,844,632.37</u>	<u>10,822,811.09</u>
Property and equipment:		
Communication equipment	2,966,409.22	2,953,658.64
Buildings and leasehold improvements	3,219,494.25	3,175,960.00
Ambulances	5,580,372.23	5,443,669.86
Data processing equipment	3,642,715.89	3,460,784.94
On-board equipment	2,778,224.12	2,670,234.36
Office furniture and equipment	576,212.75	569,064.65
Miscellaneous other equipment	582,920.45	571,621.50
Land	64,200.00	64,200.00
Transportation equipment	284,814.80	284,814.80
Prepaid assets	478,890.34	249,618.74
Capital Lease	<u>338,087.66</u>	<u>338,087.66</u>
	20,512,341.71	19,781,715.15
Less accumulated depreciation	<u>15,049,870.53</u>	<u>12,452,376.42</u>
Net property and equipment	5,462,471.18	7,329,338.73
Other assets	<u>16,057.97</u>	<u>10,698.65</u>
Total assets	14,323,161.52	18,162,848.47

EMSA
EMSA Eastern Division
For the Six Months Ending December 31, 2013

	<u>2014</u>	<u>2013</u>
Liabilities and Division Capital		
Current liabilities:		
Accounts payable and accrued liabilities	(\$71,728.04)	\$869,003.13
Due to contractor	3,495,147.76	4,142,857.25
Due to Quality Assurance Fund	372,033.52	196,240.86
Accrued retirement	82,098.73	72,355.22
Accrued salaries and wages	117,190.21	113,737.88
Accrued interest payable	10.81	23.81
Deferred revenue	<u>46,293.12</u>	<u>155,356.17</u>
Total current liabilities	4,041,046.11	5,549,574.32
Other liabilities	<u>200,071.65</u>	<u>21,752.22</u>
Total liabilities	<u>4,241,117.76</u>	<u>5,571,326.54</u>
Division capital:		
Contributed capital	5,963,560.61	5,601,757.11
Retained earnings (deficit)	4,521,747.71	7,923,273.81
Current year earnings (loss)	<u>(403,264.56)</u>	<u>(933,508.99)</u>
Total division capital	<u>10,082,043.76</u>	<u>12,591,521.93</u>
Total liabilities & division capital	<u><u>14,323,161.52</u></u>	<u><u>18,162,848.47</u></u>

EMSA Western
EMSA Western Division
For the Six Months Ending December 31, 2013

	<u>2014</u>	<u>2013</u>
Assets		
Current assets:		
Cash and cash equivalents:		
Cash in banks	\$405,233.04	\$388,268.54
Petty cash	600.00	600.00
Invested cash	<u>1,163,110.89</u>	<u>1,595,376.58</u>
	1,568,943.93	1,984,245.12
Patient accounts receivable:		
Patient accounts receivable	13,364,514.73	14,156,119.08
Receivables in collection	<u>22,032,140.37</u>	<u>17,661,999.86</u>
	35,396,655.10	31,818,118.94
Less allowance for contractual allowances and bad debts	<u>27,149,581.00</u>	<u>23,897,581.00</u>
Net patient accounts receivable	<u>8,247,074.10</u>	<u>7,920,537.94</u>
Other receivables:		
Due from collection agency	17,924.77	9,628.97
Other miscellaneous receivables	<u>247,833.39</u>	<u>35.00</u>
	<u>265,758.16</u>	<u>9,663.97</u>
Other current assets:		
Prepaid assets	313,934.99	256,442.88
Other, principally funds held by trustee	<u>47,776.82</u>	<u>64,745.27</u>
	<u>361,711.81</u>	<u>321,188.15</u>
Total current assets	<u>10,443,488.00</u>	<u>10,235,635.18</u>
Property and equipment:		
Communication equipment	3,004,625.63	2,836,232.17
Buildings and leasehold improvements	491,896.41	473,528.81
Ambulances	4,599,397.66	4,521,362.55
Data processing equipment	3,319,294.52	3,124,654.97
On-board equipment	2,967,278.94	2,610,503.36
Office furniture and equipment	638,537.56	634,353.20
Miscellaneous other equipment	546,805.63	531,386.59
Transportation equipment	76,922.44	76,922.44
Prepaid assets	301,529.05	557,142.93
Capital Lease	<u>401,822.63</u>	<u>401,822.63</u>
	16,348,110.47	15,767,909.65
Less accumulated depreciation	<u>12,303,364.57</u>	<u>10,105,259.17</u>
Net property and equipment	4,044,745.90	5,662,650.48
Other assets	<u>8,136.53</u>	<u>2,261.35</u>
Total assets	<u><u>14,496,370.43</u></u>	<u><u>15,900,547.01</u></u>

EMSA Western
EMSA Western Division
For the Six Months Ending December 31, 2013

	<u>2014</u>	<u>2013</u>
Liabilities and Division Capital		
Current liabilities:		
Accounts payable and accrued liabilities	\$818,373.79	\$672,498.97
Due to contractor	3,807,216.23	5,029,202.97
Accrued retirement	70,381.84	60,962.88
Accrued salaries and wages	123,635.38	127,972.62
Current installments of long-term debt	565,000.00	480,000.00
Deferred revenue	<u>85,534.24</u>	<u>597,696.53</u>
Total current liabilities	5,470,141.48	6,968,333.97
Other liabilities	<u>194,306.57</u>	
Total liabilities	<u>5,664,448.05</u>	<u>6,968,333.97</u>
Division capital:		
Contributed capital	60,147,086.49	51,270,133.19
Retained earnings (deficit)	(47,383,625.12)	(38,681,959.45)
Current year earnings (loss)	<u>(3,931,538.99)</u>	<u>(3,655,960.70)</u>
Total division capital	<u>8,831,922.38</u>	<u>8,932,213.04</u>
Total liabilities & division capital	<u><u>14,496,370.43</u></u>	<u><u>15,900,547.01</u></u>

EMSA
Cash Rollforward
Year Ending June 30, 2014

	Eastern Division Actual	Eastern Division Budget	Eastern Division Variance	Western Division Actual	Western Division Budget	Western Division Variance	Combined Actual	Combined Budget	Combined Variance
Balance at June 30, 2013	\$ 2,354,092	\$ 2,354,092	-	1,172,181	1,172,181	-	3,526,273	3,526,273	-
Net revenue collected	11,466,000	12,098,630	(632,630)	13,778,000	14,039,450	(261,450)	25,244,000	26,138,080	(894,080)
Utility bill receipts	3,255,000	3,800,000	(545,000)				3,255,000	3,800,000	(545,000)
TotalCare proceeds	19,080		19,080	150,998	161,000	(10,002)	170,078	161,000	9,078
Payment to contractor	(12,659,593)	(12,872,000)	212,407	(15,717,335)	(15,708,000)	(9,335)	(28,376,928)	(28,580,000)	203,072
Operating expenses/changes in WC	(2,198,145)	(2,726,000)	527,855	(2,922,354)	(2,862,000)	(60,354)	(5,120,499)	(5,588,000)	467,501
Capital expenditures	(751,531)	(1,438,002)	686,471	(379,415)	(1,363,500)	984,085	(1,130,946)	(2,801,502)	1,670,556
Net debt proceeds/(reduction)			-	225,000	(140,000)	365,000	225,000	(140,000)	365,000
Interest/other income	297	3,000	(2,703)	202		202	499	3,000	(2,501)
Other	298,085	(2) 348,000	(49,915)	4,443,293	(1) 4,443,293	-	4,741,378	4,791,293	(49,915)
Balance at December 31, 2013	1,783,285	1,567,720	215,565	750,570	(257,576)	1,008,146	2,533,855	1,310,144	1,223,711

(1) 23,543 - '13 Other Western Subsidy
695,367 '14 Edmond Subsidy
477,022 '14 Other Western Subsidy
3,247,361- '14 Oklahoma City Subsidy
4,443,293

(2) 298,085 - '13 Other Eastern Subsidy

West - Cash	1,568,944
A/P	(818,374)
Net	<u>750,570</u>

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 12/31/13

Eastern Division

Net Income (loss)		(403,265)
Add: Depreciation	1,110,498	
Increase in allowance for doubtful accounts	2,025,000	
Decrease in deferred revenue	(25,731)	<u>3,109,767</u>
Changes in working capital:		
Increase in patient receivables	(2,635,455)	
Decrease in other receivables	1,392,931	
Decrease in other assets	(16,073)	
Decrease in accounts payable	(1,701,239)	
Decrease in accrued liabilities	(40,654)	<u>(3,000,490)</u>
Net Property Additions:		(478,891)
Debt Service/ Loan Proceeds		-
Net Contributed Capital		22,697
Change in cash and cash equivalents:		<u><u>(750,182)</u></u>
Cash balance @6/30/13		1,715,093
Cash balance @12/31/13		964,911
Change in cash		<u><u>(750,182)</u></u>

EMSA
Statement of Cash Flows
Six Months Ended 12/31/13

Western Division

Net income (loss)		(3,931,539)
Add: Depreciation	936,996	
Decrease in allowance for doubtful accounts	(540,000)	
Increase in deferred revenue	85,534	<u>482,530</u>
Changes in working capital:		
Decrease in patient receivables	120,484	
Decrease in other receivables	219,464	
Increase in other assets	(245,120)	
Decrease in accounts payable	(1,207,649)	
Decrease in accrued liabilities	(39,295)	<u>(1,152,116)</u>
Net Property (Additions)/Dispositions		(301,529)
Debt Service/Loan proceeds		225,000
Contributed Capital		4,435,418
Change in cash and cash equivalents:		<u><u>(242,236)</u></u>
Cash balance @6/30/13		1,811,180
Cash balance @ 12/31/13		1,568,944
Change in cash		<u><u>(242,236)</u></u>

**EMSA Eastern Division
Capital Expenditures Variance
Year Ending June 30, 2014**

Through December

Description	Budget	Actual EMSA	Under (Over) Budget
Ambulances			
<i>2014 Ambulances (eight)</i>			
Replacement units	1,290,000	83,187	1,206,813
New units	300,000		300,000
Repairs	25,000	96,088	(71,088)
Miscellaneous	20,000		20,000
On board equipment:			
Power cot enhancement	644,000	59,206	584,794
First responder equipment	25,000		25,000
Equipment for new units	128,000	40,040	87,960
Stair chairs	80,000	84,447	(4,447)
Ventilators		97,375	(97,375)
Radio replacement		(46,541)	46,541
Miscellaneous	30,000		30,000
CAD and radio equipment:			
Base station upgrade	75,000	24,808	50,192
Mobile data terminals	110,000		110,000
Equipment for new units	19,000		19,000
CAD for EMSA and TFD (previous year)	1,428,000	1,516,340	(88,340)
Building expenses:			
Garage	15,000		15,000
Building expansion	2,500,000	18,031	2,481,969
Miscellaneous	40,000		40,000
Computer equipment:			
Billing/CAD system hardware	10,000	14,261	(4,261)
Web site development	15,000	1,343	13,657
Miscellaneous	50,000	6,648	43,352
TOTAL	6,804,000	1,995,233	4,808,767
Less previous year item and expense incurred previous year	1,428,000	1,243,702	
Current year expenditures	5,376,000	751,531	
Less previous year item incurred current year		272,638	
Current year budget	5,376,000	478,893	4,897,107

**EMSA Western Division
Capital Expenditures Variance
Year Ending June 30, 2014**

Through December

Description	Budget	Actual OKC	Actual EMSA	Under (Over) Budget
Ambulances				
<i>2014 Ambulances (ten)</i>				
Replacement units	1,613,000			1,613,000
New units	300,000			300,000
Repairs	25,000		24,356	644
Miscellaneous	20,000			20,000
On board equipment:				
Equipment for new units	128,000		40,040	87,960
Ventilators	90,000	89,884	(7,468)	7,584
Stair chairs	96,000	100,868		(4,868)
Radio replacement			(105,775)	105,775
Miscellaneous	37,000			37,000
CAD and radio equipment:				
Equipment for new units	15,000			15,000
Base station upgrade	40,000		28,047	11,953
Mobile data terminals	150,000			150,000
Radio infrastructure (NG911)	163,000		81,336	81,664
Building expenses:				
Office furniture	72,000		79,493	(7,493)
Common use vehicle	35,000			35,000
Security enhancement			23,139	(23,139)
Miscellaneous	44,000			44,000
Computer equipment:				
Web site development	10,000		1,535	8,465
Billing/CAD system hardware	20,000		16,317	3,683
Server upgrade	30,000			30,000
Miscellaneous	50,000		7,643	42,357
TOTAL	2,938,000	190,752	188,663	2,558,585

EMSA
Key Financial Indicators
Fiscal Year Ending June 30, 2014

Eastern Division

	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>	<u>Dec-13</u>	<u>Year-to-date</u>	<u>Prior Year</u>	<u>Budget</u>
<i>Transports:</i>									
Emergency	5,174	5,367	4,985	4,984	4,578	5,154	30,242	30,054	31,256
Non-emergency	654	679	688	695	751	752	4,219	4,567	4,536
Total	<u>5,828</u>	<u>6,046</u>	<u>5,673</u>	<u>5,679</u>	<u>5,329</u>	<u>5,906</u>	<u>34,461</u>	<u>34,621</u>	<u>35,792</u>
Unit hours	15,702	15,911	15,456	15,848	16,999	17,382	97,298	90,532	
% of total system hours	46.8%	46.6%	46.5%	46.9%	50.2%	50.3%	47.9%	48.9%	47.0%
<i>Gross revenue by payor:</i>									
Medicare	42%	41%	42%	43%	44%	45%	43%	41%	
Medicaid	19%	19%	20%	19%	18%	18%	19%	19%	
Private insurance	15%	15%	12%	11%	10%	1%	11%	13%	
Uninsured and other	24%	25%	26%	27%	28%	36%	27%	27%	
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	
<i>Collection rate</i>	43.3%	30.8%	35.4%	58.5%	48.3%	46.9%	45.3%	52.4%	50.7%
<i>Net income (loss)</i>	\$ 200,499	\$ 108,820	\$ (591,231)	\$ (144,857)	\$ (40,835)	\$ 64,340	\$ (403,264)	\$ (933,508)	\$ (835,883)
<i>Days in A/R</i>	58.0	70.1	67.3	75.6	74.6	71.6	N/A	88.5	
<i>Past due A/R</i>	\$ 2,175,000	\$ 2,248,000	\$ 2,319,000	\$ 2,447,000	\$ 2,383,000	\$ 2,361,000	N/A	\$ 2,993,000	
<i>Current ratio</i>	1.88	2.02	2.04	2.05	2.08	2.19	N/A	1.95	

EMSA
Key Financial Indicators
Fiscal Year Ending June 30, 2014

Western Division

	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>	<u>Dec-13</u>	<u>Year-to-date</u>	<u>Prior Year</u>	<u>Budget</u>
<i>Transports:</i>									
Emergency	6,071	6,278	6,060	5,826	5,502	5,903	35,640	36,039	37,430
Non-emergency	314	533	492	482	444	515	2,780	1,799	1,764
Total	6,385	6,811	6,552	6,308	5,946	6,418	38,420	37,838	39,194
Unit hours	20,052	20,440	19,886	20,107	18,986	19,393	118,864	107,950	
% of total system hours	53.2%	53.4%	53.5%	53.1%	49.8%	49.7%	52.1%	51.1%	53.0%
<i>% of gross revenue by payor:</i>									
Medicare	42%	42%	43%	44%	44%	46%	43%	42%	
Medicaid	16%	17%	17%	17%	17%	16%	17%	16%	
Private insurance	15%	15%	13%	11%	10%	14%	13%	14%	
Uninsured and other	27%	26%	27%	28%	29%	24%	27%	28%	
	100%	100%	100%	100%	100%	100%	100%	100%	
<i>Collection rate</i>	52.0%	31.8%	43.2%	61.3%	50.2%	48.4%	48.2%	49.5%	50.7%
<i>Net income (loss)</i>	\$ (1,205,787)	\$ (881,316)	\$ (903,354)	\$ (640,148)	\$ (297,618)	\$ (3,316)	\$ (3,931,539)	\$ (3,655,961)	\$ (4,641,488)
<i>Days in A/R</i>	58.7	73.1	69.6	80.5	76.5	78.4	N/A	88.4	
<i>Past due A/R</i>	\$ 2,803,000	\$ 3,167,000	\$ 2,906,000	\$ 3,149,000	\$ 2,500,000	\$ 3,031,000	N/A	\$ 3,676,000	
<i>Current ratio</i>	1.45	1.40	1.48	1.45	1.57	1.91	N/A	1.47	

Vendor Name	Document Number	Document Date	Document Amount	Comment1
KEY: AMR P+ TFD MCB EMSA				
A MAX Signs	Z000001836	1/13/2014	\$2,250	Misc Supplies
Absolute Data Shredding	73213	1/13/2014	\$315	Shredding
Adam Paluka	73170	12/23/2013	\$42	Employee Expense Reimbursement
Airgas	Z000001837	1/13/2014	\$6,081	AMR - Oxygen Cylinders
Ala Carte Courier Service, Inc	73214	1/13/2014	\$1,139	Courier Service
Alko Enterprises, Inc	73171	12/30/2013	\$401	P+ - Medical Supplies
Alko Enterprises, Inc	73215	1/13/2014	\$5,835	Medical Supplies P+ 342.65
Allied Waste Services #060	Z000001838	1/13/2014	\$1,652	Utilities
All-Kill Pest Control	73216	1/13/2014	\$116	Building Maintenance
American Ambulance Association	Z000001839	1/13/2014	\$2,000	Dues
American Express Corporate	73169	12/23/2013	\$29,124	
American Express Corporate	73217	1/13/2014	\$301,457	
Amos Electrical & Mechanical, Inc.	73172	12/30/2013	\$360	Building Maintenance
Association of Central Ok Govn	73212	1/13/2014	\$405	OKC 911 Service Agreement
AT&T Advertising & Publishing	73218	1/13/2014	\$486	Yellow Pages
AT&T Interstate Dedicated Private Line Service	73219	1/13/2014	\$15,948	Communications
AT&T Long Distance	73221	1/13/2014	\$3,488	Communications
AT&T Mobility	Z000001840	1/13/2014	\$2,581	Wireless Communications
att	73220	1/13/2014	\$31,997	Communications
Aztec Systems	Z000001841	1/13/2014	\$725	Professional Services
B. D. Eddie Enterprises	73173	12/30/2013	\$26,436	Rent
Bixby Public Works Authority	73223	1/13/2014	\$159	Utilities
Black Ink Systems, LLC	73174	12/30/2013	\$15,014	Collection Service
Black Ink Systems, LLC	73224	1/13/2014	\$9,604	Collection Service
Board of Regents of the University of Okla	73222	1/13/2014	\$27,230	OMD Dir Salary & Benefits
Bob Hurley Ford	73225	1/13/2014	\$112	P+ - Vehicle Maintenance
Brooks Industries	Z000001842	1/13/2014	\$392	Building Maintenance
Brookside Animal Hospital	73226	1/13/2014	\$27	Lansing Vet
Calvert's Plant Interiors Inc.	73227	1/13/2014	\$1,081	Plant Maintenance
CDW Government, Inc.	73228	1/13/2014	\$1,764	Computer Supplies
Center Point Energy	73265	1/13/2014	\$4,899	Utilities
Chantelle Hinds	73209	1/9/2014	\$61	Employee Travel Expenses
Chem-Can Services, Inc	73229	1/13/2014	\$130	Building Maintenance
Cherokee County Health Services Council	73230	1/13/2014	\$3,083	Patient Verification
City of OKC Police Dept	73236	1/13/2014	\$17	ocpd.alarmpermits@okc.gov
City of Oklahoma City	73235	1/13/2014	\$916	Utilities
City of Tulsa	73237	1/13/2014	\$1,177	Utilities
Clean Sweep Janitorial	73231	1/13/2014	\$2,085	Janitorial Services
Cohlma's	Z000001843	1/13/2014	\$217	Plant Maintenance
Commercial Carpet Contractors, INC	73232	1/13/2014	\$968	Building Maintenance
Compsource Oklahoma	73211	1/10/2014	\$3,245	Workers Comp
Cooper Auto Group	73233	1/13/2014	\$337	P+ - Vehicle Maintenance
Cox	Z000001844	1/13/2014	\$6,609	Internet

Note: Items highlighted exceed \$10,000.00

Cox Communication Tulsa	Z000001845	1/13/2014	\$9,626	Internet
CPI Office Products	Z000001846	1/13/2014	\$7,567	Office Supplies
CSI Communications, LLC	73175	12/30/2013	\$406	Website
David Howerton	73210	1/10/2014	\$65	MCB - Reimburse
Davoco LLC	73238	1/13/2014	\$7,541	Computer Supplies
Domino Equipment Co.	73176	12/30/2013	\$288	Medical Supplies
Donohue Commercial Service	73239	1/13/2014	\$2,006	Building Maintenance
Emdeon Business Services	73177	12/30/2013	\$1,896	Medicaid Inquiry
Empire Truck Rebuilders, Inc	73240	1/13/2014	\$8,310	P+ - Vehicle Maintenance
EMS Toolkit	73241	1/13/2014	\$7,344	TFD - Medical Supplies
FCC Environmental	73178	12/30/2013	\$230	Building Maintenance
FedEx Office	73242	1/13/2014	\$1,380	Postage
FMS, Inc.	73243	1/13/2014	\$7,310	Collections
Ford Quality Fleet Care	73179	12/30/2013	\$20,671	AMR - Fleet
Ford Quality Fleet Care	73244	1/13/2014	\$12,995	AMR - Fleet
Fritz Baily, Inc.	73245	1/13/2014	\$7,141	Architect Fees
Galls	73180	12/30/2013	\$389	OMD - Uniforms
Gateway EDI LLC	73181	12/30/2013	\$1,670	Patient Support Services
Global Tower Partners	73246	1/13/2014	\$655	Tower Rentals
Graybar Electric Company Inc	73247	1/13/2014	\$798	Telephone Supplies
H & H Garage Door Sales/Service	73248	1/13/2014	\$375	Building Maintenance
Henry Schein Inc.	Z000001847	1/13/2014	\$427	Medical Supplies
Howard Reed	73202	12/31/2013	\$259	MCB - Reimburse
Hyatt Place OKC NW	73250	1/13/2014	\$408	Travel - Stay
Hyatt Regency Tulsa	73234	1/13/2014	\$193	Travel -Stay
Impact Instrumentation Inc	Z000001848	1/13/2014	\$7,056	Medical Supplies
Imperial Coffee Service, Inc.	73182	12/30/2013	\$198	Coffee
Imperial Coffee Service, Inc.	Z000001849	1/13/2014	\$935	Coffee
Iron Mountain OSDP	73251	1/13/2014	\$948	Offsite Storage
J D Young Company	73253	1/13/2014	\$60	Copy Machine Lease
James Shirley Mgt Consultants	73254	1/13/2014	\$2,700	Consulting
January Transport, Inc.	73252	1/13/2014	\$375	Building Maintenance
Jimmy Johns #1317	73183	12/30/2013	\$161	OMD - Food for Meetings
Joe Cooper OKC	Z000001850	1/13/2014	\$332	P+ - Vehicle Maintenance
Johnson, Tracy L	73198	12/30/2013	\$273	Travel Reimburse
Kim McDorman	73206	1/8/2014	\$210	Employee Reimbursement
KTUL Television Inc.	73255	1/13/2014	\$1,610	Tower Rental
Lambrusco's	73257	1/13/2014	\$445	Lunch Meeting
Lands' End Business Outfitters	73258	1/13/2014	\$153	Uniforms
Landscape Partners	73194	12/30/2013	\$430	Lawn Maintenance
Landscape Partners	Z000001851	1/13/2014	\$3,035	Lawn Maintenance
Legal Shield	73184	12/30/2013	\$114	Payroll
LexisNexis Risk Data Management Inc	73185	12/30/2013	\$3,777	Patient Service
LexisNexis Risk Data Management Inc	73256	1/13/2014	\$3,322	Patient Service
Managed Outsource Solutions	73262	1/13/2014	\$285	Transcription Services

McKesson Drug DC #8165	73259	1/13/2014	\$107,752	AMR - Medical Supplies
McKesson Drug DC #8165	Z000001833	12/31/2013	\$201,527	AMR - Medical Supplies
Metro Monitor	73186	12/30/2013	\$165	Media Monitoring
Metroplex Electric	Z000001834	12/31/2013	\$1,300	Building Maintenance
Metroplex Electric	Z000001852	1/13/2014	\$4,704	Building Maintenance
Midcon Recovery Solutions	73261	1/13/2014	\$1,125	Misc Supplies
Modern Bindery, Inc.	73260	1/13/2014	\$954	Misc Supplies
Moore Medical	Z000001853	1/13/2014	\$698	TFD - Medical Supplies
Motorola, Inc.	Z000001854	1/13/2014	\$6,277	Maintenance Communications
Mullin Plumbing, Inc	Z000001855	1/13/2014	\$389	Building Maintenance
Mullin Plumbing, Inc.	Z000001856	1/13/2014	\$447	Building Maintenance
Net Solutions	73263	1/13/2014	\$6,000	Network Support
Office Butler	73187	12/30/2013	\$3,500	Janitorial
OG&E	73188	12/30/2013	\$323	Utilities
OG&E	73264	1/13/2014	\$7,022	Utilities
Ok Natural Gas	73189	12/30/2013	\$78	Utilities
Ok Natural Gas	73200	12/31/2013	\$503	Utilities
Oklahoma Academy	73266	1/13/2014	\$500	Subscription
Oklahoma Ambulance Association	73267	1/13/2014	\$8,500	Fee
OOSI Leasing - One Source	73203	1/2/2014	\$937	Leased Printers
Orkin Exterminating Company	Z000001857	1/13/2014	\$207	Building Maintenance
Owens Trash Service	Z000001858	1/13/2014	\$401	Utilities
Patrol Technology	73269	1/13/2014	\$377	OMD - Uniforms
Petty Cash	73201	12/31/2013	\$292	Petty Cash Reimburse
Pitney Bowes Purchase Power	73190	12/30/2013	\$160	Postage
Progressive Business Pub	Z000001859	1/13/2014	\$299	Subscription
PRSA, Tulsa Chapter	73294	1/14/2014	\$40	Fee
Public Service Co of Oklahoma	73268	1/13/2014	\$3,248	Utilities
Puckett, Ruth	73191	12/30/2013	\$5,416	Rent
Ranette Lauinger	73293	1/14/2014	\$54	Employee Reimbursement
Real Time Translations	73270	1/13/2014	\$20	Patient Support Services
Resource One Administrators	73271	1/13/2014	\$168	FSA Admin Fee
Rich & Cartmill	73272	1/13/2014	\$16,850	Insurance
Riggs, Abney, Neal, Turpen	73273	1/13/2014	\$9,518	Attorney Fees
Robert Half Technology	73274	1/13/2014	\$17,963	Temp Employees
Rogers Safe and Lock	Z000001860	1/13/2014	\$33	Building Maintenance
SAP America	73275	1/13/2014	\$18,260	Software Maintenance
Schnake Turnbo and Assoc. Inc.	73276	1/13/2014	\$3,500	Community Relations
Scott's Printing & Copying	Z000001835	12/31/2013	\$1,522	Printing
Sherrie Snow	73207	1/8/2014	\$101	Internet Reimburse
Sherrie Snow	73292	1/14/2014	\$99	Internet Reimburse
Stanley Convergent Security Solutions	73249	1/13/2014	\$7,724	Security
Stericycle, Inc.	Z000001861	1/13/2014	\$9,071	Medical Disposal
Strategic SaaS	73277	1/13/2014	\$10,000	Software Maintenance
Synergy DataCom	Z000001862	1/13/2014	\$270	Misc Supplies

T & W Tire	Z000001863	1/13/2014	\$580	Vehicle Maintenance
The Stewards Company	73205	1/8/2014	\$1,549	Building Maintenance
The University of OK Health Sciences Center	73282	1/13/2014	\$55	Dues
Trinity Employment Specialists	73280	1/13/2014	\$3,832	Temp Employees
TriTech	73193	12/30/2013	\$4,200	Software Maintenance
TruGreen-LandCare	73279	1/13/2014	\$6,565	Lawn Maintenance
Tulsa County Clerk	73168	12/17/2013	\$408	Liens
Tulsa County Clerk	73199	12/31/2013	\$391	Liens
Tulsa County Clerk	73204	1/8/2014	\$255	Liens
Tulsa County Clerk	73295	1/14/2014	\$272	Liens
Tulsa Metro Chamber	Z000001864	1/13/2014	\$1,172	Fees
Tulsa Press Club	73192	12/30/2013	\$10	Dues
Tulsa Press Club	73278	1/13/2014	\$700	Dues
U.S. Cellular	73283	1/13/2014	\$319	Towers
United Ford	Z000001865	1/13/2014	\$2,534	P+ - Ambulance Maintenance
United Mechanical	73281	1/13/2014	\$1,816	Building Maintenance
Vehicle Washing Systems Inc	73284	1/13/2014	\$1,076	Building Maintenance
Verizon Wireless	73285	1/13/2014	\$3,860	Wireless Communications
Vicki Lacy	73208	1/8/2014	\$174	Employee Reimbursement
Walker Companies	73286	1/13/2014	\$17	Misc Supplies
Waste Management of America	Z000001866	1/13/2014	\$30	Recycling
Weather Affirmation, L.L.C.	73289	1/13/2014	\$350	Weather Notification
Wegener Human Resource Grp	73195	12/30/2013	\$2,947	Temp Employees
Wegener Human Resource Grp	73287	1/13/2014	\$7,081	Temp Employees
Whelen Engineering Co	Z000001867	1/13/2014	\$1,527	P+ - Vehicle Maintenance
Windstream	73288	1/13/2014	\$182	Communications
Works & Lentz, Inc.	73196	12/30/2013	\$3,703	Collections
Xtivia	73290	1/13/2014	\$7,800	Maintenance SQL
Yale 31	73197	12/30/2013	\$550	Rent
Zirmed	73291	1/13/2014	\$14,873	Patient Billing
ZOLL Data Systems	Z000001868	1/13/2014	\$16,973	Patient Support Services

