

MEMORANDUM

Date: September 26, 2012

To: Board of Trustees

From: Kent Torrence

Subject: **FINANCIAL REVIEW – August 2012**

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

Highlights

On a year-to-date basis, the Eastern Division had a net profit of \$564 thousand compared to a budgeted loss of \$16 thousand, and the Western Division had a net loss of \$1,003 thousand compared to a budgeted net loss of \$1,527 thousand.

There is no net interdivisional payable/receivable as of 8/31/12.

Combined Balance Sheets

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

Other Miscellaneous Receivables

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

Due to Contractor

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

Deferred Revenue

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

Income Statements

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

Patient Service Revenue

Eastern division gross revenue exceeds budget by \$1,531 thousand (10.4%) and Western exceeds budget by \$637 thousand (4%).

Gross patient service revenue variances are partly attributable to differences between actual and budgeted transports for fiscal 2013. The Eastern Division had 563 more emergency transports than budgeted (5.7%); non-emergency transports were 21 more than budget (1%). The Western Division emergency transports were more than budget by 236 (2%) and non-emergencies were 253 more than budget (88%).

Eastern net revenue was also affected by higher utility fee revenue than was budgeted. Effective 7/1/12 with the introduction of the Tulsa ordinance that limited the cash that EMSA-East could maintain, the accounting for the utility receipts was changed to comply with generally accepted accounting principles. Since the transfer of cash is now predicated on a particular set of circumstances as outlined in the ordinance, the utility monies are not recognized as revenue until a cash need is demonstrated as per the ordinance. Also, the first responder fee (\$600,000 for year 2013) and the City of Tulsa fee for collecting the monies will not be shown as expense in the EMSA-East financial statements since the monies are not EMSA's until the circumstances are met as stated above.

In addition to the above, the financial statements are being significantly impacted by the difference between the unit hour cost sharing percentages that were budgeted and those realized to date. YTD the East percentage is 3.6% higher and the West 3.6% lower than budget. The YTD impact on contractor costs is approximately \$280,000. It is expected that the rates will trend closer to the budget as the year progresses.

The year-to-date collection rate is 52% for the Eastern Division compared to a budget of 48% and an actual for fiscal 2012 of 53%. The year-to-date collection rate is 49% for the Western Division compared to a budget of 46% and an actual for fiscal 2011 of 50%.

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 Two Months Ending August 31, 2012

	Month of August			For the 2 Months Ended August		
	Actual	Budget	Variance	Actual	Budget	Variance
Patient service revenue:						
Emergency base rate	\$14,609,200.00	\$13,998,002.67	4.37%	\$29,184,600.00	\$27,996,005.34	4.25%
Non-emergency base rate	429,133.66	323,058.58	32.83%	829,084.48	646,117.16	28.32%
Mileage	687,834.00	655,260.00	4.97%	1,375,074.00	1,310,520.00	4.93%
Special events	12,016.25	17,208.34	-30.17%	17,857.50	34,416.68	-48.11%
Subscription membership	16,239.52	22,083.34	-26.46%	23,074.23	44,166.68	-47.76%
Other revenue	696,024.86	400,000.00	74.01%	1,569,218.45	800,000.00	96.15%
	<u>16,450,448.29</u>	<u>15,415,612.93</u>	<u>6.71%</u>	<u>32,998,908.66</u>	<u>30,831,225.86</u>	<u>7.03%</u>
Deductions from revenue:						
Contractual allowances and bad debts	11,258,200.31	10,683,333.33	-5.38%	22,508,661.09	21,366,666.66	-5.34%
Collection fees and expenses	68,864.96	66,666.66	-3.30%	136,619.81	133,333.32	-2.46%
	<u>11,327,065.27</u>	<u>10,749,999.99</u>	<u>-5.37%</u>	<u>22,645,280.90</u>	<u>21,499,999.98</u>	<u>-5.33%</u>
Net patient service revenue	<u>5,123,383.02</u>	<u>4,665,612.94</u>	<u>9.81%</u>	<u>10,353,627.76</u>	<u>9,331,225.88</u>	<u>10.96%</u>
Operating expenses other than depreciation:						
Ambulance contract expense	4,184,436.43	4,134,005.25	-1.22%	8,361,815.09	8,268,010.50	-1.13%
Employee compensation & benefits	301,990.37	271,689.00	-11.15%	554,772.04	543,378.00	-2.10%
Medical supplies	137,255.59	133,275.00	-2.99%	283,053.88	266,550.00	-6.19%
Building rent, utilities and maintenance	71,006.43	72,325.00	1.82%	148,171.22	144,650.00	-2.43%
Equipment maintenance	123,511.77	111,416.66	-10.86%	225,500.18	222,833.32	-1.20%
TotalCare campaign	2,269.13	3,583.33	36.68%	4,348.90	7,166.66	39.32%
Quality assurance fees	63,274.08	63,266.67	-0.01%	126,548.16	126,533.34	-0.01%
Telephone	51,757.60	65,000.00	20.37%	113,751.53	130,000.00	12.50%
Professional services	9,230.32	38,108.34	75.78%	55,721.08	76,216.68	26.89%
Miscellaneous supplies	35,091.13	28,950.01	-21.21%	60,956.46	57,900.02	-5.28%
Postage and courier service	7,237.15	6,183.32	-17.04%	13,320.72	12,366.64	-7.71%
Equipment lease	12,056.94	5,583.33	-115.95%	20,477.53	11,166.66	-83.38%
Other fees and expenses	32,406.66	99,874.99	67.55%	71,060.61	199,749.98	64.43%
Community relations	14,944.36	36,499.99	59.06%	45,513.42	72,999.98	37.65%
Office supplies	2,887.06	4,333.33	33.38%	6,032.73	8,666.66	30.39%
Insurance	11,798.02	11,874.99	0.65%	22,595.86	23,749.98	4.86%
Travel, meals, and training	1,264.25	7,166.68	82.36%	2,261.01	14,333.36	84.23%
	<u>5,062,417.29</u>	<u>5,093,135.89</u>	<u>0.60%</u>	<u>10,115,900.42</u>	<u>10,186,271.78</u>	<u>0.69%</u>
Operating inc. (loss) before depr.	60,965.73	(427,522.95)	114.26%	237,727.34	(855,045.90)	127.80%
Depreciation	<u>336,416.66</u>	<u>336,416.67</u>	<u>0.00%</u>	<u>672,833.32</u>	<u>672,833.34</u>	<u>0.00%</u>
Operating income (loss)	<u>(275,450.93)</u>	<u>(763,939.62)</u>	<u>63.94%</u>	<u>(435,105.98)</u>	<u>(1,527,879.24)</u>	<u>71.52%</u>
Nonoperating expense:						
Interest expense	<u>2,936.39</u>	<u>8,333.34</u>	<u>64.76%</u>	<u>5,778.05</u>	<u>16,666.68</u>	<u>65.33%</u>

EMSA
EMSA Combined
For the Two Months Ending August 31, 2012

	Month of August			For the 2 Months Ended August		
	Actual	Budget	Variance	Actual	Budget	Variance
Nonoperating expense	<u>\$2,936.39</u>	<u>\$8,333.34</u>	<u>64.76%</u>	<u>\$5,778.05</u>	<u>\$16,666.68</u>	<u>65.33%</u>
Nonoperating income - interest income	<u>1,253.20</u>	<u>1,166.67</u>	<u>7.42%</u>	<u>2,236.04</u>	<u>2,333.34</u>	<u>-4.17%</u>
Net income (loss)	<u><u>(277,134.12)</u></u>	<u><u>(771,106.29)</u></u>	<u><u>64.06%</u></u>	<u><u>(438,647.99)</u></u>	<u><u>(1,542,212.58)</u></u>	<u><u>71.56%</u></u>

EMSA
EMSA Combined
For the Two Months Ending August 31, 2012

	2013	2012
Assets		
Current assets:		
Cash and cash equivalents:		
Cash in banks	\$732,754.52	\$383,847.56
Petty cash	1,200.00	1,200.00
Invested cash	<u>4,701,829.49</u>	<u>6,286,370.03</u>
	5,435,784.01	6,671,417.59
Patient accounts receivable:		
Patient accounts receivable	23,417,094.73	21,747,728.70
Receivables in collection	<u>28,237,999.68</u>	<u>24,168,999.68</u>
	51,655,094.41	45,916,728.38
Less allowance for contractual allowances and bad debts	<u>38,012,291.00</u>	<u>32,590,291.00</u>
Net patient accounts receivable	<u>13,642,803.41</u>	<u>13,326,437.38</u>
Other receivables:		
Due from contractor	440,160.46	470,256.40
Due from collection agency	7,982.34	18,549.78
Other miscellaneous receivables	<u>1,255,134.46</u>	<u>1,594,623.25</u>
	<u>1,703,277.26</u>	<u>2,083,429.43</u>
Other current assets:		
Prepaid assets	433,845.94	368,841.19
Other, principally funds held by trustee	<u>(72,456.40)</u>	<u>(8,672.29)</u>
	<u>361,389.54</u>	<u>360,168.90</u>
Total current assets	<u>21,143,254.22</u>	<u>22,441,453.30</u>
Property and equipment:		
Communication equipment	5,789,890.81	5,601,647.42
Buildings and leasehold improvements	3,649,488.81	3,433,230.62
Ambulances	9,965,032.41	6,930,446.53
Data processing equipment	6,585,439.91	7,091,601.65
On-board equipment	5,280,737.72	5,189,593.04
Office furniture and equipment	1,203,417.85	1,029,128.51
Miscellaneous other equipment	1,103,008.09	1,096,255.48
Land	64,200.00	64,200.00
Transportation equipment	361,737.24	385,027.24
Prepaid assets	145,664.71	134,266.91
Capital Lease	<u>739,910.29</u>	<u>739,910.29</u>
	34,888,527.84	31,695,307.69
Less accumulated depreciation	<u>21,211,968.95</u>	<u>18,198,719.11</u>
Net property and equipment	13,676,558.89	13,496,588.58
Other assets		
	<u>12,960.00</u>	<u>14,676.67</u>
Total assets	<u>34,832,773.11</u>	<u>35,952,718.55</u>

EMSA
EMSA Combined
For the Two Months Ending August 31, 2012

	2013	2012
Liabilities and Division Capital		
Current liabilities:		
Accounts payable and accrued liabilities	\$446,994.51	\$2,077,924.28
Due to contractor	8,945,148.62	9,037,008.64
Due to Quality Assurance Fund	194,371.19	59,552.23
Accrued retirement	44,349.76	42,578.23
Accrued salaries and wages	241,710.50	220,271.37
Current installments of long-term debt	620,000.00	620,000.00
Accrued interest payable	8.84	9.84
Deferred revenue	1,945,061.95	1,734,387.35
Total current liabilities	12,437,645.37	13,791,731.94
Other liabilities	21,752.22	21,752.22
Total liabilities	12,459,397.59	13,813,484.16
Division capital:		
Contributed capital	53,570,709.15	43,375,521.45
Retained earnings (deficit)	(30,758,685.64)	(19,978,190.64)
Current year earnings (loss)	(438,647.99)	(1,258,096.42)
Total division capital	22,373,375.52	22,139,234.39
Total liabilities & division capital	34,832,773.11	35,952,718.55

EMSA
EMSA Eastern Division
For the Two Months Ending August 31, 2012

	2013	2012
Assets		
Current assets:		
Cash and cash equivalents:		
Cash in banks	\$30,768.44	\$40,362.48
Petty cash	600.00	600.00
Invested cash	3,403,042.54	3,634,609.65
	3,434,410.98	3,675,572.13
Patient accounts receivable:		
Patient accounts receivable	10,724,589.68	9,862,595.94
Receivables in collection	12,237,999.82	10,810,999.82
	22,962,589.50	20,673,595.76
Less allowance for contractual allowances and bad debts	16,814,710.00	14,997,710.00
Net patient accounts receivable	6,147,879.50	5,675,885.76
Other receivables:		
Due from contractor	440,160.46	470,256.40
Due from collection agency	10,367.63	9,804.96
Other miscellaneous receivables	1,255,134.46	1,594,623.25
	1,705,662.55	2,074,684.61
Other current assets:		
Prepaid assets	257,361.20	171,561.77
Other, principally funds held by trustee	(96,208.12)	(129,165.45)
	161,153.08	42,396.32
Total current assets	11,449,106.11	11,468,538.82
Property and equipment:		
Communication equipment	2,953,658.64	2,865,692.53
Buildings and leasehold improvements	3,175,960.00	2,959,701.81
Ambulances	5,443,669.86	3,958,396.00
Data processing equipment	3,460,784.94	3,715,274.18
On-board equipment	2,670,234.36	2,498,518.77
Office furniture and equipment	569,064.65	406,696.43
Miscellaneous other equipment	571,621.50	565,304.89
Land	64,200.00	64,200.00
Transportation equipment	284,814.80	308,104.80
Prepaid assets	86,249.45	66,778.70
Capital Lease	338,087.66	338,087.66
	19,618,345.86	17,746,755.77
Less accumulated depreciation	11,734,376.42	10,204,217.58
Net property and equipment	7,883,969.44	7,542,538.19
Other assets	10,698.65	10,698.65
Total assets	19,343,774.20	19,021,775.66

EMSA
EMSA Eastern Division
For the Two Months Ending August 31, 2012

	2013	2012
Liabilities and Division Capital		
Current liabilities:		
Accounts payable and accrued liabilities	\$273,526.58	(\$1,370,978.63)
Due to contractor	4,207,562.67	3,979,533.63
Due to Quality Assurance Fund	194,371.19	59,552.23
Accrued retirement	24,550.40	22,499.03
Accrued salaries and wages	113,737.88	105,894.38
Accrued interest payable	8.84	9.84
Deferred revenue	699,554.90	579,904.95
Total current liabilities	5,513,312.46	3,376,415.43
Other liabilities	21,752.22	21,752.22
Total liabilities	5,535,064.68	3,398,167.65
Division capital:		
Contributed capital	5,320,658.96	4,964,586.56
Retained earnings (deficit)	7,923,273.81	10,686,896.90
Current year earnings (loss)	564,776.75	(27,875.45)
Total division capital	13,808,709.52	15,623,608.01
Total liabilities & division capital	19,343,774.20	19,021,775.66

EMSA Western
EMSA Western Division
For the Two Months Ending August 31, 2012

	2013	2012
Assets		
Current assets:		
Cash and cash equivalents:		
Cash in banks	\$701,986.08	\$343,485.08
Petty cash	600.00	600.00
Invested cash	1,298,786.95	2,651,760.38
	2,001,373.03	2,995,845.46
Patient accounts receivable:		
Patient accounts receivable	12,692,505.05	11,885,132.76
Receivables in collection	15,999,999.86	13,357,999.86
	28,692,504.91	25,243,132.62
Less allowance for contractual allowances and bad debts	21,197,581.00	17,592,581.00
Net patient accounts receivable	7,494,923.91	7,650,551.62
Other receivables:		
Due from collection agency	(2,385.29)	8,744.82
	(2,385.29)	8,744.82
Other current assets:		
Prepaid assets	176,484.74	197,279.42
Other, principally funds held by trustee	23,751.72	120,493.16
	200,236.46	317,772.58
Total current assets	9,694,148.11	10,972,914.48
Property and equipment:		
Communication equipment	2,836,232.17	2,735,954.89
Buildings and leasehold improvements	473,528.81	473,528.81
Ambulances	4,521,362.55	2,972,050.53
Data processing equipment	3,124,654.97	3,376,327.47
On-board equipment	2,610,503.36	2,691,074.27
Office furniture and equipment	634,353.20	622,432.08
Miscellaneous other equipment	531,386.59	530,950.59
Transportation equipment	76,922.44	76,922.44
Prepaid assets	59,415.26	67,488.21
Capital Lease	401,822.63	401,822.63
	15,270,181.98	13,948,551.92
Less accumulated depreciation	9,477,592.53	7,994,501.53
Net property and equipment	5,792,589.45	5,954,050.39
Other assets		
	2,261.35	3,978.02
Total assets	15,488,998.91	16,930,942.89

EMSA Western
EMSA Western Division
For the Two Months Ending August 31, 2012

	2013	2012
Liabilities and Division Capital		
Current liabilities:		
Accounts payable and accrued liabilities	\$173,467.93	\$3,448,902.91
Due to contractor	4,737,585.95	5,057,475.01
Accrued retirement	19,799.36	20,079.20
Accrued salaries and wages	127,972.62	114,376.99
Current installments of long-term debt	620,000.00	620,000.00
Deferred revenue	1,245,507.05	1,154,482.40
Total current liabilities	6,924,332.91	10,415,316.51
Total liabilities	6,924,332.91	10,415,316.51
Division capital:		
Contributed capital	48,250,050.19	38,410,934.89
Retained earnings (deficit)	(38,681,959.45)	(30,665,087.54)
Current year earnings (loss)	(1,003,424.74)	(1,230,220.97)
Total division capital	8,564,666.00	6,515,626.38
Total liabilities & division capital	15,488,998.91	16,930,942.89

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, 2010	\$ 2,437,276	\$ 2,437,276	-	502,031	502,031	-	2,939,307	2,939,307	-
Net revenue collected	3,931,000	3,906,850	24,150	4,271,463	4,229,590	41,873	8,202,463	8,136,440	66,023
Utility bill receipts	1,526,000	634,000	892,000				1,526,000	634,000	892,000
TotalCare proceeds	13,163	-	13,163	103,544	123,334	(19,790)	116,707	123,334	(6,627)
Payment to contractor	(3,189,691)	(3,695,200)	505,509	(3,563,225)	(4,731,364)	1,168,139	(6,752,916)	(8,426,564)	1,673,648
Operating expenses/changes in WC	(1,025,399)	(1,003,380)	(22,019)	(1,035,966)	(951,742)	(84,224)	(2,061,365)	(1,955,122)	(106,243)
Capital expenditures	(86,249)	(147,000)	60,751	(59,145)	(218,166)	159,021	(145,394)	(365,166)	219,772
Net debt proceeds/(reduction)			-			-	-	-	-
Interest/other income	1,779	2,334	(555)	152		152	1,931	2,334	(403)
Other	(2)	116,000	(116,000)	1,609,051	(1)	1,609,051	1,609,051	1,725,051	(116,000)
Balance at August 31, 2012	<u>3,607,879</u>	<u>2,250,880</u>	<u>1,356,999</u>	<u>1,827,905</u>	<u>562,734</u>	<u>1,265,171</u>	<u>5,435,784</u>	<u>2,813,614</u>	<u>2,622,170</u>

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

260,606 - '13 Edmond Subsidy
129,519 - '13 Other Western Subsidy
1,199,712- '13 Oklahoma City Subsidy
1,609,051

West - Cash 2,001,373
A/P (173,468)

Net 1,827,905

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

EMSA
Statement of Cash Flows
Two Months Ended 8/31/12

Eastern Division

Net Income (loss)		564,777
Add: Depreciation	359,000	
Increase in allowance for doubtful accounts	1,000,000	
Increase in deferred revenue	628,987	1,987,987
Changes in working capital:		
Increase in patient receivables	(1,234,906)	
Decrease in other receivables	330,476	
Decrease in other assets	38,828	
Decrease in accounts payable	(84,887)	
Decrease in accrued liabilities	(101,623)	(1,052,112)
Net Property Additions:		(86,252)
Debt Service/ Loan Proceeds		-
Net Contributed Capital		-
Change in cash and cash equivalents:		1,414,400
Cash balance @6/30/12		2,020,011
Cash balance @8/31/12		3,434,411
Change in cash		1,414,400

EMSA
Statement of Cash Flows
Two Months Ended 8/31/12

Western Division

Net income (loss)		(1,003,425)
Add: Depreciation	313,834	
Increase in allowance for doubtful accounts	1,500,000	
Increase in deferred revenue	879,507	<u>2,693,341</u>
Changes in working capital:		
Increase in patient receivables	(1,793,372)	
Decrease in other receivables	4,025	
Increase in other assets	(91,393)	
Decrease in accounts payable	(180,026)	
Decrease in accrued liabilities	(96,707)	<u>(2,157,473)</u>
Net Property (Additions)/Dispositions		(59,416)
Debt Service/Loan proceeds		-
Contributed Capital		1,609,051
Change in cash and cash equivalents:		<u>1,082,078</u>
Cash balance @6/30/12		919,295
Cash balance @8/31/12		2,001,373
Change in cash		<u>1,082,078</u>

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

Through August

Description	Budget	Actual EMSA	Under (Over) Budget
Ambulances			
<i>2013 Ambulances (one)</i>			
New units	148,000		148,000
Support vehicle	35,000		35,000
Miscellaneous	100,000	24,819	75,181
On board equipment:			
Lifepack 15's	35,000		35,000
First responder equipment	100,000		100,000
Equipment for new units	64,000		64,000
Ventilators	110,000		110,000
Miscellaneous	29,000	11,271	17,729
CAD and radio equipment:			
Base station upgrade	50,000		50,000
Saber III portables	20,000		20,000
Equipment for new units	19,000		19,000
			-
Building expenses:			
Office furniture	10,000	2,593	7,407
Security equipment	15,000		15,000
Building expansion	2,500,000		2,500,000
Parking lot repair		41,547	(41,547)
Miscellaneous	39,000	5,722	33,278
Computer equipment:			
Server upgrade (network)	35,000		35,000
Accounting server upgrade	8,000		8,000
Web site development	15,000	297	14,703
Miscellaneous	50,000		50,000
TOTAL	3,382,000	86,249	3,295,751

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

Through August

Description	Budget	Actual EMSA	Under (Over) Budget
Ambulances			
<i>2013 Ambulances (one)</i>			
New units	148,000		148,000
Miscellaneous	100,000	12,722	87,278
On board equipment:			
Equipment for new units	64,000		64,000
Ventilators	275,000		275,000
Miscellaneous	36,000		36,000
CAD and radio equipment:			
Equipment for new units	15,000		15,000
Base station upgrade	40,000		40,000
Clinical computer pads	300,000		300,000
Radio infrastructure (NG911)	163,000	40,668	122,332
			-
Building expenses:			
Leasehold improvements	30,000		30,000
Miscellaneous	43,000	5,722	37,278
Computer equipment:			
Web site development	15,000	303	14,697
Server upgrade	30,000		30,000
Miscellaneous	50,000		50,000
TOTAL	1,309,000	59,415	1,249,585

EMSA
 Key Financial Indicators
 Fiscal Year Ending June 30, 2013

Eastern Division

	<u>Jul-12</u>	<u>Aug-12</u>	<u>Year-to-date</u>	<u>Prior Year</u>	<u>Budget</u>
<i>Transports:</i>					
Emergency	5,216	5,199	10,415	9,929	9,852
Non-emergency	798	803	1,601	1,789	1,580
Total	<u>6,014</u>	<u>6,002</u>	<u>12,016</u>	<u>11,718</u>	<u>11,432</u>
Unit hours	15,619	15,557	31,176	28,327	
% of total system hours	50.1%	49.4%	49.7%	46.3%	46.0%
<i>Gross revenue by payor:</i>					
Medicare	41%	41%	41%	43%	
Medicaid	19%	18%	18%	17%	
Private insurance	13%	12%	12%	14%	
Uninsured and other	27%	29%	29%	26%	
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	
<i>Collection rate</i>	<u>46.3%</u>	<u>59.2%</u>	<u>52.4%</u>	<u>52.6%</u>	<u>48.0%</u>
<i>Net income (loss)</i>	<u>\$ 267,914</u>	<u>\$ 296,863</u>	<u>\$ 564,777</u>	<u>\$ (27,875)</u>	<u>\$ (15,561)</u>
<i>Days in A/R</i>	<u>71.4</u>	<u>76.5</u>	<u>N/A</u>	<u>80.1</u>	
<i>Past due A/R</i>	<u>\$ 2,088,000</u>	<u>\$ 2,554,000</u>	<u>N/A</u>	<u>\$ 1,826,000</u>	
<i>Current ratio</i>	<u>2.29</u>	<u>2.08</u>	<u>N/A</u>	<u>3.40</u>	

EMSA
Key Financial Indicators
Fiscal Year Ending June 30, 2013

Western Division

	<u>Jul-12</u>	<u>Aug-12</u>	<u>Year-to- date</u>	<u>Prior Year</u>	<u>Budget</u>
<i>Transports:</i>					
Emergency	6,058	6,086	12,144	11,971	11,908
Non-emergency	263	278	541	372	288
Total	<u>6,321</u>	<u>6,364</u>	<u>12,685</u>	<u>12,343</u>	<u>12,196</u>
Unit hours	18,111	18,126	36,237	37,272	
% of total system hours	49.9%	50.6%	50.3%	53.7%	54.0%
<i>% of gross revenue by payor:</i>					
Medicare	42%	40%	41%	42%	
Medicaid	16%	16%	16%	16%	
Private insurance	13%	15%	14%	15%	
Uninsured and other	29%	29%	29%	27%	
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	
<i>Collection rate</i>	45.9%	51.5%	48.7%	49.8%	46.0%
<i>Net income (loss)</i>	\$ (429,428)	\$ (573,997)	\$ (1,003,425)	\$ (1,230,221)	\$ (1,526,652)
<i>Days in A/R</i>	71.2	77.2	N/A	80.6	
<i>Past due A/R</i>	\$ 2,514,000	\$ 3,129,000	N/A	\$ 2,197,000	
<i>Current ratio</i>	1.33	1.40	N/A	1.05	

EMSA Eastern Division
Transports and Requests for Service
Fiscal Year Ending June 30, 2013

	Jul-12	Aug-12	Y-T-D	Budget	Variance	
					#	%
Transports:						
Code 1	1,961	1,875	3,836			
Code 2	3,255	3,324	6,579			
Total emergencies	<u>5,216</u>	<u>5,199</u>	<u>10,415</u>	<u>9,852</u>	<u>563</u>	<u>5.7%</u>
Code 3	789	799	1,588			
Code 4	9	4	13			
Total non-emergencies	<u>798</u>	<u>803</u>	<u>1,601</u>	<u>1,580</u>	<u>21</u>	<u>1.3%</u>
Total transports	<u>6,014</u>	<u>6,002</u>	<u>12,016</u>	<u>11,432</u>	<u>584</u>	<u>5.1%</u>
Cancelled calls	315	330	645			
No hauls	1,998	1,935	3,933			
Total requests for service	<u>8,327</u>	<u>8,267</u>	<u>16,594</u>			
Transports/day:						
Emergencies	168.3	167.7	168.0	158.9	9.1	
Non-emergencies	25.7	25.9	25.8	25.5	0.3	
	<u>194.0</u>	<u>193.6</u>	<u>193.8</u>	<u>184.4</u>	<u>9.4</u>	
Percent of total transports:						
Emergencies	86.7%	86.6%	86.7%	86.2%		
Non-emergencies	13.3%	13.4%	13.3%	13.8%		
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>		
Unit hours	15,619	15,557	31,176			
			-			
Percent of total unit hours:						
Eastern Division	50.1%	49.4%	49.7%	46.0%		
Western Division	49.9%	50.6%	50.3%	54.0%		
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>		

EMSA Western Division
Transports and Requests for Service
Fiscal Year Ending June 30, 2013

	Jul-12	Aug-12	Y-T-D	Budget	Variance	
					#	%
Transports:						
Code 1	2,309	2,352	4,661			
Code 2	3,749	3,734	7,483			
Total emergencies	<u>6,058</u>	<u>6,086</u>	<u>12,144</u>	<u>11,908</u>	<u>236</u>	<u>2.0%</u>
Code 3	261	277	538			
Code 4	2	1	3			
Total non-emergencies	<u>263</u>	<u>278</u>	<u>541</u>	<u>288</u>	<u>253</u>	<u>87.8%</u>
Total transports	<u>6,321</u>	<u>6,364</u>	<u>12,685</u>	<u>12,196</u>	<u>489</u>	<u>4.0%</u>
Cancelled calls	402	392	794			
No hauls	1,758	1,767	3,525			
Total requests for service	<u>8,481</u>	<u>8,523</u>	<u>17,004</u>			
Transports/day:						
Emergencies	195.4	196.3	195.9	192.1	3.8	
Non-emergencies	8.5	9.0	8.7	4.6	4.1	
	<u>203.9</u>	<u>205.3</u>	<u>204.6</u>	<u>196.7</u>	<u>7.9</u>	
Percent of total transports:						
Emergencies	95.8%	95.6%	95.7%	97.6%		
Non-emergencies	4.2%	4.4%	4.3%	2.4%		
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>		
Unit hours	15,572	15,936	31,508			
Percent of total unit hours:						
Eastern Division	50.1%	49.4%	49.7%	46.0%		
Western Division	49.9%	50.6%	50.3%	54.0%		
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>		

EMSA

Expenditures Greater Than \$10,000

<u>Date</u>	<u>Total Amount</u>	<u>Check #</u>	<u>To</u>	<u>Description</u>	<u>East</u>	<u>West</u>	<u>P+</u>	<u>MCB</u>
8/1/2012	\$40,668	69983	Association of Central Ok Govn	3rd Qtr Installment		40,668.00		
8/1/2012	\$16,145	69991	att	Lanline phone service	\$4,801.55	\$11,205.84	\$68.47	\$68.64
8/30/2012	\$22,317	70123	att	Lanline phone service	5271.05	13055.33	68.68	68.82
8/1/2012	\$24,558	69994	B. D. Eddie Enterprises	July Building Rent		24558		
8/30/2012	\$24,558	70127	B. D. Eddie Enterprises	Aug Building Rent		24558		
8/16/2012	\$11,444	70069	CastleCom	Lifesize Express Unit	5722.1	5722.1		
8/1/2012	\$14,250	70001	Cole Hargrave Snodgrass Assoc	Sample Survey Tulsa Residents	14250			
8/30/2012	\$11,270	70143	Hovertech International	Hoverjack, Hovermat	11270.81			
8/1/2012	\$23,100	70022	MEDUSA MEDICAL TECHNOLOGIES	July Qtrly Support	11012.71	12087.29		
8/30/2012	\$10,861	51889	Motorola, Inc.	Aug Service Agreement	5177.9	5683.15		
8/16/2012	\$10,190	51795	Physio-Control, Inc.	Multitech 3G Gateway Verizon	10189.8			
8/30/2012	\$12,672	70158	Priority Dispatch	ESP Plus Platinum - Support/Upgrade	6352.04	6319.96		
8/30/2012	\$115,772	70160	Rich & Cartmill	Insurance - Auto, Property, Liability, etc	58032.81	57739.79		
8/16/2012	\$24,150	70101	True Digital Security	IT Security	12093.19	12056.81		
8/16/2012	\$12,699	70103	United Ford	New Ungine Unit #20	12699.2			
8/16/2012	\$15,481	70104	Verizon Wireless	Cell Bill	4707.55	4801.97	5723.78	248.16
8/30/2012	\$13,198	51896	ZOLL Data Systems	RescueNet Maint	6280.9	6917.97		