

Callaway County Ambulance District

311 Hickman Avenue
PO Box 246
Fulton, MO 65251
Voice (573) 642-7260
Fax (573) 642-4069

NOTICE OF MEETING

Notice is hereby given that the Callaway County Ambulance District's Board of Directors will hold its regular monthly meeting on Tuesday, September 16, 2014 at 7:00 p.m., at Ambulance Station 1, 311 Hickman Avenue, Fulton, Missouri, and the tentative agenda for the meeting will be as follows:

CALL TO ORDER

1. Approval of the agenda

REPORTS

1. Approval of the Minutes
2. Medical Director's Report
3. Financial Reports
4. Monthly Call Statistics

PUBLIC COMMENTS

Members of the public may comment here. Comments shall be no more than five (5) minutes in length.

NEW BUSINESS

1. Amendment of Employment Policies, Personnel Handbook (218 SMOKING AND TOBACCO USE) to Include Electronic Smoking Devices.
2. Personal Protective Equipment Purchase - Boots

OLD BUSINESS

1. Health Insurance for 2015
2. Wellness Committee

CLOSED SESSION

Roll call vote to close the meeting, records, and vote of meeting to be held on Tuesday, September 16, 2014 at Ambulance Station 1, 311 Hickman Avenue, Fulton, Missouri said meeting for; review of sealed bids and related documents, until the bids are opened; and sealed proposals and related documents or any documents related to a negotiated contract until a contract is executed, or all proposals are rejected - RSMO 610.021 (12).

Notice is additionally given that, assuming the vote on Tuesday, September 16, 2014 to have a closed meeting is in the affirmative, a closed meeting will be held on September 16, 2014 after 7:00 p.m. at Ambulance Station 1, 311 Hickman Avenue, Fulton, Missouri, and the agenda for the meeting will be as follows:

1. Call to order
2. Roll call vote to close the meeting, records, and vote of meeting to be held on Tuesday, September 16, 2014 at Ambulance Station 1, 311 Hickman Avenue, Fulton, Missouri said meeting for; review of sealed bids and related documents, until the bids are opened; and sealed proposals and related documents or any documents related to a negotiated contract until a contract is executed, or all proposals are rejected - RSMO 610.021 (12).

This notice was made available to requesting media on September 11, 2014 before 5:00 p.m., by email to the Fulton Sun and was posted on the notice board at the office of the Callaway County Ambulance District, a place easily accessible to the public and clearly designated for such postings, on September 11, 2014 before 5:00 p.m. by me,

Charles W. Anderson
Director

Callaway County Ambulance District
Board of Directors Meeting
August 19, 2014

Members Present

Bill Crull, Clay Chism, Norman Forman, Marilyn Macker, Chuck Baker

Members Absent

Brian Schmidt

Others Present

Charles Anderson, Linda Ellis, Jenny Powell, Dr. Stevermer

Call to Order

Chairman, Bill Crull, called the meeting to order at 7:00 p.m. on August 19, 2014 in the meeting room of Station 1 in Fulton, Missouri.

Approval of Agenda

Marilyn Macker moved the agenda be approved. Clay Chism seconded the motion. The motion carried with all present voting yes.

Approval of Minutes

Marilyn Macker moved the minutes of the July 15, 2014 regular meeting be approved. Clay Chism seconded the motion. The motion carried with all present voting yes.

Resolution to Reverse a Prior Voluntary Reduction of the District's Property Tax Rate

Charles Anderson presented Resolution 2014-002, a Resolution to Reverse a Prior Voluntary Reduction of the District's Property Tax Rate. Charles recommended approving the resolution, so the District is able set the maximum allowable property tax rate to offset losses in federal reimbursement and potential losses from sales tax reductions if the Governor's vetoes are not sustained on several tax cut bills. Chuck Baker questioned how we will explain to the public why we currently have a budget surplus, but are upping property taxes. Linda Ellis explained that budget any surplus would help fund our reserves, which we rely on in case there is a catastrophic loss of sales tax revenue. Charles noted if the sales tax vetoes are not sustained, and without the maximum property tax, we would likely have to use reserve funds to operate next year. This is something Charles wants to avoid.

Marilyn Macker moved the resolution be approved. Norman Forman seconded the motion. A roll call vote was taken, Chuck Baker-Yes; Clay Chism-Yes; Marilyn Macker- Yes; Norman Forman-Yes; Bill Crull-Yes. Motion carried.

Tax Hearing

The District's 2013 current property tax rate is \$0.0024. Charles Anderson requested the 2014 property tax rate be set at the maximum allowed, which is \$0.0089. Charles estimates the property tax would bring in about \$68,000.00. Chuck Baker asked if we find that we don't need all of the property tax collected this year, can reduce the property tax next year and roll it back. Charles said we could.

There were no members of the public present for the tax hearing.

Chuck Baker moved the property tax be set at \$0.0089. Norman Forman seconded the motion. A roll call vote was taken, Chuck Baker-Yes; Clay Chism-Yes; Marilyn Macker- Yes; Norman Forman-Yes; Bill Crull- Yes. Motion carried.

Medical Director's Report

Dr. Stevermer presented the medical director's report. Dr. Stevermer suggested that Chuck Baker tell the board about the meeting they had with the University on Monday. Chuck reported that the University's cardiology division met with hospital and ambulance staff about two incidents in May or June. The cardiology team was impressed with how quick CCH and the ambulance district were able to get the patient to the University allowing them to get to the cath lab in a timely manner. This meeting opened the door for potential educational programs for the hospital and ambulance district.

Financial Reports

Charles Anderson presented the financial report. Chuck Baker questioned whether we budgeted for the annual software licenses and employee vaccines. Charles told the board that we budgeted for the computer software but not the vaccines as this program was instituted after the budget was approved. Chuck also questioned why we had a credit on the insurance line item. Charles told the board we received a refund check for insurance on vehicle 603 after it was sold.

Chuck Baker moved the motion be approved. Marilyn Macker seconded the motion. The motion carried with all voting yes.

Monthly Calls Statistics

Charles Anderson presented the monthly call statistics. There were no comments from the board.

Discussion Related to Governor Nixon's Veto of SB 584, SB 693, SB 662, SB 612, SB 829, SB 727 and HB 1455

Charles Anderson presented information related to the Governor's veto of several sales tax related bills that would reduce the amount of sales tax revenue the district has to operate. The Missouri Ambulance

Association has researched all of the bills in question. The MAA believes that Senate Bill 584 and Senate Bill 693 are the two main bills that stand to effect the district's sales tax. According the MAA, the Governor's projected revenue loss is high. The MAA's research shows that we should expect revenue loss of 40% less than the Governor's projections. In our case, that would be a loss of \$128,089.

Fulton Mayor, LeRoy Benton, spoke in support of the vetoes and encouraged the District to pass a resolution in support of the vetoes.

Norman Forman moved to adopt Resolution 2014-003, a Resolution Supporting Governor Nixon's veto of SB 584, SB 693, SB 612, SB 829, SB 727, and HB 1455. Marilyn Macker seconded the motion. The motion carried with Chuck Baker; Clay Chism; Marilyn Macker; and Norman Forman voting yes. Bill Crull voted no.

Health Insurance for 2015

Charles Anderson told the board that we would be receiving information on our health insurance renewal August 25, 2014. Charles said when he gets the rates from MCHCP, he would see if we could get health insurance for a lower premium but with the same benefits that we have now. More detailed information will be presented at the September meeting. Clay Chism suggested that we see whether the insurance will do anything for us if we have a wellness program.

Wellness Committee

Linda Ellis reported that the wellness committee has met and is working on a plan to present to the board.

Miscellaneous

Chuck Baker asked the status of ambulance 603. Charles stated the truck has been ordered. Charles and Linda have a meeting with them on Thursday to discuss any changes they may want to the new ambulance.

Closed Session

Chuck Baker moved the board go in to closed session for review of sealed bids and related documents, until the bids are opened; and sealed proposals and related documents or any documents related to a negotiated contract until a contract is executed, or all proposals are rejected - RSMO 610.021 (12). Clay Chism seconded the motion. Motion carried with all present voting yes.

Next Meeting

The September meeting will be September 16, 2014 at 7:00 p.m.

Adjournment

Chuck Baker moved to adjourn the closed session. Norman Forman seconded the motion. Motion carried with all present voting yes.

The board adjourned at 8:33 p.m.

Date Approved _____

_____, Chairman of the Board

Attest:

_____, Secretary to the Board

Callaway County Ambulance District
Board of Directors Meeting
Closed Session
August 19, 2014

Members Present

Bill Crull, Clay Chism, Norman Forman, Marilyn Macker, Chuck Baker

Members Absent

Brian Schmidt

Others Present

Charles Anderson, Linda Ellis, Jenny Powell

Call to Order

Chairman, Bill Crull, called the meeting to order at 8:07 p.m. on August 19, 2014 in the meeting room of Station 1 in Fulton, Missouri.

Corizon Contract

Charles Anderson presented a contract offer he received from Corizon, who the medical care contractor for the Missouri Department of Corrections. The proposed contract asks the district to accept between 68% and 72% of our billed charges. The Corizon representative indicates that if we do not accept this contract, we will be paid the non-contracted rate, which is equal to the Medicare allowable.

Chuck Baker suggested that we make a counter offer that includes a provision to transport all patients to Callaway Community Hospital. After discussion, the consensus of the board was for Charles to make a counter offer for 90% of our full charges and \$10.00 a loaded mile as well as the provision to take all patients to Callaway Community Hospital.

Adjournment

Chuck Baker moved to adjourn the closed session. Norman Forman seconded the motion. Motion carried with all present voting yes.

The board adjourned to open session at 8:33 p.m.

Date Approved _____

_____, Chairman of the Board

Attest:

_____, Secretary to the Board

311 Hickman Avenue
P.O. Box 246
Fulton, MO 65251

Callaway County Ambulance
District

Summary of Operations Report

September 16, 2014

Charles W. Anderson, Director

Amendment of Employment Policies, Personnel Handbook (218 SMOKING AND TOBACCO USE) to Include Electronic Smoking Devices.

Electronic smoking devices are growing in popularity in the community and among our staff. Because of this trend, we feel it is necessary to update our smoking policy to regulate the usage of electronic smoking devices on District property and while on duty. I have enclosed a copy of the modified policy. The proposed changes are noted in red. If you agree with us on the need to modify this policy, you will have to approve the necessary resolution, which is included in your packet.

Boots for Extrication Gear

We budgeted \$5,500 for rubber boots for those employees who want them to use with their extrication gear. We have 25 employees who want the boots. Linda obtained three proposals, with the lowest being Banner Fire at \$2,725.00.

I recommend that you approve Banner's bid. Additional boots will be purchased as needed out of the uniform line item.

Health Insurance for 2015

We received our health insurance renewal information for 2015 from MCHCP. The premium for the PPO 600 Plan did not increase from 2014, and the PPO 1000 Plan experienced only minor price increases as noted by the enclosed Total Monthly Premium Summary.

We must submit our selection of offerings for to MCHCP by September 19, 2014. We have more than 26 employees, so we can offer two plans to our employees again this year. I recommend that we offer the PPO 600 and PPO 1000 through MCHCP again this year. I also recommend the District pay 100% of the employee premium and 50% of the dependent premium. Employee only vision premiums are increased by \$0.06 per employee. I recommend we continue to offer employee vision insurance and pay 100% of the employee only premium and 0% of the dependent premium. A copy of the necessary resolution is included in your packet.

Dave Hoy, of the Naught-Naught Agency will be at the meeting to discuss health insurance in general as well as the benefits of the MCHCP HSA plan. He is also likely to request to be the agent of record on our MCHCP business.

Wellness Committee

Linda will present a report from the wellness committee.

Other Operational Information

- Call volume through the end of August is 3,178, which is 43 more than the same period in 2013. Average daily call volume for the August was 14.52 and year to date it is 13.08. The no transport rate for August was 35% and year to date it is 36%. See the Monthly Call Statistics Report for more details.

- Sales tax collections year to date for 2014 are up \$112,812.75 or 9.60% from the same period during 2013. See Comparison of Sales Tax Received report for more details.

At the end of August our days in AR were 84.91 days, which is an 8.84 day increase from last month. Current to 60 days AR is \$ 44,452.61 more in August than it was in July. This due to an increase in charges for the month of August and this is the primary reason for the increased days in AR. We are still in transition with a new employee, and we will be working to get this number down as Heather becomes more familiar with the software and our processes.

- As you probably noticed in the financial statement notes we are over our year to date budgeted amount for wages. So far this year, we have had two employees on extend leave do to work related injury, and one of those employees is still on restricted duty. We had one full-time paramedic resign last month to pursue a military career, and one who has resigned effective September 22. We have attempted to hire two full-time paramedics in recent weeks, but both have turned down our offer because of money. As it stands right now, we will have three full-time paramedic openings after September 22. Based on our recent experience, we may need to consider different options for attracting new paramedics. Linda and I will have some options for review at the meeting.
- Heather and I will be attending billing and compliance training in Pennsylvania in October. Heather will attend the Certified Ambulance Coder course and the ABC Fall Billing Conference, and I will be attending the Certified Ambulance Compliance Officer course and the ABC Fall Billing Conference.
- I will be working on the FY 2015 Operating and Capital Budgets over the next two months. I will present a draft budget document in October. In November, we will review the second draft of the budget documents, and, in December, we will review the final draft of the budget and approve it.
- I have attached a copy of the Assistant Director's report and the Training Officer's report for your review.

Callaway County Ambulance District

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Ancillary Services Agreement (Closed Session)

I made our counter offer to Corizon, which was quickly rejected. I have discussed the matter with our attorney, Frank Foster. He has suggested sending the attached letter to Corizon. If we do not get a more favorable contract, Frank suggests we accept their un-contracted payments under protest and pursue the remaining balance through our normal collection procedures.

EMS Legal Services

Franklin E. Foster
932 Fairmount Blvd.
Jefferson City, Mo. 65101

Phone: 1-573-635-5347
Fax: 1-573-635-5347
e-mail: emslegal@juno.com

Delivery by Electronic Means only

August 25, 2014

Amenah Martin, Contract Specialist
Corizon Health
105 Westpark Drive, Suite 200
Brentwood, Tennessee 37027

Re: Impasse Negotiations on Rates with Callaway County Ambulance District, Fulton Missouri

Dear Ms Martin:

I represent the Callaway County Ambulance District and over 128 other EMS agencies and ambulance districts in Missouri. I also serve on the Missouri Ambulance Association Board of Directors and additionally I am retained By the Missouri Ambulance District Association.

I have been asked to state the District's position on the negotiations of rates for the transport of patients in the Missouri Correctional System. While we understand in advance that you disagree with the District's position, the Ambulance District Board of Directors and its Administration wish to explain the legal reasons for the District's position in the hopes that at the very least you will find the District's position reasonable. We also will endeavor to explain what we would prefer to happen, and additionally finally what the procedures the District will employ if the impasse persists so that there will be no unfair surprise to your company.

A. Dangerously Close to a Prohibited Discount: Our first concern is that although your proposed rate is ostensibly above the Medicare rate it comes dangerously close thereto and after calculations of co-pays deductibles etc. it could, depending on the type of transport, place the District below the Medicare allowable rate for non-Medicare patients. CMS considers such a practice to be an illegal subsidization of non-Medicare patients by the Medicare system. The potential consequence for both the District AND for your company could be quite significant. Per 42 USC 1320a-7b(b) there can be up to \$25,000 in fines, five years imprisonment and decertification from all federal programs. These sanctions can be assessed against not just the payee (the District), but also the payor (your company)!

B. Fiduciary Duty of Board to Account for Public Funds: Our second concern is Board responsibility for certain non-delegable duties. Since these duties are non-delegable they may very well be duties outside of any official immunity defense for the Board. The District is not a for profit company. The District is a political subdivision (190.0101.2 RSMo with an elected board of directors (190.050 RSMo). Consequently the Board has a nondelegable duty to account for public funds and this duty cannot be abrogated even by ordinance, *Bragg City Special Road District v. Johnson*, 20 S.W.2d 22 (1929) 66 ALR 1053 (1930). The Board also has a duty to provide the highest possible quality of emergency medical services (190.060.1(7) RSMo. Any aspect of the District's operations that would place the District in a fiscal deficit could constitute a breach of these non-delegable duties and potentially compromise the District's primary mission to provide the highest quality of emergency medical services.

C. Medicare Rates have a Negative Margin for Ambulance Services: Medicare ambulance service Fixed Fee Schedule rates carry a negative margin for ambulance services as indicated in both a 2007 and a 2012 GAO report. However, even these GAO Reports as originally drafted understated the degree of negative margin associated with Medicare rates. The GAO, after American Ambulance Association review and insistence, had to add on page 24 of the 2102 Report a concession that the GPCI bump to 1.0 for localities below the 1.0 (like Missouri) had been eliminated; that the implementation of fractional mileage hurt rural ambulance services, that the introduction of the ACA productivity adjustment significantly reduced annual inflation rate adjustments; and finally and most significantly that since 2010 there has been a dramatic increase in fuel costs (ambulance typically gets about 10mpg) which especially affects rural ambulance services. Again depending on the type and level of call and the circumstances of mileage our best estimates are that the Medicare rate generally reimburses for about one half of the true cost of providing service. Now admittedly, a lot of ambulance operational costs include high but necessary fixed costs for personnel and other capital equipment items such as vehicles. However these components of an EMS system must be in place in advance of emergencies in order to have adequate confidence availability and response times to adequately respond to such life threatening emergencies. That need to have costly items in place in advance of calls to service is just the nature of a 24 hours a day seven days a week well functioning EMS system.

D. 10% Discount is the District's Last and Best Offer; Department of Corrections Has a Constitutional Duty to Secure and Pay for Essential Medical Care: Finally, it is the position of the Board of Directors and the District's Administration that the offer of a 10% discount to the District's usual and customary charge structure is the District's last and best offer. Frankly, the Board and its Administration feel that the 10% discount is just about as far they are willing to flirt with the potential for any 42 USC 1320a-7b(b) liability discussed supra. We realize your company has to operate at a profit. However, the District also has a legal obligation not to operate at a deficit and in fact that practice is specifically prohibited by Missouri statute 67.010.2 RSMo. The Department of Corrections has a Constitutional duty to secure and pay for the medical care needs of its prison population under Amendment VIII to the US Constitution per such cases as *Estelle v. Gamble*, 429 U.S. 97 (1976) and its progeny and under Article I s 21 of the Missouri Constitution.

E. The District is Not Bound By Any Unilateral Contract or Quasi Contractual Remedy; District Empowered to Bill Its Usual and Customary Charges: To reiterate, the District is a political subdivision (190.010.2 RSMo) with an elected Board that has specific fiduciary duties discussed supra. Therefore no unilateral contract, implied contract, partial performance, or principles of promissory estoppel are binding on the District. Corizon cannot unilaterally impose its proposed Fee structure onto the District. Only a written contract mutually executed by both parties is binding on the District (see 432.070 RSMo, requirements for political subdivision contracts). However, the District may assert quasi contractual remedies (such as quantum meruit) against other parties. Therefore, any reimbursement from Corizon Health that does not match the District's usual and customary charge structure will have the check cashed but marked "Not in Full Accord and Satisfaction" or "Accepted Under Protest". Such a procedure is permitted under UCC 1-207 (which obviously applies to both Missouri and Tennessee). The District then would continue billing for any underpayment and, if necessary, take any matter of underpayment through our usual collections procedures.

Hopefully this letter explains more fully the District's position on this important matter. Although I am legal counsel to the District we waive any attorney client privilege in this matter and therefore feel free to continue to contact the District's Administration directly if you wish to conduct any further negotiations. Otherwise we shall simply employ the procedures described supra. We thank you in advance for your forbearance and understanding of the District's position on these matters.

Sincerely,

/s/Frank Foster Mo Bar 24391

Electronic Signature

Per 432.230 RSMo &

Electronic Signature &

National Commerce Act

Education Report

September 10, 2014

Wellness committee has met twice, coming up with several proposals for the Board of Directors.

EMT Class began August 22, 2014, with 14 students and is going well at this point.

CPR has been taught to several outside entities and in September I will be teaching CPR to SERVE employees and have already scheduled a course for St. George Dental in January.

Medic class is progressing on schedule and will conclude the first week in December.

The Callaway County Health Department is having their annual health fair for all county employees September 12, so I will be there with an informational booth as has been for the past 3 years.

Respectfully,

Kelly Drennan

September Operations Report
9-9-2014

Charlie and I attended the TCD (time critical diagnoses) luncheon. Discussion was had about the upcoming changes and how these will affect the various agencies. Charlie and I are going to attempt to be more active in this process and meetings, so we are well versed on these changes.

We hired three part-time paramedics. They are Stephanie Korff- 8 year medic, Virginia Burch- three year medic and Evan Artinger- new. We attempted to hire one of them full-time but the agency that they currently work for gave them a raise so they chose to stay with that agency. We will be offering the fulltime position to one of the other two and hopefully getting that position filled.

The wellness committee met again. The committee is asking for the board to give us a dollar amount that will be utilized for these activities. I will discuss this more at the meeting.

The vaccinations have begun and have been going well. Most employees have received their first round of vaccines. One employee had a possible reaction to a vaccine and was off for a few days but is doing fine now. We will be starting the flu vaccines shortly also.

Everything else seems to be going well. No major problems or issues to report. This will conclude my September Operations Report.

Linda Ellis
Assistant Director

Callaway County Ambulance District

311 Hickman Avenue
PO Box 246
Fulton, MO 65251
Voice (573) 642-7260
Fax (573) 642-4069

RESOLUTION NUMBER 2014-004

RESOLUTION OF THE CALLAWAY COUNTY AMBULANCE DISTRICT BOARD OF DIRECTORS APPROVING A CHANGE TO THE EMPLOYMENT POLICIES, PERSONNEL HANDBOOK, 218 SMOKING AND TOBACCO USE.

Now on the 16th day of September, 2014, the Board of Directors of the Callaway County Ambulance District acknowledges that it has previously approved the Employment Policies, Personnel Handbook and within said Employment Policies, Personnel Handbook is Section 218, Smoking and Tobacco Use;

The Board of Directors of the Callaway County Ambulance District desires to make changes to the Employment Policies, Personnel Handbook, Section 218, Smoking and Tobacco Use.

Now, therefore, it is resolved by the Board of Directors of the Callaway County Ambulance District as follows:

1. The Employment Policies, Personnel Handbook, Section 218, Smoking and Tobacco Use is deleted and replaced by the following:

To maintain a healthy, clean, and safe environment for all personnel, patients, and visitors, the use of tobacco containing products and electronic smoking devices is prohibited in all Callaway County Ambulance District buildings, and vehicles. Designated smoking areas are established at each station.

Standards

Personnel are prohibited from using tobacco products and electronic devices in all vehicles (both passenger compartment and driver compartment) and buildings of Callaway County Ambulance District. For purposes of this Policy, "tobacco products" includes but is not necessarily limited to cigarettes, cigars, and smokeless tobacco products, such as chewing tobacco; and, "electronic smoking device" means an electronic device that can be used to deliver nicotine or other substances to the person inhaling from the device, including, but not limited to, an electronic cigarette, cigar, cigarillo, or pipe.

Personnel must comply with any local ordinances regulating tobacco and electronic smoking device use.

Personnel are not permitted to use tobacco products or electronic smoking devices while on the scene of an emergency response.

Personnel are permitted to use tobacco products or electronic smoking devices in hospital areas which have been designated as smoking areas.

Personnel are permitted to use tobacco products or electronic smoking devices in designated smoking areas at each of Callaway County Ambulance District buildings.

The above standards shall apply to visitors and patients as well as personnel.

Disposal of Tobacco Products

All cigarette butts will be placed in the designated receptacles. Cigarette butts should not be discarded on the ground or in any trash bins.

Smokeless tobacco residue will be deposited in the appropriate receptacle or spittoon. There shall be no spitting of tobacco juice on District property, including in sinks or toilets.

Any trash or waste generated from the use of an electronic smoking device will be deposited in the appropriate receptacle.

2. This resolution shall be in full force and effect from and after the date of the Resolution and execution by the Chairman of the Board of Directors, said execution reflecting that this resolution was duly passed by vote of the Board of Directors of the Callaway County Ambulance District.

Chairman of the Board of Directors of
Callaway County Ambulance District

By: _____
Chairman

Date: _____

Attest:

Secretary to the Board

Callaway County Ambulance District

311 Hickman Avenue
PO Box 246
Fulton, MO 65251
Voice (573) 642-7260
Fax (573) 642-4069

RESOLUTION NUMBER 2014-005

RESOLUTION OF THE CALLAWAY COUNTY AMBULANCE DISTRICT BOARD OF DIRECTORS REGARDING THE SELECTION OF HEALTH, VISION, DENTAL, AND LIFE INSURANCE PLANS AND PAYMENT OF PREMIUMS FOR SAID PLANS FOR EMPLOYEES AND BOARD MEMBERS OF THE CALLAWAY COUNTY AMBULANCE DISTRICT.

Now on the 16th day of September, 2014, the Board of Directors of the Callaway County Ambulance District concludes it desires to offer health, vision, dental, and life insurance and pay a portion of the premiums for said insurance products provided by Callaway County Ambulance District, on behalf of employees and board members of the Callaway County Ambulance District and their dependents.

Now, therefore, it is resolved by the Board of Directors of the Callaway County Ambulance District as follows:

1. Employee health insurance will be provided through Missouri Consolidated Healthcare Plan. The District will offer the PPO 600 Plan and the PPO 1000 Plan. Eligible employees may choose coverage from one of the offered plans. Health insurance coverage will be available for District Board members.
 - a. Health premiums will be paid as follows:
 - i. One-hundred percent (100%) of the health insurance premium for employee only health insurance coverage will be paid by the Callaway County Ambulance District for each employee electing coverage provided by Callaway County Ambulance District during CY 2015.
 - ii. Fifty percent (50%) of the health insurance premium for employee dependent health insurance coverage will be paid by the Callaway County Ambulance District for each employee electing to cover their dependents during CY 2015.
 - iii. Fifty percent (50%) of the health insurance premium for employee (board member) only health insurance coverage will be paid by the Callaway County Ambulance District for each board member electing coverage provided by Callaway County Ambulance District during CY 2015.
2. Employee vision insurance will provided through Missouri Consolidated Healthcare Plan. The District will offer the Premium Plan. Vision insurance coverage will be available for District Board members. Employee dental insurance will be provided through Principal Life Insurance Corporation. The specific plan offering will be selected at the time of open enrollment in 2015.
 - a. Vision and dental premiums will be paid as follows:

September 5, 2013

- i. One-hundred percent (100%) of the vision and dental premium for employee only vision and dental insurance and zero percent (0%) of the vision and dental premiums for eligible dependents during CY 2015.
 - ii. Fifty percent (50%) of the vision insurance premium will be paid by the Callaway County Ambulance District for each board member electing coverage provided by Callaway County Ambulance District during CY 2015
3. Employee life insurance will be provided for all active full-time employees through Principal Life Insurance in an amount equal to one times annual base salary, which can be reduced based on the employee's age. Supplemental life insurance can be purchased to provide additional coverage for the employee and dependents through Principal or Liberty National.
 - a. Life insurance premiums will be paid as follows:
 - i. One-hundred percent (100%) of the life premium for employee only life insurance during CY 2015.
 - ii. Zero percent (0%) of supplemental life insurance premiums for eligible employees and dependents.
4. Premium payments approved by this resolution apply only to premiums due for CY 2015.
5. This Resolution shall be in full force and effect from and after the date of the Resolution and execution by the Chairman of the Board of Directors, said execution reflecting that this Resolution was duly passed by vote of the Board of Directors of the Callaway County Ambulance District.

Chairman of the Board of Directors of
Callaway County Ambulance District

By: _____
Chairman

Date: _____

Attest:

Secretary to the Board

CALLAWAY COUNTY AMBULANCE DISTRICT

Total Monthly Premium

Effective January 1 - December 31, 2015

(Employer must select only one plan to offer to employees*)

Rate Category	2014		2015		HSA Plan
	PPO 600	PPO 1000	PPO 600	PPO 1000	
<u>Active Employee</u>					
Employee Only	\$ 485.18	\$ 430.73	\$ 485.18	\$ 431.81	\$ 404.19
Employee and Spouse	\$ 1,183.84	\$ 1,050.98	\$ 1,183.84	\$ 1,053.62	\$ 986.22
Employee and Child(ren)	\$ 824.81	\$ 732.24	\$ 824.81	\$ 734.08	\$ 687.12
Employee and Family	\$ 1,523.47	\$ 1,352.49	\$ 1,523.47	\$ 1,355.88	\$ 1,269.16
<u>Retiree or Survivor w/out Medicare (MC)</u>					
Retiree Only	\$ 965.71	\$ 858.76	\$ 965.71	\$ 858.76	\$ 815.40
Retiree/Spouse Without MC	\$ 1,931.41	\$ 1,717.51	\$ 1,931.41	\$ 1,717.51	\$ 1,630.81
Retiree/Spouse Without MC and Child(ren)	\$ 2,301.58	\$ 2,046.69	\$ 2,301.58	\$ 2,046.69	\$ 1,943.36
Retiree/Spouse With MC	\$ 1,337.67	\$ 1,154.61	\$ 1,337.67	\$ 1,154.61	\$ 1,187.37
Retiree/Spouse With MC and Child(ren)	\$ 1,707.84	\$ 1,483.79	\$ 1,707.84	\$ 1,483.79	\$ 1,499.92
Retiree/Child(ren)	\$ 1,335.88	\$ 1,187.93	\$ 1,335.88	\$ 1,187.93	\$ 1,127.96
Surviving Child(ren)	\$ 370.17	\$ 329.18	\$ 370.17	\$ 329.18	\$ 312.56
<u>Retiree or Survivor With Medicare (MC)</u>					
Retiree Only	\$ 371.96	\$ 295.85	\$ 371.96	\$ 295.85	Not applicable
Retiree/Spouse Without MC	\$ 1,337.67	\$ 1,154.61	\$ 1,337.67	\$ 1,154.61	
Retiree/Spouse Without MC and Child(ren)	\$ 1,707.84	\$ 1,483.79	\$ 1,707.84	\$ 1,483.79	
Retiree/Spouse With MC	\$ 743.92	\$ 591.71	\$ 743.92	\$ 591.71	
Retiree/Spouse With MC and Child(ren)	\$ 1,114.10	\$ 920.88	\$ 1,114.10	\$ 920.88	
Retiree/Child(ren)	\$ 742.13	\$ 625.03	\$ 742.13	\$ 625.03	
<u>COBRA Participant</u>					
Participant Only	\$ 494.88	\$ 439.34	\$ 494.88	\$ 440.45	\$ 412.27
Participant and Spouse	\$ 1,208.10	\$ 1,072.52	\$ 1,208.10	\$ 1,075.21	\$ 1,006.43
Participant and Child(ren)	\$ 839.36	\$ 745.16	\$ 839.36	\$ 747.03	\$ 699.25
Participant and Family	\$ 1,552.58	\$ 1,378.34	\$ 1,552.58	\$ 1,381.79	\$ 1,293.41
Child(ren) Only	\$ 344.48	\$ 305.82	\$ 344.48	\$ 306.59	\$ 286.97

Dental, Vision and Employee Assistance Program Rates 2014 – Public Entity Members



Dental and Vision Plan Rates

Plan		Dental Plan* through Delta Dental	Vision Plan through National Vision Administrators	
			Basic Plan	Premium Plan
Active Employee	<i>Employee Only</i>	\$28.44	\$3.98	\$5.02
	<i>Employee and Spouse</i>	\$55.56	\$7.78	\$9.79
	<i>Employee and Child(ren)</i>	\$82.94	\$11.14	\$14.03
	<i>Employee and Family</i>	\$115.36	\$15.81	\$19.91
Retiree Under Age 65	<i>Retiree Only</i>	\$28.44	\$4.15	\$5.23
	<i>Retiree and Spouse</i>	\$55.56	\$8.12	\$10.22
	<i>Retiree and Child(ren)</i>	\$82.94	\$11.63	\$14.65
	<i>Retiree and Family</i>	\$115.36	\$16.51	\$20.79
Retiree Over Age 65	<i>Retiree Only</i>	\$28.44	\$4.15	\$5.23
	<i>Retiree and Spouse</i>	\$55.56	\$8.12	\$10.22
	<i>Retiree and Child(ren)</i>	\$82.94	\$11.63	\$14.65
	<i>Retiree and Family</i>	\$115.36	\$16.51	\$20.79
COBRA Subscriber	<i>Participant Only</i>	\$28.98	\$4.06	\$5.12
	<i>Participant and Spouse</i>	\$56.64	\$7.93	\$9.98
	<i>Participant and Child(ren)</i>	\$84.57	\$11.36	\$14.31
	<i>Participant and Family</i>	\$117.64	\$16.12	\$20.30
	<i>Child(ren) Only</i>	\$56.94	\$7.49	\$9.43

* Dental plan requires 100 percent employee participation and 50 percent dependent participation.

Employee Assistance Program Rate

\$1.61 per employee per month

**PUBLIC ENTITY DENTAL, VISION AND
EMPLOYEE ASSISTANCE PROGRAM RATES
2015**

		National Vision Administrators	
Rate Category	Delta Dental	Basic Plan	Premium Plan
<u>Active Employees</u>			
Employee Only	\$28.44	\$4.02	\$5.08
Employee and Spouse	\$55.56	\$7.86	\$9.90
Employee and Child(ren)	\$82.94	\$11.25	\$14.19
Employee and Family	\$115.36	\$15.97	\$20.14
<u>Retirees Under Age 65</u>			
Retiree Only	\$28.44	\$4.19	\$5.29
Retiree and Spouse	\$55.56	\$8.20	\$10.33
Retiree and Child(ren)	\$82.94	\$11.74	\$14.81
Retiree and Family	\$115.36	\$16.67	\$21.03
<u>Retirees Over Age 65</u>			
Retiree Only	\$28.44	\$4.19	\$5.29
Retiree and Spouse	\$55.56	\$8.20	\$10.33
Retiree and Child(ren)	\$82.94	\$11.74	\$14.81
Retiree and Family	\$115.36	\$16.67	\$21.03
<u>COBRA Participants</u>			
Participant Only	\$28.98	\$4.10	\$5.18
Participant and Spouse	\$56.64	\$8.01	\$10.09
Participant and Child(ren)	\$84.57	\$11.47	\$14.47
Participant and Family	\$117.64	\$16.29	\$20.54
Child(ren) Only	\$56.94	\$7.56	\$9.53

Employee Assistance Program = \$1.61 per employee per month.

(*) Dental plan requires 100 percent employee participation and 50 percent dependent participation.

Callaway County Ambulance District

Monthly Call Statistics - 2014

Call-Transport Type

														Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	YTD Total	All Responses		
																											1513		
Station 1																													
Emergency Response														153	146	156	168	160	158	175	175	0	0	0	0	1291			
Routine Transport														0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Urgent Transport														115	91	106	109	103	105	112	109	0	0	0	0	850			
Life-Threatening Transport														3	1	0	2	2	1	2	2	0	0	0	0	13			
No-Transport														35	54	50	57	55	52	61	64	0	0	0	0	428			
Non-Emergency Response														28	28	21	28	29	30	29	35	0	0	0	0	228			
Routine Transport														28	28	20	26	27	24	23	25	0	0	0	0	201			
Urgent Transport														0	0	0	0	0	0	1	0	0	0	0	0	1			
Life-Threatening Transport														0	0	0	0	0	0	0	0	0	0	0	0	0			
No-Transport														0	0	1	2	2	6	5	10	0	0	0	0	26			
Station 2																											775		
Emergency Response														87	94	81	88	93	93	95	110	0	0	0	0	741			
Routine Transport														0	0	0	0	0	0	0	0	0	0	0	0	0			
Urgent Transport														35	63	41	56	56	54	64	70	0	0	0	0	439			
Life-Threatening Transport														1	0	0	0	1	0	1	1	0	0	0	0	4			
No-Transport														51	31	40	32	36	39	30	39	0	0	0	0	298			
Non-Emergency Response														9	4	3	6	3	2	3	4	0	0	0	0	34			
Routine Transport														9	4	2	6	2	2	2	4	0	0	0	0	31			
Urgent Transport														0	0	0	0	0	0	1	0	0	0	0	0	1			
Life-Threatening Transport														0	0	0	0	0	0	0	0	0	0	0	0	0			
No-Transport														0	0	1	0	1	0	0	0	0	0	0	0	2			
Station 3																											884		
Emergency Response														100	95	92	103	120	101	98	118	0	0	0	0	827			
Routine Transport														0	5	0	0	0	0	0	0	0	0	0	0	5			
Urgent Transport														49	54	46	53	60	54	60	69	0	0	0	0	445			
Life-Threatening Transport														0	0	0	1	0	0	0	1	0	0	0	0	2			
No-Transport														51	36	46	49	60	47	38	48	0	0	0	0	375			
Non-Emergency Response														11	0	8	8	9	5	8	8	0	0	0	0	57			
Routine Transport														11	0	8	7	9	5	7	8	0	0	0	0	55			
Urgent Transport														0	0	0	0	0	0	0	0	0	0	0	0	0			
Life-Threatening Transport														0	0	0	1	0	0	0	0	0	0	0	0	1			
No-Transport														0	0	0	0	0	0	1	0	0	0	0	0	1			
Monthly Total (All Stations)														388	367	367	401	414	389	408	450	0	0	0	0	3178			
Average Calls Per Day														12.52	13.11	11.65	13.37	13.35	12.97	13.16	14.52	0.00	0.00	0.00	0.00	13.08			
																											Last YTD	13.08	
																											Variance	43	
																											Emergency Total	2859	
																											Non-Emergency Total	319	

Monthly Call Statistics - 2013 Destination

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	%	YTD Total
Hospital Destinations														
Audrain Medical Center	7	6	8	3	9	6	7	1					2%	47
Boone Hospital	47	36	33	42	27	29	31	46					14%	291
Callaway Community Hospital	49	55	33	49	48	46	47	58					19%	385
Capital Region Medical Center	15	23	21	22	19	22	26	22					8%	170
Women and Children's Hospital	5	2	4	2	10	8	7	12					2%	50
St. Mary's Health Center	37	44	32	32	29	41	45	51					15%	311
University Hospital	82	70	90	101	103	90	98	89					35%	723
VA Hospital	2	4	1	4	4	1	2	4					1%	22
Nursing Home Destinations														
Fulton Manor	0	1	0	0	0	0	1	0						2
Fulton Nursing & Rehab	1	1	0	0	0	0	5	0						7
Presbyterian Manor	1	0	0	0	0	1	1	0						3
Riverview Nursing Center	0	0	0	0	0	0	0	0						0
Residential Care Facilities														
Bristol Manor	0	0	0	0	0	0	0	0						0
Churchill Terrace	0	0	0	0	0	0	0	0						0
Fulton Residential Care	0	0	0	0	0	0	0	0						0
Jefferson Lodge	0	0	0	0	0	0	0	0						0
Summit Villa Life Care	0	0	0	0	0	0	0	0						0
Other Destinations														
Aurthur Center	0	0	0	0	0	0	0	0						0
FRDC	0	0	0	0	0	0	0	0						0
Fulton State Hospital	0	0	0	0	0	0	0	0						0
Helicopter - Scene Flight	0	1	0	0	0	0	0	0						1
Mid Mo Mental Health	0	0	0	1	1	1	1	3						8
Other	0	0	0	0	0	0	0	0						0
Private Residence	4	2	1	4	8	0	1	5						25
None	0	0	0	0	0	0	0	0						0
	138	121	138	141	156	144	136	159					36%	1133
Total	388	367	361	401	414	389	408	450	0	0	0	0		3178
Diverted from Original Destination														
Transfers from CCH	3	3	5	1	2	2	5	0						21
Monthly No Transport Rate	48	34	31	38	37	31	33	36						288
	36%	33%	38%	35%	38%	37%	33%	35%						

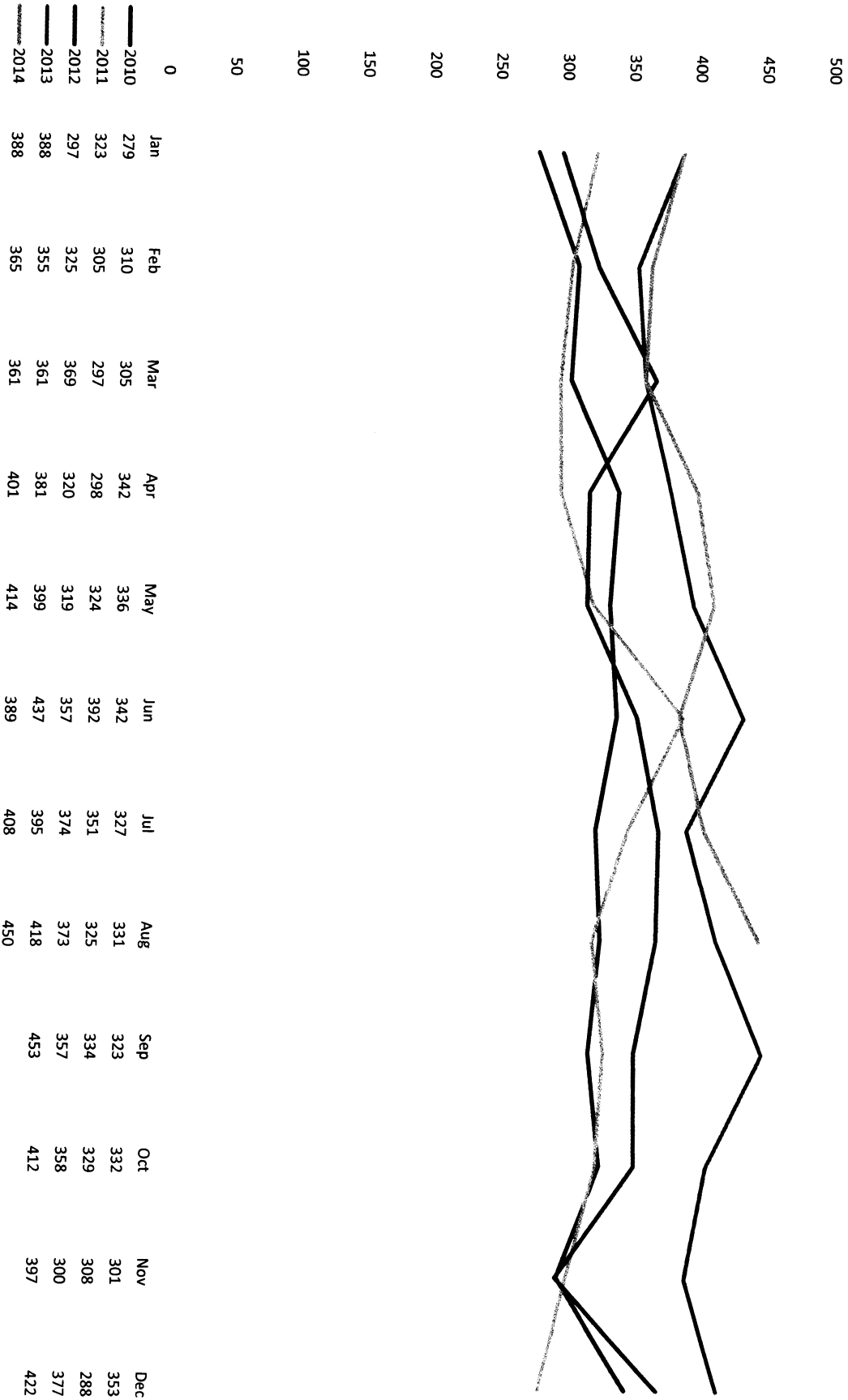
Monthly Call Statistics - 2014
Nature of Call

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	YTD Total	Percent
Abdominal Pain/Problems	19	15	11	7	9	16	14	11					102	3.21%
Airway obstruction	0	0	1	1	0	0	1	1					4	0.13%
Allergic reaction	2	0	1	0	1	0	1	4					9	0.28%
Altered level of consciousness	7	4	4	7	9	5	6	11					53	1.67%
Behavioral/Psychiatric	24	20	28	35	33	30	21	40					231	7.27%
Cardiac arrest	8	3	2	11	6	6	4	2					42	1.32%
Cardiac rhythm disturbance	2	2	2	2	1	4	2	5					20	0.63%
Chest pain/discomfort	33	32	37	30	43	37	38	37					287	9.03%
Diabetic symptoms	11	7	13	14	6	9	9	19					88	2.77%
Hyperthermia	0	0	1	0	1	2	4	1					9	0.28%
Hypothermia	0	1	0	0	0	0	0	0					1	0.03%
Hypovolemia/shock	1	1	0	0	0	0	0	0					2	0.06%
Inhalation injury	0	1	0	0	0	0	1	1					3	0.09%
Other	84	86	78	79	85	83	88	90					673	21.18%
Poisoning/drug ingestion	8	16	12	10	8	11	16	8					89	2.80%
Pregnancy/OB delivery	3	0	0	2	2	4	1	0					12	0.38%
Respiratory arrest	0	0	1	3	0	0	2	3					9	0.28%
Respiratory distress	34	22	22	33	35	29	35	31					241	7.58%
Seizure	13	12	21	21	17	22	18	18					142	4.47%
Smoke inhalation	0	0	1	0	0	0	0	0					1	0.03%
Standby, Fire	18	12	18	13	11	11	3	9					95	2.99%
Standby, Other	0	0	0	3	3	7	6	10					29	0.91%
Stroke/CVA	5	9	3	7	8	5	1	9					47	1.48%
Syncope/fainting	8	14	11	7	6	10	12	15					83	2.61%
Trauma, Fall	42	56	40	41	37	26	32	34					308	9.69%
Trauma, MVA	44	41	36	45	74	44	61	63					408	12.84%
Trauma, Other	18	12	13	22	19	18	27	19					148	4.66%
Unknown	3	1	5	8	0	10	5	9					41	1.29%
Vaginal hemorrhage	1	0	0	0	0	0	0	0					1	0.03%
Monthly Total	388	367	361	401	414	389	408	450	0	0	0	0	3178	

Monthly Call Statistics - 2013 Call Worksheet

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
Medic 2												
Emergency Response	150	141	152	163	158	151	167	167	0	0	0	0
Routine Transport	0	0	0	0	0	0	0	0				
Urgent Transport	112	87	103	107	102	102	108	106				
Life-Threatening Transport	3	1	0	2	2	1	2	2				
No-Transport	35	53	49	54	54	48	57	59				
Non-Emergency Response	27	28	20	25	26	24	25	25	0	0	0	0
Routine Transport	27	28	19	25	26	24	23	24				
Urgent Transport	0	0	0	0	0	0	1	0				
Life-Threatening Transport	0	0	0	0	0	0	0	0				
No-Transport	0	0	1	0	0	0	1	1				
Medic 3												
Emergency Response	2	5	4	5	2	4	8	6	0	0	0	0
Routine Transport	0	0	0	0	0	0	0	0				
Urgent Transport	2	4	3	2	1	2	4	3				
Life-Threatening Transport	0	0	0	0	0	0	0	0				
No-Transport	0	1	1	3	1	2	4	3				
Non-Emergency Response	1	0	1	3	3	4	3	7	0	0	0	0
Routine Transport	1	0	1	1	1	0	0	1				
Urgent Transport	0	0	0	0	0	0	0	0				
Life-Threatening Transport	0	0	0	0	0	0	0	0				
No-Transport	0	0	0	2	2	4	3	6				
Medic 4												
Emergency Response	87	94	81	88	93	93	95	110	0	0	0	0
Routine Transport	0	0	0	0	0	0	0	0				
Urgent Transport	35	63	41	56	56	54	64	70				
Life-Threatening Transport	1	0	0	0	1	0	1	1				
No-Transport	51	31	40	32	36	39	30	39				
Non-Emergency Response	9	4	3	6	3	2	3	4	0	0	0	0
Routine Transport	9	4	2	6	2	2	2	4				
Urgent Transport	0	0	0	0	0	0	1	0				
Life-Threatening Transport	0	0	0	0	0	0	0	0				
No-Transport	0	0	1	0	1	0	0	0				
Medic 5												
Emergency Response	100	95	92	103	120	101	98	118	0	0	0	0
Routine Transport	0	5	0	0	0	0	0	0				
Urgent Transport	49	54	46	53	60	54	60	69				
Life-Threatening Transport	0	0	0	1	0	0	0	1				
No-Transport	51	36	46	49	60	47	38	48				
Non-Emergency Response	11	0	8	8	9	5	8	8	0	0	0	0
Routine Transport	11	0	8	7	9	5	7	8				
Urgent Transport	0	0	0	0	0	0	0	0				
Life-Threatening Transport	0	0	0	1	0	0	0	0				
No-Transport	0	0	0	0	0	0	1	0				
Medic 6												
Emergency Response	1	0	0	0	0	3	0	2	0	0	0	0
Routine Transport	0	0	0	0	0	0	0	0				
Urgent Transport	1	0	0	0	0	1	0	0				
Life-Threatening Transport	0	0	0	0	0	0	0	0				
No-Transport	0	0	0	0	0	2	0	2				
Non-Emergency Response	0	0	0	0	0	2	1	3	0	0	0	0
Routine Transport	0	0	0	0	0	0	0	0				
Urgent Transport	0	0	0	0	0	0	0	0				
Life-Threatening Transport	0	0	0	0	0	0	0	0				
No-Transport	0	0	0	0	0	2	1	3				

Monthly Call Comparison



Callaway County Ambulance District
Comparison of Sales Tax Received - 2014

	2007	2008	2009	2010	2011	2012	2013	2014
January	\$ 131,902.70	\$ 124,571.67	\$ 132,954.69	\$ 124,375.93	\$ 137,572.34	\$ 139,712.33	\$ 133,752.65	\$ 127,617.91
February	\$ 113,562.42	\$ 115,893.70	\$ 97,388.93	\$ 111,941.08	\$ 117,439.78	\$ 98,601.29	\$ 101,880.35	\$ 122,262.37
March	\$ 229,279.47	\$ 155,914.39	\$ 140,089.11	\$ 120,472.35	\$ 105,898.36	\$ 146,267.12	\$ 152,958.32	\$ 134,303.28
April	\$ 170,640.74	\$ 140,460.58	\$ 135,124.75	\$ 130,339.44	\$ 148,486.74	\$ 139,926.14	\$ 132,899.11	\$ 143,456.51
May	\$ 119,894.46	\$ 98,895.20	\$ 127,106.25	\$ 122,857.52	\$ 125,739.66	\$ 103,737.80	\$ 98,921.93	\$ 135,798.40
June	\$ 229,426.77	\$ 181,532.68	\$ 151,756.36	\$ 141,730.68	\$ 155,326.83	\$ 163,545.93	\$ 171,658.72	\$ 172,229.99
July	\$ 188,923.09	\$ 170,407.29	\$ 139,371.44	\$ 164,082.46	\$ 160,336.87	\$ 139,212.86	\$ 147,845.98	\$ 197,193.87
August	\$ 109,898.03	\$ 116,525.68	\$ 108,670.46	\$ 103,251.60	\$ 97,757.67	\$ 98,442.96	\$ 105,669.40	\$ 113,138.78
September	\$ 208,445.02	\$ 185,772.56	\$ 159,405.98	\$ 174,663.72	\$ 182,093.01	\$ 183,228.54	\$ 188,032.18	\$ 200,430.28
October	\$ 144,000.86	\$ 139,131.49	\$ 121,492.03	\$ 140,781.79	\$ 133,045.80	\$ 130,384.09	\$ 143,435.50	
November	\$ 104,872.15	\$ 117,317.33	\$ 122,623.45	\$ 102,834.77	\$ 109,021.85	\$ 100,529.85	\$ 126,226.43	
December	\$ 176,493.47	\$ 151,980.27	\$ 139,498.01	\$ 151,807.85	\$ 159,648.53	\$ 158,013.79	\$ 164,129.36	
	\$ 1,927,339.18	\$ 1,698,402.84	\$ 1,575,481.46	\$ 1,589,139.19	\$ 1,632,367.44	\$ 1,601,602.70	\$ 1,667,409.93	\$ 1,346,431.39
	\$ (220,480.28)							
	\$ 1,706,858.90							
Avg Monthly Reciepts (2007)			\$ 160,611.60					
Avg Monthly Reciepts (2007) Adjusted			\$ 142,238.24					
Avg Monthly Receipts (2008)			\$ 141,533.57					
Avg Monthly Receipts (2009)			\$ 131,290.12					
Avg Monthly Receipts (2010)			\$ 132,428.27					
Avg Monthly Receipts (2011)			\$ 136,030.62					
Avg Monthly Receipts (2012)			\$ 133,466.89					
Avg Monthly Receipts (2013)			\$ 138,950.83					
Avg Monthly Receipts (2014)			\$ 149,603.49					
Annual Average (07-13)			\$ 1,638,751.78					

Difference 2014 v 2013 - YTD 10.79%

Callaway County Ambulance District

August 2014

- ❖ Balance Sheet
- ❖ Income Statement
- ❖ Check Register
- ❖ Account Reconciliation for Checking/Sweep Account
- ❖ Cash Report
- ❖ Capital Budget/Expenditures
- ❖ FRA (Federal Ambulance Reimbursement Allowance)
- ❖ Notes

(Unaudited-For Management Purposes Only)

Callaway County Ambulance District
Balance Sheet
August 31, 2014

ASSETS

Current Assets		
Petty Cash	115.00	
Checking/Sweep Account	1,957,099.49	
Certificate of Deposit	760,969.12	
Accounts Receivable	676,122.39	
Reserve for Doubtful Accounts	(212,199.38)	
Sales Tax Receivable	249,880.28	
Property Tax Receivable	0.00	
Interest Receivable	0.00	
Prepaid Insurance	23,097.27	
Supplies Inventory	77,831.73	
	<hr/>	
Total Current Assets		3,532,915.90
Property and Equipment		
Renovations/Expand Station One	594,639.07	
Accum. Depr. - Station 1	(111,175.91)	
Renovation - Station 2	235,033.66	
Accum. Depr. - Station 2	(31,753.61)	
Construction - Station 3	171,037.66	
Accum. Depr. - Station 3	(32,951.01)	
Equipment Bldg Auxvasse	6,654.25	
Accum Depr-Equip Bldg Auxvasse	(981.07)	
Equipment	1,609,333.84	
Accum. Depr. - Equipment	(900,510.23)	
Office Furniture and Equipment	98,504.38	
Accum. Depr.-Office Furniture	(98,060.35)	
Building	222,202.47	
Accum. Depr. - Building	(222,202.47)	
Land	15,000.00	
	<hr/>	
Total Property and Equipment		1,554,770.68
		<hr/>
Total Assets	\$	<u><u>5,087,686.58</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	11,677.50	
Due from Payroll Deductions	2,561.78	
S.S. and Medicare Withholding	0.00	
S.S. and Medicare Accrued	0.00	
Unemployment Accrued	146.06	
Federal Income Tax	194.09	
Missouri Income Tax	(4,665.00)	
Accrued Payroll	59,568.11	
Accrued Paid Time Off	73,570.45	
Unavailable Revenue- Property Tax	0.00	
	<hr/>	
Total Current Liabilities		143,052.99
Capital		
Retained Earnings	4,780,190.20	
Current Earnings	164,443.39	
	<hr/>	
Total Liabilities & Capital	\$	<u><u>5,087,686.58</u></u>

Unaudited - For Management Purposes Only

**Callaway County Ambulance District
Income Statement
For the Eight Months Ending August 31, 2014**

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
<u>Operating Revenues</u>						
Gross Patient Care Revenue	275,960.50	240,139.00	35,821.50	1,927,119.36	1,882,378.00	44,741.36
Non Allowed Charges	(48,679.97)	(73,242.00)	24,562.03	(503,469.26)	(574,125.00)	70,655.74
Special Trust Fund for Sales Tax	113,138.78	100,045.00	13,093.78	1,146,117.86	1,067,144.00	78,973.86
Property Tax	40.11	0.00	40.11	22,449.14	17,604.00	4,845.14
Misc Income	4,255.90	2,666.67	1,589.23	27,549.15	21,333.36	6,215.79
Total Operating Revenues	344,715.32	269,608.67	75,106.65	2,619,766.25	2,414,334.36	205,431.89
<u>Operating Expenses</u>						
Salaries	128,462.82	120,458.00	8,004.82	964,043.86	944,235.00	19,808.86
Payroll Taxes	8,372.07	9,637.00	(1,264.93)	74,480.49	75,541.00	(1,060.51)
Fringe Benefits	32,057.72	34,333.33	(2,275.61)	270,683.21	274,666.64	(3,983.43)
Administrative Supplies/Expenses	5,638.24	5,500.00	138.24	65,600.86	54,000.00	11,600.86
Travel	1,668.84	1,666.67	2.17	9,492.85	13,333.36	(3,840.51)
Grounds and Buildings	2,271.35	3,333.33	(1,061.98)	911.99	26,666.64	(25,754.65)
Utilities	2,129.23	2,341.67	(212.44)	20,465.46	18,733.36	1,732.10
Telephone	1,220.64	1,000.00	220.64	8,523.88	8,000.00	523.88
Insurance	(1,069.00)	2,000.00	(3,069.00)	148,197.00	165,590.00	(17,393.00)
Purchased Services	1,200.00	1,800.00	(600.00)	52,963.61	67,355.00	(14,391.39)
Communications	1,098.93	1,600.00	(501.07)	8,447.80	12,800.00	(4,352.20)
Uniforms	2,027.82	1,250.00	777.82	8,946.47	10,000.00	(1,053.53)
Medical Supplies	8,649.96	8,750.00	(100.04)	68,081.74	70,000.00	(1,918.26)
Vehicle Fuel	5,179.67	7,166.67	(1,987.00)	51,134.59	57,333.36	(6,198.77)
Vehicle & Equipment Maintenance	2,296.89	5,000.00	(2,703.11)	24,363.91	40,000.00	(15,636.09)
Election Expense	0.00	0.00	0.00	0.00	5,000.00	(5,000.00)
Training and Education	4,741.00	3,750.00	991.00	39,014.22	30,000.00	9,014.22
Board Member Compensation	275.00	380.00	(105.00)	2,300.00	3,040.00	(740.00)
Bad Debt	72,754.20	45,626.00	27,128.20	424,886.21	357,652.00	67,234.21
TIF Payment	6,498.73	2,666.67	3,832.06	13,936.85	21,333.36	(7,396.51)
FRA Assessment	3,473.77	3,583.33	(109.56)	27,986.86	28,666.64	(679.78)
Depreciation	20,485.66	28,208.33	(7,722.67)	173,309.67	225,666.64	(52,356.97)
Total Operating Expenses	309,433.54	290,051.00	19,382.54	2,457,771.53	2,509,613.00	(51,841.47)
Operating Income (Loss)	35,281.78	(20,442.33)	55,724.11	161,994.72	(95,278.64)	257,273.36
<u>Nonoperating Revenues (Expenses)</u>						
Investment Income	3,165.05	541.67	2,623.38	5,808.67	4,333.36	1,475.31
Net Gain (Loss) Disposal of Assets	0.00	0.00	0.00	(3,360.00)	0.00	(3,360.00)
Total Nonoperating Revenue(Expenses)	3,165.05	541.67	2,623.38	2,448.67	4,333.36	(1,884.69)
Net Income	\$ 38,446.83	\$ (19,900.66)	\$ 58,347.49	\$ 164,443.39	\$ (90,945.28)	\$ 255,388.67

For Management Purposes Only

Callaway County Ambulance District
Check Register
For the Period From Aug 1, 2014 to Aug 31, 2014

Filter Criteria includes: 1) Accounts Payable only. Report order is by Check Number.

Check #	Date	Payee	Cash Account	Amount
23283	8/5/14	AETNA	1020	934.46
23284	8/5/14	Airgas Mid America	1020	570.42
23285	8/5/14	AT&T	1020	487.29
23286	8/5/14	Bound Tree Medical, LLC	1020	1,304.67
23286V	8/8/14	Bound Tree Medical, LLC	1020	-1,304.67
23287	8/5/14	Direct TV	1020	368.97
23288	8/5/14	Emergency Services Supply	1020	491.70
23289	8/5/14	EMS Professionals	1020	840.00
23290	8/5/14	Family Support Center	1020	227.08
23291	8/5/14	Fulton Ford	1020	717.38
23292	8/5/14	City of Holts Summit	1020	44.21
23293	8/5/14	Village of Kingdom City	1020	27.30
23294	8/5/14	Leon Uniform Company	1020	677.89
23295	8/5/14	MDHE	1020	137.80
23296	8/5/14	Midwest Paging	1020	6.25
23297	8/5/14	Ninth Brain	1020	625.00
23298	8/5/14	Orkin Pest Control	1020	127.83
23299	8/5/14	RICOH USA, Inc.	1020	32.56
23300	8/5/14	RILEY & DUNLAP PC	1020	80.00
23301	8/5/14	Shred-It	1020	37.00
23302	8/5/14	Stericycle	1020	591.39
23303	8/5/14	Verizon Wireless	1020	40.01
23304	8/5/14	Young's Electrical Services L.L.C	1020	959.68
23305V	8/8/14	Bound Tree Medical, LLC	1020	-3,824.67
23306	8/8/14	Bound Tree Medical, LLC	1020	3,824.67
23307	8/19/14	A&W Communications	1020	68.45
23308	8/19/14	AFLAC	1020	176.78
23309	8/19/14	Airgas Mid America	1020	1,403.43
23310	8/19/14	Bound Tree Medical, LLC	1020	950.70
23311	8/19/14	Caddell Cleaning	1020	531.41
23312	8/19/14	Callaway Community Hospital	1020	50.00
23313	8/19/14	Center Court	1020	15.40

Callaway County Ambulance District
Check Register
For the Period From Aug 1, 2014 to Aug 31, 2014

Filter Criteria includes: 1) Accounts Payable only. Report order is by Check Number.

Check #	Date	Payee	Cash Account	Amount
23314	8/19/14	CenturyLink	1020	229.94
23315	8/19/14	City of Fulton	1020	6,498.73
23316	8/19/14	Evers & Company, CPAs, L.L.C	1020	71.45
23317	8/19/14	Family Support Center	1020	227.08
23318	8/19/14	Fulton Medical Clinic	1020	45.00
23319	8/19/14	Fulton Ford	1020	837.37
23320	8/19/14	Fulton Rotary Club	1020	79.00
23321	8/19/14	Huber and Associates	1020	3,357.38
23322	8/19/14	MCI	1020	42.77
23323	8/19/14	McKnight Tire & Auto Center	1020	139.90
23324	8/19/14	MDHE	1020	260.67
23325	8/19/14	MO Healthnet Division	1020	4.48
23326	8/19/14	News Tribune	1020	212.00
23327	8/19/14	RICOH USA, Inc.	1020	41.00
23328	8/19/14	Socket	1020	853.59
23329	8/19/14	Truescape Landscaping LLC	1020	380.00
23330	8/19/14	UMR	1020	65.28
23331	8/19/14	Zavin's Uniforms	1020	719.00
23332	8/19/14	Liberty Mutual Insurance Company	1020	50.00
23333	8/19/14	LUCAS STASSEL - Ent Class Refund	1020	1,000.00
23334	8/19/14	Liberty National	1020	759.53
dd13226V	8/7/14	Missouri Consolidated Health Care Plan	1020	-23,256.49
dd13262	8/11/14	Mastercard-Bank of Montreal	1020	7,413.35
dd13263	8/15/14	AT&T	1020	234.60
dd13264	8/15/14	Kingdom Telephone Company	1020	46.90
dd13265	8/15/14	Missouri Consolidated Health Care Plan	1020	23,256.49
dd13266	8/15/14	AmerenUE	1020	483.02
dd13267	8/15/14	Charter	1020	99.99
dd13268	8/15/14	Pitney Bowes Purchase Power	1020	107.23
dd13269	8/15/14	Trizetto Provider Solutions	1020	99.60
dd13272	8/5/14	AmerenUE	1020	35.67
dd13273	8/5/14	Callaway Water District #1	1020	19.75

Callaway County Ambulance District
Check Register
For the Period From Aug 1, 2014 to Aug 31, 2014

Filter Criteria includes: 1) Accounts Payable only. Report order is by Check Number.

Check #	Date	Payee	Cash Account	Amount
dd13274	8/5/14	City of Fulton	1020	1,059.95
dd13275	8/5/14	Kelly Drennan	1020	14.67
dd13276	8/5/14	Jenny Powell	1020	218.40
dd13277	8/5/14	LAGERS	1020	11,816.76
dd13278	8/5/14	Principal Life Insurance Company	1020	2,258.53
dd13311	8/19/14	Charles Anderson	1020	35.28
dd13312	8/19/14	Kelly Drennan	1020	40.13
dd13313	8/19/14	Dr. James Stevermer	1020	1,200.00
dd13314	8/19/14	Caitlyn Struckhoff	1020	200.00
dd13359	8/31/14	Fleetone LLC	1020	5,179.67
dd13362	8/31/14	LAGERS	1020	11,756.76
dd13365	8/31/14	Missouri Department of Revenue	1020	4,263.60
Total				73,678.42

Callaway County Ambulance District
Account Reconciliation
As of Aug 31, 2014
1020 - Checking/Sweep Account
Bank Statement Date: August 31, 2014

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance				1,915,028.40
Add: Cash Receipts				221,760.61
Less: Cash Disbursements				(144,823.84)
Add (Less) Other				(34,865.68)
Ending GL Balance				1,957,099.49
Ending Bank Balance				1,960,811.24
Add back deposits in transit	Aug 20, 2014			
Total deposits in transit				
(Less) outstanding checks				
	Apr 18, 2013	22232	(229.32)	
	Dec 18, 2013	22763	(274.70)	
	Aug 5, 2014	23283	(934.46)	
	Aug 19, 2014	23330	(65.28)	
	Aug 19, 2014	23333	(1,000.00)	
	Aug 19, 2014	23334	(759.53)	
	Jun 26, 2014	dd13125	(241.63)	
	Aug 15, 2014	dd13268	(107.23)	
	Aug 15, 2014	dd13269	(99.60)	
Total outstanding checks				(3,711.75)
Add (Less) Other				
Total other				
Unreconciled difference				0.00
Ending GL Balance				1,957,099.49

Callaway County Ambulance District

Cash Report 2014

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
<u>Cash First of Month</u>	\$ 2,956,520.57	\$ 2,875,024.90	\$ 2,558,421.98	\$ 2,487,859.71	\$ 2,562,899.43	\$ 2,619,196.00
<u>Cash Receipts</u>	\$ 269,222.89	\$ 244,940.51	\$ 252,330.54	\$ 279,230.82	\$ 276,458.80	\$ 294,538.59
<u>Cash Disbursements</u>	\$ 350,718.56	\$ 561,543.43	\$ 322,892.81	\$ 204,191.10	\$ 220,162.23	\$ 233,170.47
Operating	\$ 314,005.56	\$ 205,518.43	\$ 276,416.57	\$ 203,654.30	\$ 220,162.23	\$ 233,170.47
Capital	\$ 36,713.00	\$ 356,025.00	\$ 46,476.24	\$ 536.80	\$ -	\$ -
<u>Cash End of Month</u>	\$ 2,875,024.90	\$ 2,558,421.98	\$ 2,487,859.71	\$ 2,562,899.43	\$ 2,619,196.00	\$ 2,680,564.12
Increase /(Decrease)	\$ (81,495.67)	\$ (316,602.92)	\$ (70,562.27)	\$ 75,039.72	\$ 56,296.57	\$ 61,368.12
	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
<u>Cash First of Month</u>	\$ 2,680,564.12	\$ 2,801,689.24				
<u>Cash Receipts</u>	\$ 305,289.60	\$ 221,760.61				\$ 2,143,772.36
<u>Cash Disbursements</u>	\$ 184,164.48	\$ 144,823.84				
Operating	\$ 184,164.48	\$ 144,823.84				\$ 2,221,666.92
Capital	\$ -	\$ -				\$ 1,781,915.88
<u>Cash End of Month</u>	\$ 2,801,689.24	\$ 2,878,626.01	\$ -	\$ -	\$ -	\$ 439,751.04
Increase /(Decrease)	\$ 121,125.12	\$ 76,936.77	\$ -	\$ -	\$ -	\$ 2,878,626.01
						(77,894.56)

FY 2014 Capital Budget

	<u>Budgeted</u>	<u>Actual to Date</u>
Three Ambulance Vehicles	\$ 353,925.00	\$ 358,681.17
Three Ferno Power Stretchers	\$ 60,000.00	
Three Power Stair Conversions	\$ 15,000.00	\$ 14,995.00
Seven Kingvision Airway Kits	\$ 8,000.00	
45 Pair Rubber Turnout Boots	\$ 5,500.00	
Road Safety Monitoring System	\$ 52,500.00	\$ 36,145.80
10 Ipad Tablets with OtterBox Cases	\$ 7,000.00	\$ 6,761.80
Server Replacement Phase 2	\$ 40,000.00	\$ 36,995.36
	<u>\$ 541,925.00</u>	<u>\$ 453,579.13</u>

As of June 30, 2014

Callaway County Ambulance District
FRA Report
For the Eight Months Ending August 31, 2014

	Current Month Actual	Year to Date Actual
FRA		
FRA Enhanced Payment	\$ 6,454.00	\$ 63,702.42
FRA Pooled Funds	1,705.30	10,471.60
Base Rate Increase From FRA	675.00	6,615.00
FRA Assessment	(3,404.00)	(27,232.00)
FRA Administrative Fee	(69.77)	(754.86)
Net FRA	5,360.53	52,802.16

Callaway County Ambulance District

311 Hickman Avenue
PO Box 246
Fulton, MO 65251
Voice (573) 642-7260
Fax (573) 642-4069

2014 Notes to the Monthly Financial Statements

Notes to the August Financial Statements

Salaries are \$8,004.82 more than the monthly budgeted amount because of employee vacations, one employee continuing to work modified duty, meaning we are paying him and someone to work his ambulance shifts resulting in additional hours being paid, some of which were overtime. We have had another employee resign with an effective date later in the month, which will result in an additional open shift, and, likely, more overtime. We are \$19,808.86 over the yearly budgeted amount.

Uniforms are \$777.82 more than the monthly budgeted amount. Purchases for the month include necessary uniforms and personal protective equipment.

Training and Education are \$991.00 more than the monthly budgeted amount due to registration fees for Heather and me to attend the ABC3 workshop and certification courses next month.

Bad Debt expense is \$27,128 more than the monthly budgeted amount. We wrote off accounts in August totaling \$49,400.90 and sent them to our collection agency. The Bad Debt Expense that appears on the income statement is calculated using a formula that calculates what percentage of our accounts receivable is expected to be uncollected based on their age. This calculation determines the monthly bad debt expense. We continue to monitor this, and understand that we may need to make adjustments in the amount that we budget next year. For the year, bad debt is \$67,234.21 more than the budgeted amount.

TIF Payment is \$3,832.06 more than the monthly budgeted amount. We divide the annual budget amount equally over twelve months; however, the City is irregular in their billing.

Notes to the July Financial Statements

Income Statement

Administrative Supplies and Expenses are \$5,477.46 more than the monthly budgeted amount because of annual Mobile CAD software licensing fees of \$2,100 and employee vaccine purchase of \$4,291.

Bad Debt expense is \$45,626 more than the monthly budgeted amount. We wrote off accounts in July totaling \$77,154.59 and sent them to our collection agency. The Bad Debt Expense that appears on the income statement is calculated using a formula that calculates what percentage of our accounts receivable is expected to be uncollected based on their age. This calculation determines the monthly bad debt expense. We continue to monitor this, and understand that we may need to make adjustments in the amount that we budget next year. For the year, bad debt is \$40,106.01 more than the budgeted amount.

Net Gain (Loss) Disposal of Assets – In July, we had a net loss on the disposal of ambulance 603. This occurred because the vehicle was not completely depreciated and the sale of the vehicle generated less than the remaining value of the asset.

Overall, our net income year to date is \$197,488 more than we budgeted it to be.

Notes to the June Financial Statements

Income Statement

Salaries are \$12,202.43 more than the monthly budgeted amount because of employee vacations, one employee resignation resulting in the payout of his accrued PTO hours, and one employee working modified duty because of a work related injury, meaning we are paying him and someone to work his ambulance shifts resulting in additional hours being paid, some of which were overtime. For the year, we are \$20,608.29 over the budgeted amount.

Administrative Supplies and Expenses are \$2,864.04 more than the monthly budgeted amount because we renewed the maintenance agreement on our accounting software and replaced the Director's laptop computer. For the year we are \$5,985.16 over the budgeted amount.

Insurance is \$5,262 more than the monthly budgeted amount. This is a result of the annual workers' compensation premium audit, which resulted in the district owing an additional \$10,640 in premium for the 2013 – 2014 policy period. We also received a premium refund of \$3,378 for the deletion of an ambulance that we sold to Osage. This refund was posted in the insurance line item. For the year, we are \$12,324 under the budgeted amount.

Training and Education is \$4,649.95 more than the monthly budgeted amount because we purchased books for the upcoming EMT class, replaced the classroom computer, paid the tuition for one relief supervisor (lieutenant) to attend the ASM program, and paid for three field employee to attend the SLU cadaver lab.

Bad Debt expense is \$14,223.19 more than the monthly budgeted amount. The amount that appears on the income statement is calculated using a formula that calculates what percentage of our accounts receivable is expected to be uncollected based on their age. We continue to monitor this, and understand that we may need to make adjustments in the amount that we budget next year. For the year, bad debt is \$13,995.25 more than the budgeted amount.

TIF Payment is \$4,771.45 more than the monthly budgeted amount because we received a bill from the City of Fulton monies due to them.

Notes to the May Financial Statements

Income Statement

Miscellaneous Income is \$1,860.35 more than the monthly budgeted amount because we received periodic payments that were due from students in the paramedic class.

Salaries are \$6,058.62 more than the monthly budgeted amount because of two days of mandatory training, employee vacations, and two employees being off on extended medical leave, resulting in additional hours being paid, some of which were overtime.

Payroll Taxes and Fringe Benefits are \$3,558.14 and \$4,139.23 (respectively) more than the monthly budgeted amounts as a direct result of the overage in the salary line item as discussed above.

Grounds and Buildings is \$22,177.49 more than the monthly budgeted amount due to the posting of the insurance check for the hail damage to Station 1. When the repairs are completed, they will be posted in this line item.

Medical Supplies are \$4,526.36 more than the monthly budgeted amount. We purchased normal supplies and had to replace chest decompression kits that expired.

Training and Education is \$8,616.28 more than the monthly budgeted amount because we paid for three outside classes for our staff (PHTLS, AMLS, Bob Page's advanced 12-lead and capnography classes).

Notes to the April Financial Statements

Income Statement

Non-Allowed Charges are \$22,578.09 more than the monthly budgeted amount because we were finally able to get a large volume of Well-Care claims paid. This resulted in more non-allowed charges than anticipated.

Miscellaneous Income is \$2,099.67 more than the monthly budgeted amount because we received an insurance premium refund for pre-paid insurance on loaner ambulances, and we taught a class at Ameren.

Travel is \$881.71 more than the monthly budgeted amount because of the expenses associated with two employees second week of ASM class.

Grounds and Buildings are \$1,099.22 more than the monthly budgeted amount because of preventative maintenance on the District's generators.

Purchased Services are \$3,199.50 more than the monthly budget amount because of the annual audit cost.

Notes to the March Financial Statements

Income Statement

Gross Patient Care Revenue is \$23,812.50 less than the monthly budgeted amount and \$19,850.02 less than the annual budget amount. Though call volume has remained nearly identical as it was for the same period in 2013, we have seen a decrease in billable calls as a result of an increase in non-transports, both refusals and no patient contacts. I have enclosed a spreadsheet detailing this information.

Salaries are \$8,446.27 more than the monthly budget amount. This is due in part to two employees requesting an 80 hour payout of PTO as permitted under current District policy. In addition, actual overtime was more than the target overtime amount for the period, due to one full-time paramedic being off sick and the shifts being covered by full-time paramedics.

Notes to the February Financial Statements

Balance Sheet

Checking/Sweep Account balance is substantially lower because we paid for the new ambulances and other approved capital items.

Income Statement

Administrative Supplies/Expenses are \$2,160.10 more than the monthly budgeted amount. This is due to the cost of applicant testing for the Business Office Specialist position and employee blood testing to determine required vaccination statuses.

Bad Debt is \$17,950.02 more than the monthly budgeted amount. In February, we wrote off accounts with a higher value than normal. This is due to the error that occurred last year resulting in the delayed billing of a number of calls. These calls are aging out of our system.

Depreciation is \$10,994.72 less than the monthly budgeted amount. The new ambulances are not on the depreciation schedule yet.

At the end of February, our year to date Operating Revenues are \$52,995.35 more than the budgeted amount, our year to date expenses are \$28,310 less than the budgeted amount. Our Net Income for the period is (\$20,809.29), which is \$80,564.03 less than our budgeted net income of (\$101,373.32).

Notes to the January Financial Statements

You will notice both January and February financial statements in your packet. In previous years, we have always presented the financial statements a month behind in order to try and ensure that all invoices are entered in the system before we present them. Beginning this month, we are going to stop doing this, and we will present the financial statements immediately in the following month. In other words, you will get the February financial statements in March and the March financial statements in April, etc. This change will ensure you are presented with the District's financial information in the timeliest manner possible. Please understand that the financial statements you receive at the meeting represent the District's financial position on the day the reports are presented. If invoices arrive late or other changes are necessary, we will make the changes, which will be reflected in the year to date totals in the following month's financial statements.

Balance Sheet

Equipment is more than in December 2013 because of the addition of the new ambulances and Road Safety Equipment. The ambulances are not on the depreciation schedule yet because we are waiting to

receive all of the invoices for radio and other equipment installation as this will be bundled for depreciation purposes.

Accounts Payable are more than December 2013 because of the invoices for the new ambulances were entered but not paid until February.

Income Statement

Gross Patient Care Revenue is slightly less than the monthly budgeted amount. Compared to January 2013, billable calls are down by 6.52%, No Transports are up by 18.97%, and patient transports are down by 8.09%.

Administrative Supplies/Expenses are \$1,741.50 more than the monthly budgeted amount, which is due to paying for the network security audit that was performed last year.

Grounds and Buildings are \$601.68 more than the monthly budgeted amount due to paying the \$1,000 lease payment for Station 3.

Utilities are \$1,711.64 more than the monthly budget amount due to increased utility usage because of the extreme cold and the purchase of propane for Station 3 at a cost of \$1,352.61.

Insurance is \$5,938 more than the monthly budgeted amount because the coverage we purchased is more than was budgeted.

Purchased Services are \$5,035.14 more than the monthly budgeted amount because we paid an architect invoice in January while we budgeted to pay the entire contract price in February.

Uniforms are \$770 more than the monthly budgeted amount because we had to replenish our stock of uniform pants.

Medical Supplies are \$1,208.70 more than the monthly budgeted amount. There is no specific reason for this as we only ordered our normal supplies.

Vehicle Fuel is \$1,119.74 more than the monthly budgeted amount. This is due to the number of miles driven and the fact that the Sprinter ambulances were not in service.

Bad Debt is \$3,115.69 more than the monthly budgeted amount. We increased the annual budgeted amount for bad debt to 19%. We will continue monitor this moving forward.

Depreciation is \$10,811.43 less than the monthly budgeted amount. The new ambulances are not on the depreciation schedule yet.

5. Involuntary seclusion, such as barring the staff member from contact with other crew members while at the station.
6. Physical Assault/Rape.

Verbal harassment is also prohibited, including, but not limited to:

1. Obscene noises (grunting, panting, whistling, barking, etc.).
2. Offensive sexual, racial, or religious comments.
3. Offensive reference to or naming of body parts with nicknames.
4. Sexual rumors, innuendos, or inquiring about a person's sexual activity.
5. Any visual harassment that may accompany (or stand-alone) from verbal harassment, including staring at body parts, use of crude notes or gestures, or sexually implicit pictures.
6. Pestering for a date or personal information/failing to take "no" for an answer.

218 SMOKING AND TOBACCO USE

To maintain a healthy, clean, and safe environment for all personnel, patients, and visitors, the use of tobacco containing products and electronic smoking devices is prohibited in all Callaway County Ambulance District buildings, and vehicles. Designated smoking areas are established at each station.

Standards

Personnel are prohibited from using tobacco products and electronic devices in all vehicles (both passenger compartment and driver compartment) and buildings of Callaway County Ambulance District. For purposes of this Policy, "tobacco products" includes but is not necessarily limited to cigarettes, cigars, and smokeless tobacco products, such as chewing tobacco; and, "electronic smoking device" means an electronic device that can be used to deliver nicotine or other substances to the person inhaling from the device, including, but not limited to, an electronic cigarette, cigar, cigarillo, or pipe.

Personnel must comply with any local ordinances regulating tobacco and electronic smoking device use.

Personnel are not permitted to use tobacco products or electronic smoking devices while on the scene of an emergency response.

Personnel are permitted to use tobacco products or electronic smoking devices in hospital areas which have been designated as smoking areas.

Personnel are permitted to use tobacco products or electronic smoking devices in designated smoking areas at each of Callaway County Ambulance District buildings.

The above standards shall apply to visitors and patients as well as personnel.

Disposal of Tobacco Products

All cigarette butts will be placed in the designated receptacles. Cigarette butts should not be discarded on the ground or in any trash bins.

Smokeless tobacco residue will be deposited in the appropriate receptacle or spittoon. There shall be no spitting of tobacco juice on District property, including in sinks or toilets.

Any trash or waste generated from the use of an electronic smoking device will be deposited in the appropriate receptacle.

219 TELEPHONE PROCEDURES, PERSONAL TELEPHONE USE, AND MAIL SYSTEMS

To maintain phone lines accessible for business purposes, avoid distractions, and maintain uninterrupted telephone service, the telephone system is for District business. Callaway County Ambulance District limits personal phone calls while on duty.

Personal calls

Phone lines are reserved for Callaway County Ambulance District business only. Personal incoming and outgoing personal phone calls are discouraged, and should be used for emergency purposes only.

If personal calls must be made or received, conversations should be limited to five (5) minutes.

Long distance telephone calls for personal business are not permitted.

Employees may be required to reimburse Callaway County Ambulance District for any charges resulting from their personal use of the telephone.

Long distance phone calls for District and business purposes are acceptable, but should be limited in scope to the greatest extent possible.

Answering the phone

To ensure effective telephone communications, employees should always speak in a courteous and professional manner. Confirm information received from the caller, and hang up only after the caller has done so.

Handling of Mail and Other Deliveries

All mail sent to the District's post office box will be picked up and processed by the District's business office staff who will exercise caution in regards to confidentiality and contents of the enclosed material. Business office personnel will generally open all mail received by the District.

It is the responsibility of any person handling the mail to report any suspicious items. The United States Postal Service provides the following information. Examples of mail that may cause suspicion could be:

1. Envelopes and packages bearing a strange return address or no return address.
2. Excessive postage, no postage, or non-cancelled postage.