

GILPIN AMBULANCE AUTHORITY
NOTICE OF MEETING AND AGENDA
Wednesday, March 10, 2021, 10:00 a.m.
Ring Central Virtual Meeting

- I) Call to order
- II) Roll Call
- III) Conflicts of Interest
- IV) Additions/Amendments to the Agenda
- V) Consideration of Minutes: February 10, 2021
- VI) Financial Report
 - a) Balance Sheet Feb 2021
 - b) P & L Budget to Actual Feb 2021
 - c) List of Bills – 2/6 – 3/8/2021
- VII) Authority Manager Report
 - a) Activity Summary
- VIII) Administrative Officer's Report
 - a) Billing summary Feb 2021
 - b) Call Summary Feb 2021
- IX) Old Business
 - a) COVID-19 Update
 - b) Auditor RFP/Engagement Letter
- X) New Business
 - a) Transition to 3rd Party Billing
- I) Action Items
- II) Executive Session – As needed
- III) Public Comment
- IV) Board Comment
- V) Next Meeting April 14, 2021 – 10 am
- VI) Adjourn Meeting

Gilpin Ambulance Authority

Regular Monthly Meeting

February 10, 2021

Call to Order/Roll Call

The regular scheduled meeting for Gilpin Ambulance Authority was called to order at 10:00 AM February 10, 2021 via Ring Central Virtual Meeting by President Jim Johnson.

Board members present were Linda Isenhardt, Jackie Johnson, Jim Johnson, Greg Moates, and Buddy Schmalz.

Others present were Manager Brandon Daruna, Erin Gibbs, and Diane Stundon.

Conflict of Interest

None

Additions or Amendments to the Agenda

Jim Johnson would like to add to new business, stroke unit.

Consideration of Minutes

Greg Moates makes a motion to approve the January 12, 2021 minutes, seconded by Linda Isenhardt. Motion carries unanimously.

Financial Report

Balance Sheet/P&L

There was review and discussion of balance sheet/P&L for January.

Presentation of Bills

There was discussion and review of the monthly bills. Motion made by Linda Isenhardt to approve the bills for January in the amount of \$61,995.98 seconded by Jackie Johnson. Motion carries unanimously.

Authority Manager Report

Activity Report

Reviewed and discussed the manager report for January 2021. Brandon Daruna informed the board that 75% of the staff will be fully immune as they have received both shots. GAA will have 90% all of field staff vaccinated all but one field employee has been vaccinated. Jim Johnson asked when you expect to have the ambulance back in Black Hawk? Brandon Daruna informed the board by the end of March 94% of the staff will have received their vaccinations and will start to transition the Apex crew back to Black Hawk April 1, 2021.

Administrative Officer's Report

Billing Summary

Review and discussion of the billing summary for January 2021.

Call Summary

Review and discussion of the call summary January 2021. Erin Gibbs informed the board that 2020 call are down by a third. However, January 2021 transports are similar to 2019, GAA is seeing an increase in call volume.

Gilpin Ambulance Authority

Regular Monthly Meeting

February 10, 2021

Old Business

COVID-19 Update

There was review and discussion of COVID-19. Gilpin County has submitted to the state for Five-Star approval and is waiting for the state decision. Brandon Daruna informed the board that there have been casinos in Central City and Black Hawk requesting Five-Star approval. Currently there are 157 cases and three deaths in Gilpin County. There were eight positive cases last week. Gilpin County has moved into the blue category. Table games will be reopening today February 10, 2021. GAA is continuing to assist with the vaccination. Vaccinations will be completed one day a week vs three days and will be done on Wednesday at the Ameristar. Gilpin County has secured funding to help with the cost of providing staff for the vaccines. Brandon Daruna informed the board that as vaccine availability increases GAA will reevaluate staffing. GAA will be doing vaccines Thursday for Gilpin County School staff.

New Business

2022 EMTS Grant

Erin Gibbs will be applying for an EMTS Grant to purchase a new ambulance in 2022. The grant is due next Monday, and Jim Johnson has signed the documentation for the grant. The grant does require a half match from GAA, total grant is \$181,000. Brandon Daruna stated that GAA was slated to replace one of the ambulances in 2021 but due to COVID GAA held off on the replacement.

Stroke Unit

Jim Johnson was asked by a resident of Black Hawk about having a specially designed ambulance for stroke patients. There was discussion about this request and Brandon Daruna stated that there is one of these types of units in Colorado and it is at the University of Colorado Medical Center. The unit does respond to some 911 calls. The unit has a CT in the back and cost is approximately \$2-\$3 million and approximately an additional \$1 million in operating expense per year. Jackie Johnson asked if there was training that GAA could offer our responders that would specialize in stroke care? Brandon Daruna stated that our providers must go through continuing education hours every year that cover stroke. Brandon Daruna feels confident in our providers to recognize stroke symptoms and to get the patient to the appropriate facility. Brandon Daruna would not support a stroke unit for Gilpin County.

Action items

Executive Session – As needed

Board Comment

Public Comment

Next meeting

March 10, 2021 @ 10:00 am.

Greg Moates makes a motion to adjourn @ 10:42 AM seconded by Linda Isenhardt. Motion passes unanimously.

Greg Moates, Secretary/Treasurer

Diane Stundon, Recording Secretary

Gilpin Ambulance Authority

Balance Sheet

As of March 4, 2021

	<u>Mar 4, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
CBB Operating Account	233,405.69
CBB EFT account	154,415.03
CBB HRA Account Restricted	37,184.63
CBB Supply Account	1,061.37
Total Checking/Savings	<u>426,066.72</u>
Other Current Assets	
AR - Net	149,920.81
AR Adj to cash basis Asset	-149,920.81
Inventory Asset	9,574.07
Total Other Current Assets	<u>9,574.07</u>
Total Current Assets	435,640.79
Fixed Assets	
Accumulated Depreciation	-592,913.00
Vehicles and Equipment	1,231,424.88
Total Fixed Assets	<u>638,511.88</u>
TOTAL ASSETS	<u>1,074,152.67</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	454.71
Total Accounts Payable	454.71
Other Current Liabilities	
Accrued PTO	33,695.90
HRA liability	37,184.63
Total Other Current Liabilities	<u>70,880.53</u>
Total Current Liabilities	<u>71,335.24</u>
Total Liabilities	71,335.24
Equity	
Investment in Fixed Assets	638,511.88
Net Income	364,305.55
Total Equity	<u>1,002,817.43</u>
TOTAL LIABILITIES & EQUITY	<u>1,074,152.67</u>

Gilpin Ambulance Authority
Profit & Loss Budget vs. Actual
January through February 2021

	<u>Jan - Feb 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Beginning Funds Available	410,016.08	420,409.84	-10,393.76	97.53%
Subsidies				
IGA Black Hawk	69,379.56	416,277.26	-346,897.70	16.67%
IGA Central City	12,658.72	151,904.60	-139,245.88	8.33%
IGA Gilpin County	105,189.20	631,134.70	-525,945.50	16.67%
Total Subsidies	<u>187,227.48</u>	<u>1,199,316.56</u>	<u>-1,012,089.08</u>	<u>15.61%</u>
Call Revenue				
Income Patient and Insurance	25,917.21	350,000.00	-324,082.79	7.41%
Medicare-derived payments	11,542.57	90,000.00	-78,457.43	12.83%
Collections-derived payments	4,343.27	20,000.00	-15,656.73	21.72%
Total Call Revenue	<u>41,803.05</u>	<u>460,000.00</u>	<u>-418,196.95</u>	<u>9.09%</u>
Grant Revenue				
DOLA Grant Revenue				
DOLA operating		70,950.00	-70,950.00	
Total DOLA Grant Revenue		<u>70,950.00</u>	<u>-70,950.00</u>	
Total Grant Revenue		70,950.00	-70,950.00	
Other Revenue				
Other Revenue	13,962.42			
Other Revenue - Other	244.29			
Total Other Revenue	<u>14,206.71</u>			
Total Income	<u>653,253.32</u>	<u>2,150,676.40</u>	<u>-1,497,423.08</u>	<u>30.37%</u>
Gross Profit	653,253.32	2,150,676.40	-1,497,423.08	30.37%
Expense				
Administration				
Accounting	465.00	10,000.00	-9,535.00	4.65%
Legal		10,000.00	-10,000.00	
Other				
Admin Training		1,000.00	-1,000.00	
Discretionary		7,000.00	-7,000.00	
licensing/memberships	5,106.50	6,000.00	-893.50	85.11%
Manager Development		3,000.00	-3,000.00	
Total Other	<u>5,106.50</u>	<u>17,000.00</u>	<u>-11,893.50</u>	<u>30.04%</u>
Total Administration	<u>5,571.50</u>	<u>37,000.00</u>	<u>-31,428.50</u>	<u>15.06%</u>

Gilpin Ambulance Authority
Profit & Loss Budget vs. Actual
January through February 2021

	<u>Jan - Feb 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Operations and Maintenance				
Communications R&M		3,500.00	-3,500.00	
Crew Quarters supplies	1,851.91	8,000.00	-6,148.09	23.15%
Disposable Medical Supplies	6,966.13	25,000.00	-18,033.87	27.87%
Durable Medical Equipment		6,000.00	-6,000.00	
Office Supplies/Postage/Fees	1,663.38	7,000.00	-5,336.62	23.76%
Property Lease		3,000.00	-3,000.00	
Property Liability Insurance	4,786.67	21,000.00	-16,213.33	22.79%
Public Education/PR		1,000.00	-1,000.00	
Safety Gear		3,000.00	-3,000.00	
Service Contracts/Equip Lease	16,701.49	40,000.00	-23,298.51	41.75%
Technology/Hardware/Software		8,000.00	-8,000.00	
Telephone/TV/Internet	1,729.24	13,000.00	-11,270.76	13.3%
Training	34.00	7,000.00	-6,966.00	0.49%
Uniforms	674.85	12,000.00	-11,325.15	5.62%
Vehicle expense				
Fuel	1,193.32	19,000.00	-17,806.68	6.28%
Insurance	2,411.33	10,476.40	-8,065.07	23.02%
Maintenance	3,925.79	30,000.00	-26,074.21	13.09%
Tires		9,000.00	-9,000.00	
Total Vehicle expense	<u>7,530.44</u>	<u>68,476.40</u>	<u>-60,945.96</u>	<u>11.0%</u>
Total Operations and Maintenance	<u>41,938.11</u>	<u>225,976.40</u>	<u>-184,038.29</u>	<u>18.56%</u>
Personnel Expense				
Salaries				
Salaries Admin	24,450.24	212,000.00	-187,549.76	11.53%
Salaries Regular	119,958.78	1,080,000.00	-960,041.22	11.11%
PTO	4,239.56	52,000.00	-47,760.44	8.15%
Holiday stipends	1,200.00	8,200.00	-7,000.00	14.63%
Total Salaries	<u>149,848.58</u>	<u>1,352,200.00</u>	<u>-1,202,351.42</u>	<u>11.08%</u>
Employee Benefits and Payroll				
457(b) Admin Fess	643.17	3,000.00	-2,356.83	21.44%
457(b) employee contribution	-1,840.62			
457(b) employer match	2,640.82	35,000.00	-32,359.18	7.55%
Benefits HRA	23,633.50	26,000.00	-2,366.50	90.9%
Benefits Life AD& D STD LTD	2,870.96	15,500.00	-12,629.04	18.52%
Employee Wellness		5,000.00	-5,000.00	
Health Insurance	35,557.72	196,000.00	-160,442.28	18.14%
Payroll Service Fees	1,251.53	5,000.00	-3,748.47	25.03%
Payroll & Unemployment Taxes	12,237.94	100,000.00	-87,762.06	12.24%
Worker's Comp	11,432.00	50,000.00	-38,568.00	22.86%
Total Employee Benefits and Payroll	<u>88,427.02</u>	<u>435,500.00</u>	<u>-347,072.98</u>	<u>20.31%</u>
Total Personnel Expense	<u>238,275.60</u>	<u>1,787,700.00</u>	<u>-1,549,424.40</u>	<u>13.33%</u>
Total Expense	<u>285,785.21</u>	<u>2,050,676.40</u>	<u>-1,764,891.19</u>	<u>13.94%</u>
Net Income	<u><u>367,468.11</u></u>	<u><u>100,000.00</u></u>	<u><u>267,468.11</u></u>	<u><u>367.47%</u></u>

Gilpin Ambulance Authority
List of Bills Detail
February 8 - March 8, 2021

Bills Paid Since Last Board Meeting	Date	Check #	Amount	Description
USA Communications - Apex	2/8/2021	Debit Card	-\$206.90	TV & Internet Apex
USA Communications - BHFD	2/8/2021	Debit Card	-\$149.95	Internet BHFD
ADP	2/12/2021	Elec	-\$180.26	Payroll Service Fees
DRS	2/12/2021	Elec	-\$3,868.36	457(b) Contributions/Match
CEBT	2/16/2021	Elec	-\$21,009.48	Health, Life, STD & LTD insurance
DirectTV2	2/16/2021	Elec	-\$153.99	TV Medic 1
Pinnacol Assurance	2/16/2021	Elec	-\$5,717.00	Workers Compensation
Walmart	2/16/2021	Debit Card	-\$114.00	Station Supplies
Walmart	2/16/2021	Debit Card	-\$100.80	Station Supplies
AFLAC	2/17/2021	Elec	-\$400.92	Employee Paid Health Insurance
Colorado Advanced Life Support	2/17/2021	Debit Card	-\$34.00	Training
Century Link	2/22/2021	Elec	-\$74.51	Phones Medic 1
Paypal	2/22/2021	Debit Card	-\$7.40	Shipping
TriZetto	2/22/2021	Elec	-\$211.40	Electronic Claims
Walmart	2/23/2021	Debit Card	-\$64.99	Station Supplies
Airgas USA	2/24/2021	Debit Card	-\$444.45	O2 Rental/Delivery
Bound Tree Medical, LLC	2/24/2021	8149	-\$1,646.69	Disposables
Ebay	2/24/2021	Debit Card	-\$6.00	Shipping
Ledsome, Colin	2/24/2021	8150	-\$254.27	Uniform Reimbursement
ADP	2/26/2021	Elec	-\$180.26	Payroll Service Fees
DRS	3/1/2021	Elec	-\$3,040.67	457(b) Contributions/Match
Lowe's	3/1/2021	Debit Card	-\$121.54	Station Supplies
Bound Tree Medical, LLC	3/8/2021	8151	-\$1,097.95	Disposables
City of Black Hawk - Maintenance	3/8/2021	8152	-\$3,115.65	Vehicle Maintenance
Collins Cockrel & Cole	3/8/2021	8153	-\$342.00	Legal Fees
Galls/Neves	3/8/2021	8154	-\$463.90	Uniforms
ONE WAY, INC.	3/8/2021	8155	-\$140.83	Garbage Medic 1
Peak Motor Coach	3/8/2021	8156	-\$365.60	Vehicle Maintenance
Zoll/Payor Logic	3/8/2021	8157	-\$416.80	Insruance Discovery
TOTAL BILLS			-\$43,930.57	

Manager's Activity 2.6 – 3.5.21

- Virtually Attended weekly responder coordination meetings
 - We continue to share relevant COVID information as well as beginning to discuss other things like the upcoming fire season and possible exercises.
- Virtually Attended weekly vaccine coordination meetings
 - The Ambulance Authority continues to support the weekly vaccination clinic at the Ameristar. We have dispensed every dose weekly and still have not wasted a dose.
 - We learned last week that our supply may be increasing with the roll out of J&J and the increased production of the other two. We are planning to increase our number and duration of clinics to support this possibility.
- Met with Chief Woolley
 - Discussed the return plan for April 1
- Managed radio antenna replacement and conclusion of radio reprogramming project (finally!)
- Sat for and passed the National Registry Exam
 - Process I use to recertify my clinical license
- Virtually Attended the NCR/UASI Board Meeting
 - Lots of vaccination planning, working to build out capacity for the hopeful increase in supply.

- Virtually Attended EMS Leadership Council Meeting
 - Discussed operational changes for agencies with high percentage vaccination.
 - Shared vaccination clinic strategies
- Virtually Attended EMS Coordination Meeting
 - Readouts from HCC and NCR on current vaccination and COVID infection / hospitalization numbers
- Met with ADA in harassment case
 - Looks as if we will not need to testify
 - Also cleared up some communication issues between Jeffco DA and GAA (incorrect address and inefficient process for subpoena)
- Met with Diane and Erin to begin Diane's transition
 - Went over various items that Diane currently manages to make sure there was not a meaningful loss of capability.
- Met with and evaluated four 3rd party billing organizations
 - Erin and I conducted zoom meetings and built a comparison of the four recommended groups.
 - We choose Sharp Billing out of Sacramento California and have begun the transition process.
- Met with Kathryn to review the Sharp contract, she made edits which were accepted by Sharp.

- Virtually Attended RETAC committee meetings
 - We are still in process in the initial stages of phase two of the MCI grant work. Currently we are working with the contractor to develop a guidance document that will be the backbone of MCI plan trainings for the region.
- Attended weekly Mountain Community Health Task Force Meetings
 - Elected secretary of the Opportunities and Challenges workgroup
 - This is an exciting process that I believe will yield a meaningful improvement in access to primary care for the region.
- Met Chief Ondr and the North station to discuss maintenance and upkeep
 - Timberline is planning to move out of that station in the coming years if and when they gain access to the observatory building.
 - We are beginning to discuss what that means for our crew based there. Also discussed the general needs of the station and our ability to support them.
- Attended the Gilpin County MAC Meeting
 - Presentations from FirstNet (AT&T) about the instillation of their new tower (Dory Hill Area)
 - Also discussed upcoming wildfire planning and possibilities for training / exercise
- Virtually Attended the NCR HCC Governance Board Meeting
- Attended SWAT training
- Met with Diane, Jamie, and Erin to go over payroll process
 - Last meeting with Diane before her departure, went through her computer and accepted her IDs and uniforms.

- Held a farewell to Diane virtual happy hour on Zoom
- Participated in vaccine clinics
 - Last week was our high-water mark at about 325 vaccinations in one day, we expect this number to grow as vaccine becomes more available.
- Met with Bonnie, Nate, and Kelly
 - Discussed strategy to scale up vaccination capability in the coming weeks, we believe we may see a rather significant increase in supply.

Accounts Receivable Summary 2021

<i>AR Balance Date</i>	Beginning Balance	Charges	Credits	Payments	Remaining Balance	Amt In Collections
<i>1/31/2021</i>	\$1,717,656.57	\$99,575.40	\$68,296.33	\$13,159.09	\$1,748,935.64	\$1,066,532.16
<i>2/28/2021</i>	\$1,748,935.64	\$79,533.60	\$80,956.73	\$28,643.96	\$1,747,512.51	\$1,432,389.47
<i>3/31/2021</i>	\$1,747,512.51	\$0.00	\$0.00	\$0.00	\$1,747,512.51	\$0.00
<i>4/30/2021</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>5/31/2021</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>6/30/2021</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>7/31/2021</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>8/31/2021</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>9/30/2021</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>10/31/2021</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>11/30/2021</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>12/31/2021</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Year To Date</i>		\$179,109.00	\$149,253.06	\$41,803.05		

<i>AR Balance Date</i>	Beginning Balance	Charges	Credits	Payments	Remaining Balance	Amt In Collections
<i>1/31/2020</i>	\$1,636,724.67	\$123,646.10	\$116,306.89	\$43,977.62	\$1,644,063.88	\$1,117,746.40
<i>2/28/2020</i>	\$1,644,063.88	\$100,299.20	\$15,159.03	\$29,752.93	\$1,729,204.05	\$1,117,746.40
<i>3/31/2020</i>	\$1,729,204.05	\$103,985.50	\$108,155.48	\$37,614.88	\$1,725,034.07	\$1,118,903.42
<i>4/30/2020</i>	\$1,725,034.07	\$14,146.90	\$172,966.92	\$63,036.41	\$1,566,214.05	\$1,108,469.06
<i>5/31/2020</i>	\$1,566,214.05	\$32,933.40	\$65,240.62	\$19,594.43	\$1,533,906.83	\$1,104,346.36
<i>6/30/2020</i>	\$1,533,906.83	\$51,333.40	\$50,307.26	\$13,634.50	\$1,534,932.97	\$1,097,936.06
<i>7/31/2020</i>	\$1,534,932.97	\$136,044.80	\$72,419.94	\$31,986.27	\$1,598,557.83	\$1,086,277.38
<i>8/31/2020</i>	\$1,598,557.83	\$90,459.11	\$52,069.53	\$35,018.10	\$1,636,947.41	\$1,086,277.38
<i>9/30/2020</i>	\$1,636,947.41	\$125,093.50	\$64,629.33	\$32,932.46	\$1,697,411.58	\$1,077,029.87
<i>10/31/2020</i>	\$1,697,411.58	\$88,086.10	\$52,742.33	\$12,130.87	\$1,732,755.35	\$1,077,029.87
<i>11/30/2020</i>	\$1,732,755.35	\$86,022.40	\$99,671.65	\$38,784.55	\$1,719,106.10	\$1,070,514.46
<i>12/31/2020</i>	\$1,719,106.10	\$52,369.90	\$53,819.43	\$14,074.92	\$1,717,656.57	\$1,066,532.16
<i>Year To Date</i>		\$1,004,420.31	\$923,488.41	\$372,537.94		

Charge Summary

February 2021

Summary By Primary Payor - Code Description

<u>ID</u>	<u>Description</u>	<u>Charge Count</u>	<u>Charge Count %</u>	<u>Charges</u>	<u>Total Charges %</u>
BCBS	BC/BS of Colorado	6	7.41	5795.30	7.29
CIGNA	Cigna	6	7.41	5965.50	7.50
DHM	Denver Health Medicaid	2	2.47	1817.60	2.29
Humana	Humana Claims	8	9.88	8239.30	10.36
EMI	Kaiser	4	4.94	4269.80	5.37
CAID	Medicaid of Colorado	18	22.22	18045.60	22.69
CARE	Medicare	12	14.81	11606.80	14.59
P	Private Pay	17	20.99	16259.00	20.44
STATE	State Farm	2	2.47	1663.50	2.09
UHC	United Health Care	2	2.47	1969.30	2.48
UW	United West	2	2.47	1762.40	2.22
VA	Veterans	2	2.47	2139.50	2.69
Totals For All		81		79533.60	

Total Purged 0

Total Amount Purged:
Total Amount with Purged:

Credit Summary

February 2021

Summary By Credit Code - Code Description

<u>ID</u>	<u>Description</u>	<u>Credits</u>	<u>QTY %</u>	<u>Amount</u>	<u>Amount %</u>
AQMB	ADJ-QMB	2	0.51	252.56	0.31
AVA	Adjustment - VA	1	0.25	-134.03	-0.17
CAAdj	Adjustment-Collection Expense	68	17.30	2484.38	3.07
AMCD	Adjustment-Medicaid	29	7.38	25714.92	31.76
AMCR	Adjustment-Medicare	27	6.87	13507.51	16.68
AMHMO	Adjustment-Medicare HMO	4	1.02	5769.31	7.13
d	Insurance Denial	38	9.67	0.00	0.00
ATTY	Payment-Attorney	5	1.27	16.50	0.02
COLL	Payment-Collections Agency	74	18.83	4254.79	5.26
PPIN	Payment-Insurance-Primary	38	9.67	11186.90	13.82
PSIN	Payment-Insurance-Secondary	3	0.76	373.06	0.46
PMCD	Payment-Medicaid	28	7.12	3415.25	4.22
PMHMO	Payment-Medicare HMO	6	1.53	1817.62	2.25
PMCB	Payment-Medicare-Part B	20	5.09	5310.15	6.56
PPCH	Payment-Private-Check	12	3.05	1109.14	1.37
PPCC	Payment-Private-Credit Card	4	1.02	1286.86	1.59
RFCR	Refund-Medicare	1	0.25	-525.38	-0.65
WCPUR	Write off - Collection Purge	1	0.25	-932.77	-1.15
WOCOLL	Write Off - in Collections	1	0.25	-1898.00	-2.34
WADMIN	Write Off-Administrative	1	0.25	1762.40	2.18
WBAD	Write Off-Bad Debt	1	0.25	1780.80	2.20
WSML	Write Off-Small Balance	27	6.87	3423.48	4.23
WD	Writeoff-Deceased	1	0.25	275.00	0.34
WSET	Writeoff-Settlement	1	0.25	706.28	0.87
Totals For All		393		80956.73	
Total Purged	0		Total Amount Purged:	<u>0.00</u>	
			Total Amount with Purged:		

Gilpin Ambulance Authority
AR Summary Report
January through February 2021

	<u>Jan 21</u>	<u>Feb 21</u>	<u>TOTAL</u>
Patient Pay	2,079.13	1,912.50	3,991.63
Collections	2,102.95	2,240.32	4,343.27
Insurance Providers			
Commercial Ins	1,236.02	12,457.55	13,693.57
Medicaid	3,106.26	3,415.25	6,521.51
Medicare	4,634.73	6,907.84	11,542.57
Worker's Comp	0.00	1,710.50	1,710.50
Total Insurance Providers	<u>8,977.01</u>	<u>24,491.14</u>	<u>33,468.15</u>
TOTAL	<u>13,159.09</u>	<u>28,643.96</u>	<u>41,803.05</u>

Response/Call Volume Summary 2021

Monthly Comparison 1st Qtr	January						February						March					
	2017	2018	2019	2020	2020	2021	2017	2018	2019	2020	2020	2021	2017	2018	2019	2020	2020	2021
Blood Draw	2	2	8	7	5	5	1	5	5	2	4	3	6	4	8	12	4	0
Call Cancelled	3	9	5	7	5	2	1	11	8	2	7	7	5	9	8	2	1	0
Dead On Scene	1	1	2	3	0	3	0	0	0	1	4	2	2	0	3	3	1	0
Life Alert	0	0	0	0	0	0	1	0	0	0	0	0	2	0	0	0	0	0
No Patient Found	4	5	1	4	10	8	1	1	0	8	5	8	5	2	4	5	3	0
No Transport	73	50	68	54	52	41	59	53	55	56	75	53	67	70	89	72	29	0
Standby	13	23	22	6	18	3	15	15	16	5	9	4	9	10	10	3	6	0
Treated, Transferred Care	0	0	3	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0
Treated, Transported	48	66	57	66	58	55	60	78	56	43	61	41	67	67	64	70	25	0
Totals	144	156	166	147	148	117	138	163	140	117	166	118	163	162	186	167	69	0

Monthly Comparison 2nd Qtr	April						May						June					
	2017	2018	2019	2020	2020	2021	2017	2018	2019	2020	2020	2021	2017	2018	2019	2020	2020	2021
Blood Draw	9	2	12	4	1	0	0	4	11	6	0	0	5	4	9	6	6	0
Call Cancelled	5	2	4	13	1	0	4	5	8	11	2	0	9	4	5	9	3	0
Dead On Scene	1	4	1	1	2	0	1	1	2	3	0	0	1	2	1	0	4	0
Life Alert	0	1	1	0	0	0	0	0	0	0	0	0	0	0	1	2	0	0
No Patient Found	5	2	4	0	0	0	4	3	4	0	2	0	5	7	2	5	2	0
No Transport	54	58	73	67	13	0	59	66	54	57	10	0	78	53	62	65	29	0
Standby	6	7	9	2	0	0	0	4	10	2	1	0	6	2	6	2	3	0
Treated, Transferred Care	0	0	2	0	0	0	0	0	1	0	1	0	1	1	0	0	2	0
Treated, Transported	55	68	69	58	9	0	63	68	73	46	26	0	64	65	59	57	38	0
Totals	135	144	175	145	145	0	131	151	163	125	42	0	169	138	145	146	87	0

Monthly Comparison 3rd Qtr	July						August						September					
	2017	2018	2019	2020	2020	2021	2017	2018	2019	2020	2020	2021	2017	2018	2019	2020	2020	2021
Blood Draw	1	3	4	8	2	0	4	4	11	11	10	0	3	4	5	8	2	0
Call Cancelled	6	8	6	9	5	0	1	9	8	0	8	0	6	7	3	8	4	0
Dead On Scene	4	1	2	5	2	0	1	3	0	0	1	0	2	5	0	1	1	0
Life Alert	0	0	0	0	0	0	0	5	0	0	0	0	0	1	0	0	0	0
No Patient Found	5	5	2	3	2	0	10	4	0	4	2	0	6	4	4	4	3	0
No Transport	79	81	82	73	58	0	71	61	62	67	55	0	79	54	78	69	58	0
Standby	7	9	6	6	4	0	12	8	7	3	4	0	18	17	9	9	8	0
Treated, Transferred Care	2	0	0	0	2	0	1	0	0	1	2	0	1	0	0	2	0	0
Treated, Transported	75	75	67	65	51	0	74	67	69	55	56	0	72	64	69	41	53	0
Totals	179	182	169	169	169	0	174	161	157	141	138	0	187	156	168	142	129	0

Monthly Comparison 4th Qtr	October						November						December					
	2017	2018	2019	2020	2020	2021	2017	2018	2019	2020	2020	2021	2017	2018	2019	2020	2020	2021
Blood Draw	5	4	8	5	4	0	3	3	7	3	4	0	3	1	4	7	1	0
Call Cancelled	3	4	7	2	2	0	3	6	0	1	7	0	9	4	5	5	6	0
Dead On Scene	0	1	0	3	1	0	1	2	0	3	1	0	2	1	4	1	3	0
Life Alert	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
No Patient Found	63	71	71	5	7	0	52	65	60	1	4	0	65	75	60	2	6	0
No Transport	15	57	54	78	51	0	22	42	49	58	64	0	28	50	44	59	54	0
Standby	19	15	8	12	8	0	25	11	13	5	6	0	17	20	5	9	10	0
Treated, Transferred Care	0	0	0	3	0	0	0	3	0	0	1	0	0	0	0	1	0	0
Treated, Transported	70	55	48	60	45	0	64	51	42	61	42	0	63	70	74	55	33	0
Totals	175	208	196	168	118	0	170	183	171	132	129	0	187	221	196	139	113	0

Year To Date Comparison	2014	2015	2016	2017	2018	2019	2020	2021
Blood Draw	7	5	3	7	13	9	9	8
Call Cancelled	7	10	4	20	13	9	12	9
Dead On Scene	4	6	1	1	2	4	4	5
Life Alert	0	0	1	0	0	0	0	0
No Patient Found	0	7	5	6	1	12	15	16
No Transport	107	100	132	103	123	110	127	94
Standby	35	37	28	38	38	11	27	7
Treated, Transferred Care	2	0	0	0	3	0	1	0
Treated, Transported	114	141	108	144	113	109	119	96
Totals	276	306	282	319	306	264	314	235

Five Year Comparison	2016	2017	2018	2019	2020
Blood Draw	42	40	92	79	43
Call Cancelled	55	78	67	69	51
Dead On Scene	16	21	15	24	20
Life Alert	3	8	2	2	0
No Patient Found	53	35	41	41	46
No Transport	799	757	814	775	548
Standby	147	141	121	64	77
Treated, Transferred Care	5	4	6	7	9
Treated, Transported	775	794	747	677	497
Totals	1895	1878	1905	1905	1291

Calls Between 10 PM & 8 AM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
2014	40	44	56	47	44	46	42	41	35	42	29	44	510
2015	57	35	40	42	42	46	47	62	52	47	53	42	565
2016	49	42	53	44	43	63	56	47	52	39	45	40	573
2017	36	49	50	43	56	37	65	42	43	39	38	58	556
2018	58	43	57	58	51	46	48	43	55	47	40	50	596
2019	58	26	57	43	36	42	49	49	36	60	45	41	542
2020	37	56	24	4	12	25	46	45	32	42	45	35	403
2021	41	33	0	0	0	0	0	0	0	0	0	0	74
Average	47	41	42.1	35.1	35.5	38.1	44.1	41.1	38.1	39.5	36.9	38.75	477.4



**HINKLE &
COMPANY**
Strategic ^{PC}
Business Advisors

November 30, 2020

Board of Directors
Gilpin Ambulance Authority
P.O. Box 638
Black Hawk, CO 80422

We are pleased to confirm our understanding of the services we are to provide to the Gilpin Ambulance Authority (the Authority). We will audit the financial statements and the related notes to the financial statements, which collectively comprise the basic financial statements of the Authority as of December 31, 2020.

Accounting principles generally accepted in the United States of America require that supplementary information (RSI), such as management's discussion and analysis (MD&A). Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussions and Analysis

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and Government Auditing Standards of the Comptroller General of the United States of America and, if applicable, in accordance with any state or regulatory audit requirements. Please note that the determination of abuse is subjective and Government Auditing Standards does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Authority's basic financial statements. Our report will be addressed to the governing body of the Authority. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For maintaining records that adequately identify the source and application of funds for federally funded activities;



4. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
5. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
6. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
7. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
8. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
9. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
10. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
11. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Fees and Timing

Jim Hinkle is the engagement partner for the audit services specified in this letter. His responsibilities include supervising the auditing services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.



Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fee for the audit will be \$5,775. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the Authority's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The audit documentation for this engagement is the property of Hinkle and Company, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to state and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Hinkle and Company, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

With respect to any nonattest services we perform, the Authority's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the Board of Directors, the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;



- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statement's compliance over major federal award programs including our respective responsibilities.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Hick & Company, PC

This letter correctly sets forth our understanding of the Gilpin Ambulance Authority.

Authorized Signature

Date

Title



July 23, 2020

James Hinkle
Hinkle & Company PC
5028 E 101st ST Ste A
Tulsa, OK 74137-5821

Dear James Hinkle:

It is my pleasure to notify you that on July 22, 2020, the Oklahoma Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is March 31, 2023. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

OSCPA Peer Review Committee

Peer Review Committee
peerreview@oscpa.com
1-800-522-8261 ext. 3805

cc: Lonnie Heim

Firm Number: 900010140928

Review Number: 573771