

GILPIN AMBULANCE AUTHORITY
NOTICE OF MEETING AND AGENDA
Wednesday, June 14, 2023, 10:00 a.m.
Gilpin County Court House Commissioners Chambers

- I) Call to Order
- II) Roll Call
- III) Additions/Amendments to the Agenda
- IV) Conflicts of Interest
- V) Consideration of Minutes: May 10, 2023
- VI) Financial Report
 - a) Balance Sheet May 2023
 - b) P&L Budget to Actual May 2023
 - c) List of Bills – 5/8 – 6/9/2023
- VII) Authority Manager Report
 - a) Activity Summary
- VIII) Administrative Officer's Report
 - a) Billing summary May 2023
 - b) Call Summary May 2023
- IX) Old Business
 - a) Financial Impact from Salary Adjustments
- X) New Business
 - a) Reschedule July Board Meeting
- XI) Action Items
 - a) None
- XII) Public Comment
- XIII) Executive Session: As Needed
- XIV) Board Comment
- XV) Next Meeting July 12, 2023 – 10 am
- XVI) Adjourn Meeting

Gilpin Ambulance Authority

Regular Monthly Meeting

May 10, 2023

Call to Order/Roll Call

The regular scheduled meeting for Gilpin Ambulance Authority was called to order at 10:00 AM May 10, 2023, in the Gilpin County Commissioner's Chambers by President Buddy Schmalz.

Board members present were Marcia Enloe, Lynnette Hailey, Ray Rears, Buddy Schmalz and Michelle Moriarty for Chris Woolley

Others present were Manager Cody Carroll and Administrative Officer Erin Gibbs

Additions or Amendments to the Agenda

Insurance Premium under Old Business

Conflict of Interest

None

Consideration of Minutes

Request by Ray to make changes under presentation of bills to add that the preference is for net 30 AP and to remove the names from the credit card limits, listing job title only. Changes under the Salary Survey update to reflect that the data received is not comparable. Add that the board wanted to see a 3rd party analysis of specific regional agencies mentioned by the board at the March board meeting. A motion was made by Lynnette Hailey to approve as amended, seconded by Marcia Enloe May 10, 2023. Motion carries unanimously.

Financial Report

Balance Sheet/P&L

Review and discussion of financials from April 30, 2023

Presentation of Bills

Bills were reviewed. A motion was made by Lynnette Hailey, seconded by Ray Rears to approve the list of bills from April 14 – May 8, 2023, in the amount of \$84,535.36. Motion carries unanimously.

Capital Expense Adjustments

Cody put together miscellaneous capital budget adjustment information to show that additional budgeted expense deficiencies would come from savings from leasing monitors vs purchasing them outright. It indicates that changes to budgeted expenses would not push us over total budgeted expenses.

Budget Discussion

Erin was asked when work on the 2024 budget would start. She said that she starts that process in July. Buddy asked if that process could be moved up to get the information to the entities a little sooner. It was mentioned that it is best to have expenses through the first half of the year for budgeting. Erin mentioned that it would be difficult to have the 2024 budget available by the July board meeting and that the establishing contract mentions having it to the entities by no later than August 30th with the budget hearing in October.

Authority Manager Report

Activity Summary

Review and Discussion of the manager's activity.

Administrative Officer's Report

Billing Summary

Review and discussion of the billing summary for April 2023.

Call Summary

Review and discussion of the call summary April 2023.

Gilpin Ambulance Authority

Regular Monthly Meeting

May 10, 2023

Old Business

Salary Survey Update

A report was provided showing regional salary survey information. Included was a breakdown of several scenarios of payroll adjustments and the impact this would have on the budget. Michelle Moriarty asked about splitting up the salary increases with some in 2023 and half in 2024, to which Cody said that we would be open to doing. Noted PTO decreases are due to losing employees with more longevity. PTO matches are based on tenure, 3% for 1-4 years, 4% for 5-9 years and 5% for 10 or more years. The overall changes discussed are temporary for 2023 and will be subsequently adjusted for the 2024 budget. The board would like to discuss the salaries changes at the June board meeting and would like to see how the changes to personnel expenses will impact the 2023 and 2024 budget. The board would also like to see impacts to the 2023 budget to include revenue changes due to fee schedule changes.

Fee Schedule

Cody mentioned that compensated amounts are set by state statute and that insurance carriers shall reimburse a covered patient at 325% of Medicare allowed charges. The adjustments presented reflect this statute. Regional agency fee schedules were provided showing a wide range of fees charged. The board would like to see if a subscription service for Gilpin residents or other options would be worth exploring. A motion was made by Lynnette Hailey to approve the adjusted fee schedule as presented to begin June 1st, seconded by Ray Rears. Motion carries unanimously.

Insurance Premium

The board had requested to see where the additional premium charges would come from. Cody mentioned that the changes would come out of the savings from the misc capital line item. A motion was made by Ray Rears to approve the increased liability coverage to \$5,000,000 per occurrence and \$10,000,000 aggregate, seconded by Lynnette Hailey. Motion carries unanimously.

New Business

None

Action items

None

Public Comment

None.

Executive Session – As Needed

Board Comment

Next meeting

June 14, 2023 @ 10:00 am.

Meeting adjourned @ 11:00 AM

Ray Rears, Secretary/Treasurer

Erin Gibbs, Recording Secretary

Gilpin Ambulance Authority

Balance Sheet

As of June 9, 2023

06/09/23

Accrual Basis

	<u>Jun 9, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
BOK Operating Account	458,597.86
BOK EFT account	283,319.25
BOK HRA Account Restricted	38,578.47
BOK Supply Account	2,537.61
Total Checking/Savings	<u>783,033.19</u>
Other Current Assets	
AR - Net	
Allowance for Doubtful Accounts	-312,868.72
AR - Net - Other	446,955.32
Total AR - Net	<u>134,086.60</u>
AR Adj to cash basis Asset	-268,173.20
Inventory Asset	9,486.21
Total Other Current Assets	<u>-124,600.39</u>
Total Current Assets	<u>658,432.80</u>
Fixed Assets	
Accumulated Depreciation	-915,741.00
Vehicles and Equipment	1,328,757.00
Total Fixed Assets	<u>413,016.00</u>
TOTAL ASSETS	<u><u>1,071,448.80</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-485.53
Total Accounts Payable	<u>-485.53</u>
Credit Cards	
Credit Card at Elan Financial	2,565.26
Total Credit Cards	<u>2,565.26</u>
Other Current Liabilities	
Accrued PTO	46,447.33
HRA liability	38,578.47
Total Other Current Liabilities	<u>85,025.80</u>
Total Current Liabilities	<u>87,105.53</u>
Total Liabilities	<u>87,105.53</u>
Equity	
Investment in Fixed Assets	413,016.00
Net Income	571,327.27
Total Equity	<u>984,343.27</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,071,448.80</u></u>

Gilpin Ambulance Authority
Profit & Loss Budget vs. Actual
January through May 2023

	<u>Jan - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Beginning Funds Available	474,855.38	511,793.93	-36,938.55	92.78%
AR Adj to Cash Basis Income	-134,086.60			
Contributions				
IGA Black Hawk	178,567.65	428,562.29	-249,994.64	41.67%
IGA Central City	63,973.00	153,535.16	-89,562.16	41.67%
IGA Gilpin County	272,954.85	655,091.61	-382,136.76	41.67%
Total Contributions	<u>515,495.50</u>	<u>1,237,189.06</u>	<u>-721,693.56</u>	<u>41.67%</u>
Call Revenue				
Income Patient and Insurance	165,121.36	375,000.00	-209,878.64	44.03%
Medicare-derived payments	54,429.44	100,000.00	-45,570.56	54.43%
Collections-derived payments	17,878.58	20,000.00	-2,121.42	89.39%
Total Call Revenue	<u>237,429.38</u>	<u>495,000.00</u>	<u>-257,570.62</u>	<u>47.97%</u>
Grant Revenue				
DOLA Grant Revenue				
DOLA operating	811,888.00	811,888.00		100.0%
Total DOLA Grant Revenue	<u>811,888.00</u>	<u>811,888.00</u>		<u>100.0%</u>
Colorado EMTS Grants		93,779.00	-93,779.00	
Total Grant Revenue	<u>811,888.00</u>	<u>905,667.00</u>	<u>-93,779.00</u>	<u>89.65%</u>
Other Revenue				
Other Revenue	15,502.00			
Total Other Revenue	<u>15,502.00</u>			
Total Income	<u>1,921,083.66</u>	<u>3,149,649.99</u>	<u>-1,228,566.33</u>	<u>60.99%</u>
Gross Profit	1,921,083.66	3,149,649.99	-1,228,566.33	60.99%
Expense				
Capital Expenditures				
Ambulance purchase	276,253.58	200,000.00	76,253.58	138.13%
Capital (misc)	16,630.25	285,000.00	-268,369.75	5.84%
Total Capital Expenditures	<u>292,883.83</u>	<u>485,000.00</u>	<u>-192,116.17</u>	<u>60.39%</u>
Administration				
Reimbursable Expenses				
Accounting	1,510.81	12,000.00	-10,489.19	12.59%
Legal	11,154.50	10,000.00	1,154.50	111.55%
Other				
Admin Training	245.20	5,000.00	-4,754.80	4.9%
Discretionary	1,779.83	5,000.00	-3,220.17	35.6%
licensing/memberships	6,788.50	6,500.00	288.50	104.44%
Manager Development	400.00	5,000.00	-4,600.00	8.0%
Professional Services	3,450.00	3,000.00	450.00	115.0%
Total Other	<u>12,663.53</u>	<u>24,500.00</u>	<u>-11,836.47</u>	<u>51.69%</u>
Total Administration	<u>27,036.64</u>	<u>46,500.00</u>	<u>-19,463.36</u>	<u>58.14%</u>

Gilpin Ambulance Authority
Profit & Loss Budget vs. Actual
January through May 2023

	<u>Jan - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Operations and Maintenance				
Property Maintenance	6,268.16	35,000.00	-28,731.84	17.91%
Communications R&M	934.89	5,000.00	-4,065.11	18.7%
Crew Quarters supplies	2,454.90	12,000.00	-9,545.10	20.46%
Disposable Medical Supplies	18,366.70	35,000.00	-16,633.30	52.48%
Durable Medical Equipment	6,277.47	6,000.00	277.47	104.63%
Office Supplies/Postage/Fees	2,013.64	5,000.00	-2,986.36	40.27%
Property Lease	30,169.50	86,000.00	-55,830.50	35.08%
Property Liability Insurance	13,972.28	22,050.00	-8,077.72	63.37%
Public Education/PR	1,554.65	2,000.00	-445.35	77.73%
Safety Gear		3,000.00	-3,000.00	
Service Contracts/Equip Lease	25,419.42	50,000.00	-24,580.58	50.84%
Technology/Hardware/Software	6,239.86	7,000.00	-760.14	89.14%
Telephone/TV/Internet	7,505.84	15,000.00	-7,494.16	50.04%
Training	7,276.24	7,000.00	276.24	103.95%
Uniforms	15,474.96	12,000.00	3,474.96	128.96%
Utilities	2,806.52	4,000.00	-1,193.48	70.16%
Vehicle expense				
Fuel	10,800.45	32,000.00	-21,199.55	33.75%
Insurance	5,697.72	11,550.00	-5,852.28	49.33%
Maintenance	36,840.47	40,000.00	-3,159.53	92.1%
Tires		9,000.00	-9,000.00	
Total Vehicle expense	<u>53,338.64</u>	<u>92,550.00</u>	<u>-39,211.36</u>	<u>57.63%</u>
Total Operations and Maintenance	<u>200,073.67</u>	<u>398,600.00</u>	<u>-198,526.33</u>	<u>50.19%</u>
Personnel Expense				
Salaries				
Salaries Admin	71,109.35	192,000.00	-120,890.65	37.04%
Salaries Regular	511,843.36	1,320,000.00	-808,156.64	38.78%
PTO	33,442.60	62,000.00	-28,557.40	53.94%
Holiday stipends	2,800.00	8,000.00	-5,200.00	35.0%
Total Salaries	<u>619,195.31</u>	<u>1,582,000.00</u>	<u>-962,804.69</u>	<u>39.14%</u>
Employee Benefits and Payroll				
457(b) Admin Fess	1,747.32	3,000.00	-1,252.68	58.24%
457(b) employee contribution	-3,323.44			
457(b) employer match	17,721.13	56,000.00	-38,278.87	31.65%
Benefits HRA	17,703.04	27,600.00	-9,896.96	64.14%
Benefits Life AD& D STD LTD	5,828.24	18,000.00	-12,171.76	32.38%
Employee Wellness	36.00	1,000.00	-964.00	3.6%
Health Insurance	69,441.53	240,350.00	-170,908.47	28.89%
Payroll Service Fees	2,807.03	7,000.00	-4,192.97	40.1%
Payroll & Unemployment Taxes	56,390.31	130,000.00	-73,609.69	43.38%
Worker's Comp	26,251.00	54,600.00	-28,349.00	48.08%
Total Employee Benefits and Payroll	<u>194,602.16</u>	<u>537,550.00</u>	<u>-342,947.84</u>	<u>36.2%</u>
Total Personnel Expense	<u>813,797.47</u>	<u>2,119,550.00</u>	<u>-1,305,752.53</u>	<u>38.4%</u>
Total Expense	<u>1,333,791.61</u>	<u>3,049,650.00</u>	<u>-1,715,858.39</u>	<u>43.74%</u>
Net Income	<u><u>587,292.05</u></u>	<u><u>99,999.99</u></u>	<u><u>487,292.06</u></u>	<u><u>587.29%</u></u>

Gilpin Ambulance Authority
List of Bills Detail
05/08 - 06/09/2023

Bills Paid Since Last Board Meeting	Date	Check #	Amount	Description
DRS	5/8/2023	Auto Pay	-\$5,179.35	457(b) Contributions/Match
Meret	5/12/2023	Debit Card	-\$99.95	Medical Jump Bags
DirecTV2	5/15/2023	Auto Pay	-\$160.99	TV Medic 1
Pinnacol Assurance	5/16/2023	Auto Pay	-\$2,539.00	Workers Comp
AFLAC	5/17/2023	Auto Pay	-\$400.92	Employee Paid Health Insurance
CEBT	5/17/2023	Auto Pay	-\$12,985.27	Account Number: SDL6
ADP	5/19/2023	Auto Pay	-\$204.02	Payroll Processing Fees
Elan Financial	5/24/2023	Auto Pay	-\$726.41	Credit Card Payment
United Power	5/24/2023	Auto Pay	-\$216.08	Power Utilities Medic 1
DRS	5/25/2023	Auto Pay	-\$4,433.82	457(b) Contributions/Match
Netflix	5/30/2023	Auto Pay	-\$15.49	TV
Aladtec, Inc.	5/31/2023	8629	-\$247.78	Scheduling Software
Bound Tree Medical, LLC	5/31/2023	8630	-\$5,634.23	Disposables
Collins Cole Flynn Winn & Ulmer, PLLC	5/31/2023	8631	-\$635.00	Legal Fees
Color On Wheels, Inc	5/31/2023	8632	-\$4,722.38	Vehicle Repairs, Insurance paid
Colorado Natural Gas	5/31/2023	8633	-\$591.89	Oxygen
DRS	5/31/2023	8634	-\$698.91	2nd Qtr Admin Fees
FirstNet	5/31/2023	8635	-\$313.75	Cellular Phones
Frazer LTD	5/31/2023	8636	-\$193,950.00	Ambulance
Galls	5/31/2023	8637	-\$2,620.21	Uniforms
Gysin Insurance Agency	5/31/2023	8638	-\$2,860.00	Additional Liability
Head, DJ	5/31/2023	8639	-\$568.30	Training Reimbursement
Office Depot	5/31/2023	8640	-\$27.10	Office Supplies
ONE WAY, INC.	5/31/2023	8641	-\$437.67	Garbage Medic 1
St. Anthony Hospitals	5/31/2023	8642	-\$851.28	Pharmacy
GilpinCounty	6/1/2023	8643	-\$4,166.67	Rent Apex
Amazon.com	6/1/2023	99603527	-\$33.98	0099603527 CHECK-IRD
ADP	6/2/2023	Auto Pay	-\$204.02	Payroll Processing Fees
Airgas USA	6/2/2023	Auto Pay	-\$1,173.70	O2 Delivery & Rental
Hulu	6/2/2023	Auto Pay	-\$16.32	TV
Century Link2	6/6/2023	Auto Pay	-\$108.04	Account Number: 303-582-3060 729
DRS	6/7/2023	Auto Pay	-\$4,691.38	457(b) Contributions/Match
Rocky Mountain CPR	6/7/2023	Debit Card	-\$400.00	Prepaid CPR training
Bound Tree Medical, LLC	6/9/2023	8644	-\$1,160.48	Disposables
City of Black Hawk - Maintenance	6/9/2023	8645	-\$7,290.45	Vehicle Maintenance
Donnelly, Cheryl	6/9/2023	8646	-\$20.00	Lamp Reimbursement
ESO Solutions, Inc	6/9/2023	8647	-\$1,545.00	Field Software
Galls	6/9/2023	8648	-\$293.22	Uniforms
Gilpin County Community Center	6/9/2023	8649	-\$12.00	Rec Center Visits
Taylor, Hayden	6/9/2023	8650	-\$108.09	Boots Reimbursement
UnitedHealth Group Recovery Service	6/9/2023	8651	-\$143.67	Insurance Refund
Sharp Ambulance Billing	6/9/2023	8652	-\$2,129.03	Medical Billing
Gysin Insurance Agency	6/9/2023	8653	-\$8,312.00	Vehicle and Liability Insurance
TOTAL BILLS			-\$272,927.85	

Credit Card Transactions 3/28 - 4/27/2023	Date	Check #	Amount	Description
Safeway	4/10/2023	Credit Card	\$66.47	Station Supplies
Red Dolly	4/17/2023	Credit Card	\$32.55	Lunch with Fire Chiefs
Eldorado Artesian Springs, Inc.	4/21/2023	Credit Card	\$267.95	Water
Walmart	4/26/2023	Credit Card	\$53.63	Station Supplies
El Rancho Cleaners	4/26/2023	Credit Card	\$83.97	Cleaners
Walmart	4/27/2023	Credit Card	\$22.84	Station Supplies
PGT Technologies	4/27/2023	Credit Card	\$199.00	Vehicle Supplies
TOTAL CREDIT CARD TXN			\$726.41	



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Chief's Report

Date: June 14, 2023

Report by: Cody Carroll

- Review impact of salary adjustments in 2024 budget
- Connected with Arvada Fire about membership program
- Revision of Employee Manual with K. Winn
- Began revision of SOGs
- Final design submitted for new ambulance
- Prepare grant paperwork for new ambulance
- New LP15s placed in service
- New Stryker stretcher received and will be in service in the new ambulance
- Attended Founder's Day event
- Move scheduling to ESO Scheduler
- Additional onboarding work for OperativeIQ
- Review and approve final statement submitted to EEOC by counsel
- Assist with EMS1 implementation

Accounts Receivable Summary 2023

<i>AR Balance Date</i>	Beginning Balance	Charges	Credits	Payments	Remaining Balance
<i>1/31/2023</i>	\$222,295.17	\$180,944.00	\$143,489.93	\$47,018.59	\$486,094.90
<i>2/28/2023</i>	\$486,094.90	\$130,546.00	\$87,916.06	\$46,902.62	\$532,514.24
<i>3/31/2023</i>	\$532,514.24	\$156,384.00	\$154,439.48	\$51,357.35	\$535,545.10
<i>4/30/2023</i>	\$535,545.10	\$171,758.00	\$60,386.19	\$35,601.62	\$648,212.20
<i>5/31/2023</i>	\$648,212.20	\$176,228.00	\$115,536.08	\$56,549.20	\$712,252.07
<i>6/30/2023</i>	\$712,252.07	\$0.00	\$0.00	\$0.00	\$712,252.07
<i>7/31/2023</i>	\$712,252.07	\$0.00	\$0.00	\$0.00	\$712,252.07
<i>8/31/2023</i>	\$712,252.07	\$0.00	\$0.00	\$0.00	\$712,252.07
<i>9/30/2023</i>	\$712,252.07	\$0.00	\$0.00	\$0.00	\$712,252.07
<i>10/31/2023</i>	\$712,252.07	\$0.00	\$0.00	\$0.00	\$712,252.07
<i>11/30/2023</i>	\$712,252.07	\$0.00	\$0.00	\$0.00	\$712,252.07
<i>12/31/2023</i>	\$712,252.07	\$0.00	\$0.00	\$0.00	\$712,252.07
Total 2023		\$815,860.00	\$561,767.74	\$237,429.38	

<i>AR Balance Date</i>	Beginning Balance	Charges	Credits	Payments	Remaining Balance
<i>1/31/2022</i>	\$222,295.17	\$76,296.90	\$105,851.70	\$36,476.10	\$270,533.92
<i>2/28/2022</i>	\$270,533.92	\$115,342.00	\$400,163.95	\$31,846.06	\$282,331.20
<i>3/31/2022</i>	\$282,331.20	\$135,760.00	\$98,849.13	\$43,834.59	\$320,645.69
<i>4/30/2022</i>	\$320,645.69	\$79,887.00	\$120,232.34	\$43,300.67	\$281,774.64
<i>5/31/2022</i>	\$281,774.64	\$97,414.00	\$49,728.39	\$22,909.44	\$331,729.77
<i>6/30/2022</i>	\$331,729.77	\$180,411.00	\$141,998.13	\$45,195.80	\$371,666.60
<i>7/31/2022</i>	\$371,666.60	\$75,470.00	\$146,074.56	\$33,254.64	\$306,153.30
<i>8/31/2022</i>	\$306,153.30	\$283,807.00	\$106,603.38	\$55,746.89	\$486,437.32
<i>9/30/2022</i>	\$486,437.32	\$120,412.00	\$132,195.82	\$65,400.50	\$476,493.74
<i>10/31/2022</i>	\$476,493.74	\$178,316.00	\$196,517.33	\$39,142.83	\$463,473.31
<i>11/30/2022</i>	\$463,473.31	\$128,954.00	\$174,525.35	\$53,960.35	\$420,984.58
<i>12/31/2022</i>	\$420,984.58	\$135,142.00	\$114,257.10	\$45,073.02	\$446,955.32
Total 2022		\$1,607,211.90	\$1,786,997.18	\$516,140.89	



Gilpin Ambulance Authority
Fiscal YTD Summary - 01/01/23 to 05/31/23

	Jan-23	Feb-23	Mar-23	Apr-23	May-23
Beginning AR	\$446,955.32	\$486,094.90	\$532,514.24	\$535,545.10	\$648,212.20
Charges/Invoices	\$180,944.00	\$130,546.00	\$156,384.00	\$171,758.00	\$176,228.00
Contractual Adjustments	-\$86,327.26	-\$46,512.35	-\$94,225.88	-\$34,689.52	-\$63,913.58
Allowed Charges	\$94,616.74	\$84,033.65	\$62,158.12	\$137,068.48	\$112,314.42
Patient Discounts	-\$1,803.23	-\$250.00	-\$3,149.72	\$0.00	\$0.00
Bad Debt	\$250.00	\$0.00	\$0.00	\$1,813.00	\$0.00
Bad Debt Recovery	\$6,239.81	\$274.79	\$6,148.29	\$0.00	\$4,951.08
Bankruptcy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Misc Adjustments	-\$1,428.36	-\$29.57	\$0.00	\$0.00	\$0.00
Total Adjustments	\$3,258.22	-\$4.78	\$2,998.57	\$1,813.00	\$4,951.08
Medicare Payments	-\$6,117.88	-\$3,897.53	-\$6,361.29	-\$4,261.70	-\$3,940.47
Medicaid Payments	-\$9,863.33	-\$4,879.13	-\$12,283.61	-\$1,031.64	-\$9,883.08
Insurance Payments	-\$23,129.69	-\$14,304.89	-\$31,452.55	-\$11,826.61	-\$31,471.73
Patient Payments	-\$19,624.48	-\$15,302.23	-\$12,028.38	-\$9,094.43	-\$7,930.35
Total Payments	-\$58,735.38	-\$38,383.78	-\$62,125.83	-\$26,214.38	-\$53,225.63
Insurance Refunds	\$0.00	\$183.12	\$0.00	\$0.00	\$0.00
Patient Refunds	\$0.00	\$591.13	\$0.00	\$0.00	\$0.00
Returned Checks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Refunds	\$0.00	\$774.25	\$0.00	\$0.00	\$0.00
Change in A/R	\$39,139.58	\$46,419.34	\$3,030.86	\$112,667.10	\$64,039.87
Ending A/R	\$486,094.90	\$532,514.24	\$535,545.10	\$648,212.20	\$712,252.07
Total Credits	-\$141,804.42	-\$84,900.91	-\$153,353.14	-\$59,090.90	-\$112,188.13
<i>BAD DEBT ACTIVITY</i>					
Beginning Bad Debt	-\$307,170.86	-\$300,681.05	-\$300,406.26	-\$294,257.97	-\$292,444.97
Accounts Sent to Bad Debt	\$250.00	\$0.00	\$0.00	\$1,813.00	\$0.00
Bad Debt Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bad Debt Recovery	\$6,239.81	\$274.79	\$6,148.29	\$0.00	\$4,951.08
Ending Bad Debt	-\$300,681.05	-\$300,406.26	-\$294,257.97	-\$292,444.97	-\$287,493.89

Totals
\$446,955.32
\$815,860.00
-\$325,668.59
\$490,191.41
-\$5,202.95
\$2,063.00
\$17,613.97
\$0.00
-\$1,457.93
\$13,016.09
-\$24,578.87
-\$37,940.79
-\$112,185.47
-\$63,979.87
-\$238,685.00
\$183.12
\$591.13
\$0.00
\$774.25
\$265,296.75
\$712,252.07
-\$551,337.50
-\$307,170.86
\$2,063.00
\$0.00
\$17,613.97
-\$287,493.89

Gilpin Ambulance Authority AR Summary Report January through May 2023

	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>TOTAL</u>
Patient Pay	11,937.08	9,094.82	6,358.66	9,862.14	3,140.50	40,393.20
Collections	1,389.46	6,455.41	1,980.73	1,991.80	6,061.18	17,878.58
Insurance Providers						
Auto Ins	0.00	2,102.00	0.00	0.00	0.00	2,102.00
Commercial Ins	15,228.03	13,874.03	13,774.22	11,836.28	25,401.06	80,113.62
Medicaid	6,631.01	6,467.84	13,927.22	1,031.64	9,883.08	37,940.79
Medicare	11,833.01	8,908.52	13,532.59	9,105.97	10,504.48	53,884.57
Worker's Comp	0.00	0.00	1,783.93	1,773.79	1,558.90	5,116.62
Total Insurance Providers	<u>33,692.05</u>	<u>31,352.39</u>	<u>43,017.96</u>	<u>23,747.68</u>	<u>47,347.52</u>	<u>179,157.60</u>
TOTAL	<u><u>47,018.59</u></u>	<u><u>46,902.62</u></u>	<u><u>51,357.35</u></u>	<u><u>35,601.62</u></u>	<u><u>56,549.20</u></u>	<u><u>237,429.38</u></u>

Response/Call Volume Summary 2023

Monthly Comparison 1st Qtr	January						February						March					
	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023
Blood Draw	8	7	5	5	3	0	5	2	4	3	0	0	8	12	4	2	2	2
Call Cancelled	5	7	5	1	14	6	8	2	7	7	10	8	8	2	1	7	7	6
Dead On Scene	2	3	0	2	0	1	0	1	4	2	0	3	3	3	1	3	2	0
Life Alert	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
No Patient Found	1	4	10	7	6	3	0	8	5	7	3	3	4	5	3	10	4	3
No Transport	68	54	52	40	77	57	55	56	75	54	65	69	89	72	29	77	83	79
Standby	22	6	18	6	3	9	16	5	9	5	5	4	10	3	6	9	5	4
Treated, Transferred Care	3	0	0	0	0	2	0	0	1	0	0	1	0	0	0	0	0	1
Treated, Transported	57	66	58	56	51	61	56	43	61	41	48	76	64	70	25	55	80	62
Totals	166	147	148	117	154	139	140	117	166	119	131	164	186	167	69	163	183	157

Monthly Comparison 2nd Qtr	April						May						June					
	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023
Blood Draw	12	4	1	2	3	0	11	6	0	8	3	6	9	6	6	2	2	0
Call Cancelled	4	13	1	3	8	4	8	11	2	3	11	10	5	9	3	3	11	0
Dead On Scene	1	1	2	1	3	1	2	3	0	0	1	0	1	0	4	2	0	0
Life Alert	1	0	0	0	0	0	0	0	0	0	0	0	1	2	0	0	0	0
No Patient Found	4	0	0	8	1	6	4	0	2	10	3	5	2	5	2	14	7	0
No Transport	73	67	13	58	55	58	54	57	10	92	80	65	62	65	29	87	61	0
Standby	9	2	0	3	4	5	10	2	1	6	3	5	6	2	3	4	7	0
Treated, Transferred Care	2	0	0	0	0	0	1	0	1	0	3	3	0	0	2	0	1	0
Treated, Transported	69	58	9	58	43	61	73	46	26	48	68	71	59	57	38	56	72	0
Totals	175	145	26	133	117	135	163	125	42	167	172	165	145	146	87	168	161	0

Monthly Comparison 3rd Qtr	July						August						September					
	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023
Blood Draw	4	8	2	8	1	0	11	11	10	2	7	0	5	8	2	6	4	0
Call Cancelled	6	9	5	3	8	0	8	0	8	3	7	0	3	8	4	12	5	0
Dead On Scene	2	5	2	2	2	0	0	0	1	2	5	0	0	1	1	2	2	0
Life Alert	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
No Patient Found	2	3	2	7	2	0	0	4	2	10	6	0	4	4	3	3	6	0
No Transport	82	73	58	64	84	0	62	67	55	73	77	0	78	69	58	76	84	0
Standby	6	6	4	7	6	0	7	3	4	2	2	0	9	9	8	8	5	0
Treated, Transferred Care	0	0	2	0	1	0	0	1	2	0	2	0	0	2	0	0	1	0
Treated, Transported	67	65	51	56	77	0	69	55	56	86	80	0	69	41	53	78	64	0
Totals	169	169	126	147	181	0	157	141	138	178	186	0	168	142	129	185	171	0

Monthly Comparison 4th Qtr	October						November						December					
	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023
Blood Draw	8	5	4	5	3	0	7	3	4	2	0	0	4	7	1	0	0	0
Call Cancelled	7	2	2	14	3	0	0	1	7	8	4	0	5	5	6	9	10	0
Dead On Scene	0	3	1	3	3	0	0	3	1	1	3	0	4	1	3	2	2	0
Life Alert	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
No Patient Found	71	5	7	5	8	0	60	1	4	2	4	0	60	2	6	9	6	0
No Transport	54	78	51	61	99	0	49	58	64	60	61	0	44	59	54	76	77	0
Standby	8	12	8	8	3	0	13	5	6	11	5	0	5	9	10	8	7	0
Treated, Transferred Care	0	3	0	1	0	0	0	0	1	0	0	0	0	1	0	1	1	0
Treated, Transported	48	60	45	65	64	0	42	61	42	50	65	0	74	55	33	48	61	0
Totals	196	168	118	162	183	0	171	132	129	134	142	0	196	139	113	153	164	0

Year To Date Comparison	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Blood Draw	25	20	18	17	44	31	14	20	11	8
Call Cancelled	22	26	18	36	33	35	16	21	42	34
Dead On Scene	6	10	5	6	8	11	7	9	6	5
Life Alert	0	0	3	1	1	0	0	0	0	0
No Patient Found	0	20	19	13	13	17	20	42	16	20
No Transport	303	266	312	297	339	306	179	319	360	328
Standby	63	64	43	59	67	18	34	29	28	27
Treated, Transferred Care	3	0	0	0	6	0	2	2	3	7
Treated, Transported	306	302	293	347	319	283	179	257	290	331
Totals	728	708	711	776	830	701	451	699	756	760

Five Year Comparison	2018	2019	2020	2021	2022
Blood Draw	92	79	43	45	28
Call Cancelled	67	69	51	72	85
Dead On Scene	15	24	20	23	23
Life Alert	2	2	0	0	0
No Patient Found	41	41	46	92	55
No Transport	814	775	548	813	904
Standby	121	64	77	77	68
Treated, Transferred Care	6	7	9	6	11
Treated, Transported	747	677	497	696	771
Totals	1905	1738	1291	1824	1945

Calls Between 10 PM & 8 AM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Tot/YR
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	47	27	61	46	49	54	50	45	41	53	547
2022	49	55	56	43	55	51	59	53	56	48	43	49	617
2023	42	50	55	48	54	0	0	0	0	0	0	0	249
Average	47	43	50	40	45	40	46	44	41	41	38	41	537

Gilpin Ambulance Authority
2023 Projected Changes
Presented June 14, 2023

	2022 Actual/Unaudited	2023 Adopted	2023 Projected May 31	Difference From Budgeted	Notes
Beginning Fund Balance	576,502.54	511,793.93	474,656.38	-37,137.55	
Adj to Cash Basis Income	-134,086.60				
Release Capital Reserve					
Restricted Reserve (Capital)					
Beginning Funds Available for Operations	442,415.94	511,793.93	474,656.38	-37,137.55	2023 Beginning Funds less than budgeted
Revenue					
Contributions					
IGA Black Hawk	476,097.72	428,562.29	428,562.29		
IGA Central City	237,000.12	153,535.16	153,535.16		
IGA Gilpin County	900,245.60	655,091.61	655,091.61		
Total Contributions	1,613,343.44	1,237,189.06	1,237,189.07	0.00	
Call Revenue					
Income Patient and Insurance	371,497.83	375,000.00	375,000.00		
Medicare-derived payments	125,908.17	100,000.00	120,000.00	20,000.00	
Collections-derived payments	18,734.89	20,000.00	35,000.00	15,000.00	
AR Audit Adjustments	45,103.05				
Total Call Revenue	561,243.94	495,000.00	530,000.00	35,000.00	Total Call Revenue Higher than Budgeted
Grant Revenue					
Colorado EMTS Grants		93,779.00	93,779.00		
DOLA LGGF Grant Revenue					
DOLA Operating Expenses	95,096.00	811,888.00	811,888.00		
DOLA Capital Expenses					
Other Grant Revenue	5,000.00				
Total Grant Revenue	100,096.00	905,667.00	905,667.00		
Other Revenue					
Sale of Ambulance					
Other Revenue	2,242.16		20,000.00	20,000.00	Not Budgeted
CAID Supplemental	218,664.82		200,000.00	220,000.00	Estimated Not Budgeted
COVID Relief	1,333.01				
Total Other Revenue	222,239.99	0.00	220,000.00	220,000.00	
Total Revenue	2,939,339.31	3,149,649.99	3,367,512.45	217,862.46	Expect revenue to be higher than budgeted

Gilpin Ambulance Authority
2023 Projected Changes
Presented June 14, 2023

	2022 Actual/Unaudited	2023 Adopted	2023 Projected May 31	Difference From Budgeted	Notes
Total Revenue Less Contributions & Beginning Funds	883,579.93	1,400,667.00	1,655,667.00	255,000.00	Expect revenue to be higher than budgeted
Expense					
Capital Expenditures					
Capital (Misc)	106,938.66	285,000.00	83,000.00	-202,000.00	Less than budgeted (leasing monitors)
Ambulance Purchase		200,000.00	277,000.00	77,000.00	More than budgeted
Total Capital Expenditures	106,938.66	485,000.00	360,000.00	-125,000.00	Less than budgeted
Bad Debt Expense (AR Audit Adj)					
Depreciation Expense	99,571.00				
Uncategorized Expense	17,000.00				
Administration					
Other					
Admin Training	3,000.00	5,000.00	5,000.00		
Discretionary	5,000.00	5,000.00	5,000.00		
licensing/memberships	6,000.00	6,500.00	6,500.00		
Manager Development	2,000.00	5,000.00	5,000.00		
Professional Services	10,400.00	3,000.00	3,500.00	500.00	
Total Other	26,400.00	24,500.00	25,000.00	500.00	Under Budgeted
Reimbursable Expenses					
Accounting	11,000.00	12,000.00	12,000.00		
Legal	20,000.00	10,000.00	20,000.00	10,000.00	
Total Administration	57,400.00	46,500.00	57,000.00	10,500.00	Under Budgeted

Gilpin Ambulance Authority
 2023 Projected Changes
 Presented June 14, 2023

	2022 Actual/Unaudited	2023 Adopted	2023 Projected May 31	Difference From Budgeted	Notes
Operations and Maintenance					
Vehicle Expense					
Fuel	31,000.00	32,000.00	32,000.00		
Insurance	11,000.00	11,550.00	11,550.00		
Maintenance	35,000.00	40,000.00	50,000.00	10,000.00	
Tires	8,000.00	9,000.00	9,000.00		
Total Vehicle expense	85,000.00	92,550.00	102,550.00	10,000.00	Under Budgeted
Communications R&M	5,000.00	5,000.00	5,000.00		
Crew Quarters supplies	12,000.00	12,000.00	12,000.00		
Disposable Medical Supplies	30,000.00	35,000.00	35,000.00		
Durable Medical Equipment	22,000.00	6,000.00	6,000.00		
Office Supplies/Postage/Credit Card Fees	5,000.00	5,000.00	5,000.00		
Property Lease/utilities	3,500.00	90,000.00	75,000.00	-15,000.00	Timberline lease less than budgeted
Property Liability Insurance	21,000.00	22,050.00	30,000.00	7,950.00	Increased Liability Ins
Property Maintenance	28,000.00	35,000.00	35,000.00		
Public Education/PR	1,000.00	2,000.00	2,000.00		
Safety Gear	3,000.00	3,000.00	3,000.00		
Service Contracts/Equipment lease	50,000.00	50,000.00	50,000.00		
Technology/Hardware/Software	8,000.00	7,000.00	7,000.00		
Telephone/TV/Internet	15,000.00	15,000.00	15,000.00		
Training	5,000.00	7,000.00	10,000.00	3,000.00	Additional training not budgeted
Uniforms	12,000.00	12,000.00	24,000.00	12,000.00	Underbudgeted for new employees
Total Operations and Maintenance	305,500.00	398,600.00	416,550.00	17,950.00	Under Budgeted

Gilpin Ambulance Authority
2023 Projected Changes
Presented June 14, 2023

	2022 Actual/Unaudited	2023 Adopted	2023 Projected May 31	Difference From Budgeted	Notes
Personnel Expense					
Salaries					
Salaries Admin	170,000.00	192,000.00	196,000.00	4,000.00	Admin Salary - Captain's Pay Grade
Salaries Regular	1,200,000.00	1,320,000.00	1,320,000.00		14% Captains 4% Paramedics Fix Compression
PTO	40,000.00	62,000.00	75,000.00	13,000.00	PTO Increase Over Budget and Payroll increase
Employee Bonuses					
Holiday stipends	8,000.00	8,000.00	8,000.00		
Total Salaries	1,418,000.00	1,582,000.00	1,599,000.00	17,000.00	Increased Salaries
Employee Benefits and Payroll Taxes					
457(b) Admin Fess	3,000.00	3,000.00	3,000.00		
457(b) employer match	50,000.00	56,000.00	56,000.00		
Benefits HRA	21,000.00	27,600.00	27,600.00		
Benefits Life AD& D STD LTD	16,000.00	18,000.00	18,000.00		
Employee Wellness	340.00	1,000.00	1,000.00		
Health Insurance	230,000.00	240,350.00	240,350.00		
Payroll & Unemployment Taxes	110,000.00	130,000.00	140,000.00	10,000.00	Additional Payroll Taxes
Payroll Service Fees	6,500.00	7,000.00	7,000.00		
Workers Comp	52,000.00	54,600.00	54,600.00		
Total Employee Benefits and Payroll Taxes	488,840.00	537,550.00	547,550.00	10,000.00	
Total Personnel Expense	1,906,840.00	2,119,550.00	2,146,550.00	27,000.00	Total Personnel increase from budgeted
Total Expense	2,376,678.66	3,049,650.00	2,980,100.00	-69,550.00	Change in total expenses
Total Profit/Loss	-1,493,098.73	-1,648,983.00	-1,324,433.00		
Contributions					
IGA Black Hawk	476,097.72	428,562.29	428,562.29		
IGA Central City	237,000.12	153,535.16	153,535.16		
IGA Gilpin County	900,245.60	655,091.61	655,091.61		
Total Contributions	1,613,343.44	1,237,189.06	1,237,189.06		
Ending Fund Balance	562,660.65	99,999.99	387,412.44	287,412.45	
Restricted Reserve (Capital)		0.00			
Ending Funds Available for Operations	562,660.65	99,999.99	387,412.44		

Gilpin Ambulance Authority
 2024 Projected Personnel Expenses
 Presented June 14, 2023

Personnel Expense	2022 Actual/Unaudited	2023 Adopted	2024 Personnel Expenses	Difference From 2023
Salaries				
Salaries Admin	170,000.00	192,000.00	210,000.00	18,000.00
Salaries Regular	1,200,000.00	1,320,000.00	1,340,000.00	20,000.00
PTO	40,000.00	62,000.00	70,000.00	8,000.00
Employee Bonuses				
Holiday stipends	8,000.00	8,000.00	8,000.00	
Total Salaries	1,418,000.00	1,582,000.00	1,628,000.00	46,000.00
Employee Benefits and Payroll Taxes				
457(b) Admin Fess	3,000.00	3,000.00	3,500.00	500.00
457(b) employer match	50,000.00	56,000.00	60,000.00	4,000.00
Benefits HRA	21,000.00	27,600.00	27,600.00	
Benefits Life AD& D STD LTD	16,000.00	18,000.00	20,000.00	2,000.00
Employee Wellness	340.00	1,000.00	1,000.00	
Health Insurance	230,000.00	240,350.00	240,350.00	
Payroll & Unemployment Taxes	110,000.00	130,000.00	145,000.00	15,000.00
Payroll Service Fees	6,500.00	7,000.00	7,000.00	
Workers Comp	52,000.00	54,600.00	56,000.00	1,400.00
Total Employee Benefits and Payroll Taxes	488,840.00	537,550.00	560,450.00	22,900.00
Total Personnel Expense	1,906,840.00	2,119,550.00	2,188,450.00	68,900.00

Estimated Contribution Increases related to Personnel Expenses

- IGA Black Hawk - Average 24% of total Expenses
- IGA Central City - Average 9% of total Expenses
- IGA Gilpin County - Average of 38% of total expenses

Total Estimated Contribution Impacts

Estimated 2024 Salary Increase Impact

- 525,228.00
- 196,960.50
- 831,611.00

1,553,799.50