

**AMBULANCE AUDIT COMMITTEE
MEETING #1**

CITY OF LOCKPORT, NY

JUNE 21, 2023

Welcome to the City of Lockport's Ambulance Audit Committee!

As members of the Ambulance Audit Committee, you will play a crucial role in assessing, reviewing, and monitoring various aspects of our ambulance services. Your responsibilities encompass a range of essential tasks which include mitigating the financial burden on our taxpayers and ensuring that our ambulance operations are as effective and efficient as possible. By conducting thorough reviews, you will help identify areas of strength and areas for improvement, making recommendations that will shape the future of our emergency medical services.

In this first meeting, we will review the following materials:

- Mission Statement and Goals of the Committee
- Budget and Accounts Payable Reporting
- Billing and Revenue Reporting
- Year End Net Position Projections
- Scheduling of Next Meeting

The intended 2023 meeting schedule is:

- First Meeting: June 21, 2023 @ 5:30 pm
- Second Meeting: September _____ @ _____
- Third Meeting: December _____ @ _____

The intended 2024 meeting schedule is:

- First Meeting: March
- Second Meeting: June
- Third Meeting: September
- Fourth Meeting: December

(After FY 2024, the group will meet twice a year)

Mission Statement and Goals of the Committee

The goals of the Ambulance Audit Committee are to ensure that City ambulance operations are as effective and efficient as possible in order to mitigate the financial burden on the taxpayers.

Individual goals of the committee include –

- 1) Review expenditures made for ambulance operations and discuss how they relate to anticipated budgetary limitations (primarily for overtime, consumables, equipment repair, and other non-one-time line items).
- 2) Analyze billing data and discuss relevant trends as they relate to revenue:
 - a. Billing values versus cash yield
 - b. Cash yield compared to budgeted monthly revenue
 - c. Valuation and aging analysis of receivables and open accounts
 - d. Valuation of uncollectable, write-offs, adjustments, etc....
 - e. Analysis of revenue performance by payer type
- 3) Oversee a multi-year capital schedule as it relates to ambulance equipment.
- 4) Review operational performance trends as they relate to ambulance:
 - a. Trip volume by payer type trends compared to projections
 - b. Evaluation of billing data collection
 - c. Impact on mutual aid reliance
 - d. Analysis of service level data (ALS/BLS, etc...)
- 5) Review annual/quarterly/monthly projections and forecasts for ambulance operations.
- 6) Publish a quarterly “Corrective Action Plan” to identify and address and trends issues with operations that can be improved upon.

Meeting Members

Members: Chris McClune- Resident, Josh Wolck- Union, Charles Morello- Fire Board, Luke Kantor- Common Council, Tom Lupo- Retired- Medina Chief/Lockport Asst. Chief

Appointees- Ex-Officio-Tim Russo- Director of Finance, Luca Quagliano-Chief of Fire

BUDGET AND ACCOUNTS PAYABLE REPORTING

Ambulance Operations Budget Report

Through Date: 6/13/2023

| Account Number | Budgeted Allocation | YTD Amount | Projected Total Year | Estimated Surplus / (Deficit) | Intended Use: | Resolution: |
|--|---------------------|-------------------|----------------------|-------------------------------|---|----------------------|
| 51010 Full Time Wages | \$ 46,603 | \$ 19,412 | \$ 46,603 | \$ - | Wages for CSEA Admin Coordinator (Billing) position. | 121922.1 |
| 51100-OUT Overtime Out of Town Transport | \$ 114,093 | \$ 81,735 | \$ 220,000 | \$ (105,907) | Estimated overtime for call ins and holdover pay. | 121922.1 |
| 52010 Office Equipment | \$ - | \$ 470 | \$ 470 | \$ (470) | (Utilized for Admin Coordinator desk) | NA |
| 52030 Motor Vehicle Equipment | \$ 159,302 | \$ 105,476 | \$ 159,302 | \$ - | \$103k for original power lifts, \$56k for reserve ambulance. | 121922.1 & '022223.5 |
| 52070 Public Safety Equipment | \$ 56,917 | \$ 17,668 | \$ 56,917 | \$ - | Cardiac monitor and auto CPR machine. | 051023.8 |
| 54050 Equip. Maintenance/Repair | \$ 20,306 | \$ 39 | \$ 20,306 | \$ - | For equipment maintenance plan of power lifts. | 121922.1 |
| 54055 Professional Services | \$ 178,219 | \$ - | \$ 80,000 | \$ 98,219 | \$53k for billing services, \$125k for consultant. | 121922.1 |
| 54085 Clothing and Uniforms | \$ 16,380 | \$ - | \$ - | \$ 16,380 | Unclear what intended costs include. | 121922.1 |
| 54115 Computer Licenses & Software | \$ 8,100 | \$ - | \$ 8,100 | \$ - | Medical billing softwares. | 121922.1 |
| 54500 Medical Fees and Services | \$ - | \$ 23,762 | \$ 45,000 | \$ (45,000) | (In estimates, assumed to be part of Special Supplies) | NA |
| 54515 Special Supplies | \$ 99,000 | \$ 21,228 | \$ 30,000 | \$ 69,000 | Medical supplies for ambulances, miscellaneous other. | 121922.1 |
| 58010 FICA | \$ 12,293 | \$ 7,738 | \$ 20,395 | \$ (8,102) | Based on estimate wages and overtime spend. | 121922.1 |
| 58020 Workers Compensation | \$ 3,586 | \$ 1,494 | \$ 3,586 | \$ - | Based on annual premium for Admin Coordinator position. | 121922.1 |
| 58040 Hospital & Medical Insurance | \$ 20,954 | \$ 8,728 | \$ 20,954 | \$ - | Based on annual premium for Admin Coordinator position. | 121922.1 |
| 58050 Retirement | \$ 39,354 | \$ 23,581 | \$ 57,200 | \$ (17,846) | Based on estimate wages and overtime spend. | 121922.1 |
| (Garage Vehicle Maintenance Estimated) | \$ 2,500 | \$ 12,456 | \$ 25,000 | \$ (22,500) | Estimated maintenance costs of ambulances. | 121922.1 |
| (City Wide Fuel Costs) | \$ 80,000 | \$ 12,985 | \$ 35,000 | \$ 45,000 | Estimated fuel costs of vehicles. | 121922.1 |
| (City Wide Insurance Costs Estimated) | \$ 2,620 | \$ 1,310 | \$ 2,620 | \$ - | Insurance premiums for ambulance vehicles. | 121922.1 |
| Grand Totals: | \$ 860,227 | \$ 336,771 | \$ 831,453 | \$ 28,774 | | |

Ambulance Operations Account Payable Report

| Vendor | Invoice No. | Invoice Description | Status | G/L Date | Invoice Amount |
|--|--------------|----------------------------------|-----------------------|------------|----------------|
| Account 52010 - Office Equipment | | | | | |
| 1457 - STAPLES, INC. | 8069310094 | AMB BILLING COORDINATOR PRINTER | Paid by Check # 27291 | 03/16/2023 | 469.99 |
| Account 52030 - Motor Vehicle Equipment | | | | | |
| 2316 - GORMAN ENTERPRISES | 02032023 | 2015 MCCOY MILLER 150 AMBULANCE | Paid by Check # 27095 | 02/22/2023 | 56,245.00 |
| 2294 - STRYKER SALES CORPORATION | 4055961M | Power Load Stretcher System (x2) | Paid by Check # 27294 | 03/16/2023 | 1,932.00 |
| 2294 - STRYKER SALES CORPORATION | 4059457M | Power Load Stretcher System (x2) | Paid by Check # 27294 | 03/16/2023 | 404.32 |
| 2294 - STRYKER SALES CORPORATION | 4097943M | Power Load Stretcher System (x2) | Paid by Check # 27414 | 04/05/2023 | 1,350.00 |
| 2294 - STRYKER SALES CORPORATION | 4127829 | POWER LOAD STRETCHER SYSTEM (X2) | Paid by Check # 27519 | 04/20/2023 | 45,544.52 |
| Account 52070 - Public Safety Equipment | | | | | |
| 2294 - STRYKER SALES CORPORATION | 4163153M | CPR DEVICE | Paid by Check # 27724 | 05/18/2023 | 17,668.01 |
| Account 54050 - Equip. Maintenance/Repair | | | | | |
| 1209 - HEINRICH CHEVROLET CORP | 132199 | M63 IGNITION KEY | Paid by Check # 27672 | 05/18/2023 | 38.78 |
| Account 54500 - Medical Fees and Services | | | | | |
| 1076 - BOUND TREE MEDICAL, LLC | 84821222 | EMS SUPPLIES | Paid by Check # 26791 | 01/18/2023 | 54.00 |
| 1892 - DASH MEDICAL GLOVES, INC | INV1279631 | medical exam gloves | Paid by Check # 26798 | 01/18/2023 | 463.60 |
| 1465 - STRATE WELDING SUPPLY, INC | 1357478 | medical supplies | Paid by Check # 26832 | 01/18/2023 | 55.91 |
| 1563 - ZOLL MEDICAL CORPORATION | 3643723 | Medical Supplies | Paid by Check # 26984 | 01/25/2023 | 957.00 |
| 1076 - BOUND TREE MEDICAL, LLC | 84845340 | EMS SUPPLIES | Paid by Check # 26995 | 02/14/2023 | 315.96 |
| 1076 - BOUND TREE MEDICAL, LLC | 84848516 | EMS SUPPLIES | Paid by Check # 26995 | 02/14/2023 | 1,550.66 |
| 1076 - BOUND TREE MEDICAL, LLC | 84852199 | EMS SUPPLIES | Paid by Check # 26995 | 02/14/2023 | 29.90 |
| 1076 - BOUND TREE MEDICAL, LLC | 84850436 | EMS SUPPLIES | Paid by Check # 26995 | 02/14/2023 | 611.20 |
| 1465 - STRATE WELDING SUPPLY, INC | 1361619 | Medical Supplies | Paid by Check # 27074 | 02/14/2023 | 20.47 |
| 1465 - STRATE WELDING SUPPLY, INC | 1361254 | medical supplies | Paid by Check # 27074 | 02/14/2023 | 86.03 |
| 1465 - STRATE WELDING SUPPLY, INC | 924486 | Medical Supplies | Paid by Check # 27074 | 02/14/2023 | 40.55 |
| 1465 - STRATE WELDING SUPPLY, INC | 1360747 | Medical Supplies | Paid by Check # 27074 | 02/14/2023 | 29.33 |
| 1563 - ZOLL MEDICAL CORPORATION | LFD01042022 | Medical Supplies | Paid by Check # 27093 | 02/14/2023 | 1,449.00 |
| 1076 - BOUND TREE MEDICAL, LLC | 84858706 | EMS SUPPLIES | Paid by Check # 27108 | 02/22/2023 | 521.37 |
| 1465 - STRATE WELDING SUPPLY, INC | 1362807 | MEDICAL SUPPLIES | Paid by Check # 27188 | 02/22/2023 | 276.85 |
| 1465 - STRATE WELDING SUPPLY, INC | 1364213 | MEDICAL SUPPLIES | Paid by Check # 27188 | 02/22/2023 | 47.05 |
| 1957 - STERICYCLE, INC. | 1012170275-I | MEDICAL SUPPLIES | Paid by Check # 27187 | 03/08/2023 | 77.39 |

| | | | | | |
|-----------------------------------|------------|--------------------------------------|-----------------------|------------|----------|
| 1076 - BOUND TREE MEDICAL, LLC | 84871974 | EMS SUPPLIES | Paid by Check # 27220 | 03/16/2023 | 111.48 |
| 1076 - BOUND TREE MEDICAL, LLC | 84871973 | EMS SUPPLIES | Paid by Check # 27220 | 03/16/2023 | 1,342.79 |
| 1076 - BOUND TREE MEDICAL, LLC | 84880941 | EMS SUPPLIES | Paid by Check # 27220 | 03/16/2023 | 77.16 |
| 1840 - CARDIAC LIFE | 141043 | MEDICAL SUPPLIES | Paid by Check # 27222 | 03/16/2023 | 106.00 |
| 1840 - CARDIAC LIFE | 141042 | MEDICAL SUPPLIES | Paid by Check # 27222 | 03/16/2023 | 111.00 |
| 1840 - CARDIAC LIFE | 141041 | CR PLUS PADS | Paid by Check # 27222 | 03/16/2023 | 222.25 |
| 1892 - DASH MEDICAL GLOVES, INC | INV1282905 | MEDICAL EXAM GLOVES | Paid by Check # 27233 | 03/16/2023 | 563.60 |
| 1465 - STRATE WELDING SUPPLY, INC | 1364753 | MEDICAL SUPPLIES | Paid by Check # 27293 | 03/16/2023 | 55.91 |
| 1465 - STRATE WELDING SUPPLY, INC | 941064 | MEDICAL SUPPLIES | Paid by Check # 27293 | 03/16/2023 | 73.03 |
| 1465 - STRATE WELDING SUPPLY, INC | 1355357 | MEDICAL SUPPLIES | Paid by Check # 27293 | 03/16/2023 | 47.05 |
| 1563 - ZOLL MEDICAL CORPORATION | 3680247 | CARDIAC MONITOR ELECTRODES AND DEFIB | Paid by Check # 27311 | 03/16/2023 | 322.06 |
| 1076 - BOUND TREE MEDICAL, LLC | 84888683 | EMS SUPPLIES | Paid by Check # 27328 | 04/05/2023 | 52.48 |
| 1076 - BOUND TREE MEDICAL, LLC | 84887214 | EMS SUPPLIES | Paid by Check # 27328 | 04/05/2023 | 2,514.87 |
| 1076 - BOUND TREE MEDICAL, LLC | 84903607 | EMS SUPPLIES | Paid by Check # 27328 | 04/05/2023 | 57.90 |
| 1957 - STERICYCLE, INC. | 8318217 | MEDICAL WASTE | Paid by Check # 27411 | 04/05/2023 | 128.61 |
| 1465 - STRATE WELDING SUPPLY, INC | 1366237 | MEDICAL SUPPLIES | Paid by Check # 27413 | 04/05/2023 | 68.31 |
| 1465 - STRATE WELDING SUPPLY, INC | 1366693 | MEDICAL SUPPLIES | Paid by Check # 27413 | 04/05/2023 | 84.71 |
| 1686 - TELEFLEX LLC | 9506711333 | IO NEEDLES AND STABLIZERS | Paid by Check # 27417 | 04/05/2023 | 2,415.50 |
| 1563 - ZOLL MEDICAL CORPORATION | 3689462 | CARDIAC MONITOR ELECTRODES AND DEFIB | Paid by Check # 27436 | 04/05/2023 | 482.16 |
| 1076 - BOUND TREE MEDICAL, LLC | 84906933 | EMS SUPPLIES | Paid by Check # 27450 | 04/20/2023 | 30.87 |
| 1076 - BOUND TREE MEDICAL, LLC | 84923821 | EMS SUPPLIES | Paid by Check # 27450 | 04/20/2023 | 1,476.69 |
| 1076 - BOUND TREE MEDICAL, LLC | 84923822 | EMS SUPPLIES | Paid by Check # 27450 | 04/20/2023 | 594.32 |
| 2302 - MERCURY MEDICAL | INV165590 | AIRWAY SUPPLIES | Paid by Check # 27486 | 04/20/2023 | 2,852.75 |
| 1465 - STRATE WELDING SUPPLY, INC | 1369174 | MEDICAL SUPPLIES | Paid by Check # 27518 | 04/20/2023 | 91.35 |
| 1465 - STRATE WELDING SUPPLY, INC | 957693 | MEDICAL SUPPLIES | Paid by Check # 27518 | 04/20/2023 | 104.86 |
| 1465 - STRATE WELDING SUPPLY, INC | 1369987 | MEDICAL SUPPLIES | Paid by Check # 27518 | 04/20/2023 | 55.91 |
| 1563 - ZOLL MEDICAL CORPORATION | 3707526 | MEDICAL SUPPLIES | Paid by Check # 27535 | 04/20/2023 | 81.79 |
| 1076 - BOUND TREE MEDICAL, LLC | 84925208 | EMS SUPPLIES | Paid by Check # 27547 | 05/04/2023 | 48.47 |
| 1076 - BOUND TREE MEDICAL, LLC | 84939136 | EMS SUPPLIES | Paid by Check # 27547 | 05/04/2023 | 916.00 |
| 1465 - STRATE WELDING SUPPLY, INC | 1370922 | MEDICAL SUPPLIES | Paid by Check # 27612 | 05/04/2023 | 38.19 |
| 1465 - STRATE WELDING SUPPLY, INC | 1371411 | MEDICAL SUPPLIES | Paid by Check # 27612 | 05/04/2023 | 13.83 |
| 1465 - STRATE WELDING SUPPLY, INC | 1371628 | MEDICAL SUPPLIES | Paid by Check # 27612 | 05/04/2023 | 20.47 |
| 1465 - STRATE WELDING SUPPLY, INC | 1372427 | Medical Supplies | Paid by Check # 27612 | 05/04/2023 | 68.31 |
| 1465 - STRATE WELDING SUPPLY, INC | 1372428 | Medical Supplies | Paid by Check # 27612 | 05/04/2023 | 2.75 |

| | | | | | |
|-----------------------------------|----------|------------------|-----------------------|------------|--------|
| 1563 - ZOLL MEDICAL CORPORATION | 3710256 | MEDICAL SUPPLIES | Paid by Check # 27624 | 05/04/2023 | 964.32 |
| 1076 - BOUND TREE MEDICAL, LLC | 84951801 | EMS SUPPLIES | Paid by Check # 27643 | 05/18/2023 | 374.24 |
| 1076 - BOUND TREE MEDICAL, LLC | 84951800 | EMS SUPPLIES | Paid by Check # 27643 | 05/18/2023 | 362.97 |
| 1465 - STRATE WELDING SUPPLY, INC | 974382 | MEDICAL SUPPLIES | Paid by Check # 27723 | 05/18/2023 | 108.00 |
| 1465 - STRATE WELDING SUPPLY, INC | 1373687 | MEDICAL SUPPLIES | Paid by Check # 27723 | 05/18/2023 | 29.33 |
| 1465 - STRATE WELDING SUPPLY, INC | 1373537 | MEDICAL SUPPLIES | Paid by Check # 27723 | 05/18/2023 | 64.77 |
| 1465 - STRATE WELDING SUPPLY, INC | 1374983 | MEDICAL SUPPLIES | Paid by Check # 27723 | 05/18/2023 | 38.19 |

Account **54515 - Special Supplies**

| | | | | | |
|-------------------------------------|----------------|--|-----------------------|------------|----------|
| 1076 - BOUND TREE MEDICAL, LLC | 84829520 | purchase of ambulance related medical | Paid by Check # 26917 | 01/25/2023 | 642.59 |
| 1076 - BOUND TREE MEDICAL, LLC | 84827460 | purchase of ambulance supplies | Paid by Check # 26917 | 01/25/2023 | 2,377.51 |
| 1076 - BOUND TREE MEDICAL, LLC | 84831393 | purchase of ambulance supplies | Paid by Check # 26917 | 01/25/2023 | 24.69 |
| 1076 - BOUND TREE MEDICAL, LLC | 84832937 | AMBULANCE SUPPLIES | Paid by Check # 26917 | 01/25/2023 | 31.52 |
| 1076 - BOUND TREE MEDICAL, LLC | 84834574 | AMBULANCE SUPPLIES | Paid by Check # 26917 | 01/25/2023 | 216.12 |
| 1076 - BOUND TREE MEDICAL, LLC | 84834575 | AMBULANCE SUPPLIES | Paid by Check # 26917 | 01/25/2023 | 52.89 |
| 1640 - CUSTOM DETAILING | 5166 | AMBULANCE CLEANING | Paid by Check # 26927 | 01/25/2023 | 600.00 |
| 2297 - FERNO WASHINGTON | 915393 | KED devises and foldable stretchers for the | Paid by Check # 26932 | 01/25/2023 | 284.80 |
| 1686 - TELEFLEX LLC | 9506461598 | Interosseous needles and drivers | Paid by Check # 26972 | 01/25/2023 | 2,314.56 |
| 1686 - TELEFLEX LLC | 9506461599 | Interosseous needles and drivers | Paid by Check # 26972 | 01/25/2023 | 598.00 |
| 1719 - TIMOTHY LOUCKS | 12680005133889 | REIMBURSEMENT FOR PART 229 CONT. FOR AMB. | Paid by Check # 26950 | 02/02/2023 | 43.16 |
| 1979 - AMAZON CAPITAL SERVICES, INC | 1JW1-9WJG-P1LP | bins and vaults for the ambulances | Paid by Check # 26991 | 02/14/2023 | 368.60 |
| 1979 - AMAZON CAPITAL SERVICES, INC | 1KRM-3GQF-LH1M | containers for ambulances, warranty for keyboard cases | Paid by Check # 26991 | 02/14/2023 | 297.75 |
| 1076 - BOUND TREE MEDICAL, LLC | 84841929 | ambulance airway supplies | Paid by Check # 26995 | 02/14/2023 | 316.50 |
| 2307 - LIVE ACTION SAFETY | 135253 | pediatric transport devices | Paid by Check # 27033 | 02/14/2023 | 522.90 |
| 1280 - M & T BANK | 04560012923508 | LFD - MEDICARE FEE | Paid by Check # 27260 | 03/14/2023 | 688.00 |
| 1979 - AMAZON CAPITAL SERVICES, INC | 1W6F-74M9-WF4H | Cell Phone Mounts/Chargers for Ambulances | Paid by Check # 27213 | 03/16/2023 | 67.96 |
| 1979 - AMAZON CAPITAL SERVICES, INC | 1VYT-VV6L-CRXY | AMBULANCE CELL PHONE CASES/SCREEN PROTECTORS | Paid by Check # 27319 | 04/05/2023 | 76.47 |
| 1132 - D & T GRAPHICS | 10583A | AMBULANCE 63 GRAPHICS | Paid by Check # 27338 | 04/05/2023 | 746.00 |
| 1563 - ZOLL MEDICAL CORPORATION | 3699342 | cardiac monitor cables and supplieS | Paid by Check # 27535 | 04/20/2023 | 697.06 |
| 1563 - ZOLL MEDICAL CORPORATION | 3710600 | PATIENT CABLES FO RTHE HEART MONITOR | Paid by Check # 27624 | 05/04/2023 | 2,429.80 |
| 2294 - STRYKER SALES CORPORATION | 4157127M | STAIR CHAIRS | Paid by Check # 27724 | 05/18/2023 | 7,831.30 |

Account Payable Transactions

\$ 168,642.32

BILLING AND REVENUE REPORTING

City of Lockport

Summary of Income Status

Date Prepared: 6/7/2023

January 01, 2023 through May 31, 2023

| Charge Description | Total Charge Amount | Number of Claims |
|---|---------------------|---|
| Treat with No Transport Total | \$16,800.00 | 48 |
| BLS Non-emergency Total | \$4,000.00 | 5 |
| BLS Emergency Total | \$137,000.00 | 137 |
| ALS Level 1 Total | | |
| ALS Level 1 Emergency Total | \$210,000.00 | 150 |
| ALS Level 2 Emergency Total | \$3,200.00 | 2 |
| Paramedic Intercept Total | \$900.00 | 1 |
| Specialty Care Transport Total | | |
| ALS Treat and Release Total | \$1,425.00 | 3 |
| MVA Treat and Release Total | \$5,600.00 | 16 |
| Bariatric Total | | |
| Out of District Total | | |
| | | |
| Mileage Charges Total (1 claims) | \$136,160.63 | Total Miles 6,450 Average Transport Miles 11.9 |
| Fixed Wing Ambulance Total | | |
| Rotary Wing Ambulance Total | | |
| Gross Total Service Charges | \$515,085.63 | 362 Claims w/ Charges - incl. ALS T&R |
| Total Number of Calls | | 610 |
| Total Number of Calls Billed | | 362 59.3% |
| Total Number of Calls Paid | | 102 28.2% |
| Total Number of Claims w/NO Signature/Insurance | 90 14.8% | Total Number of Claims w/BOTH Signature/Insurance |
| | | 378 62.0% |
| Total Number of Claims w/Signature Only | 57 9.3% | Total Number of Claims w/Insurance Only |
| | | 85 13.9% |

City of Lockport
Summary of Income Status
 Date Prepared: 6/7/2023

Analysis of Charges, Uncollectible Amounts and Receivables
 January 01, 2023 through May 31, 2023

| Description | Amount | Other |
|---|----------------------------|---|
| Gross Total Service Charges | \$515,085.63 | Number of Calls 610 |
| Contractual Adjustments | | Contracted Claims 84 |
| Medicare Contractual Difference | | % Claims Contracted 13.8% |
| Medicaid Contractual Difference | | |
| Medicare Advantage Contractual Difference | \$76,903.80 | |
| Other Contractual Difference | \$4,390.04 | |
| Collections Fee Difference | | |
| <u>Total Contractual Adjustments</u> | <u>\$81,293.84</u> | Contractual Adjustments as a Percent of Total Service Charges 15.8% |
| Net Billable Charges | \$433,791.79 | |
| Revenue | | |
| Total Receipts (incl. Adjust. and Interest) | \$56,652.10 | |
| Additional Miscellaneous Revenue | | (ie - Lump Sum Medicaid Reimbursements) |
| Total Revenue | <u>\$56,652.10</u> | |
| Net Receivable Less Adjust. & Interest | \$377,139.69 | |
| Receivables (Open Accounts) | | Number of Claims |
| Claims Receivables | | |
| Claims with Self Pay Receivables | \$362,969.38 | <u>504</u> |
| Claims with Insur/CoPay Receivables | \$12,520.31 | 59 |
| <u>Total Receivables</u> | <u>\$375,489.69</u> | 86.6% |
| Claims In Collections (Incl. in Receivables) | | Receivables as a % of Net Billable Charges |
| | | 0 |
| All Accounts | | |
| Open Accounts | \$375,489.69 | 563 |
| Closed Accounts | \$1,650.00 | 47 |
| Total Accounts | <u>\$377,139.69</u> | 13.1% MedEx Return Rate |

City of Lockport
Summary of Income Status
 Date Prepared: 6/7/2023

Insurance Carrier Analysis
 January 01, 2023 through May 31, 2023

| Carrier Type | Revenue | Number of Claims as Primary | | | | | | | | | | | | | | | | |
|--|---|-----------------------------|------------|-------|------------|--|--|-------|------------|---|----------|-----|-------|----|--|--|-------|-----|
| Medicare | | 2 | | | | | | | | | | | | | | | | |
| Medicaid | | 2 | | | | | | | | | | | | | | | | |
| Medicare Advantage | \$25,466.28 | 72 | | | | | | | | | | | | | | | | |
| Government | | 0 | | | | | | | | | | | | | | | | |
| Worker's Compensation | \$1,052.50 | 1 | | | | | | | | | | | | | | | | |
| Property Casualty & Auto | \$7,431.25 | 8 | | | | | | | | | | | | | | | | |
| Other / Private | \$16,222.07 | 13 | | | | | | | | | | | | | | | | |
| Patient | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">Self Pay</td> <td style="text-align: right;">\$2,600.00</td> </tr> <tr> <td style="padding-left: 20px;">CoPay</td> <td style="text-align: right;">\$3,880.00</td> </tr> <tr> <td style="padding-left: 20px;"><hr style="border: 0.5px solid black;"/></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Total</td> <td style="text-align: right;">\$6,480.00</td> </tr> </table> | Self Pay | \$2,600.00 | CoPay | \$3,880.00 | <hr style="border: 0.5px solid black;"/> | | Total | \$6,480.00 | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">Self Pay</td> <td style="text-align: right;">516</td> </tr> <tr> <td style="padding-left: 20px;">CoPay</td> <td style="text-align: right;">94</td> </tr> <tr> <td style="padding-left: 20px;"><hr style="border: 0.5px solid black;"/></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Total</td> <td style="text-align: right;">610</td> </tr> </table> | Self Pay | 516 | CoPay | 94 | <hr style="border: 0.5px solid black;"/> | | Total | 610 |
| Self Pay | \$2,600.00 | | | | | | | | | | | | | | | | | |
| CoPay | \$3,880.00 | | | | | | | | | | | | | | | | | |
| <hr style="border: 0.5px solid black;"/> | | | | | | | | | | | | | | | | | | |
| Total | \$6,480.00 | | | | | | | | | | | | | | | | | |
| Self Pay | 516 | | | | | | | | | | | | | | | | | |
| CoPay | 94 | | | | | | | | | | | | | | | | | |
| <hr style="border: 0.5px solid black;"/> | | | | | | | | | | | | | | | | | | |
| Total | 610 | | | | | | | | | | | | | | | | | |
| Total for Claims Billed to Date | \$56,652.10 | 362 | | | | | | | | | | | | | | | | |

City of Lockport
Summary of Income Status
 Date Prepared: 6/7/2023

Receivables Aging Analysis (Open Accounts)
 January 01, 2023 through May 31, 2023

| Aged Categories | Outstanding Balance | Number of Accounts Open |
|---------------------------------|---------------------|-------------------------|
| 0 to 30 Days | \$95,084.23 | 127 |
| 31 to 90 Days | \$280,405.46 | 436 |
| 91 to 120 days | | 0 |
| 121 to 180 Days | | 0 |
| 181 to 240 Days | | 0 |
| 241 to 360 Days | | 0 |
| Greater than 360 Days | | 0 |
| Totals for Open Accounts | \$375,489.69 | 563 |

Lockport Activity Analysis (1/1/2023...5/31/2023)

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Service Types Summary

| Service Type | Claims Submitted | Claims Billed | Claims Paid | Gross Charges | Total Adjustments | Net Charges | Total Receipts | Submitted per Claim | Billed per Claim | Paid Per Claim | Sig & Insure | Sig Only | Insure Only |
|----------------------------|------------------|---------------|-------------|------------------|-------------------|------------------|-----------------|---------------------|------------------|-----------------|--------------|--------------|--------------|
| Treat & Release | 48 | 48 | 8 | \$16,800 | | \$16,800 | \$2,600 | \$350.00 | \$350.00 | \$54.17 | | 8.3% | 6.3% |
| ALS Claims | 153 | 153 | 49 | \$300,359 | \$54,192 | \$246,167 | \$30,777 | \$1963.13 | \$1608.94 | \$201.16 | 66.7% | 11.8% | 15.7% |
| BLS Claims | 142 | 142 | 41 | \$190,808 | \$27,102 | \$163,706 | \$21,525 | \$1343.71 | \$1152.86 | \$151.59 | 66.2% | 12.7% | 12.0% |
| Specialty Care | | | | | | | | | | | | | |
| | 343 | 343 | 98 | \$507,967 | \$81,294 | \$426,673 | \$54,902 | \$1480.95 | \$1243.94 | \$160.06 | 57.1% | 11.7% | 12.8% |

Service Types Details

| Service Type | Claims Submitted | Claims Billed | Claims Paid | Gross Charges | Total Adjustments | Net Charges | Total Receipts | Submitted per Claim | Billed per Claim | Paid Per Claim | Sig & Insure | Sig Only | Insure Only |
|-------------------------|------------------|---------------|-------------|---------------|-------------------|-------------|----------------|---------------------|------------------|----------------|--------------|----------|-------------|
| ALS 1 Non-emergency | | | | | | | | | | | | | |
| ALS 1 Emergency | 150 | 150 | 48 | \$295,153 | \$53,232 | \$241,921 | \$30,046 | \$1967.69 | \$1612.81 | \$200.31 | 67.3% | 12.0% | 16.0% |
| ALS 2 | 2 | 2 | 1 | \$4,306 | \$960 | \$3,347 | \$730 | \$2153.13 | \$1673.33 | \$365.20 | 50.0% | | |
| ALS Intercept | 1 | 1 | | \$900 | | \$900 | | \$900.00 | \$900.00 | | | | |
| BLS Non-emergency | 5 | 5 | 2 | \$4,000 | \$1,082 | \$2,918 | \$293 | \$800.00 | \$583.51 | \$58.51 | | | |
| BLS Emergency | 137 | 137 | 39 | \$186,808 | \$26,019 | \$160,788 | \$21,233 | \$1363.56 | \$1173.64 | \$154.98 | 68.6% | 13.1% | 12.4% |
| Specialty Care | | | | | | | | | | | | | |
| Fixed Wing Ambulance | | | | | | | | | | | | | |
| Rotary Wing Ambulance | | | | | | | | | | | | | |
| Treat with No Transport | 48 | 48 | 8 | \$16,800 | | \$16,800 | \$2,600 | \$350.00 | \$350.00 | \$54.17 | | 8.3% | 6.3% |

Third Party Consultant Ambulance Billing Projections 2388 Transports

| | <u>Medicare</u> | <u>Medicaid</u> | <u>HMO</u> | <u>Private Pay/ No Insurance</u> |
|-------------------------------------|-----------------|-----------------|-------------|--------------------------------------|
| <i>BLS Base Rate</i> | \$ 443.01 | \$ 191.05 | \$ 800.00 | \$ 800.00 |
| <i>BLS Mileage</i> | \$ 8.54 | \$ 3.04 | \$ 37.50 | \$ 37.50 |
| <i>BLS Miles</i> | 5 | 3 | 5 | 5 |
| <i>BLS Miles Paid Per Transport</i> | \$ 42.70 | \$ 9.12 | \$ 187.50 | \$ 187.50 |
| | | | | |
| <i>ALS Base Rate</i> | \$ 526.07 | \$ 227.34 | \$ 1,200.00 | \$ 1,200.00 |
| <i>ALS Mileage</i> | \$ 8.54 | \$ 3.04 | \$ 37.50 | \$ 37.50 |
| <i>ALS Miles</i> | 5 | 3 | 5 | 5 |
| <i>ALS Miles Paid Per Transport</i> | \$ 42.70 | \$ 9.12 | \$ 187.50 | \$ 187.50 |

| | | | | | |
|-------------------------------------|---------------|---------------|---------------|--------------|------|
| <i>Total BLS Paid Per Transport</i> | \$ 485.71 | \$ 200.17 | \$ 987.50 | \$ 987.50 | BLS |
| <i>Total BLS Transports</i> | 707 | 526 | 180 | 90 | 1503 |
| <i>Total Potential BLS Revenue</i> | \$ 343,396.97 | \$ 105,289.42 | \$ 177,750.00 | \$ 88,875.00 | |

| | | | | | |
|-------------------------------------|---------------|--------------|---------------|--------------|-----|
| <i>Total ALS Paid Per Transport</i> | \$ 568.77 | \$ 236.46 | \$ 1,387.50 | \$ 1,387.50 | ALS |
| <i>Total ALS Transports</i> | 415 | 309 | 106 | 53 | 883 |
| <i>Total Potential ALS Revenue</i> | \$ 236,039.55 | \$ 73,066.14 | \$ 147,075.00 | \$ 73,537.50 | |

| | | | | | |
|--|----------------------|----------------------|----------------------|---------------------|----------------------|
| <i>Total Potential ALS & BLS Revenue</i> | \$ 579,436.52 | \$ 178,355.56 | \$ 324,825.00 | \$ 162,412.50 | \$ 1,245,029.58 |
| <i>% Realized</i> | 80.00% | 80.00% | 80.00% | 50.00% | |
| <i>Total Revenue</i> | <u>\$ 463,549.22</u> | <u>\$ 142,684.45</u> | <u>\$ 259,860.00</u> | <u>\$ 81,206.25</u> | <u>\$ 947,299.91</u> |

YEAR END NET POSITION PROJECTIONS

Revenue Projections and Estimated Year End Net Position

By using the existing Medex billing report, we can create our own internal projections for the period of 2/14/23 to 12/31/23. From 2/14 to 5/31, a period of 107 days, there were \$433,792 in net billable charges. If we extrapolate this data from 2/14 until 12/31, we can anticipate to experience \$1,301,375 in net billable charges for the fiscal year. Note that this data extrapolation will become more accurate as we more billing data from Medex. There is potential room for error by using this small sample, as seasonality, start up delays, etc..., could be impacting the data we currently have.

In governmental accounting, we must recognize revenue sources that will not be paid within 60 days of the fiscal year as a deferred revenue liability. This essentially reverses a portion of the revenue to acknowledge that the revenue cannot be used to pay for the previous budget year's appropriations. While it is still unclear to what extent we will see this with ambulance revenues, we are going to utilize an estimate of 35%, higher than the general benchmark utilized the consultant (24%) primarily due to the fact that this start-up year will have payment delays as they relate heavily to Medicare/Medicaid. This means that we would expect 50% paid in cash by 12/31/2023 (a blanket estimate), an additional 15% paid by 3/1/2024, and 35% unpaid past that point/written off.

With these assumptions, we can expect \$281,965 in current net revenue and a total recorded revenue of \$845,894 by year end. Of this total at year end, \$650,688 has been paid in cash and \$195,206 will be paid by 3/1/2024. The remaining \$455,481 is deferred revenue not received within the 60 day timeframe.

| | From 2/14 to 5/31 | From 2/14 to 12/31 |
|-------------------------------|--------------------------|---------------------------|
| Net Billable Charges | \$ 433,792 | \$ 1,301,375 |
| Collected Cash | \$ 56,652 | \$ 650,688 |
| Accounts Recievable | \$ 377,140 | \$ 650,688 |
| Estimated 35% Deferred | \$ (151,827) | \$ (455,481) |
| Estimated Net Revenue | \$ 281,965 | \$ 845,894 |

The third party consultant provided a revenue estimate totaling \$947,300 in net revenue (included prior to this section for reference). Their method, however, utilizes a method of blanket percentage realized by payer type. Our method used above utilizes a more aggressive delay in payments received, based primarily on the lag experienced with this start-up year so far.

Using these revenue projections, in addition to the projected annual expenditures on the budget report, we can get a fuller idea of year-end impact. Found detailed below, we currently have a net position (for only ambulance related activities) of a *deficit* totaling \$54,806. This is reconciled with the current budgetary deficit in the same amount. Projected for the full year, we can potentially expect to have a positive net position of \$14k. Notice that due to the delay with billing (including our anticipated 50% collection rate on 12/31 and 35% deferred revenue assumption), the net position has a *negative* cash flow and high accounts receivable. Note that ambulance activity cash is contained within the General Fund and showing it separated in this instance is just to provide a picture of ambulance only activities as though it were an independent fund – cash accounts will not draw negative nor will we require short term financing.

| Ambulance Net Position | <i>As of 6/13/2023</i> | <i>Projected 12/31/2023</i> |
|--------------------------------------|------------------------|-----------------------------|
| <i>Assets</i> | | |
| Cash | \$ (280,119) | \$ (180,765) |
| Accounts Receivable | \$ 377,140 | \$ 650,688 |
| <i>Liabilities</i> | | |
| Deferred Revenue (35%) | \$ (151,827) | \$ (455,481) |
| Resulting Surplus / (Deficit) | \$ (54,806) | \$ 14,441 |
| | | |
| Ambulance Budget Summary | <i>As of 6/13/2023</i> | <i>Projected 12/31/2023</i> |
| Revenues | \$ 281,965 | \$ 845,894 |
| Expenditures | \$ 336,771 | \$ 831,453 |
| Resulting Surplus / (Deficit) | \$ (54,806) | \$ 14,441 |