

EXETER DISTRICT AMBULANCE
Balance Sheet Prev Year Comparison
As of December 31, 2020

| | Dec 31, 20 | Dec 31, 19 | \$ Change |
|---|---------------------|---------------------|-------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 1004 · Bank of Sierra Checking | 358,081.61 | 239,691.54 | 118,390.07 |
| 1006 · Bank of Sierra Money Market | 6,005.05 | 60,991.38 | -54,986.33 |
| 1005 · LAIF | 177,231.02 | 172,526.84 | 4,704.18 |
| 1030 · Petty Cash | 150.00 | 150.00 | 0.00 |
| Total Checking/Savings | 541,467.68 | 473,359.76 | 68,107.92 |
| Accounts Receivable | | | |
| 1200 · Account Receivable | 1,129,220.64 | 397,947.81 | 731,272.83 |
| 1210 · Allowance for Bad Debt | -117,000.00 | -117,000.00 | 0.00 |
| Total Accounts Receivable | 1,012,220.64 | 280,947.81 | 731,272.83 |
| Other Current Assets | | | |
| 1250 · Accrued Taxes Receivable | 0.00 | -512.66 | 512.66 |
| 1200-05 · Accrued Interest | 644.33 | 512.66 | 131.67 |
| 1400 · Prepaid Expenses | 7,622.92 | 15,634.16 | -8,011.24 |
| Total Other Current Assets | 8,267.25 | 15,634.16 | -7,366.91 |
| Total Current Assets | 1,561,955.57 | 769,941.73 | 792,013.84 |
| Fixed Assets | | | |
| 1500 · Fixed Assets | | | |
| 1450.0 · Other Asset - Grant Equipment | 5,145.45 | 5,145.45 | 0.00 |
| 1500-05 · Land | 141,820.00 | 141,820.00 | 0.00 |
| 1500-10 · Buildings and Improvements | 505,359.66 | 505,359.66 | 0.00 |
| 1500-20 · Vehicles & Medical Equipment | 738,404.01 | 738,304.01 | 100.00 |
| 1500-30 · Office Equipment & Fixtures | 71,522.86 | 71,522.86 | 0.00 |
| Total 1500 · Fixed Assets | 1,462,251.98 | 1,462,151.98 | 100.00 |
| 1600 · Allowance for Depreciation | -1,165,289.43 | -1,165,289.43 | 0.00 |
| Total Fixed Assets | 296,962.55 | 296,862.55 | 100.00 |
| Other Assets | | | |
| 1700.0 · Deferred Outflows of Resources | 308,006.70 | 308,006.70 | 0.00 |
| Total Other Assets | 308,006.70 | 308,006.70 | 0.00 |
| TOTAL ASSETS | 2,166,924.82 | 1,374,810.98 | 792,113.84 |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| 2000 · Accounts Payable | 37,484.85 | 86,009.16 | -48,524.31 |
| Total Accounts Payable | 37,484.85 | 86,009.16 | -48,524.31 |
| Other Current Liabilities | | | |
| 2160 · Accrued Expenses | 21,270.16 | 19,930.65 | 1,339.51 |
| 2100 · Payroll Liabilities | | | |
| 2100-10 · California PR Taxes | 0.00 | -4.71 | 4.71 |
| 2100-20 · Federal PR Taxes | 0.00 | 535.88 | -535.88 |
| 2100-50 · Union Dues | 78.00 | 132.00 | -54.00 |
| 2100 · Payroll Liabilities - Other | -115.33 | 3,579.48 | -3,694.81 |
| Total 2100 · Payroll Liabilities | -37.33 | 4,242.65 | -4,279.98 |
| 2150 · Accrued Vacation, Sick Pay | 33,913.37 | 31,435.41 | 2,477.96 |
| Total Other Current Liabilities | 55,146.20 | 55,608.71 | -462.51 |
| Total Current Liabilities | 92,631.05 | 141,617.87 | -48,986.82 |

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Accrual Basis

EXETER DISTRICT AMBULANCE
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As of December 31, 2020

| | Dec 31, 20 | Dec 31, 19 | \$ Change |
|--|---------------------|---------------------|-------------------|
| Long Term Liabilities | | | |
| 2211 · Net Pension Liability | 505,066.96 | 505,066.96 | 0.00 |
| 2900.0 · Deferred inflows of Resources | 103,766.00 | 103,766.00 | 0.00 |
| Total Long Term Liabilities | 608,832.96 | 608,832.96 | 0.00 |
| Total Liabilities | 701,464.01 | 750,450.83 | -48,986.82 |
| Equity | | | |
| 33000 · Reserve for Contingencies | 52,500.00 | 52,500.00 | 0.00 |
| 32000 · Unrestricted Net Assets | 922,073.98 | 557,444.07 | 364,629.91 |
| Net Income | 490,886.83 | 14,416.08 | 476,470.75 |
| Total Equity | 1,465,460.81 | 624,360.15 | 841,100.66 |
| TOTAL LIABILITIES & EQUITY | 2,166,924.82 | 1,374,810.98 | 792,113.84 |

EXETER DISTRICT AMBULANCE
Profit & Loss Prev Year Comparison
July through December 2020

| | Jul - Dec 20 | Jul - Dec 19 |
|---|---------------------|---------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 4010 · Services Revenue | | |
| 5030 · Other Charge Write-off | -1,232,881.78 | -176,881.51 |
| 5020 · Contractual Write-Off | -1,295,485.49 | -2,176,630.91 |
| 4010-10 · Revenue Adjustment | -12,363.88 | -234,720.46 |
| 4010 · Services Revenue - Other | 3,856,292.73 | 3,674,305.34 |
| Total 4010 · Services Revenue | 1,315,561.58 | 1,086,072.46 |
| 4015 · Bad Debt Recovery | 9.10 | 7,417.78 |
| 4020 · Miscellaneous Income | | |
| 4020-20 · Interest Income | 1.26 | 129.59 |
| 4020-40 · Other Income | 316,559.41 | 13,788.42 |
| Total 4020 · Miscellaneous Income | 316,560.67 | 13,918.01 |
| 4030 · Tax Revenue | 156,556.57 | 143,237.64 |
| 4040 · Overpayments | -928.18 | -7,461.73 |
| Total Income | 1,787,759.74 | 1,243,184.16 |
| Cost of Goods Sold | | |
| 5040 · Bad Debt Expense | 138,753.36 | 131,175.83 |
| Total COGS | 138,753.36 | 131,175.83 |
| Gross Profit | 1,649,006.38 | 1,112,008.33 |
| Expense | | |
| 5050 · Refunds | 8,265.53 | 30.00 |
| 6805 · Special District Expenses | 21,188.80 | 81,326.83 |
| 5065 · Bank service charge | 2,724.17 | 2,299.81 |
| 6200 · Communications | | |
| 6200-10 · Dispatch | 62,309.44 | 46,351.12 |
| 6200-30 · Telephone | 4,837.48 | 4,839.65 |
| 6200 · Communications - Other | 2,671.99 | 1,852.44 |
| Total 6200 · Communications | 69,818.91 | 53,043.21 |
| 6270 · Fines and Assessments | 0.00 | 1,250.00 |
| 6300 · Fuel & Oil | 25,891.62 | 34,894.79 |
| 6400 · Insurance | | |
| 6400-10 · General Liability Insurance | 27,520.30 | 12,999.75 |
| 6400-20 · Health Insurance | 83,747.76 | 49,335.24 |
| 6400-40 · Worker's Compensation Insurance | 44,193.96 | 22,353.99 |
| 6400-50 · AFLAC Insurance | 1,133.44 | 1,295.02 |
| Total 6400 · Insurance | 156,595.46 | 85,984.00 |
| 6500 · Maintenance | | |
| 6500-10 · Buildings and Grounds | 4,449.20 | 3,423.97 |
| 6500-20 · Computers and Equipment | 4,550.89 | 5,031.98 |
| 6500-30 · Vehicle Maintenance | 43,539.38 | 53,550.75 |
| Total 6500 · Maintenance | 52,539.47 | 62,006.70 |
| 6510 · Memberships | 614.00 | 610.00 |
| 6520 · Miscellaneous | 0.00 | 0.00 |
| 6530 · Office Expense | 12,554.42 | 15,231.21 |
| 6580 · Other Direct Employee Costs | 212.86 | 0.00 |
| 6600 · Professional Services | | |
| 6600-50 · Billing Service | 40,015.69 | 0.00 |
| 6600-40 · Consulting Services | 0.00 | 499.00 |
| 6600-10 · Accounting Services | 10,353.00 | 11,018.75 |
| 6600-20 · Legal Services | 27,860.00 | 4,420.00 |
| 6600 · Professional Services - Other | 6,000.00 | 7,000.00 |
| Total 6600 · Professional Services | 84,228.69 | 22,937.75 |

EXETER DISTRICT AMBULANCE
Profit & Loss Prev Year Comparison
July through December 2020

| | Jul - Dec 20 | Jul - Dec 19 |
|--|---------------------|---------------------|
| 6650 · Publications and Legal Notices | 467.50 | 341.00 |
| 6700 · Payroll Expenses | | |
| 6700-50 · Pension Expense-GASB 68 | 700.00 | 700.00 |
| 6700-20 · Regular Wages | 590,346.52 | 602,474.78 |
| 6700-30 · Payroll Taxes | 16,774.63 | 14,328.46 |
| 6700-40 · PERS - Company Contribution | 70,881.25 | 69,454.88 |
| 6700 · Payroll Expenses - Other | 557.05 | 642.80 |
| Total 6700 · Payroll Expenses | 679,259.45 | 687,600.92 |
| 6800 · Rents | 8,248.83 | 12,391.18 |
| 6810 · Service and Supplies | | |
| 6810-10 · Medical Supplies | 23,576.65 | 21,848.43 |
| 6810 · Service and Supplies - Other | 0.00 | 205.00 |
| Total 6810 · Service and Supplies | 23,576.65 | 22,053.43 |
| 6820 · Training/Seminars and Supplies | 475.00 | 1,894.56 |
| 6830 · Travel and Transportation | 0.00 | 0.00 |
| 6850 · Uniform Allowance | 2,059.41 | 5,384.90 |
| 6900 · Utilities | | |
| 6900-10 · Gas and Electric | 8,203.78 | 7,613.98 |
| 6900-20 · Water and Sewer | 1,195.00 | 697.98 |
| Total 6900 · Utilities | 9,398.78 | 8,311.96 |
| Total Expense | 1,158,119.55 | 1,097,592.25 |
| Net Ordinary Income | 490,886.83 | 14,416.08 |
| Net Income | 490,886.83 | 14,416.08 |

EXETER DISTRICT AMBULANCE
Profit & Loss Budget vs. Actual
 July through December 2020

| | Jul - Dec 20 | Budget |
|---|---------------------|-------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 4010 · Services Revenue | | |
| 5030 · Other Charge Write-off | -1,232,881.78 | -107,630.00 |
| 5020 · Contractual Write-Off | -1,295,485.49 | -2,339,750.00 |
| 4010-10 · Revenue Adjustment | -12,363.88 | 123,004.00 |
| 4010 · Services Revenue - Other | 3,856,292.73 | 3,080,850.00 |
| Total 4010 · Services Revenue | 1,315,561.58 | 756,474.00 |
| 4015 · Bad Debt Recovery | 9.10 | 3,000.00 |
| 4020 · Miscellaneous Income | | |
| 4020-20 · Interest Income | 1.26 | 36.00 |
| 4020-40 · Other Income | 316,559.41 | 2,900.00 |
| 4020 · Miscellaneous Income - Other | 0.00 | 0.00 |
| Total 4020 · Miscellaneous Income | 316,560.67 | 2,936.00 |
| 4030 · Tax Revenue | 156,556.57 | 145,568.00 |
| 4040 · Overpayments | -928.18 | 0.00 |
| Total Income | 1,787,759.74 | 907,978.00 |
| Cost of Goods Sold | | |
| 5040 · Bad Debt Expense | 138,753.36 | 79,000.00 |
| Total COGS | 138,753.36 | 79,000.00 |
| Gross Profit | 1,649,006.38 | 828,978.00 |
| Expense | | |
| 5050 · Refunds | 8,265.53 | 10,000.00 |
| 6805 · Special District Expenses | 21,188.80 | |
| 5065 · Bank service charge | 2,724.17 | 1,553.00 |
| 6200 · Communications | | |
| 6200-10 · Dispatch | 62,309.44 | 52,987.00 |
| 6200-30 · Telephone | 4,837.48 | 5,140.00 |
| 6200 · Communications - Other | 2,671.99 | 2,700.00 |
| Total 6200 · Communications | 69,818.91 | 60,827.00 |
| 6270 · Fines and Assessments | 0.00 | 2,400.00 |
| 6300 · Fuel & Oil | 25,891.62 | 44,637.00 |
| 6400 · Insurance | | |
| 6400-10 · General Liability Insurance | 27,520.30 | 26,620.00 |
| 6400-20 · Health Insurance | 83,747.76 | 91,872.00 |
| 6400-40 · Worker's Compensation Insurance | 44,193.96 | 29,238.00 |
| 6400-50 · AFLAC Insurance | 1,133.44 | |
| Total 6400 · Insurance | 156,595.46 | 147,730.00 |
| 6500 · Maintenance | | |
| 6500-10 · Buildings and Grounds | 4,449.20 | 4,320.00 |
| 6500-20 · Computers and Equipment | 4,550.89 | 6,600.00 |
| 6500-30 · Vehicle Maintenance | 43,539.38 | 37,500.00 |
| Total 6500 · Maintenance | 52,539.47 | 48,420.00 |
| 6510 · Memberships | 614.00 | 1,800.00 |
| 6530 · Office Expense | 12,554.42 | 9,650.00 |
| 6580 · Other Direct Employee Costs | 212.86 | |
| 6600 · Professional Services | | |
| 6600-50 · Billing Service | 40,015.69 | |
| 6600-40 · Consulting Services | 0.00 | 1,500.00 |
| 6600-10 · Accounting Services | 10,353.00 | 27,500.00 |
| 6600-20 · Legal Services | 27,860.00 | 7,200.00 |
| 6600-30 · Management Consulting | 0.00 | 0.00 |
| 6600 · Professional Services - Other | 6,000.00 | 6,000.00 |

EXETER DISTRICT AMBULANCE
Profit & Loss Budget vs. Actual
July through December 2020

| | Jul - Dec 20 | Budget |
|---------------------------------------|---------------------|---------------------|
| Total 6600 · Professional Services | 84,228.69 | 42,200.00 |
| 6650 · Publications and Legal Notices | 467.50 | 300.00 |
| 6700 · Payroll Expenses | | |
| 6700-50 · Pension Expense-GASB 68 | 700.00 | |
| 6700-20 · Regular Wages | 590,346.52 | 584,799.00 |
| 6700-30 · Payroll Taxes | 16,774.63 | 32,162.00 |
| 6700-40 · PERS - Company Contribution | 70,881.25 | 31,219.00 |
| 6700 · Payroll Expenses - Other | 557.05 | 4,387.00 |
| Total 6700 · Payroll Expenses | 679,259.45 | 652,567.00 |
| 6800 · Rents | 8,248.83 | 12,600.00 |
| 6810 · Service and Supplies | | |
| 6810-10 · Medical Supplies | 23,576.65 | 36,800.00 |
| 6810 · Service and Supplies - Other | 0.00 | 600.00 |
| Total 6810 · Service and Supplies | 23,576.65 | 37,400.00 |
| 6820 · Training/Seminars and Supplies | 475.00 | 3,600.00 |
| 6830 · Travel and Transportation | 0.00 | 500.00 |
| 6850 · Uniform Allowance | 2,059.41 | 9,000.00 |
| 6900 · Utilities | | |
| 6900-10 · Gas and Electric | 8,203.78 | 7,050.00 |
| 6900-20 · Water and Sewer | 1,195.00 | 870.00 |
| 6900-30 · Utilities - Lindsay | 0.00 | 0.00 |
| Total 6900 · Utilities | 9,398.78 | 7,920.00 |
| Total Expense | 1,158,119.55 | 1,093,104.00 |
| Net Ordinary Income | 490,886.83 | -264,126.00 |
| Net Income | 490,886.83 | -264,126.00 |