

CA Tahoe Emerg Svcs Operation Authority
BALANCE SHEET
As of September 30, 2018

ASSETS

CURRENT ASSETS

CASH ON HAND	\$ 200.00
CASH - BANK OF THE WEST-168176	158,419.03
SVGS / MONEY MKT ACCT	159,813.97
CASH-BANK OF THE WEST-OLD	234.00
PREPAID INSURANCE	17,490.00
INVENTORY/MED SUPP	92,846.00

Total Current Assets 429,003.00

FIXED ASSETS

AMBULANCES	867,841.00
EQUIPMENT	453,188.88
	<u>1,321,029.88</u>
LESS: ACCUMULATED DEPRECIATION	<u>(799,501.00)</u>

Total Fixed Assets 521,528.88

OTHER ASSETS

DEPOSITS-PERFORMANCE BONDS	<u>50,000.00</u>
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Total Other Assets 50,000.00

TOTAL ASSETS \$ 1,000,531.88

NO CPA ASSURANCE IS PROVIDED ON THESE STATEMENTS.
SUBSTANTIALLY ALL DISCLOSURES REQUIRED BY ACCOUNTING PRINCIPLES
GENERALLY ACCEPTED IN THE UNITED STATES ARE NOT INCLUDED.

CA Tahoe Emerg Svcs Operation Authority

BALANCE SHEET

As of September 30, 2018

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCOUNTS PAYABLE	\$ 212,892.53
DUE TO RESERVE FUND	3,117.00
PREPAID DUES	4,485.00
ACCOUNTS PAYABLE	(82,352.53)
FUND BAL NONSPEND	110,336.00
UNRESTRICTED NET POSITION	<u>66,929.00</u>

Total Current Liabilities 315,407.00

LONG-TERM LIABILITIES

INVESTMENT IN GF ASSETS	<u>519,232.00</u>
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Total Long-Term Liabilities 519,232.00

Total Liabilities 834,639.00

EQUITY

EQUIPMENT REPLACEMENT	219,607.00
FUND BAL OP	114,056.97
FUND BAL RESERVE	143,685.40
FUND DIFF	(220,790.00)
Net Income (Loss)	<u>(90,666.49)</u>

Total Equity 165,892.88

TOTAL LIABILITIES AND EQUITY \$ 1,000,531.88

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CA Tahoe Emerg Svcs Operation Authority
INCOME STATEMENT
For the Three Months Ended September 30, 2018

Three Months
 Ended
 September 30,
 2018

Sales

REGULAR ASSESSMENTS	\$	392,326.00
OTHER REVENUE		3,264.30
INTEREST INCOME		40.27
		40.27

Total Sales		\$ 395,630.57
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Gross Profit		395,630.57
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Operating Expenses

COMMUNICATIONS / CELL P	1,296.67
COMPUTER EQUIPMENT	2,617.92
EMPL EXP/PHYS/BACKGR	1,420.37
INS-VEHICLE	2,914.00
EMPLOYEE WORKM COMP I	10,930.53
MEDICAL SUPPLIES	15,803.64
OFFICE EXPENSE	1,184.43
PROFESSIONAL FEES	6,558.95
PROF FEES-EXECUTIVE DIR	27,500.01
PROF FEES-LAKE VALLEY S	69,320.92
PROF FEES-PAYCHEX	5,731.47
HEALTH BENEFIT	5,691.87
SALARIES/HEALTH	281,807.81
DISPATCH CONTRACT	25,000.00
STATION SUPPLIES	907.31
AMBULANCE/EQUIP MAINT	6,087.83
UTILITIES	490.43
TRAVEL	137.50
FUEL	8,895.40
WARRANTIES-AMBULANCES	12,000.00
	12,000.00

Total Operating Expenses		486,297.06
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Operating Income (Loss)		(90,666.49)
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Net Income (Loss)		\$ (90,666.49)
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 SUBSTANTIALLY ALL DISCLOSURES REQUIRED BY ACCOUNTING PRINCIPLES GENERALLY
 ACCEPTED IN THE UNITED STATES ARE NOT INCLUDED.

CA Tahoe Emerg Svcs Operation Authority
INCOME STATEMENT
Actual vs. Budget
For the 1 Month and 3 Months Ended September 30, 2018

	1 Month			3 Months		
	September 30, 2018	September 30, 2018	Variance	September 30, 2018	September 30, 2018	Variance
	Actual	Budget		Actual	Budget	
Sales						
REGULAR ASSESSMENTS	\$ 0.00	\$ 196,163.00	\$ (196,163.00)	\$ 392,326.00	\$ 588,489.00	\$ (196,163.00)
OTHER REVENUE	0.00	250.00	(250.00)	3,264.30	750.00	2,514.30
DISPATCH	0.00	5,000.00	(5,000.00)	0.00	15,000.00	(15,000.00)
FY 17/18 FUND BALANCE R	0.00	1,780.17	(1,780.17)	0.00	5,340.51	(5,340.51)
INTEREST INCOME	13.13	66.67	(53.54)	40.27	200.01	(159.74)
Total Sales	<u>13.13</u>	<u>203,259.84</u>	<u>(203,246.71)</u>	<u>395,630.57</u>	<u>609,779.52</u>	<u>(214,148.95)</u>
Gross Profit	<u>13.13</u>	<u>203,259.84</u>	<u>(203,246.71)</u>	<u>395,630.57</u>	<u>609,779.52</u>	<u>(214,148.95)</u>
Operating Expenses						
PPE/UNIFORMS	0.00	666.67	666.67	0.00	2,000.01	2,000.01
COMMUNICATIONS / CELL	648.66	833.33	184.67	1,296.67	2,499.99	1,203.32
COMPUTER EQUIPMENT	198.00	833.33	635.33	2,617.92	2,499.99	(117.93)
EMPL EXP/PHY/BKGD/TRNG	291.00	1,666.67	1,375.67	1,420.37	5,000.01	3,579.64
INS-VEHICLE	0.00	1,250.00	1,250.00	2,914.00	3,750.00	836.00
EMPLOYEE WORKM COMP	0.00	7,083.33	7,083.33	10,930.53	21,249.99	10,319.46
SUPPLIES/MEDICAL	9,475.95	10,666.67	1,190.72	15,803.64	32,000.01	16,196.37
OFFICE EXPENSE	562.31	833.33	271.02	1,184.43	2,499.99	1,315.56
PROFESSIONAL FEES-ATT	6,558.95	2,500.00	(4,058.95)	6,558.95	7,500.00	941.05
PROF FEES-ACCOUNTING	0.00	416.67	416.67	0.00	1,250.01	1,250.01
PROF FEES-EXECUTIVE DI	9,166.67	9,166.67	0.00	27,500.01	27,500.01	0.00
PROF FEES-LAKE VALLEY S	34,660.46	50,442.42	15,781.96	69,320.92	151,327.26	82,006.34
PROF FEES-PAYCHEX	1,698.46	1,333.33	(365.13)	5,731.47	3,999.99	(1,731.48)
HEALTH BENEFIT	0.00	5,000.00	5,000.00	5,691.87	15,000.00	9,308.13
SCHOLARSHIPS	0.00	833.33	833.33	0.00	2,499.99	2,499.99
SALARIES	80,521.02	84,106.00	3,584.98	281,807.81	252,318.00	(29,489.81)
DISPATCH CONTRACT	12,500.00	12,500.00	0.00	25,000.00	37,500.00	12,500.00
STATION SUPPLIES	302.63	416.67	114.04	907.31	1,250.01	342.70
AMBULANCE/EQUIP MAINT	4,893.16	2,948.67	(1,944.49)	6,087.83	8,846.01	2,758.18
UTILITIES	209.07	500.00	290.93	490.43	1,500.00	1,009.57
CONTINGENCY	0.00	1,512.75	1,512.75	0.00	4,538.25	4,538.25
SNOW REMOVAL	0.00	416.67	416.67	0.00	1,250.01	1,250.01
TRAVEL	0.00	416.67	416.67	137.50	1,250.01	1,112.51
FUEL	4,082.47	3,750.00	(332.47)	8,895.40	11,250.00	2,354.60
JPA PTO	0.00	2,083.33	2,083.33	0.00	6,249.99	6,249.99
WARRANTIES-AMBULANCE	6,000.00	1,083.33	(4,916.67)	12,000.00	3,249.99	(8,750.01)
Total Operating Expenses	<u>171,768.81</u>	<u>203,259.84</u>	<u>31,491.03</u>	<u>486,297.06</u>	<u>609,779.52</u>	<u>123,482.46</u>
Operating Income (Loss)	<u>(171,755.68)</u>	<u>0.00</u>	<u>(171,755.68)</u>	<u>(90,666.49)</u>	<u>0.00</u>	<u>(90,666.49)</u>
Net Income (Loss)	<u>\$ (171,755.68)</u>	<u>0.00</u>	<u>(171,755.68)</u>	<u>\$ (90,666.49)</u>	<u>0.00</u>	<u>(90,666.49)</u>

See Accountants Compilation Report
(4)

CA Tahoe Emerg Svcs Operation Authority
General Ledger

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
		103 CASH ON HAND	200.00	<u>0.00</u>	<u>200.00</u>
		104.01 CASH - BANK OF THE WEST-168176			
09/30/18	1	SEP CKS 1547-1564	330,187.84		
09/30/18	9.01	DEP S/CHG REBATE		(89,258.33)	
09/30/18	9.01	OTHER W/D SEP		10.00	
				<u>(82,520.48)</u>	
				<u>(171,768.81)</u>	<u>158,419.03</u>
		104.02 SVGS / MONEY MKT ACCT			
09/30/18	9.01	DEPOSIT/TNT	159,800.84		
				<u>13.13</u>	
				<u>13.13</u>	<u>159,813.97</u>
		104.03 CASH-BANK OF THE WEST-OLD	234.00		
				<u>0.00</u>	<u>234.00</u>
		161 PREPAID INSURANCE	17,490.00		
				<u>0.00</u>	<u>17,490.00</u>
		163 INVENTORY/MED SUPP	92,846.00		
				<u>0.00</u>	<u>92,846.00</u>
		202 AMBULANCES	867,841.00		
				<u>0.00</u>	<u>867,841.00</u>
		207 EQUIPMENT	453,188.88		
				<u>0.00</u>	<u>453,188.88</u>
		278 ACCUM DEPRECIATION	(799,501.00)		
				<u>0.00</u>	<u>(799,501.00)</u>
		283 DEPOSITS-PERFORMANCE BONDS	50,000.00		
				<u>0.00</u>	<u>50,000.00</u>
		313 ACCOUNTS PAYABLE	(212,892.53)		
				<u>0.00</u>	<u>(212,892.53)</u>
		314 DUE TO RESERVE FUND	(3,117.00)		
				<u>0.00</u>	<u>(3,117.00)</u>
		315 PREPAID DUES	(4,485.00)		
				<u>0.00</u>	<u>(4,485.00)</u>
		316 ACCOUNTS PAYABLE	82,352.53		
				<u>0.00</u>	<u>82,352.53</u>

**CA Tahoe Emerg Svcs Operation Authority
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
		321 FUND BAL NONSPEND	(110,336.00)	<u>0.00</u>	<u>(110,336.00)</u>
		351 UNRESTRICTED NET POSITION	(66,929.00)	<u>0.00</u>	<u>(66,929.00)</u>
		395 INVESTMENT IN GF ASSETS	(519,232.00)	<u>0.00</u>	<u>(519,232.00)</u>
		432 EQUIPMENT REPLACEMENT	(219,607.00)	<u>0.00</u>	<u>(219,607.00)</u>
		433 FUND BAL OP	(114,056.97)	<u>0.00</u>	<u>(114,056.97)</u>
		435 FUND BAL RESERVE	(143,685.40)	<u>0.00</u>	<u>(143,685.40)</u>
		436 FUND DIFF	220,790.00	<u>0.00</u>	<u>220,790.00</u>
		501 REGULAR ASSESSMENTS	(392,326.00)	<u>0.00</u>	<u>(392,326.00)</u>
		510 OTHER REVENUE	(3,264.30)	<u>0.00</u>	<u>(3,264.30)</u>
09/30/18	9.01	DEPOSIT/INT	(27.14)	<u>(13.13)</u>	<u>(40.27)</u>
		813 COMMUNICATIONS / CELL PHONES	648.01	152.32	
09/30/18	1560	VERIZON		193.34	
09/30/18	1561	VERIZON		303.00	
09/30/18	1562	VERIZON		<u>648.66</u>	<u>1,296.67</u>
		814 COMPUTER EQUIPMENT	2,419.92	198.00	
09/30/18	1553	EMS TECHNOLOGY		<u>198.00</u>	<u>2,617.92</u>
		833 EMPLOYEE EXP/PHYS/BACKGR	1,129.37	291.00	
09/30/18	9.01	PAYCHEX 9/11		<u>291.00</u>	<u>1,420.37</u>
		834 INS-VEHICLE	2,914.00	<u>0.00</u>	<u>2,914.00</u>

**CA Tahoe Emerg Svcs Operation Authority
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
		835 EMPLOYEE WORKM COMP INS	10,930.53		
				0.00	10,930.53
		843 SUPPLIES-MEDICAL	6,327.69		
09/30/18	1552	ZOLL MEDICAL		195.86	
09/30/18	1555	BOUND TREE MEDICAL		78.30	
09/30/18	1557	PRAXAIR		138.55	
09/30/18	1564	LIFE ASSIST		9,063.24	
				9,475.95	15,803.64
		847 OFFICE EXPENSE	622.12		
09/30/18	9.01	DEP S/CHG REBATE		(10.00)	
09/30/18	9.01	S/CHG		10.00	
09/30/18	1549	LAKE VALLEY FD		562.31	
				562.31	1,184.43
		855 PROF FEES-ATTORNEY	0.00		
09/30/18	1556	LOZANO SMITH LLP		6,558.95	
				6,558.95	6,558.95
		857 PROF FEES-EXECUTIVE DIRECTOR	18,333.34		
09/30/18	1547	RYAN WAGONER-SEP		9,166.67	
				9,166.67	27,500.01
		858 PROF FEES-LAKE VALLEY SALARY	34,660.46		
09/30/18	1548	LAKE VALLEY FD		31,252.92	
09/30/18	1548	LAKE VALLEY FD		3,407.54	
				34,660.46	69,320.92
		859 PROF FEES-PAYCHEX	4,033.01		
09/30/18	9.01	PAYCHEX 9/4		849.23	
09/30/18	9.01	PAYCHEX 9/25		849.23	
				1,698.46	5,731.47
		860 HEALTH BENEFIT	5,691.87		
				0.00	5,691.87
		863 SALARIES/HEALTH	201,286.79		
09/30/18	9.01	PAYCHEX 9/4		42,238.41	
09/30/18	9.01	PAYCHEX 9/25		38,282.61	
				80,521.02	281,807.81
		864 DISPATCH CONTRACT	12,500.00		
09/30/18	1550	CITY OF SLT		12,500.00	
				12,500.00	25,000.00
		865 STATION SUPPLIES	604.68		
09/30/18	1554	AMERIPRIDE		302.63	
				302.63	907.31

**CA Tahoe Emerg Svcs Operation Authority
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	868	AMBULANCE/EQUIP MAINTENANCE			
09/30/18	1548	LAKE VALLEY FD	1,194.67		
09/30/18	1548	LAKE VALLEY FD		1,307.28	
09/30/18	1548	LAKE VALLEY FD		586.04	
09/30/18	1548	LAKE VALLEY FD		1,994.75	
09/30/18	1551	CHRISW O'MEARA		964.36	
				40.73	
				<u>4,893.16</u>	<u>6,087.83</u>
	879	UTILITIES			
09/30/18	1558	SPECTRUM BUSINESS	281.36		
09/30/18	1563	ST REFUSE		180.52	
				28.55	
				<u>209.07</u>	<u>490.43</u>
	882	TRAVEL			
			137.50		
				<u>0.00</u>	<u>137.50</u>
	892	FUEL			
09/30/18	1548	LAKE VALLEY FD	4,812.93		
09/30/18	1559	CARSON VALLEY OIL		1,046.79	
				3,035.68	
				<u>4,082.47</u>	<u>8,895.40</u>
	897	WARRANTIES-AMBULANCES			
09/30/18	1548	LAKE VALLEY FD	6,000.00		
				<u>6,000.00</u>	<u>12,000.00</u>
				<u>6,000.00</u>	<u>12,000.00</u>
Current Profit/(Loss)		<u>(171,755.68)</u>	YTD Profit/(Loss)	<u>(90,666.49)</u>	
Number of Transactions		37	The General Ledger is in balance		<u>0.00</u>