

Nodaway County Ambulance District

103 W Carefree Dr Maryville, Mo 64468

September 11, 2024

Next meeting October 9, 2024

Agenda:

Board Members Present:

Board Members Absent:

Statement: The use of the tape recorder is an aid for the recording secretary and is erased after the minutes are transcribed.

Introduction of Guests: Judy Martin, auditor with Harden, Cummins, Moss & Miller: Addressing the 2023 Audit.

Presentation of Minutes:

Report from 140 Burlington Junction Rescue Squad:

Report from 141 Pickering/Hopkins Squad:

Report from 142 Ravenwood Rescue Squad:

Report from 143 Tri-C Rescue Squad:

Report from 136 Maryville Rescue Squad:

Presentation of Treasurer's Report:

Presentation of Bills to be paid:

Presentation of Revenue and Expense Report:

Director of Operations Report:

Business Coordinator/Accountant Report:

Training Manager's Report:

Employee Concerns

Medicaid/Medicare Adjustments:

Old Business: Building update

New Business:

Closed meetings and closed records authorized when, exceptions: Employee evaluations. 610.021. Except to the extent disclosure is otherwise required by law; a public governmental body is authorized to close meetings, records, and votes, to the extent they relate to the following: (3) Hiring, firing, disciplining, or promoting of employees by a public governmental body when personal information about the employee is discussed or recorded. However, any votes on a final decision, when taken by a public governmental body, to hire, fire, promote or discipline an employee of a public governmental body shall be made available with a record of how each member voted to the public within seventy-two hours of the close of the meeting where such action occurs; provided, however, that any employee so affected shall be entitled to prompt notice of such decision during the seventy-two hour period before such decision is made available to the public. As used in this subdivision, the term "personal information" means information relating to the performance or merit of individual employees.

(13) Individually identifiable personnel records, performance ratings or records pertaining to employees or applicants for employment, except that this exemption shall not apply to the names, positions, salaries and lengths of service of officers and employees of public agencies once they are employed as such, and the names of private sources donating or contributing money to the salary of a chancellor or president at all public colleges and universities in the state of Missouri and the amount of money contributed by the source;

(14) Records which are protected from disclosure by law; any other business that may come before the board.

(15) Adjournment:

Sept 11 2024

7:06 PM

Board Members Present: HERB SNODDERLEY, MARY BETH SHIPPS, RICK ALLEN, CARRIE SPARKS, JACE PINE, PAT GIESKEN

Board members Absent:

Oath:

Elections:

Introduction of Guests Judy Martin, auditor with Harden, Cummins, Moss & Miller. Judy went over the 2023 audit. Reported that audit went very well.

Presentation of Minutes: The minutes were presented to the board members. Allen made the motion to accept the minutes with corrections. Sparks seconded the motion. All approved.

Report from Burlington Junction Rescue Squad: AED has been received at NCAD.

Report from Hopkins Rescue Squad: None

Report from Ravenwood Rescue Squad: Sept. meeting they did some fire and rescue training.

Report from Tri-C Rescue Squad: Have a community person in the EMR class.

Report from Maryville Rescue Squad: Have some community people in the EMR class.

Presentation of Treasurer's Report: Sparks went over the Treasures report. We need to put some funds into a CD or project. This will coincide with the Directors bullet #9.

Presentation of bills to be paid: The bills to be paid were presented. Allen made the motion to pay bills and Pine second the motion. All approved

Revenue and Expenses: The report was presented to the board members. The monthly reconciliations were reviewed by the board. Schieffer presented a Modified Cash Accrual Report.

Director of Operations Report

Director of Operations Report

September 11th, 2024

1. Closed meeting. There will be no closed meeting this month. After the report was written, there was a hardship case that needs to be discussed in a closed meeting.
2. Aug Tax Deposits: **\$134,555.68** January through September year to date sales tax deposits: **\$1,114,812.49** That's **(\$27,522.49)** more than the same period of 2023 (1,087,290.00). For a gain of **2.5312925% over 2023**, and \$35,198.92 more than in 2022 (\$1,079,613.57) for an increase of 3.2603258%.
3. Dylan Parris has been hired as a PRN EMT-B, Justin Donovan has been hired fulltime as a Paramedic and will work C-Shift
4. We will have C-shift coverage starting Sept. 10th like we had in the past.
5. 139 at Kizers for repairs to wheel well.

6. Doc U Drama is set for October 10th.
7. Missouri Hope Set up is Oct 10th
Friday Oct 11th 13:00 to 17:00
Saturday Oct 12th 08:00 to 12:00 — 13:00 to 17:00
Sunday oct. 13th 08:00 to 12:00
8. ¼ zip duty shirts for the cooler days, 21 fulltime, 1 parttime, 12 PRN \$75-\$85 per shirt, \$9.95 for stitching, \$5.00 for adhesive vinal. \$2900 total After small discussion, Sparks made a motion to get them, Shipps second. All approved.
9. LAGERS unfunded accrued liability is \$465,616, need to decide how much to pay off.

We recommend paying \$300,000.00 for this to reduce the Employer Rate from 10.2% to 8% in 2025. There is funding sitting in account that could be partially used for the funding of this payment. After much discussion, the motion was made by Allen to pay out the \$300,000.00 by November to reduce our liability with Lagers. Sparks second. All approved.
10. 134 will need to go to Kansas City to have the back door looked at to get a better seal.

BUSINESS COORDINATOR AND ACCOUNTING REPORT

JULIE

- Working with Auditor: completed the 2023 audit.

ALICE

- Working with Auditor – audit is complete.
- Working on 2023-24 GEMT cost report.

Training Minutes Sept. 2024

- The paramedic class will be finishing their hospital clinicals this month, all students that have started their field internship.
- Morgan Wheeler will be teaching an EMR class Sept. 3 – Oct. 3 Tuesday and Thursday.
- Becky Mercer will be starting an EMT class in Jan 2025.
- There will be a 48 hour Paramedic refresher in Oct.
- Pat Greife and Becky Mercer will be planning an MCI event for this fall.
- EMR Refresher was Saturday Aug 17th 0800-1700
- Quarterly CPR is Sept 12th at 1800.

Employee Concerns: No employee concerns

Medicaid/Medicare Adjustments: Allen made the motion to approve the adjustments of \$16,186.34 and Sparks seconded the motion. Allen seconded the motion. All approved.

Allen made a motion for invoices to be sent to collections for \$12,560.13 Sparks seconded the motion. All approved.

Old Business: New Building/remodel: McQueen has contacted a contractor to come look at the facility on remodel. He has come and done some measurements and will get back to us with recommendations.

New Business:

Closed Meeting: Sparks made a motion to go to closed session inviting Schmitz and Schieffer to attend, Allen second the motion. Snodderley called for a vote, Shipps, yea, Giesken, yea, Pine, yea, Allen, yea, Sparks, yea, Snodderley, yea Motion carried. –

Closed at 8:34pm.

Open Meeting: Sparks made a motion to into open meeting, Shipps second the motion. Snodderley called for a vote, Shipps, yea, Giesken, yea, Pine, yea, Allen, yea, Sparks, yea, Snodderley, yea Motion carried.

Open at 8:55 pm. The hardship was discussed, and administration will take care of it.

Adjournment: Sparks made the motion to adjourn, and Allen seconded the motion. Snodderley called for a vote. Shipps, yea, Giesken, yea, Pine, yea, Allen, yea, Sparks, yea, Snodderley, yea Motion carried.

Adjournment at 8:56 pm

Recorded by Julie Schmitz

Nodaway County Ambulance District Signed: _____ Pat Giesken, Secretary
of the Board of Directors

Modified Accrual Basis

Ambulance Budget		2024 Proposed	Actual at		
GL Acct #	Account Description	Annual Budget	8/31/2024	% of Budget	2023 Actual
Ambulance Revenues					
4000	Ambulance Revenues	1,600,000.00	1,059,153.10	66.20%	1,658,813.57
4001	Contractual Adjustment (Medicaid /Medicare)	(130,000.00)	(111,092.23)	85.46%	(133,866.10)
	Net Revenues	1,470,000.00	948,060.87	64.49%	1,524,947.47
4105	Sales Tax	1,425,000.00	980,256.81	68.79%	1,466,468.64
4150	Surtax	40,000.00	43,834.75	109.59%	48,478.23
4720	Interest Income	62,000.00	56,806.27	91.62%	45,952.06
4010	Bad Debt Recovery	12,000.00	6,717.44	55.98%	15,557.79
4300	FRA/GEMT Income	30,000.00	-	0.00%	34,704.02
4730	Miscellaneous Income	10,000.00	907.31	9.07%	2,625.06
4011 & 4012	EMT & Paramedic Class Revenue	-	6,000.00	#DIV/0!	40,376.31
4380	CPR Revenue	1,000.00	495.00	49.50%	1,140.00
4780	Grant Income		45,000.00	#DIV/0!	-
	Total Revenues	3,050,000.00	2,088,078.45	68.46%	3,180,249.58
Ambulance Expenses					
5000	Ambulance Salaries & Wages	1,200,000.00	687,855.04	57.32%	1,035,830.26
5001	Overtime Wages	182,000.00	151,021.25	82.98%	268,194.16
5005	Health Insurance Payout/Retirement	31,500.00	20,764.16	65.92%	37,770.69
5008	Stipends	15,000.00	57,654.00	384.36%	19,900.00
	Training Wages				
5106	Paramedic Instruction Wages RT	5,500.00	4,464.74	81.18%	3,999.77
5107	Paramedic Instruction Wages OT	18,500.00	11,792.31	63.74%	8,893.55
5300	Instructor Training Wages RT & OT	9,000.00	703.27	7.81%	818.31
5301	Continuing Ed Instructor Wages RT & OT	5,000.00	891.43	17.83%	1,863.01
5302	First Responder Orig. Cert. Wages RT & OT	5,000.00	1,894.55	37.89%	1,700.93
5303	Continuing Ed Employee Wages	2,000.00	1,176.83	58.84%	1,399.58
5304	First Responder Refresher Wages	2,000.00	1,443.04	72.15%	1,385.72
5305	Mandatory Training Wages	4,200.00	2,021.88	48.14%	2,793.37
5010	Payroll FICA Taxes	116,000.00	71,307.85	61.47%	103,291.24
5015	Unemployment Taxes	500.00	-	0.00%	-
	Fringe Benefits				
5006	MO LAGERS	177,000.00	81,037.90	45.78%	104,591.97
5020	Employee Benefits	240,000.00	126,870.96	52.86%	237,552.55
5040	Worker's Compensation	54,000.00	30,848.00	57.13%	49,748.00
5044	Accident/Sickness Insurance	3,519.67	3,519.66	100.00%	3,519.67
5041	Property Insurance	85,000.00	89,323.00	105.09%	80,835.00
5050	Rent/Lease	3,000.00	1,960.00	65.33%	1,960.00
5060	Legal, Accounting & Processing Fees	16,000.00	7,873.94	49.21%	26,005.97
5070	Administrative Expense	18,000.00	8,386.10	46.59%	11,744.37
5080	Election Expense	3,500.00	-	0.00%	181.00
5090	Advertising Expense	500.00	45.69	9.14%	204.00
5100	Fuel & Oil	60,000.00	30,708.16	51.18%	49,452.68
5105	Dispatch Expense	79,586.00	39,784.00	49.99%	77,250.00
5110	Repairs & Maintenance	37,000.00	17,016.92	45.99%	31,399.42
5115	Ambulance Supplies/Equip under \$2,000	23,500.00	250.00	1.06%	12,854.40
5117	Rescue Squad Supplies/Equip under \$2,000	6,594.33	-	0.00%	6,747.05
5120	Medical & Operating Supplies	68,500.00	38,557.32	56.29%	71,538.99
5130	Office Supplies Expense	10,000.00	9,649.00	96.49%	9,731.44
5131	Technical Support	31,000.00	33,326.79	107.51%	38,191.77
5132	Kitchen/Breakroom Supplies	-	621.30	#DIV/0!	-
5135	Building Repair & Maint	15,000.00	12,875.78	85.84%	15,598.67
5140	Utilities	22,000.00	14,116.95	64.17%	21,339.34
5150	Telephone/Cell	6,500.00	5,026.44	77.33%	6,444.85
5180	Dues & Subscriptions	2,500.00	1,287.00	51.48%	1,323.00
5190	Laundry	2,500.00	-	0.00%	-
5220	Radio Repairs & Maintenance	10,000.00	2,970.00	29.70%	4,815.15
5250	Bad Debt Expense Allowance	182,900.00	84,851.09	46.39%	200,894.87

5280 Miscellaneous Expense	8,000.00	859.48	10.74%	6,905.38
5285 Promotional Expense	1,000.00	-	0.00%	180.56
5290 Credit Recovery Expense	5,500.00	1,391.48	25.30%	4,179.26
5126 GEMT Expenses	50,000.00	-	0.00%	-
Training Expenses				
5310 Training Equipment Maintenance	6,000.00	-	0.00%	380.95
5320 Training Supplies	2,500.00	700.69	28.03%	408.50
5330 Instructor's Tuition/Books	600.00	-	0.00%	359.00
5331 Training Books & Support	1,000.00	-	0.00%	194.25
5340 Guest Instructor Expense	2,000.00	-	0.00%	-
5360 Training Lodging	-	-	#DIV/0!	1,273.19
5361 Instructor's Training Mileage	-	-	#DIV/0!	-
5370 CE Employee Course	12,750.00	13,820.61	108.40%	21,492.50
5375 Paramedic Class Expense	1,000.00	4,698.48	469.85%	16,950.05
5376 EMT Class Expense	-	-	#DIV/0!	-
5380 Training Miscellaneous	1,600.00	1,441.00	90.06%	4,473.87
5385 Medical Director	1,500.00	206.00	13.73%	
Capital Outlays				
1530 Ambulance Equipment over \$2,000	108,000.00	107,844.24	99.86%	176,014.40
1540 Rescue Equipment over \$2,000	47,000.00	46,730.00	99.43%	-
1550 Office Equipment over \$2,000	-	15,739.00	#DIV/0!	
Total Ambulance Expenses	3,002,750.00	1,847,327.33	61.52%	2,784,576.66
Ambulance Net Surplus (Deficit)	47,250.00	240,751.12	509.53%	

PAT Van Budget	2024 Proposed Annual Budget	Actual at 8/31/2024	% of Budget	2023 Actual
PAT Van Revenues				
4009 PAT Van Revenues	25,000.00	27,054.95	108.22%	28,684.70
PAT Van Expenses				
5009 PAT Van Wages	38,000.00	28,375.34	74.67%	38,343.49
5019 PAT Van Overtime	1,200.00	185.90	15.49%	157.00
5010 Payroll Taxes	-	2,184.93	#DIV/0!	2,945.29
5129 Repairs/Maint	3,500.00	1,790.50	51.16%	6,985.71
5100 Fuel & Oil	4,000.00	3,074.35	76.86%	5,156.64
5119 Supplies/New Equipment	500.00	-	0.00%	198.66
5099 Advertising	50.00	-	0.00%	-
Total PAT Van Expenses	47,250.00	35,611.02	75.37%	53,786.79
Pat Van Net Surplus (Deficit)	(22,250.00)	(8,556.07)	38.45%	(25,102.09)

Agencywide Revenues	3,075,000.00	2,115,133.40	68.78%	3,208,934.28
Agencywide Expenses	3,050,000.00	1,882,938.35	61.74%	2,838,363.45
Agencywide Surplus (Deficit)	25,000.00	232,195.05	928.78%	370,570.83

Cash Balance at December 31, 2023	\$ 2,255,544.71
Cash Balance at August 31, 2024	2,527,264.70
2024 Change in Cash Surplus (Deficit)	\$ 271,719.99

The large difference in cash vs accrual is due to the following:

- Cash receipts received in 2024 for previous years
- Expenses that are payable at August 31st, but not yet paid