

Sylvania Area Fire/EMS Advisory Board
Report on the Economics of the Transport Unit
October 2006

Nearly 80% of calls for service to the Sylvania Township Fire Department involve requests for emergency medical services (“EMS”). In approximately 40% of those cases, the Lucas County Life Squad (“LCLS”) will transport the patient to the hospital, because the patient’s condition is diagnosed as being life-or-limb-threatening. In such cases, the LCLS will transport the patient without charge. In other EMS responses, the patient’s condition may require emergent non-life-or-limb-threatening transport to a hospital. In these cases, the LCLS will not transport the patient. (See Exhibit I) Instead, in the past, a commercial ambulance service would be called.

In the fourth quarter of 2004, the Township Trustees authorized the Township Administrator to enter into contracts for leasing equipment to provide transport services and to arrange billing through a third party provider. This is the service commonly referred to as the Transport Unit (“the Transport Unit”). In early 2005 the Township entered into the equipment leases. The Transport Unit is fulfilling a role previously provided solely by the private sector. The service continues to be provided by the private sector, and patients may choose between the two providers.

The Township Trustees have asked the Sylvania Area Fire/EMS Advisory Board (“the Board”) to review and report upon the economics of the Transport Unit. The report was prepared by the Finance Committee of the Board, reviewed and adopted by the entire Board. This report considers only the economic aspects of operating the Transport Unit. No other aspects were addressed by the Finance Committee and no inferences about non-financial aspects should be read into this report. However, the Board has attached a supplement identifying non-financial characteristics of the Transport Unit. These characteristics were provided by the members of the Sylvania Township Fire Department, who work with the Transport Unit and its patients on a daily basis. The listing of non-economic characteristics has been attached without audit and with limited review by the Board.

Summary

The revenues of the Transport Unit are clearly associated with it. On the other hand, the costs to be measured against those revenues depend on assumptions made. Exhibit XII to this report includes calculations under three assumptions related to costs. See page 4, *Direct Personnel Costs*, for a description of the alternative costing methodologies. For the period from inception through June 30, 2006, collected revenue reduced by related expenditures ranges from a positive amount of \$51,000 to a negative amount of \$600,000 (See Exhibit XII).

The balances in Township Fund 28, *Ambulance and Emg Medical Serv.*, should not be considered an accurate measure of the results of the Transport Unit operations during the period covered by this report. Internal controls related to aspects of the Transport Unit should be reviewed. See page 7 for a list of concerns in this area.

DISCUSSION

Transport Unit Revenues:

The Sylvania Township Fire Department maintains its statistics regarding calls for service in a PC-based system known as Firehouse. The Transport Unit is designated as Medic4, and we were provided with details for 1,316 unique Medic4 incidents from inception through July 31, 2006.

Billing and collection for Medic4 activity is handled through an independent third party, MBI Solutions, Inc. ("MBI"). Approximately weekly, Chief Maurer's Administrative Assistant, Ms. Jennifer Howard, electronically transmits data regarding Medic4 activity to MBI. The data transmitted to MBI includes details of the call for service and the insurance companies involved, but it does not include any suggested billing amounts.

MBI assigns what they determine to be the correct billing amount and submits that amount to the appropriate insurance company or companies. The Township is dependent upon MBI's assessment of billable amounts, and we have not undertaken any effort to measure the appropriateness of these amounts. MBI is paid eight and one-half percent (8 ½ %) of collections.

Although written documentation is generally unavailable, people who are involved with the Transport Unit program recall that there was significant discussion with MBI and significant input from Township officials about amounts to be billed for the service. They believe that at the start of the Transport Unit program, comparisons were made to Lucas County approved rates and to Medicare rates. Ongoing comparisons to Medicare rates are made annually. Lt. Steinmetz, of the Fire Department, works closely with Ms. Howard and MBI to ensure that billings are proper. Writedowns from billed amounts to paid amounts may indicate that increases in rates charged by MBI would not result in additional receipts to the Township.

In instances where the patient is a resident of the Township, the Township does not pursue collection for amounts in excess of insurance coverage, even if insurance coverage is zero. For non-resident patients, the patient is sent a bill and two follow-up notices. After three attempts to collect funds from the non-resident patient, or after a denial of claim by the insurance company for a resident, no further action is taken.

Remittances from MBI to the Township are deposited to a lock-box, with remittance advices transmitted to Ms. Vicki Alspach, the Township's Financial Analyst and principle accounting clerk. MBI also provides monthly recaps to Ms. Howard, showing for each month of the current calendar year the gross billings to insurance companies, amounts written off as exceeding what the insurance companies are actually expected to pay, other amounts written-off during the month, and net collections for the month. See Exhibit II for an example. Ms. Howard and Ms. Alspach coordinate regarding the lock box receipts and receipts reported in the monthly reports.

During the month, Ms. Howard is able to get from MBI electronic and hard-copy reports that identify MBI activity by incident number. She is thus able to track the status of

outstanding incidents. However, there is not a standard report that ages outstanding amounts, “accounts receivable”, or that reconciles incidents submitted to MBI against claims made on the Township’s behalf by MBI.

The following statistics summarize the information provided to us by Ms. Howard regarding the Township’s receipts from MBI billings:

- There are 1,317 receipt items during the period.
- Total receipts for Medic4 incidents through June 30, 2006 are \approx \$323,000. Average monthly collections for 2006 are \approx \$27,600, trending at \$331,000 / year.
- Average amount per collected claim is \approx \$245.
- Median number of days from incident to collection of claim is 71.
- One hundred forty-six (146) claims originally priced by MBI were written off in entirety. Fifty-one (51) of these claims are described as being “Private (Self Pay)”

See Exhibits III through VII for additional information regarding these characteristics.

The Township is dependent upon MBI’s internal controls for all matters from pricing and tracking the original claim through follow-up on unpaid claims and recommendations for write-offs. The American Institute of CPAs has published *Statement on Auditing Standards*, No 70, related to reports that describe the control environment of service providers, as assurance to users of those services. MBI’s web page indicates that they have an annual SAS 70 audit. The Township should secure copies of that report and follow-up as appropriate.

Transport Unit Expenditures

Vehicle Lease Payments

We understand that the Township has entered into leases for two trucks to be used as Transport Units. A new truck was leased for five years, requiring total payments of \$159,519, and a used truck was leased for three years, requiring total payments of \$45,000. We believe that ownership of both trucks transfer to the Township after the last payments.

We believe these transactions may qualify under accounting principles as Capital Leases. As such, each asset would be charged to expense over its estimated useful life, which may be different from the lease term. Instead, and consistent with the Township’s overall method of accounting, the lease costs are being charged to expense as the lease payments are made; and no asset values are being recorded on the books. The chosen accounting method does reflect cash flow during all years. From a management accounting perspective, cash flow may be more important than accounting profit or loss.

Direct Personnel Costs

In the Board's Interim Report to the Sylvania Township Trustees and Sylvania City Council, February 17, 2006, Finance Appendix 3 details the manpower costs of operating the Lucas County Life Squad vehicle. A copy of that schedule is attached as Exhibit X to this report. The schedule is relevant to this report because, as in the case of the Lucas County Life Squad vehicle, the Transport Unit involves two people per each shift.

Appendix X indicates that the manpower cost of having two firefighters available for 24 hours each day is \approx \$607,000 — \$625,000 per year. This amount covers two firefighters for each of three days, or six firefighters, and includes wages, pension contributions, health care insurance, Kelly days, vacation, sick days, and other sundry costs. Calculations were made at the rates in effect in 2005 and have not been adjusted for this report. This method of determining direct personnel costs could be referred to as the Full-Absorption method.

An alternative assumption regarding the calculation of manpower costs was utilized in reports prepared by the former Township Administrator. This approach is based on the assumption that the firefighters who man the Transport Unit would be at work whether or not they were assigned to the Transport Unit. Only overtime, costs are charged against revenues from the Medic4 billings. It appears that in the prior analyses all overtime costs incurred to maintain the minimum staffing levels of 16 were allocated to the Transport Unit. This method could be referred to as the Overtime method.

Amounts in this report related to overtime costs are based on data from the Firehouse software system. This data is entered by fire department shift leaders. However, the data is not reconciled to the department's payroll system, and it is evident that there are errors in the Firehouse data. Notwithstanding the lack of controls surrounding this data, we believe that these amounts should be considered as directionally correct, or of the proper magnitude for the purposes of our analysis.

A third approach to measure direct personnel costs could be that of "Avoidable Costs". In the Avoidable Cost approach, we would contrast the staffing levels that are contractually mandated if the Medic4 unit is operated to those that are contractually permitted if the Medic4 Transport Unit is not operated. The differences between those two costs would be treated as Avoidable Costs.

A Letter of Agreement that is associated with the current Labor Agreement¹ provides that

when the Medic Unit is in service that the daily staffing level shall be maintained at fifteen (15). If for any reason the Medic Unit is not in service due to mechanical failure or some other unforeseen cause, which may include the township determining that the medic Unit is no longer financially feasible, the daily staffing level shall revert to fourteen (14).

¹ Agreement Between the Sylvania Township Board of Trustees and the International Association of Firefighters (Local No 2243), Effective January 1, 2006

This Labor Agreement became effective January 1, 2006. We understand that the corresponding requirements for the previous Labor Agreement required daily staffing at 16 when the Medic Unit was in service and 14 when it was not in service.

Applying the Avoidable Costs approach to the contractual terms outlined above, one could conclude that the Township currently incurs the costs associated with one firefighter to maintain the Transport Unit, i.e., fifteen firefighters required if the Medic unit is operated versus fourteen firefighters required if it is not operated². Exhibit X calculated a cost of \approx \$607,000 —\$625,000 per year for two firefighters. The cost of one firefighter would be one-half that amount or \approx \$303,500 to \$312,500 per year. As above, this cost is related to having three firefighters, one firefighter each day for 24 hours, every third day.

It is our understanding that the firefighters are divided into three shifts. Each shift works 24 hours every third day. If we assume there are 57 firefighters, then there would be 19 per shift. Referring to Exhibit X, we would expect that, because of vacation, Kelly days or sick days, \approx 78%³ of the firefighters normally scheduled to work would be available. Thus, as a general rule, we would expect there to be 15 firefighters available to work.

On an “average” day, the available firefighters would be the same number required to staff the Medic4 unit. We understand that:

- if fewer than 15 firefighters are available for the scheduled shift, then firefighters from other shifts will be paid overtime to meet the staffing level of 15;
- if more than 15 firefighters from a particular shift are available to work then all of those who are available will be on duty for that shift.

The Firehouse system data indicates that on \approx 40% of the days from January 1, 2006 through June 30, 2006 actual daily staffing exceeded 15. The same caveats previously noted about staffing and overtime levels for Firehouse system data would apply here.

Implicit Assumptions of Alternative Methods

The Full Absorption and Avoidable Cost methods recognize that in order to assign firefighters to an apparatus the Township incurs costs related to hourly wages and fringe benefits. In contrast, the Overtime method charges only a single element of compensation and an element that is arguably indirectly related to operation of the Transport Unit. Under the Overtime method, the costs allocated to the Transport Unit would decrease as the number of firefighters – and total departmental expenses – increased. The Overtime Method reflects primarily the departmental staffing decisions.

² For months prior to January 1, 2006, the differential would have been two firefighters, or the difference between required manning levels of 16 and 14

³ 2,292 available hours per firefighter divided by 2,920 full-time hours available.

Indirect Personnel Costs

While firefighters are the direct interface with the public in transporting patients to the hospital, the Transport Unit operations also receives administrative support. In terms of time requirements, perhaps the most significant administrative effort is provided by Ms. Jennifer Howard. She is the person who deals most directly with MBI. From our interviews with Ms. Howard, we estimate that something in the range of 40 percent of her time is (or should be) actually spent on Transport Unit matters⁴. In our cost analyses, we have not attached any costs for Ms. Howard's time. It seems likely that some of Ms. Howard's other responsibilities have received less attention than would have been the case prior to the Township's establishment of the Transport Unit.

Other individuals would also be providing administrative support. For example, Ms. Alspach tracks and records deposits and coordinates with Ms. Howard. Ms. Alspach believes that, while there was some effort required in establishing ledger accounts and gaining familiarity with MBI's processes, the time she spends in an ongoing capacity is incidental. Chief Maurer and his Deputy Chiefs were involved in establishing standards and protocols to begin with; but their ongoing involvement is considered incidental. We have previously referred to the ongoing involvement of Lt. Steinmetz in administrative matters related to the Transport Unit. No costs were estimated for Ms. Alspach, the Chief, any of the Deputy Chiefs or Lt. Steinmetz.

Other expenses

Operation of the Transport Unit also requires expenditures for other than major equipment leases and personnel. There are, for example, minor capital items, repairs, fuel, and consumable supplies.

Township Accounting for Transport Unit

The Township established a separate Fund (No. 28) and a series of accounts for tracking Transport Unit revenues and expenditures. By comparing recorded revenues in Fund 28 to amounts reported as paid by MBI, it appears that Transport Unit revenues are accurately recorded, in material respects, in the Fund accounts. It also appears that the recording of MBI fees, 8 ½ % of revenue, is properly recorded, in the context of cash basis accounting.

Amounts recorded as Salary expense in Fund 28 do not reflect a systematic assignment of payroll expenditures. Rather, the \$75,000 expense that is recorded in the accounts is from one journal entry, without an accompanying detailed calculation to support the amount. The amount of the entry is less than, for example, the salary expense that a previous analyses suggested as one measure of Personnel Costs as of July 31, 2005, viz, \$83,341. Considering that personnel costs would be a significant portion of total

⁴ See the comment below, regarding internal controls and the need for greater follow-up on MBI claims disposition. For example, as noted above, one hundred forty-six (146) claims, or approximately ten percent (10%) of submitted claims, have been written off in their entirety. There is little or no documentation to accompany these write-offs.

operating costs, we believe that the balances in Fund 28 should not be considered as an accurate measure of the results of the Transport Unit operations during the period covered by this report.

Internal Controls

Internal controls may be thought of as that system of processes to safeguard the Township's assets and to assure the reliability of financial reporting and compliance with applicable laws and regulations. In the case of the Transport Unit activities, there should be a system of processes to help ensure that:

- all patient transports are submitted to MBI; and that MBI submits the appropriate amount to the appropriate payor;
- Payments from payors are appropriately received, relate only to Sylvania Township Fire Department incidents, and are appropriately recorded;
- Amounts are only written off as uncollectible after appropriate approval by those who are not otherwise involved in the administrative processes;
- Funds and Accounts established to track the Transport Unit revenue and expenses are clearly defined, so that resulting financial reports accurately reflect what the accounts were intended to reflect.

Many of the existing processes accomplish these objectives. For example, the use of a Township lock-box reduces the probability of a misappropriation of funds. At the same time, we believe there is room for improvement in the internal controls related to the Transport Unit. Specifically, we recommend that at least the following procedures be evaluated and, if approved, implemented. We want to emphasize that we are not in any way critical of the effort or the integrity of Ms. Howard or Ms. Alspach. We believe that consideration of the adequacy of existing controls is beyond their level of expertise.

- There should be written guidance defining the manner in which expenditures, such as salaries and benefits, are to be charged to the appropriate Transport Unit accounts.
- There should be a report each month that "ages" uncollected claims. Claims that exceed normal collection patterns should be routinely subject to follow-up. (We understand from Ms. Howard that such a report is available upon special request, but that it is not routinely provided and is not available online.)
- Monthly receivable listings, with appropriate agings, should be formally reviewed by the Chief Fiscal Officer, who may wish to distribute copies to the Trustees.
- All write-offs should first be approved by someone outside the Fire Department and other than Ms. Alspach. For example, the Township Administrator could be required to formally approve all amounts that MBI classifies as "Bad Write-off".
- Reports of all write-offs should be provided regularly to the Chief Fiscal Officer, who may wish to distribute copies to the Trustees.

Supplemental Data

MBI Billing Data

We received 1,328 rows of data (records) from Ms. Howard, covering incident dates from March 5, 2005 through July 22, 2006. For each row, there was data related to the Call Number, the Call Date, the Current Payor, Charges, Credits and Balance. The Call Number correlated to the Firehouse Incident number, except that the Call Number was generally nine characters long, as compared to the Firehouse ten character incident number. In order to match MBI Call Numbers to Firehouse Incident Numbers, we padded each Call Number with a leading zero. Total Balance of the 1,328 records is \$148,607.42.

The 1,328 records included 31 instances of duplicate incident numbers. Twenty-eight (28) records had two-digit Call Numbers, and all-zero amounts and were judged to be not valid EMS incidents. Taking these adjustments into account resulted in 1,285 apparently valid MBI Call Numbers.

In addition to the 28 records referred to above, involving two-digit Call Numbers, there were 3 records with Call Numbers that do not match Firehouse Incident Numbers. Two (2) of these records were all-zero amounts, and one was a zero balance record, with \$527 in charges and credits.

The 1,328 records include 406 instances where the charge amount is not zero and where no payment has been received (see MBI Payment Data, below). The outstanding balance of these records totals \$146,846. See Supplemental I for an aging by month.

MBI Payment Data

Ms. Howard also provided 1,317 rows of data from MBI, related to payments received. These records included details of Call Number, Call Date, Current Payor Description, Received Date and Amount. Total Amounts received for these records is \$323,166.81.

An incident from the Firehouse System may involve more than one patient, and it could involve more than one insurance company. It may also be that there are multiple payments related to a single patient and insurance company. For these reasons, there is not a one-to-one correlation between the payment records and Incident Records referred to above. The total amount received of \$323,166.81 is related to 880 unique Incident Numbers.

Firehouse Incidents

Ms. Howard provided records for EMS incidents as contained in the Firehouse system. There were 1,338 records, covering incidents from March 3, 2005 through August 2, 2005. When duplicate incident numbers were accounted for, there were 1,321 unique Firehouse incident numbers.

There are 40 Firehouse incident numbers without corresponding MBI Call Numbers. Of these, 15 are during the timeframe where those corresponding numbers would be expected. For details of these differences, see Supplemental II. The remaining 25 Firehouse incidents have alarm dates after July 22, 2006. .

Personnel On Duty; Overtime

In order to review daily staffing levels as well as overtime hours, we requested and were provided with Firehouse data related to Personnel on Duty from January 1 through June 30, 2006 and for "Other Overtime" for the period from inception of the Transport Unit

through June 30, 2006. The category of “Other Overtime” excludes certain categories of overtime that would not be related to meeting contractually mandated minimum staffing levels.

The Firehouse data related to shifts worked and overtime is entered by the Shift Leaders. Actual daily payroll data is maintained only in soft copy. The two reports are not reconciled, i.e., Firehouse data against the payroll system. The Firehouse data contains apparent errors, including, for example:

- On 3 dates included in the range provided, the Firehouse system indicates that no firefighters were on duty.
- On 1 date, the Firehouse data indicates that 5+ firefighters were on duty.
- On 3 dates, the Firehouse system indicates that there were more than 30 firefighters on duty. (Note: these 3 dates do not appear to be simply the hours from the missing dates noted above. In each of these three dates, hours are included for days the immediately preceding and succeeding days.)
- The overtime data included fields for Overtime hours and Paid overtime hours. These amounts should be the same, but in approximately 7% of the cases they are not the same.

Sylvania Township Fire Department
 MBI Incidents where No Payment Was Received
 Source: MBI Data

| Alarm Month | 2005 | | 2006 | | Total | |
|----------------|------------|---------------|------------|----------------|------------|----------------|
| | Number | Balance | Number | Balance | Number | Balance |
| Jan | | | 9 | 550 | 9 | 550 |
| Feb | | | 17 | 5,530 | 17 | 5,530 |
| Mar | 3 | 241 | 30 | 13,218 | 33 | 13,459 |
| Apr | 16 | 4,043 | 34 | 16,077 | 50 | 20,120 |
| May | 14 | 4,721 | 60 | 19,123 | 74 | 23,844 |
| Jun | 12 | 3,229 | 88 | 38,020 | 100 | 41,249 |
| Jul | 11 | 1,894 | 35 | 21,910 | 46 | 23,804 |
| Aug | 11 | 2,716 | | | 11 | 2,716 |
| Sep | 18 | 4,475 | | | 18 | 4,475 |
| Oct | 13 | 2,359 | | | 13 | 2,359 |
| Nov | 13 | 3,494 | | | 13 | 3,494 |
| Dec | 22 | 5,245 | | | 22 | 5,245 |
| Total | 133 | 32,418 | 273 | 114,428 | 406 | 146,846 |


Sylvania Township Fire Department
 Firehouse Incident Numbers wout a matching MBI Incident Number (adjusted)
 Alarm Dates Prior to July 23, 2006

| IncidentNo | AlarmDate | AlarmTime | District | Disp | Dest |
|------------|------------|-----------|----------|------|------|
| 05-0000577 | 03/03/2005 | 19:04:23 | 2 | 1 | 1226 |
| 05-0000590 | 03/05/2005 | 8:25:25 | 1 | 1 | 1227 |
| 05-0001726 | 06/27/2005 | 15:50:59 | 4 | 1 | 1226 |
| 06-0001930 | 07/05/2006 | 14:28:11 | 1 | 1 | 1227 |
| 06-0001980 | 07/09/2006 | 22:25:00 | 2 | 1 | 1227 |
| 06-0002027 | 07/14/2006 | 10:50:14 | 4 | 1 | 1444 |
| 06-0002032 | 07/14/2006 | 16:11:27 | 2 | 1 | 1226 |
| 06-0002041 | 07/14/2006 | 17:57:24 | 4 | 1 | 1226 |
| 06-0002061 | 07/16/2006 | 14:18:29 | 2 | 1 | 1226 |
| 06-0002069 | 07/17/2006 | 6:36:22 | 2 | 1 | 1226 |
| 06-0002070 | 07/17/2006 | 9:38:00 | 2 | 1 | 1227 |
| 06-0002072 | 07/17/2006 | 11:13:07 | 4 | 1 | 1225 |
| 06-0002078 | 07/17/2006 | 19:54:18 | 4 | 1 | 1227 |
| 06-0002091 | 07/19/2006 | 15:24:11 | 2 | 1 | 1227 |
| 06-0002105 | 07/20/2006 | 22:59:53 | 3 | 1 | 1227 |

Sylvania Township Fire Department
 Calls for Service 2003 - 2005
 Source: Fire Department Annual Reports

Exhibit I

| | 2005 | | 2004 | | 2003 | | Total | |
|----------------------------|-------|-------|-------|-------|-------|-------|--------|-------|
| | # | % | # | % | # | % | # | % |
| EMS | 2,804 | 0.793 | 2,701 | 0.793 | 2,571 | 0.786 | 8,076 | 0.791 |
| Fire | 732 | 0.207 | 707 | 0.207 | 701 | 0.214 | 2,140 | 0.209 |
| Total calls for service | 3,536 | 1.000 | 3,408 | 1.000 | 3,272 | 1.000 | 10,216 | 1.000 |
| LS6 | 1,629 | | 1,600 | | 1,651 | | 4,880 | |
| LS6 Transports | 1,155 | | 1,133 | | 1,139 | | 3,427 | |
| LS6 as % of EMS | 58% | | 59% | | 64% | | 60% | |
| LS6 Transports as % of LS6 | 71% | | 71% | | 69% | | 70% | |
| LS6 Transports as % of EMS | 41% | | 42% | | 44% | | 42% | |

| EMS Billing Summary | |  Medical Billing Services For The New Century | | |
|---|---------------------|---|-------------------|---------------------|
| Sylvania Twp FD SV R5 Beginning January 2006 | | | | |
| Month | Charges | Contractual Write Off | Bad Write-Off | Net Revenue |
| January | \$55,168.00 | \$16,717.23 | \$0.00 | \$27,319.28 |
| February | \$49,080.00 | \$24,236.37 | \$0.00 | \$23,928.42 |
| March | \$56,480.00 | \$28,798.89 | \$0.00 | \$31,481.06 |
| April | \$38,980.00 | \$23,078.00 | \$0.10 | \$23,131.75 |
| May | \$56,510.00 | \$34,571.55 | \$0.00 | \$27,074.36 |
| June | \$69,240.00 | \$22,403.65 | \$5,556.99 | \$32,522.66 |
| Total | \$325,458.00 | \$149,805.69 | \$6,557.09 | \$165,457.53 |

Comments:

Net Revenue, the fourth amount column above, is NOT the mathematical result of subtracting Contractual Write-off (second amount column) and Bad write-off (third amount column) from the Charges (first amount column). Amounts represent MBI activity for the month, irrespective of when the transport occurred.

Sylvania Township Fire Department
 Receipts per MBI and per Sylvania Twp Accounting
 Summary Amounts

Exhibit III

| Amount | | Source | |
|-----------------------------|-------------|-------------------|-------------------|
| Years | Date | Accounting | MBI |
| 2005 | May | 2,703.99 | 4,652.34 |
| | Jun | 8,347.44 | 6,054.75 |
| | Jul | 10,537.10 | 15,114.59 |
| | Aug | 49,545.63 | 48,876.11 |
| | Sep | 20,634.78 | 19,289.20 |
| | Oct | 24,788.99 | 27,040.90 |
| | Nov | 25,978.27 | 20,852.12 |
| | Dec | 15,325.64 | 15,829.27 |
| 2005 Sum | | 157,861.84 | 157,709.28 |
| 2006 | Jan | 27,822.91 | 27,319.28 |
| | Feb | 24,518.08 | 23,928.42 |
| | Mar | 21,389.47 | 31,481.06 |
| | Apr | 35,317.82 | 23,131.75 |
| | May | 20,346.54 | 27,074.36 |
| | Jun | 36,044.85 | 32,522.66 |
| 2006 Sum | | 165,439.67 | 165,457.53 |
| Grand Total | | 323,301.51 | 323,166.81 |
| 2006 Monthly Average | | 27,573 | 27,576 |

Sylvania Township Fire Department
 Payments from MBI
 Amounts of Payments
 Source: MBI Data

Exhibit IV

| Amount | | Number of Payments |
|----------------------|---------|--------------------------|
| Between | And | |
| (\$250) | (\$500) | 5 |
| (100) | (249) | 4 |
| 0 | (99) | 5 |
| 0 | 49 | 86 |
| 50 | 99 | 331 |
| 100 | 149 | 25 |
| 150 | 199 | 49 |
| 200 | 249 | 166 |
| 250 | 299 | 234 |
| 300 | 349 | 130 |
| 350 | 399 | 68 |
| 400 | 449 | 25 |
| 450 | 499 | 25 |
| 500 | 549 | 68 |
| 550 | 599 | 25 |
| 600 | 649 | 23 |
| 650 | 699 | 32 |
| 700 | 749 | 12 |
| 750 | 799 | 4 |
| | | 1,317 |
| Mean value | | 245 |
| Median | | 247 |
| Mode | | 213 |
| Number of entries <0 | | 14 |
| Sum of entries <0 | \$ | (2,601.79) |

Sylvania Township Fire Department

Exhibit V

Payments from MBI

Days to Collect: Days Between Date of Alarm to Date of Payment

Source: MBI Data

| DaysToCollect | No of Payments | % | Cum % |
|--------------------------|----------------|-------------|-------|
| Fewer than 30 days | 7 | 1% | 1% |
| 30: 39 | 68 | 5% | 6% |
| 40: 49 | 169 | 13% | 19% |
| 50: 59 | 194 | 15% | 33% |
| 60: 69 | 202 | 15% | 49% |
| 70: 79 | 151 | 11% | 60% |
| 80: 89 | 103 | 8% | 68% |
| 90: 99 | 79 | 6% | 74% |
| 100:109 | 71 | 5% | 79% |
| 110:119 | 46 | 3% | 83% |
| 120:129 | 43 | 3% | 86% |
| 130:139 | 40 | 3% | 89% |
| 140:149 | 22 | 2% | 91% |
| 150:159 | 21 | 2% | 92% |
| 160:169 | 9 | 1% | 93% |
| 170:179 | 10 | 1% | 94% |
| 180:189 | 11 | 1% | 95% |
| 190:199 | 6 | 0% | 95% |
| 200:299 | 48 | 4% | 99% |
| 300:399 | 14 | 1% | 100% |
| 400:459 | 3 | 0% | 100% |
| Total Collections | 1,317 | 100% | |

| | |
|--------|----|
| Mean | 87 |
| Median | 71 |
| Mode | 69 |

Sylvania Township Fire Department
 Amounts received based on Alarm Month

Exhibit VI

| Alarm Yr & Month | Data | Total |
|--------------------------|--------------------------|--------------|
| March 2005 | Total Amount of Payments | 9,667.96 |
| | Number of Payments | 44 |
| April 2005 | Total Amount of Payments | 22,753.76 |
| | Number of Payments | 76 |
| May 2005 | Total Amount of Payments | 29,659.44 |
| | Number of Payments | 100 |
| June 2005 | Total Amount of Payments | 22,371.77 |
| | Number of Payments | 79 |
| July 2005 | Total Amount of Payments | 24,450.50 |
| | Number of Payments | 123 |
| August 2005 | Total Amount of Payments | 22,012.31 |
| | Number of Payments | 95 |
| September 2005 | Total Amount of Payments | 25,727.70 |
| | Number of Payments | 109 |
| October 2005 | Total Amount of Payments | 22,968.59 |
| | Number of Payments | 105 |
| November 2005 | Total Amount of Payments | 22,923.50 |
| | Number of Payments | 101 |
| December 2005 | Total Amount of Payments | 22,663.80 |
| | Number of Payments | 99 |
| January 2006 | Total Amount of Payments | 25,078.49 |
| | Number of Payments | 99 |
| February 2006 | Total Amount of Payments | 20,413.93 |
| | Number of Payments | 77 |
| March 2006 | Total Amount of Payments | 24,029.93 |
| | Number of Payments | 99 |
| April 2006 | Total Amount of Payments | 20,920.50 |
| | Number of Payments | 79 |
| May 2006 | Total Amount of Payments | 7,524.63 |
| | Number of Payments | 32 |
| Total Amount of Payments | | \$323,166.81 |
| Total Number of Payments | | 1,317 |

Sylvania Township Fire Department
 MBI Incident Numbers wout Matching Records in the MBI Payments File
 Credits equal Charges

Exhibit VII

| IncidentNo | AlarmDate | CurrentPayor | Charges | Credits | Balance |
|------------|------------|-------------------------------|---------|---------|---------|
| 05-0000742 | 03/21/2005 | BUCKEYE COMMUNITY HEALTH PLAN | 652.00 | 652.00 | 0.00 |
| 05-0000743 | 03/22/2005 | OIG OPINION WRITE OFF ACCT | 518.00 | 518.00 | 0.00 |
| 05-0000818 | 04/01/2005 | PRIVATE (SELF PAY) | 527.00 | 527.00 | 0.00 |
| 05-0000823 | 04/02/2005 | PRIVATE (SELF PAY) | 652.00 | 652.00 | 0.00 |
| 05-0000829 | 04/03/2005 | PRIVATE (SELF PAY) | 536.00 | 536.00 | 0.00 |
| 05-0000844 | 04/04/2005 | PRIVATE (SELF PAY) | 518.00 | 518.00 | 0.00 |
| 05-0000960 | 04/14/2005 | PARAMOUNT ELITE POB 928 | 706.00 | 706.00 | 0.00 |
| 05-0000981 | 04/16/2005 | OIG OPINION WRITE OFF ACCT | 652.00 | 652.00 | 0.00 |
| 05-0001058 | 04/23/2005 | OIG OPINION WRITE OFF ACCT | 590.00 | 590.00 | 0.00 |
| 05-0001087 | 04/26/2005 | OIG OPINION WRITE OFF ACCT | 518.00 | 518.00 | 0.00 |
| 05-0001108 | 04/28/2005 | OIG OPINION WRITE OFF ACCT | 679.00 | 679.00 | 0.00 |
| 05-0001180 | 05/05/2005 | OIG OPINION WRITE OFF ACCT | 572.00 | 572.00 | 0.00 |
| 05-0001201 | 05/06/2005 | STATE FARM NEWARK | 527.00 | 527.00 | 0.00 |
| 05-0001209 | 05/07/2005 | PRIVATE (SELF PAY) | 509.00 | 509.00 | 0.00 |
| 05-0001241 | 05/11/2005 | PRIVATE (SELF PAY) | 545.00 | 545.00 | 0.00 |
| 05-0001274 | 05/16/2005 | PRIVATE (SELF PAY) | 670.00 | 670.00 | 0.00 |
| 05-0001395 | 05/28/2005 | STATE FARM NEWARK | 509.00 | 509.00 | 0.00 |
| 05-0001501 | 06/06/2005 | PRIVATE (SELF PAY) | 643.00 | 643.00 | 0.00 |
| 05-0001508 | 06/06/2005 | PRIVATE (SELF PAY) | 643.00 | 643.00 | 0.00 |
| 05-0001527 | 06/08/2005 | MULTIPLAN | 527.00 | 527.00 | 0.00 |
| 05-0001547 | 06/10/2005 | PRIVATE (SELF PAY) | 518.00 | 518.00 | 0.00 |
| 05-0001563 | 06/11/2005 | ANTHEM BC/BS PO BOX 37180 | 536.00 | 536.00 | 0.00 |
| 05-0001593 | 06/15/2005 | PRIVATE (SELF PAY) | 652.00 | 652.00 | 0.00 |
| 05-0001782 | 07/02/2005 | PRIVATE (SELF PAY) | 545.00 | 545.00 | 0.00 |
| 05-0001826 | 07/06/2005 | ANTHEM BC/BS PO BOX 37180 | 563.00 | 563.00 | 0.00 |
| 05-0001898 | 07/15/2005 | ANTHEM BC/BS PO BOX 37180 | 661.00 | 661.00 | 0.00 |
| 05-0001901 | 07/15/2005 | PRIVATE (SELF PAY) | 518.00 | 518.00 | 0.00 |
| 05-0001908 | 07/15/2005 | PRIVATE (SELF PAY) | 518.00 | 518.00 | 0.00 |
| 05-0001913 | 07/16/2005 | PRIVATE (SELF PAY) | 706.00 | 706.00 | 0.00 |
| 05-0001937 | 07/18/2005 | PRIVATE (SELF PAY) | 679.00 | 679.00 | 0.00 |
| 05-0001960 | 07/20/2005 | AMERICAN MEDICAL SECURITY | 643.00 | 643.00 | 0.00 |
| 05-0002116 | 08/04/2005 | PRIVATE (SELF PAY) | 527.00 | 527.00 | 0.00 |
| 05-0002162 | 08/09/2005 | PRIVATE (SELF PAY) | 590.00 | 590.00 | 0.00 |
| 05-0002225 | 08/15/2005 | PRIVATE (SELF PAY) | 643.00 | 643.00 | 0.00 |
| 05-0002252 | 08/17/2005 | PRIVATE (SELF PAY) | 536.00 | 536.00 | 0.00 |
| 05-0002266 | 08/18/2005 | PRIVATE (SELF PAY) | 518.00 | 518.00 | 0.00 |
| 05-0002342 | 08/27/2005 | PARAMOUNT HEALTH CARE POB 497 | 527.00 | 527.00 | 0.00 |
| 05-0002362 | 08/29/2005 | MEDICAL MUTUAL PO BOX 6018 | 518.00 | 518.00 | 0.00 |
| 05-0002397 | 09/02/2005 | PRIVATE (SELF PAY) | 536.00 | 536.00 | 0.00 |
| 05-0002458 | 09/07/2005 | PRIVATE (SELF PAY) | 509.00 | 509.00 | 0.00 |
| 05-0002472 | 09/08/2005 | PRIVATE (SELF PAY) | 527.00 | 527.00 | 0.00 |
| 05-0002509 | 09/11/2005 | PRIVATE (SELF PAY) | 536.00 | 536.00 | 0.00 |
| 05-0002518 | 09/12/2005 | ANTHEM BC/BS PO BOX 37180 | 527.00 | 527.00 | 0.00 |
| 05-0002537 | 09/14/2005 | MULTIPLAN | 652.00 | 652.00 | 0.00 |
| 05-0002555 | 09/15/2005 | STATE FARM PO BOX 3020 | 572.00 | 572.00 | 0.00 |
| 05-0002594 | 09/18/2005 | PRIVATE (SELF PAY) | 643.00 | 643.00 | 0.00 |

Sylvania Township Fire Department
 MBI Incident Numbers wout Matching Records in the MBI Payments File
 Credits equal Charges

Exhibit VII

| IncidentNo | AlarmDate | CurrentPayor | Charges | Credits | Balance |
|------------|------------|-------------------------------|---------|---------|---------|
| 05-0002596 | 09/18/2005 | PRIVATE (SELF PAY) | 661.00 | 661.00 | 0.00 |
| 05-0002673 | 09/25/2005 | OIG OPINION WRITE OFF ACCT | 634.00 | 634.00 | 0.00 |
| 05-0002714 | 09/30/2005 | PRIVATE (SELF PAY) | 509.00 | 509.00 | 0.00 |
| 05-0002740 | 10/02/2005 | PRIVATE (SELF PAY) | 518.00 | 518.00 | 0.00 |
| 05-0002819 | 10/08/2005 | MEDICARE (OH) | 518.00 | 518.00 | 0.00 |
| 05-0002827 | 10/08/2005 | PRIVATE (SELF PAY) | 527.00 | 527.00 | 0.00 |
| 05-0002872 | 10/13/2005 | OIG OPINION WRITE OFF ACCT | 563.00 | 563.00 | 0.00 |
| 05-0002879 | 10/13/2005 | MEDICAL MUTUAL PO BOX 6018 | 751.00 | 751.00 | 0.00 |
| 05-0002904 | 10/16/2005 | PRIVATE (SELF PAY) | 518.00 | 518.00 | 0.00 |
| 05-0002935 | 10/19/2005 | MEDICAID (OH) | 518.00 | 518.00 | 0.00 |
| 05-0002969 | 10/23/2005 | MEDICARE (OH) | 590.00 | 590.00 | 0.00 |
| 05-0003085 | 11/02/2005 | PARAMOUNT HEALTH CARE POB 497 | 518.00 | 518.00 | 0.00 |
| 05-0003112 | 11/05/2005 | PRIVATE (SELF PAY) | 509.00 | 509.00 | 0.00 |
| 05-0003122 | 11/06/2005 | PRIVATE (SELF PAY) | 572.00 | 572.00 | 0.00 |
| 05-0003204 | 11/14/2005 | MEDICARE (OH) | 733.00 | 733.00 | 0.00 |
| 05-0003257 | 11/19/2005 | PRIVATE (SELF PAY) | 527.00 | 527.00 | 0.00 |
| 05-0003337 | 11/27/2005 | MEDICARE (OH) | 518.00 | 518.00 | 0.00 |
| 05-0003359 | 11/29/2005 | PRIVATE (SELF PAY) | 670.00 | 670.00 | 0.00 |
| 05-0003416 | 12/04/2005 | AETNA PO BOX 981107 | 563.00 | 563.00 | 0.00 |
| 05-0003447 | 12/07/2005 | PRIVATE (SELF PAY) | 643.00 | 643.00 | 0.00 |
| 05-0003463 | 12/08/2005 | PRIVATE (SELF PAY) | 518.00 | 518.00 | 0.00 |
| 05-0003474 | 12/09/2005 | PRIVATE (SELF PAY) | 536.00 | 536.00 | 0.00 |
| 05-0003483 | 12/09/2005 | PRIVATE (SELF PAY) | 527.00 | 527.00 | 0.00 |
| 05-0003541 | 12/16/2005 | PRIVATE (SELF PAY) | 518.00 | 518.00 | 0.00 |
| 05-0003557 | 12/17/2005 | PRIVATE (SELF PAY) | 581.00 | 581.00 | 0.00 |
| 05-0003567 | 12/18/2005 | OIG OPINION WRITE OFF ACCT | 536.00 | 536.00 | 0.00 |
| 05-0003593 | 12/20/2005 | PRIVATE (SELF PAY) | 581.00 | 581.00 | 0.00 |
| 05-0003646 | 12/26/2005 | OIG OPINION WRITE OFF ACCT | 652.00 | 652.00 | 0.00 |
| 05-0003659 | 12/27/2005 | PRIVATE (SELF PAY) | 643.00 | 643.00 | 0.00 |
| 05-0003682 | 12/29/2005 | PRIVATE (SELF PAY) | 688.00 | 688.00 | 0.00 |
| 05-0003691 | 12/30/2005 | PARAMOUNT HEALTH CARE POB 497 | 527.00 | 527.00 | 0.00 |
| 06-0000002 | 01/01/2006 | OIG OPINION WRITE OFF ACCT | 560.00 | 560.00 | 0.00 |
| 06-0000017 | 01/03/2006 | OIG OPINION WRITE OFF ACCT | 660.00 | 660.00 | 0.00 |
| 06-0000156 | 01/19/2006 | OIG OPINION WRITE OFF ACCT | 690.00 | 690.00 | 0.00 |
| 06-0000159 | 01/19/2006 | OIG OPINION WRITE OFF ACCT | 670.00 | 670.00 | 0.00 |
| 06-0000166 | 01/20/2006 | OIG OPINION WRITE OFF ACCT | 690.00 | 690.00 | 0.00 |
| 06-0000252 | 01/28/2006 | HUMANA PO BOX 14610 | 540.00 | 540.00 | 0.00 |
| 06-0000268 | 01/30/2006 | OIG OPINION WRITE OFF ACCT | 530.00 | 530.00 | 0.00 |
| 06-0000269 | 01/30/2006 | VA OUTPATIENT | 680.00 | 680.00 | 0.00 |
| 06-0000313 | 02/03/2006 | MEDICARE (OH) | 520.00 | 520.00 | 0.00 |
| 06-0000324 | 02/05/2006 | MEDICAL MUTUAL PO BOX 6018 | 560.00 | 560.00 | 0.00 |
| 06-0000332 | 02/06/2006 | MEDICAL MUTUAL PO BOX 6018 | 720.00 | 720.00 | 0.00 |
| 06-0000355 | 02/09/2006 | PRIVATE (SELF PAY) | 660.00 | 660.00 | 0.00 |
| 06-0000405 | 02/14/2006 | MEDICARE (OH) | 510.00 | 510.00 | 0.00 |
| 06-0000407 | 02/14/2006 | PRIVATE (SELF PAY) | 520.00 | 520.00 | 0.00 |
| 06-0000452 | 02/17/2006 | ANTHEM BC/BS PO BOX 37180 | 570.00 | 570.00 | 0.00 |

Sylvania Township Fire Department
 MBI Incident Numbers wout Matching Records in the MBI Payments File
 Credits equal Charges

Exhibit VII

| IncidentNo | AlarmDate | CurrentPayor | Charges | Credits | Balance |
|------------|------------|-------------------------------|---------|---------|---------|
| 06-0000492 | 02/21/2006 | PARAMOUNT HEALTH CARE POB 497 | 530.00 | 530.00 | 0.00 |
| 06-0000556 | 03/01/2006 | PRIVATE (SELF PAY) | 690.00 | 690.00 | 0.00 |
| 06-0000570 | 03/02/2006 | PRIVATE (SELF PAY) | 690.00 | 690.00 | 0.00 |
| 06-0000615 | 03/07/2006 | MEDICARE (OH) | 520.00 | 520.00 | 0.00 |
| 06-0000618 | 03/07/2006 | PRIVATE (SELF PAY) | 580.00 | 580.00 | 0.00 |
| 06-0000715 | 03/14/2006 | PRIVATE (SELF PAY) | 680.00 | 680.00 | 0.00 |
| 06-0000775 | 03/22/2006 | MCARE ADMINISTRATION | 720.00 | 720.00 | 0.00 |
| 06-0000867 | 03/31/2006 | PARAMOUNT HEALTH CARE POB 497 | 680.00 | 680.00 | 0.00 |
| 06-0000889 | 04/02/2006 | PRIVATE (SELF PAY) | 740.00 | 740.00 | 0.00 |
| 06-0001006 | 04/11/2006 | PARAMOUNT ELITE POB 928 | 800.00 | 800.00 | 0.00 |
| 06-0001030 | 04/14/2006 | ANTHEM BC/BS PO BOX 37180 | 710.00 | 710.00 | 0.00 |
| 06-0001096 | 04/20/2006 | PARAMOUNT HEALTH CARE POB 497 | 620.00 | 620.00 | 0.00 |
| 06-0001124 | 04/23/2006 | PARAMOUNT HEALTH CARE POB 497 | 740.00 | 740.00 | 0.00 |
| 06-0001178 | 04/29/2006 | PARAMOUNT ELITE POB 928 | 540.00 | 540.00 | 0.00 |
| 06-0001211 | 05/01/2006 | MEDICAL MUTUAL PO BOX 6018 | 510.00 | 510.00 | 0.00 |
| 06-0001217 | 05/02/2006 | PARAMOUNT HEALTH CARE POB 497 | 550.00 | 550.00 | 0.00 |
| 06-0001221 | 05/02/2006 | EMPLOYEE BENEFIT CONSULTANTS | 580.00 | 580.00 | 0.00 |
| 06-0001233 | 05/03/2006 | PARAMOUNT HEALTH CARE POB 497 | 700.00 | 700.00 | 0.00 |
| 06-0001298 | 05/09/2006 | PARAMOUNT HEALTH CARE POB 497 | 750.00 | 750.00 | 0.00 |
| 06-0001299 | 05/09/2006 | PARAMOUNT HEALTH CARE POB 497 | 660.00 | 660.00 | 0.00 |
| 06-0001300 | 05/09/2006 | PARAMOUNT HEALTH CARE POB 497 | 590.00 | 590.00 | 0.00 |
| 06-0001306 | 05/10/2006 | PARAMOUNT HEALTH CARE POB 497 | 760.00 | 760.00 | 0.00 |
| 06-0001326 | 05/12/2006 | PARAMOUNT HEALTH CARE POB 497 | 660.00 | 660.00 | 0.00 |
| 06-0001349 | 05/13/2006 | PARAMOUNT HEALTH CARE POB 497 | 680.00 | 680.00 | 0.00 |
| 06-0001352 | 05/14/2006 | ANTHEM BC/BS PO BOX 37180 | 580.00 | 580.00 | 0.00 |
| 06-0001380 | 05/17/2006 | PARAMOUNT HEALTH CARE POB 497 | 570.00 | 570.00 | 0.00 |
| 06-0001399 | 05/19/2006 | PARAMOUNT HEALTH CARE POB 497 | 540.00 | 540.00 | 0.00 |
| 06-0001417 | 05/21/2006 | ANTHEM BC/BS PO BOX 37180 | 520.00 | 520.00 | 0.00 |
| 06-0001443 | 05/24/2006 | ANTHEM BC/BS PO BOX 37180 | 560.00 | 560.00 | 0.00 |
| 06-0001461 | 05/25/2006 | PARAMOUNT ELITE POB 928 | 670.00 | 670.00 | 0.00 |
| 06-0001492 | 05/28/2006 | PARAMOUNT ELITE POB 928 | 750.00 | 750.00 | 0.00 |
| 06-0001514 | 05/30/2006 | STATE FARM NEWARK | 540.00 | 540.00 | 0.00 |
| 06-0001515 | 05/30/2006 | PARAMOUNT HEALTH CARE POB 497 | 530.00 | 530.00 | 0.00 |
| 06-0001524 | 05/31/2006 | ANTHEM BC/BS PO BOX 37180 | 680.00 | 680.00 | 0.00 |
| 06-0001542 | 06/03/2006 | PARAMOUNT HEALTH CARE POB 497 | 540.00 | 540.00 | 0.00 |
| 06-0001552 | 06/04/2006 | PARAMOUNT HEALTH CARE POB 497 | 530.00 | 530.00 | 0.00 |
| 06-0001553 | 06/05/2006 | MEDICAL MUTUAL PO BOX 6018 | 530.00 | 530.00 | 0.00 |
| 06-0001555 | 06/05/2006 | MEDICAID (OH) | 680.00 | 680.00 | 0.00 |
| 06-0001559 | 06/05/2006 | AARP HEALTH CARE OPTIONS | 530.00 | 530.00 | 0.00 |
| 06-0001563 | 06/06/2006 | AARP HEALTH CARE OPTIONS | 550.00 | 550.00 | 0.00 |
| 06-0001582 | 06/07/2006 | PARAMOUNT HEALTH CARE POB 497 | 550.00 | 550.00 | 0.00 |
| 06-0001587 | 06/07/2006 | AARP HEALTH CARE OPTIONS | 700.00 | 700.00 | 0.00 |
| 06-0001603 | 06/09/2006 | ANTHEM BC/BS PO BOX 37180 | 530.00 | 530.00 | 0.00 |
| 06-0001610 | 06/09/2006 | PARAMOUNT HEALTH CARE POB 497 | 530.00 | 530.00 | 0.00 |
| 06-0001636 | 06/11/2006 | PARAMOUNT HEALTH CARE POB 497 | 680.00 | 680.00 | 0.00 |
| 06-0001656 | 06/13/2006 | AETNA PO BOX 981107 | 710.00 | 710.00 | 0.00 |

Sylvania Township Fire Department
 MBI Incident Numbers wout Matching Records in the MBI Payments File
 Credits equal Charges

Exhibit VII

| IncidentNo | AlarmDate | CurrentPayor | Charges | Credits | Balance |
|-------------|------------|-------------------------------|------------------|------------------|-------------|
| 06-0001674 | 06/14/2006 | MEDICAID (OH) | 740.00 | 740.00 | 0.00 |
| 06-0001675 | 06/14/2006 | ANTHEM BC/BS PO BOX 37180 | 660.00 | 660.00 | 0.00 |
| 06-0001679 | 06/14/2006 | PARAMOUNT HEALTH CARE POB 497 | 770.00 | 770.00 | 0.00 |
| 06-0001684 | 06/15/2006 | ANTHEM BC/BS PO BOX 37180 | 600.00 | 600.00 | 0.00 |
| 06-0001699 | 06/17/2006 | MUTUAL OF OMAHA INSURANCE | 530.00 | 530.00 | 0.00 |
| 06-0001709 | 06/17/2006 | PARAMOUNT HEALTH CARE POB 497 | 550.00 | 550.00 | 0.00 |
| 06-0001711 | 06/17/2006 | PARAMOUNT HEALTH CARE POB 497 | 680.00 | 680.00 | 0.00 |
| 06-0001736 | 06/19/2006 | PARAMOUNT HEALTH CARE POB 497 | 660.00 | 660.00 | 0.00 |
| 146 Records | | Totals | <u>87,410.00</u> | <u>87,410.00</u> | <u>0.00</u> |

Sylvania Township Fire Department
 Transport Unit expenditures, Not Personnel
 Source: Data from Chief Maurer's Office

Exhibit VIII

| Description | Inception to June 30, 2006 | | or Quarterly Amount | Annual Amount | Total Payments (all years) | Term |
|---------------------------------------|----------------------------|---------------|---------------------------|------------------|----------------------------------|---------|
| | F-12 | F-6 | | | | |
| New transport vehicle | 31,904 | | 15,952 | 31,904 | 159,519 | 5 years |
| Used transport vehicle | | 22,500 | 3,750 | 15,000 | 45,000 | 3 years |
| Defibrillator (in new Transport unit) | 9,303 | | 746.07 | 8,953 | 17,906 | 2 years |
| Fuel | 4,980 | 2,708 | | | | |
| Equipment | 11,388 | 10,662 | | | | |
| Oxygen | 1,136 | | | | | |
| Other | 1,246 | | | | | |
| Maintenance | 1,177 | 4,067 | | | | |
| Total | <u>61,134</u> | <u>39,937</u> | | | | |
| Total both units | <u>39,937</u> | | | | | |
| | <u>101,070.97</u> | | | | | |

Sylvania Township Fire Department
 Transport Unit Revenue & Expenses As Recorded in Township Fund 28
 Inception to June 30, 2006
 Source: Accounting Reports

Exhibit IX

| | 2005 | 2006 | Total | Selected Expenses |
|---|-------------------|-------------------|-------------------|-------------------|
| Beginning balance | 0 | <u>13,706.31</u> | <u>13,706.31</u> | |
| Advances | <u>75,000.00</u> | | <u>75,000.00</u> | |
| Revenue | <u>157,861.84</u> | <u>165,439.67</u> | <u>323,301.51</u> | |
| Tools & Equipment | 42,790.67 | 28,674.41 | 71,465.08 | 71,465.08 |
| Supplies | 1,668.17 | 1,070.54 | 2,738.71 | 2,738.71 |
| Repairs | 12,803.47 | | 12,803.47 | 12,803.47 |
| Contract Services (MBI) | 10,287.03 | 14,416.93 | 24,703.96 | |
| Other expenses | <u>1,606.19</u> | <u>589.67</u> | <u>2,195.86</u> | 2,195.86 |
| Subtotal | <u>69,155.53</u> | <u>44,751.55</u> | <u>113,907.08</u> | |
| Salaries | 75,000.00 | | 75,000.00 | |
| Advance out | 75,000.00 | | 75,000.00 | |
| Total operating expense per Books of Account | <u>219,155.53</u> | <u>44,751.55</u> | <u>263,907.08</u> | <u>89,203.12</u> |
| Ending balance | <u>13,706.31</u> | <u>134,394.43</u> | <u>148,100.74</u> | |

Note:
 Although these amounts represent the balances in the Township's books of account, they should not be considered as representing actual results of operating the Transport Unit. See the discussion portion of accompanying memorandum for further comments.

Assumptions

| | | | |
|--|----|-------|-----------------|
| Percentage of paid hours utilized as sick hours | | 3% | |
| Hourly Wage rate: | \$ | 19.79 | |
| Pension contribution rate | | 24% | |
| Estimated cost of taxes (Medicare & worker's compensation) | | 5% | |
| Longevity pay factor (based on average seniority of 10.23 years at Jan 1, 2006) | | 2% | |
| Total cost per hour (wage rate + pension + taxes) | | | <u>\$ 25.92</u> |

| | | | |
|---|----|--------------|---------------|
| Paid hours calculation | | | |
| Days per year | | 365 | |
| Percentage of days worked | | 0.33 | |
| Shifts worked | | 121.67 | |
| Hours per shift | | 24 | |
| Full-time hours available before off-duty time | | <u>2,920</u> | 2,920 |
| Average holiday hours per firefighter (2 days) | | | 48 |
| Kelly Days | | (312) | <u>(312)</u> |
| Total paid hours per year | | | <u>2,656</u> |
| Annual hourly cost | \$ | 68,857 | |
| Average cost per firefighter for health care coverage | | | 13,000 |
| Total average cost per firefighter | \$ | | <u>81,857</u> |

| | | | |
|-------------------------------------|--|--------------|--|
| Less: | | | |
| Average vacation hours | | (166) | |
| Sick pay hours earned | | (150) | |
| Total compensated absences | | <u>(628)</u> | |
| Net available hours per firefighter | | <u>2,292</u> | |

Full time hours available as percentage of net available hours 127%
 Annual Cost to cover 24 hour shift (paid/worked)*average cost 104,285

Calculations

| | | | |
|--|----|----------------|--|
| Number of days per year | | 365 | |
| Hours per day | | 24 | |
| Number of hours required per crew member | | <u>8,760</u> | |
| Number of simultaneous crew members | | 2 | |
| Total crew member hours required | | <u>17,520</u> | |
| Available hours per firefighter, per above | | 2,292 | |
| Equivalent firefighters required | | 7.6 | |
| Cost per firefighter, per above | \$ | 81,857 | |
| Total cost of EMS manpower (sick days at earned rate) | \$ | <u>625,710</u> | |
| Total cost of EMS manpower (sick days at assumed used rate) | \$ | <u>606,714</u> | |

Sylvania Township Fire Department
 Calculation of OT Hours for Allocating Personnel Costs
 March 18, 2005 Through December 31, 2005
 Source: Firehouse Data & Access

Exhibit XI - A

| OvertimeDate | Name | OT_Hours | HrsPaid | PayRate | OTPayRate | OTPay | Cum Pay |
|--------------|-----------------------|----------|---------|---------|-----------|--------|-----------|
| 03/18/2005 | Standiford, Roderick | 12 | 12 | 19.79 | 29.69 | 356.22 | 356.22 |
| 03/18/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 705.42 |
| 03/19/2005 | Elliott, Darrell | 12 | 12 | 19.79 | 29.69 | 356.22 | 1,061.64 |
| 03/19/2005 | Elliott, Darrell | 12 | 12 | 19.79 | 29.69 | 356.22 | 1,417.86 |
| 03/19/2005 | Szafarowicz, Michael | 12 | 12 | 19.79 | 29.69 | 356.22 | 1,774.08 |
| 03/19/2005 | Szafarowicz, Michael | 12 | 12 | 19.79 | 29.69 | 356.22 | 2,130.30 |
| 03/22/2005 | Boyers, Dean | 12 | 12 | 19.79 | 29.69 | 356.22 | 2,486.52 |
| 03/22/2005 | Boyers, Dean | 12 | 12 | 19.79 | 29.69 | 356.22 | 2,842.74 |
| 03/22/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 3,191.94 |
| 03/22/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 3,541.14 |
| 03/23/2005 | Hillard, Shane | 0 | 12 | 19.79 | 29.69 | 356.22 | 3,897.36 |
| 03/23/2005 | Mccartney, James | 0 | 12 | 19.40 | 29.10 | 349.20 | 4,246.56 |
| 03/23/2005 | Hatfield, David | 0 | 12 | 19.79 | 29.69 | 423.01 | 4,669.57 |
| 03/24/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 5,018.77 |
| 03/24/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 5,367.97 |
| 03/25/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 5,717.17 |
| 03/25/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 6,066.37 |
| 03/25/2005 | Sautter, Marcus | 12 | 12 | 19.79 | 29.69 | 356.22 | 6,422.59 |
| 03/25/2005 | Sautter, Marcus | 12 | 12 | 19.79 | 29.69 | 356.22 | 6,778.81 |
| 03/27/2005 | Brockway, Anderson | 12 | 12 | 19.79 | 29.69 | 356.22 | 7,135.03 |
| 03/27/2005 | Burkhart, Gregory | 12 | 12 | 19.79 | 29.69 | 356.22 | 7,491.25 |
| 03/27/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 7,840.45 |
| 03/27/2005 | Thompson, James | 12 | 12 | 19.79 | 29.69 | 356.22 | 8,196.67 |
| 03/29/2005 | Boyers, Dean | 12 | 12 | 19.79 | 29.69 | 356.22 | 8,552.89 |
| 03/29/2005 | Froelich, Michael | 12 | 12 | 22.31 | 33.46 | 401.58 | 8,954.47 |
| 03/29/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 9,303.67 |
| 03/29/2005 | Smith, Scott | 12 | 12 | 22.31 | 33.46 | 401.58 | 9,705.25 |
| 03/30/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 10,054.45 |
| 03/30/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 10,403.65 |
| 03/31/2005 | Born, Douglas | 12 | 12 | 19.79 | 29.69 | 356.22 | 10,759.87 |
| 03/31/2005 | Brockway, Anderson | 12 | 12 | 19.79 | 29.69 | 356.22 | 11,116.09 |
| 04/02/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 11,465.29 |
| 04/02/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 11,814.49 |
| 04/03/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 12,163.69 |
| 04/03/2005 | Osborn, Timothy | 12 | 12 | 19.79 | 29.69 | 356.22 | 12,519.91 |
| 04/03/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 12,869.11 |
| 04/04/2005 | Boyers, Dean | 12 | 12 | 19.79 | 29.69 | 356.22 | 13,225.33 |
| 04/04/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 13,574.53 |
| 04/05/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 13,923.73 |
| 04/05/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 14,272.93 |
| 04/06/2005 | Fritz, Jeremy | 12 | 12 | 19.79 | 29.69 | 356.22 | 14,629.15 |
| 04/06/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 14,978.35 |
| 04/09/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 15,327.55 |
| 04/14/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 15,676.75 |
| 04/14/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 16,025.95 |
| 04/17/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 16,375.15 |
| 04/17/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 16,724.35 |
| 04/19/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 17,073.55 |
| 04/23/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 17,422.75 |
| 04/23/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 17,771.95 |

Sylvania Township Fire Department
 Calculation of OT Hours for Allocating Personnel Costs
 March 18, 2005 Through December 31, 2005
 Source: Firehouse Data & Access

Exhibit XI - A

| OvertimeDate | Name | OT_Hours | HrsPaid | PayRate | OTPayRate | OTPay | Cum Pay |
|--------------|-----------------------|----------|---------|---------|-----------|--------|-----------|
| 04/23/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 18,121.15 |
| 04/23/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 18,470.35 |
| 04/26/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 18,819.55 |
| 04/26/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 19,168.75 |
| 04/28/2005 | Boyers, Dean | 12 | 12 | 19.79 | 29.69 | 356.22 | 19,524.97 |
| 04/28/2005 | Burkhart, Gregory | 12 | 12 | 19.79 | 29.69 | 356.22 | 19,881.19 |
| 05/02/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 20,230.39 |
| 05/02/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 20,579.59 |
| 05/04/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 20,928.79 |
| 05/04/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 21,277.99 |
| 05/07/2005 | Burkhart, Gregory | 12 | 12 | 19.79 | 29.69 | 356.22 | 21,634.21 |
| 05/07/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 21,983.41 |
| 05/08/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 22,332.61 |
| 05/08/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 22,681.81 |
| 05/13/2005 | Burkhart, Gregory | 12 | 12 | 19.79 | 29.69 | 356.22 | 23,038.03 |
| 05/15/2005 | Lietaert, Daniel | 12 | 12 | 19.79 | 29.69 | 356.22 | 23,394.25 |
| 05/15/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 23,743.45 |
| 05/18/2005 | Slaughterbeck, Ronald | 24 | 24 | 19.40 | 29.10 | 698.40 | 24,441.85 |
| 05/21/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 24,791.05 |
| 05/21/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 25,140.25 |
| 05/22/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 25,489.45 |
| 05/23/2005 | Lietaert, Daniel | 12 | 12 | 19.79 | 29.69 | 356.22 | 25,845.67 |
| 05/23/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 26,194.87 |
| 05/23/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 26,544.07 |
| 05/23/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 26,893.27 |
| 05/25/2005 | Cook, Michael | 12 | 12 | 19.79 | 29.69 | 356.22 | 27,249.49 |
| 05/26/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 27,598.69 |
| 05/26/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 27,947.89 |
| 05/29/2005 | Mills, Kevin | 24 | 24 | 19.40 | 29.10 | 698.40 | 28,646.29 |
| 05/29/2005 | Mills, Kevin | 24 | 24 | 19.40 | 29.10 | 698.40 | 29,344.69 |
| 05/30/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 29,693.89 |
| 05/30/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 30,043.09 |
| 06/03/2005 | Burkhart, Gregory | 12 | 12 | 19.79 | 29.69 | 356.22 | 30,399.31 |
| 06/03/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 30,748.51 |
| 06/05/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 31,097.71 |
| 06/05/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 31,446.91 |
| 06/07/2005 | Sautter, Marcus | 10.5 | 12 | 19.79 | 29.69 | 356.22 | 31,803.13 |
| 06/07/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 32,152.33 |
| 06/07/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 32,501.53 |
| 06/07/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 32,850.73 |
| 06/10/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 33,199.93 |
| 06/10/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 33,549.13 |
| 06/12/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 33,898.33 |
| 06/12/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 34,247.53 |
| 06/13/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 34,596.73 |
| 06/13/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 34,945.93 |
| 06/15/2005 | Motter, Michael | 12 | 12 | 19.79 | 29.69 | 356.22 | 35,302.15 |
| 06/15/2005 | Zaletta, Robin | 12 | 12 | 19.79 | 29.69 | 356.22 | 35,658.37 |
| 06/15/2005 | Lietaert, Daniel | 24 | 24 | 19.79 | 29.69 | 712.44 | 36,370.81 |
| 06/16/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 36,720.01 |

Sylvania Township Fire Department
 Calculation of OT Hours for Allocating Personnel Costs
 March 18, 2005 Through December 31, 2005
 Source: Firehouse Data & Access

Exhibit XI - A

| OvertimeDate | Name | OT_Hours | HrsPaid | PayRate | OTPayRate | OTPay | Cum Pay |
|--------------|-----------------------|----------|---------|---------|-----------|--------|-----------|
| 06/16/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 37,069.21 |
| 06/19/2005 | Lietaert, Daniel | 12 | 12 | 19.79 | 29.69 | 356.22 | 37,425.43 |
| 06/19/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 37,774.63 |
| 06/19/2005 | Boyers, Dean | 24 | 24 | 19.79 | 29.69 | 712.44 | 38,487.07 |
| 06/21/2005 | Boyers, Dean | 12 | 12 | 19.79 | 29.69 | 356.22 | 38,843.29 |
| 06/22/2005 | Burkhart, Gregory | 12 | 12 | 19.79 | 29.69 | 356.22 | 39,199.51 |
| 06/22/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 39,548.71 |
| 06/22/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 39,897.91 |
| 06/22/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 40,247.11 |
| 06/23/2005 | Lietaert, Daniel | 12 | 12 | 19.79 | 29.69 | 356.22 | 40,603.33 |
| 06/23/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 40,952.53 |
| 06/24/2005 | Boyers, Dean | 12 | 12 | 19.79 | 29.69 | 356.22 | 41,308.75 |
| 06/24/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 41,657.95 |
| 06/25/2005 | Lietaert, Daniel | 12 | 12 | 19.79 | 29.69 | 356.22 | 42,014.17 |
| 06/25/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 42,363.37 |
| 06/25/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 42,712.57 |
| 06/25/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 43,061.77 |
| 06/27/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 43,410.97 |
| 06/27/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 43,760.17 |
| 06/28/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 44,109.37 |
| 06/28/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 44,458.57 |
| 06/28/2005 | Fritz, Jeremy | 24 | 24 | 19.79 | 29.69 | 712.44 | 45,171.01 |
| 06/29/2005 | Boyers, Dean | 12 | 12 | 19.79 | 29.69 | 356.22 | 45,527.23 |
| 06/29/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 45,876.43 |
| 07/01/2005 | Behan, Michael | 12 | 12 | 19.79 | 29.69 | 356.22 | 46,232.65 |
| 07/01/2005 | Bennett, Jeffrey | 12 | 12 | 19.79 | 29.69 | 356.22 | 46,588.87 |
| 07/01/2005 | Boyers, Dean | 12 | 12 | 19.79 | 29.69 | 356.22 | 46,945.09 |
| 07/01/2005 | Burkhart, Gregory | 12 | 12 | 19.79 | 29.69 | 356.22 | 47,301.31 |
| 07/02/2005 | Rose, Joseph | 12 | 12 | 19.79 | 29.69 | 356.22 | 47,657.53 |
| 07/02/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 48,006.73 |
| 07/02/2005 | Wolfe, Kirk | 12 | 12 | 19.79 | 29.69 | 356.22 | 48,362.95 |
| 07/02/2005 | Zaletta, Robin | 12 | 12 | 19.79 | 29.69 | 356.22 | 48,719.17 |
| 07/04/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 49,068.37 |
| 07/04/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 49,417.57 |
| 07/07/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 49,766.77 |
| 07/07/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 50,115.97 |
| 07/09/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 50,465.17 |
| 07/10/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 50,814.37 |
| 07/10/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 51,163.57 |
| 07/10/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 51,512.77 |
| 07/10/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 51,861.97 |
| 07/12/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 52,211.17 |
| 07/12/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 52,560.37 |
| 07/13/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 52,909.57 |
| 07/13/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 53,258.77 |
| 07/13/2005 | Slaughterbeck, Ronald | 24 | 24 | 19.40 | 29.10 | 698.40 | 53,957.17 |
| 07/16/2005 | Burkhart, Gregory | 12 | 12 | 19.79 | 29.69 | 356.22 | 54,313.39 |
| 07/16/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 54,662.59 |
| 07/17/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 55,011.79 |
| 07/18/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 55,360.99 |

Sylvania Township Fire Department
 Calculation of OT Hours for Allocating Personnel Costs
 March 18, 2005 Through December 31, 2005
 Source: Firehouse Data & Access

Exhibit XI - A

| OvertimeDate | Name | OT_Hours | HrsPaid | PayRate | OTPayRate | OTPay | Cum Pay |
|--------------|-----------------------|----------|---------|---------|-----------|--------|-----------|
| 07/18/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 55,710.19 |
| 07/18/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 56,059.39 |
| 07/18/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 56,408.59 |
| 07/19/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 56,757.79 |
| 07/19/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 57,106.99 |
| 07/19/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 57,456.19 |
| 07/19/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 57,805.39 |
| 07/22/2005 | Lietaert, Daniel | 12 | 12 | 19.79 | 29.69 | 356.22 | 58,161.61 |
| 07/22/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 58,510.81 |
| 07/22/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 58,860.01 |
| 07/22/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 59,209.21 |
| 07/24/2005 | Burkhart, Gregory | 15.25 | 15.25 | 19.79 | 29.69 | 452.70 | 59,661.91 |
| 07/25/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 60,011.11 |
| 07/25/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 60,360.31 |
| 07/25/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 60,709.51 |
| 07/25/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 61,058.71 |
| 07/28/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 61,407.91 |
| 07/28/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 61,757.11 |
| 07/30/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 62,106.31 |
| 07/30/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 62,455.51 |
| 07/31/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 62,804.71 |
| 07/31/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 63,153.91 |
| 07/31/2005 | Mills, Kevin | 24 | 24 | 19.40 | 29.10 | 698.40 | 63,852.31 |
| 08/03/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 64,201.51 |
| 08/03/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 64,550.71 |
| 08/05/2005 | Burkhart, Gregory | 12 | 12 | 19.79 | 29.69 | 356.22 | 64,906.93 |
| 08/05/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 65,256.13 |
| 08/07/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 65,605.33 |
| 08/07/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 65,954.53 |
| 08/07/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 66,303.73 |
| 08/08/2005 | Steinmetz, Steve | 12 | 12 | 22.73 | 34.09 | 409.14 | 66,712.87 |
| 08/09/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 67,062.07 |
| 08/09/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 67,411.27 |
| 08/10/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 67,760.47 |
| 08/10/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 68,109.67 |
| 08/10/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 68,458.87 |
| 08/12/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 68,808.07 |
| 08/12/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 69,157.27 |
| 08/13/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 69,506.47 |
| 08/13/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 69,855.67 |
| 08/14/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 70,204.87 |
| 08/14/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 70,554.07 |
| 08/15/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 70,903.27 |
| 08/15/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 71,252.47 |
| 08/17/2005 | Froelich, Michael | 12 | 12 | 22.31 | 33.46 | 401.58 | 71,654.05 |
| 08/17/2005 | Young, Jeffrey | 12 | 12 | 22.76 | 34.14 | 409.68 | 72,063.73 |
| 08/18/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 72,412.93 |
| 08/18/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 72,762.13 |
| 08/20/2005 | Kahan, Steve | 12 | 12 | 22.76 | 34.14 | 409.68 | 73,171.81 |
| 08/20/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 73,521.01 |

Sylvania Township Fire Department
 Calculation of OT Hours for Allocating Personnel Costs
 March 18, 2005 Through December 31, 2005
 Source: Firehouse Data & Access

Exhibit XI - A

| OvertimeDate | Name | OT_Hours | HrsPaid | PayRate | OTPayRate | OTPay | Cum Pay |
|--------------|-----------------------|----------|---------|---------|-----------|--------|-----------|
| 08/20/2005 | Burkhart, Gregory | 24 | 24 | 19.79 | 29.69 | 712.44 | 74,233.45 |
| 08/21/2005 | Lietaert, Daniel | 12 | 12 | 19.79 | 29.69 | 356.22 | 74,589.67 |
| 08/21/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 74,938.87 |
| 08/22/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 75,288.07 |
| 08/22/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 75,637.27 |
| 08/24/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 75,986.47 |
| 08/24/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 76,335.67 |
| 08/24/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 76,684.87 |
| 08/26/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 77,034.07 |
| 08/26/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 77,383.27 |
| 08/27/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 77,732.47 |
| 08/27/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 78,081.67 |
| 08/27/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 78,430.87 |
| 08/27/2005 | Slaughterbeck, Ronald | 15.08 | 15.08 | 19.40 | 29.10 | 438.83 | 78,869.70 |
| 08/28/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 79,218.90 |
| 08/28/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 79,568.10 |
| 08/31/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 79,917.30 |
| 08/31/2005 | Wittkop, Shawn | 24 | 24 | 19.79 | 29.69 | 712.44 | 80,629.74 |
| 09/03/2005 | Brockway, Anderson | 12 | 12 | 19.79 | 29.69 | 356.22 | 80,985.96 |
| 09/03/2005 | Mueller, James | 12 | 12 | 19.79 | 29.69 | 356.22 | 81,342.18 |
| 09/03/2005 | Stark, Michael | 24 | 24 | 19.40 | 29.10 | 698.40 | 82,040.58 |
| 09/05/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 82,389.78 |
| 09/05/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 82,738.98 |
| 09/05/2005 | Stark, Michael | 24 | 24 | 19.40 | 29.10 | 698.40 | 83,437.38 |
| 09/06/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 83,786.58 |
| 09/06/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 84,135.78 |
| 09/06/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 84,484.98 |
| 09/06/2005 | Mills, Kevin | 15 | 15 | 19.40 | 29.10 | 436.50 | 84,921.48 |
| 09/07/2005 | Hatfield, David | 12 | 12 | 19.79 | 29.69 | 356.22 | 85,277.70 |
| 09/08/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 85,626.90 |
| 09/08/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 85,976.10 |
| 09/09/2005 | Elliott, Darrell | 12 | 12 | 19.79 | 29.69 | 356.22 | 86,332.32 |
| 09/09/2005 | Lietaert, Daniel | 12 | 12 | 19.79 | 29.69 | 356.22 | 86,688.54 |
| 09/09/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 87,037.74 |
| 09/09/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 87,386.94 |
| 09/11/2005 | Frye, Aaron | 12 | 12 | 19.79 | 29.69 | 356.22 | 87,743.16 |
| 09/11/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 88,092.36 |
| 09/11/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 88,441.56 |
| 09/12/2005 | Born, Douglas | 12 | 12 | 19.79 | 29.69 | 356.22 | 88,797.78 |
| 09/12/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 89,146.98 |
| 09/12/2005 | Seidl, Kenneth | 24 | 24 | 19.40 | 29.10 | 698.40 | 89,845.38 |
| 09/14/2005 | Stark, Michael | 8 | 24 | 19.40 | 29.10 | 698.40 | 90,543.78 |
| 09/15/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 90,892.98 |
| 09/15/2005 | Morris, Chad | 12 | 12 | 19.79 | 29.69 | 356.22 | 91,249.20 |
| 09/15/2005 | Seidl, Kenneth | 24 | 24 | 19.40 | 29.10 | 698.40 | 91,947.60 |
| 09/17/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 92,296.80 |
| 09/18/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 92,646.00 |
| 09/18/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 92,995.20 |
| 09/20/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 93,344.40 |
| 09/20/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 93,693.60 |

Sylvania Township Fire Department
 Calculation of OT Hours for Allocating Personnel Costs
 March 18, 2005 Through December 31, 2005
 Source: Firehouse Data & Access

Exhibit XI - A

| OvertimeDate | Name | OT_Hours | HrsPaid | PayRate | OTPayRate | OTPay | Cum Pay |
|--------------|-----------------------|----------|---------|---------|-----------|--------|------------|
| 09/21/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 94,042.80 |
| 09/21/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 94,392.00 |
| 09/26/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 94,741.20 |
| 09/26/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 95,090.40 |
| 09/27/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 95,439.60 |
| 09/27/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 95,788.80 |
| 10/03/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 96,138.00 |
| 10/03/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 96,487.20 |
| 10/04/2005 | Boyers, Dean | 12 | 12 | 19.79 | 29.69 | 356.22 | 96,843.42 |
| 10/04/2005 | Hatfield, David | 12 | 12 | 19.79 | 29.69 | 356.22 | 97,199.64 |
| 10/05/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 97,548.84 |
| 10/05/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 97,898.04 |
| 10/05/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 98,247.24 |
| 10/05/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 98,596.44 |
| 10/11/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 98,945.64 |
| 10/11/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 99,294.84 |
| 10/14/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 99,644.04 |
| 10/14/2005 | Riggs, Fredrick | 12 | 12 | 19.79 | 29.69 | 356.22 | 100,000.26 |
| 10/14/2005 | Standiford, Roderick | 12 | 12 | 19.79 | 29.69 | 356.22 | 100,356.48 |
| 10/14/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 100,705.68 |
| 10/17/2005 | Seidl, Kenneth | 24 | 24 | 19.40 | 29.10 | 698.40 | 101,404.08 |
| 10/17/2005 | Stark, Michael | 24 | 24 | 19.40 | 29.10 | 698.40 | 102,102.48 |
| 10/21/2005 | Lietaert, Daniel | 12 | 12 | 19.79 | 29.69 | 356.22 | 102,458.70 |
| 10/21/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 102,807.90 |
| 10/21/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 103,157.10 |
| 10/22/2005 | Fritz, Jeremy | 12 | 12 | 19.79 | 29.69 | 356.22 | 103,513.32 |
| 10/22/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 103,862.52 |
| 10/30/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 104,211.72 |
| 10/30/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 104,560.92 |
| 10/31/2005 | Stark, Michael | 18.67 | 18.67 | 19.40 | 29.10 | 543.30 | 105,104.21 |
| 11/03/2005 | Born, Douglas | 12 | 12 | 19.79 | 29.69 | 356.22 | 105,460.43 |
| 11/03/2005 | Hatfield, David | 12 | 12 | 19.79 | 29.69 | 356.22 | 105,816.65 |
| 11/03/2005 | Miller, Patrick | 12 | 12 | 19.79 | 29.69 | 356.22 | 106,172.87 |
| 11/03/2005 | Motter, Michael | 12 | 12 | 19.79 | 29.69 | 356.22 | 106,529.09 |
| 11/07/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 106,878.29 |
| 11/09/2005 | Hatfield, David | 12 | 12 | 19.79 | 29.69 | 356.22 | 107,234.51 |
| 11/09/2005 | Standiford, Roderick | 12 | 12 | 19.79 | 29.69 | 356.22 | 107,590.73 |
| 11/09/2005 | Mccartney, James | 24 | 24 | 19.40 | 29.10 | 698.40 | 108,289.13 |
| 11/13/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 108,638.33 |
| 11/13/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 108,987.53 |
| 11/15/2005 | Mccartney, James | 24 | 24 | 19.40 | 29.10 | 698.40 | 109,685.93 |
| 11/15/2005 | Slaughterbeck, Ronald | 24 | 24 | 19.40 | 29.10 | 698.40 | 110,384.33 |
| 11/16/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 110,733.53 |
| 11/16/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 111,082.73 |
| 11/18/2005 | Lietaert, Daniel | 12 | 12 | 19.79 | 29.69 | 356.22 | 111,438.95 |
| 11/18/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 111,788.15 |
| 11/18/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 112,137.35 |
| 11/18/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 112,486.55 |
| 11/19/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 112,835.75 |
| 11/19/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 113,184.95 |

Sylvania Township Fire Department
 Calculation of OT Hours for Allocating Personnel Costs
 March 18, 2005 Through December 31, 2005
 Source: Firehouse Data & Access

Exhibit XI - A

| OvertimeDate | Name | OT_Hours | HrsPaid | PayRate | OTPayRate | OTPay | Cum Pay |
|--------------|-----------------------|-----------------|-----------------|---------|-----------|-------------------|------------|
| 11/19/2005 | Standiford, Roderick | 12 | 12 | 19.79 | 29.69 | 356.22 | 113,541.17 |
| 11/19/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 113,890.37 |
| 11/21/2005 | Hatfield, David | 12 | 12 | 19.79 | 29.69 | 356.22 | 114,246.59 |
| 11/21/2005 | Slaughterbeck, Ronald | 24 | 24 | 19.40 | 29.10 | 698.40 | 114,944.99 |
| 11/22/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 115,294.19 |
| 11/22/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 115,643.39 |
| 11/23/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 115,992.59 |
| 11/25/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 116,341.79 |
| 11/25/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 116,690.99 |
| 11/26/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 117,040.19 |
| 11/26/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 117,389.39 |
| 11/28/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 117,738.59 |
| 11/28/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 118,087.79 |
| 12/04/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 118,436.99 |
| 12/05/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 118,786.19 |
| 12/05/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 119,135.39 |
| 12/06/2005 | Boyers, Dean | 12 | 12 | 19.79 | 29.69 | 356.22 | 119,491.61 |
| 12/06/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 119,840.81 |
| 12/08/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 120,190.01 |
| 12/08/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 120,539.21 |
| 12/09/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 120,888.41 |
| 12/09/2005 | Motter, Michael | 12 | 12 | 19.79 | 29.69 | 356.22 | 121,244.63 |
| 12/09/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 121,593.83 |
| 12/09/2005 | Young, Jeffrey | 12 | 12 | 22.76 | 34.14 | 409.68 | 122,003.51 |
| 12/10/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 122,352.71 |
| 12/10/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 122,701.91 |
| 12/11/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 123,051.11 |
| 12/11/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 123,400.31 |
| 12/13/2005 | Ramm, Michael | 6 | 24 | 22.76 | 34.14 | 819.36 | 124,219.67 |
| 12/14/2005 | Miller, Patrick | 12 | 12 | 19.79 | 29.69 | 356.22 | 124,575.89 |
| 12/14/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 124,925.09 |
| 12/16/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 125,274.29 |
| 12/16/2005 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 125,623.49 |
| 12/17/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 125,972.69 |
| 12/17/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 126,321.89 |
| 12/17/2005 | Stark, Michael | 24 | 24 | 19.40 | 29.10 | 698.40 | 127,020.29 |
| 12/21/2005 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 127,369.49 |
| 12/22/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 127,718.69 |
| 12/22/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 128,067.89 |
| 12/24/2005 | Boyers, Dean | 12 | 12 | 19.79 | 29.69 | 356.22 | 128,424.11 |
| 12/24/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 128,773.31 |
| 12/25/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 129,122.51 |
| 12/25/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 129,471.71 |
| 12/26/2005 | Mills, Kevin | 24 | 24 | 19.40 | 29.10 | 698.40 | 130,170.11 |
| 12/28/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 130,519.31 |
| 12/28/2005 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 130,868.51 |
| 12/28/2005 | Mills, Kevin | 24 | 24 | 19.40 | 29.10 | 698.40 | 131,566.91 |
| 12/29/2005 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 131,916.11 |
| 12/29/2005 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 132,265.31 |
| | | <u>4,432.50</u> | <u>4,504.00</u> | | | <u>132,265.31</u> | |

Sylvania Township Fire Department
 Calculation of OT Hours for Allocating Personnel Costs
 January 1, 2006 Through June 30, 2006
 Source: Firehouse Data & Access

Exhibit XI - B

| OvertimeDate | Name | OT_Hours | HrsPaid | PayRate | OTPayRat | OTPay | Cum Pay |
|--------------|-----------------------|----------|---------|---------|----------|--------|-----------|
| 01/02/2006 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 349.20 |
| 01/02/2006 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 698.40 |
| 01/07/2006 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 1,047.60 |
| 01/07/2006 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 1,396.80 |
| 01/08/2006 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 1,746.00 |
| 01/09/2006 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 2,095.20 |
| 01/09/2006 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 2,444.40 |
| 01/10/2006 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 2,793.60 |
| 01/12/2006 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 3,142.80 |
| 01/15/2006 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 3,492.00 |
| 01/15/2006 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 3,841.20 |
| 01/21/2006 | Deshetler, Ralph | 12 | 12 | 22.31 | 33.46 | 401.58 | 4,242.78 |
| 01/21/2006 | Kahan, Steve | 12 | 12 | 22.76 | 34.14 | 409.68 | 4,652.46 |
| 02/04/2006 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 5,001.66 |
| 02/04/2006 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 5,350.86 |
| 02/20/2006 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 5,700.06 |
| 02/20/2006 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 6,049.26 |
| 02/26/2006 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 6,398.46 |
| 03/01/2006 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 6,747.66 |
| 03/03/2006 | Slaughterbeck, Ronald | 12 | 12 | 19.40 | 29.10 | 349.20 | 7,096.86 |
| 03/03/2006 | Boyers, Dean | 12 | 12 | 19.79 | 29.69 | 356.22 | 7,453.08 |
| 03/10/2006 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 7,802.28 |
| 03/12/2006 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 8,151.48 |
| 03/13/2006 | Seidl, Kenneth | 24 | 24 | 19.40 | 29.10 | 698.40 | 8,849.88 |
| 03/16/2006 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 9,199.08 |
| 03/16/2006 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 9,548.28 |
| 03/18/2006 | Burkhart, Gregory | 24 | 24 | 19.79 | 29.69 | 712.44 | 10,260.72 |
| 03/19/2006 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 10,609.92 |
| 03/19/2006 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 10,959.12 |
| 03/25/2006 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 11,308.32 |
| 03/25/2006 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 11,657.52 |
| 04/03/2006 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 12,006.72 |
| 04/05/2006 | Hatfield, David | 24 | 24 | 19.79 | 29.69 | 712.44 | 12,719.16 |
| 04/11/2006 | Roberts, John | 12 | 12 | 19.79 | 29.69 | 356.22 | 13,075.38 |
| 04/11/2006 | Mccartney, James | 12 | 12 | 19.40 | 29.10 | 349.20 | 13,424.58 |
| 04/25/2006 | Mills, Kevin | 12 | 12 | 19.40 | 29.10 | 349.20 | 13,773.78 |
| 04/25/2006 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 14,122.98 |
| 04/29/2006 | Motter, Michael | 12 | 12 | 19.79 | 29.69 | 356.22 | 14,479.20 |
| 04/30/2006 | Seidl, Kenneth | 24 | 24 | 19.40 | 29.10 | 698.40 | 15,177.60 |
| 05/02/2006 | Froelich, Michael | 12 | 12 | 22.31 | 33.46 | 401.58 | 15,579.18 |
| 05/02/2006 | Young, Jeffrey | 12 | 12 | 22.76 | 34.14 | 409.68 | 15,988.86 |
| 05/03/2006 | Ramm, Michael | 12 | 12 | 22.76 | 34.14 | 409.68 | 16,398.54 |
| 05/03/2006 | Froelich, Michael | 12 | 12 | 22.31 | 33.46 | 401.58 | 16,800.12 |
| 05/06/2006 | Froelich, Michael | 12 | 12 | 22.31 | 33.46 | 401.58 | 17,201.70 |
| 05/06/2006 | Young, Jeffrey | 12 | 12 | 22.76 | 34.14 | 409.68 | 17,611.38 |
| 05/25/2006 | Boyers, Dean | 12 | 12 | 19.79 | 29.69 | 356.22 | 17,967.60 |
| 05/25/2006 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 18,316.80 |
| 05/31/2006 | Steinmetz, Steve | 12 | 12 | 22.73 | 34.09 | 409.14 | 18,725.94 |
| 05/31/2006 | Deshetler, Ralph | 12 | 12 | 22.31 | 33.46 | 401.58 | 19,127.52 |

Sylvania Township Fire Department
 Calculation of OT Hours for Allocating Personnel Costs
 January 1, 2006 Through June 30, 2006
 Source: Firehouse Data & Access

Exhibit XI - B

| OvertimeDate | Name | OT_Hours | HrsPaid | PayRate | OTPayRat | OTPay | Cum Pay |
|----------------------------------|-------------------|---------------|---------------|---------|----------|------------------|-----------|
| 06/04/2006 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 19,476.72 |
| 06/10/2006 | Mills, Kevin | 24 | 24 | 19.40 | 29.10 | 698.40 | 20,175.12 |
| 06/16/2006 | Rose, Joseph | 12 | 12 | 19.79 | 29.69 | 356.22 | 20,531.34 |
| 06/16/2006 | Burkhart, Gregory | 12 | 12 | 19.79 | 29.69 | 356.22 | 20,887.56 |
| 06/17/2006 | Ramm, Michael | 24 | 24 | 22.76 | 34.14 | 819.36 | 21,706.92 |
| 06/20/2006 | Smith, Scott | 12 | 12 | 22.31 | 33.46 | 401.58 | 22,108.50 |
| 06/20/2006 | Reynolds, Thomas | 12 | 12 | 22.76 | 34.14 | 409.68 | 22,518.18 |
| 06/22/2006 | Born, Douglas | 12 | 12 | 19.79 | 29.69 | 356.22 | 22,874.40 |
| 06/25/2006 | Stark, Michael | 24 | 24 | 19.40 | 29.10 | 698.40 | 23,572.80 |
| 06/26/2006 | Deshetler, Ralph | 24 | 24 | 22.31 | 33.46 | 803.16 | 24,375.96 |
| 06/27/2006 | Stark, Michael | 12 | 12 | 19.40 | 29.10 | 349.20 | 24,725.16 |
| 06/27/2006 | Seidl, Kenneth | 12 | 12 | 19.40 | 29.10 | 349.20 | 25,074.36 |
| 06/28/2006 | Morris, Chad | 24 | 24 | 19.79 | 29.69 | 712.44 | 25,786.80 |
| Total January through June 2006 | | <u>852.00</u> | <u>852.00</u> | | | <u>25,786.80</u> | |
| Total 2005 | | | | | | 132,265.31 | |
| Total inception to June 30, 2006 | | | | | | 158,052.11 | |

Sylvania Township Fire Department
 Summary of Revenue & Expenditures (cash basis)
 Alternative Personnel Costing Assumptions
 Inception through June 30, 2006

Exhibit XII

| | Method of Assigning Costs | | | | | | | | |
|------------------------------|----------------------------------|-----------|-----------|---|-----------|---------|------------------------------|----------|-----------|
| | Full Absorption Method | | | Overtime Method | | | Avoidable Cost Method | | |
| | 2005 | 2006 | Total | 2005 | 2006 | Total | 2005 | 2006 | Total |
| Revenue | 157,862 | 165,440 | 323,302 | 157,862 | 165,440 | 323,302 | 157,862 | 165,440 | 323,302 |
| Tools & Equipment | 42,791 | 28,674 | | | | | | | |
| Supplies | 1,668 | 1,071 | | | | | | | |
| Repairs | 12,803 | 0 | | | | | | | |
| Contract Services (MBI) | 10,287 | 14,417 | | | | | | | |
| Other expenditures | 1,606 | 590 | | | | | | | |
| Total non-salary expenditure | 69,156 | 44,752 | 113,907 | 69,156 | 44,752 | 113,907 | 69,156 | 44,752 | 113,907 |
| Annual salary amounts | 606,714 | 606,714 | | | | | 606,714 | 303,357 | |
| Monthly salary amount | 50,560 | 50,560 | | | | | 50,560 | 25,280 | |
| Number of months | 10 | 6 | | | | | 10 | 6 | |
| | | | | See Exhibits XIA and XIB for detail | | | | | |
| Salary expenditure | 505,595 | 303,357 | 808,952 | 132,265 | 25,786.80 | 158,052 | 505,595 | 151,679 | 657,274 |
| Total expenditures | 574,751 | 348,109 | 922,859 | 201,421 | 70,538 | 271,959 | 574,751 | 196,430 | 771,181 |
| Revenue less expenditures | (416,889) | (182,669) | (599,558) | (43,559) | 94,901 | 51,342 | (416,889) | (30,990) | (447,879) |

Non- Economic Characteristics of the Medic 4 Transport Unit

- Highest level non-physician trained care
The patient receives paramedic level care and treatments as necessary, either advanced life support or basic life support.
- Continuity of Care
There is “continuity of care” and continuity of level of care from the first unit on scene to the arrival at the hospital of the patient’s choice.
- Advanced Life Support (ALS) is available if necessary
Sylvania Township Firefighters/ Paramedics are certified to deliver Advanced Life Support Care.
- Community Knowledge.
Care provided by responders that work exclusively in the Sylvania Community.
- Service to the community at no additional cost to the Sylvania resident.
Insurance companies are billed for the transport according to recommended amounts determined by Lucas County, Medicare and Medicaid. No Sylvania resident is billed.
- Level of training and certification. All fire department paramedics are Lucas County EMS (LCEMS) certified. This level exceeds the State of Ohio Minimum requirements.
- Medic 4 will almost always be responding from within the Sylvania service district. Private providers may respond from another geographic area
- Medic 4 primarily responds to incidents Code 2 (no lights and siren) thereby reducing potential danger to the public and fire department personnel.
- Multi - role crew members. All Sylvania paramedics are firefighters. Medic 4 responds “in tandem” with at least one other firefighting unit. If patient care and transport requires more personnel, those paramedics are already on scene.
- All fire department members receive annual emergency vehicle classroom, over the road and obstacle course training.
- When additional patient care assistance is needed, additional on scene fire department personnel may accompany Medic 4 to the hospital.

- Development of a self sustainable EMS system decreases necessity to rely on a County wide system in the event of changes in political / philosophical / economic position.
- Can be utilized as a rehabilitation vehicle or shelter for displaced occupants of a structure fire or other similar incident.
- Greater EMS resources in event of Mass Casualty or Multiple incidents (rehab / triage / treatment / transport)