

# Arkansas Valley Ambulance District - Treasurer's Report

## May 2023

June 19, 2023

For period 05/01/23 through 05/31/23

### 1) Notable Income

a) **MONTHLY TAX DISBURSEMENT:** Our May tax receipts contained disbursements for the month of April 2023

i) **Detail:**

	<b>Disbursement</b>	<b>Y T D Total</b>
Current Tax:	\$ 60,451.76	\$ 160,939.91
Specific Ownership:	\$ 3,049.92	\$ 12,316.52
Other:		
Sr./Vet Exemption	\$ 7,581.32	\$ 7,581.32
DQ Tax:		\$ (14.46)
DQ Interest		\$ (3.33)
Interest:	\$ 1.86	\$3.58
Personal Property Exemption	\$ 73.53	\$ 73.53
Commissions:	\$ (2,041.06)	\$ (5,055.40)
<b>Monthly Net</b>	<b>\$69,117.33</b>	<b>\$ 175,841.67</b>

See 'Schedule A' for Tax Disbursement YTD details.

2) **Patient Billing Income:**

**\$2,728.27**

3) **June Tax Disbursements: (for May. - will be on next month's Income)**

**\$ 20,732.32**

### 4) EOM Balances

Emergency Checking	\$ 1,673
Operating Checking	\$ 129,300
Savings	\$ 78,663
Reserve Checking	\$ 60,902

**Total** **\$ 270,538**

### 5) Additional

\$100,000.00 has been transferred to the Operations Checking for construction expenses which now has an available balance of \$157,000.

**ARKANSAS VALLEY AMBULANCE DISTRICT  
CASH POSITION  
YEAR TO DATE (YTD) AS OF MAY 31, 2023**

Account Activity Item Description	Checking			Investment	TOTALS
	Operating Bank	Emergency Bank	Reserve Bank	Savings Reserve	ALL ACCOUNTS
<b>BEGINNING BALANCE PER BANK</b>	\$ 17,164	\$ 3,410	\$ -	\$ 357,064	\$ 377,638
YTD credits - Total deposits, wires and transfers	242,797	13,020	346,005	175,954	777,776
YTD debits - Total vouchers, wires and transfers	(130,661)	(14,757)	(285,103)	(451,000)	(881,521)
<b>YTD balance</b>	129,300	1,673	60,902	82,018	273,893
Less outstanding checks	-	-	-	-	-
<b>YTD balance less outstanding checks</b>	129,300	1,673	60,902	82,018	273,893
Restricted cash	-	-	-	(3,355)	(3,355)
<b>Adjusted balance less restricted cash</b>	<b>\$ 129,300</b>	<b>\$ 1,673</b>	<b>\$ 60,902</b>	<b>\$ 78,663</b>	<b>\$ 270,538</b>

**ARKANSAS VALLEY AMBULANCE DISTRICT  
FUND/PROJECT ALLOCATION OF AVAILABLE BALANCES  
YEAR TO DATE (YTD) AS OF MAY 31, 2023**

Account Activity Item Description	GENERAL	CAPITAL	TOTALS
			ALL FUNDS
<b>BEGINNING AVAILABLE FUND BALANCES</b>	\$ 315,340	\$ 62,297	\$ 377,637
<b>YTD DEPOSITS</b>			
Property taxes	160,926	-	160,926
Senior/veteran exemption	7,581	-	7,581
Specific ownership taxes	12,390	-	12,390
Ambulance service fees	10,978	-	10,978
Grant revenue	-	113,662	113,662
Interest	20	-	20
<b>Deposits subtotals</b>	191,895	113,662	305,557
YTD total expenses	(96,697)	(312,604)	(409,301)
Transfers	(140,000)	140,000	-
<b>YTD ENDING AVAILABLE FUND BALANCES</b>	<b>\$ 270,538</b>	<b>\$ 3,355</b>	<b>\$ 273,893</b>

**ARKANSAS VALLEY AMBULANCE DISTRICT**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL - CASH BASIS (NON-GAAP)**  
**FOR THE ONE MONTH AND FIVE MONTHS ENDED MAY 31, 2023**  
**Unaudited**

	<b>Current Month Actual</b>	<b>YTD Actual</b>	<b>2023 Adopted Budget</b>	<b>Variance Over (Under)</b>	<b>Percent of Budget (42% YTD)</b>
<b>REVENUES</b>					
Property taxes	\$ 60,452	\$ 160,926	\$ 234,285	\$ (73,359)	69%
Senior/veteran exemption	7,581	7,581	7,000	581	108%
Specific ownership taxes	3,123	12,390	28,110	(15,720)	44%
Ambulance service fees	2,728	10,978	7,000	3,978	157%
Donations	-	-	500	(500)	0%
Interest	8	20	200	(180)	10%
<b>Total revenues</b>	<u>73,892</u>	<u>191,895</u>	<u>277,095</u>	<u>(85,200)</u>	<u>69%</u>
<b>EXPENDITURES</b>					
<b>Administration</b>					
Administrative staff - reimbursement	2,749	14,781	41,600	(26,819)	36%
County treasurer fees	2,041	5,056	8,082	(3,026)	63%
Community outreach	75	450	5,500	(5,050)	8%
Compliance (mandated expenses, taxes, fees)	-	160	2,000	(1,840)	8%
District management and accounting	-	3,979	17,000	(13,021)	23%
Dues and subscriptions	-	1,047	1,000	47	105%
Insurance (BOD)	-	-	4,000	(4,000)	0%
Legal	-	27	2,000	(1,973)	1%
Office equipment & technology	-	-	2,000	(2,000)	0%
Office supplies	-	710	2,500	(1,790)	28%
Payroll taxes	791	5,094	4,160	934	122%
Postage	35	97	1,500	(1,403)	6%
Printing	-	-	1,000	(1,000)	0%
<b>Total administration</b>	<u>5,691</u>	<u>31,401</u>	<u>92,342</u>	<u>(60,941)</u>	<u>34%</u>
<b>Operations</b>					
Bank charges	-	157	150	7	105%
Billing and collection fees	-	507	3,000	(2,493)	17%
Cleaning & sanitation	-	22	1,000	(978)	2%
Communications	51	257	2,200	(1,943)	12%
Dispatch services	1,010	2,020	4,300	(2,280)	47%
Facility reimbursements	-	-	2,000	(2,000)	0%
Insurance: workers comp, equipment, liability	-	11,859	7,500	4,359	158%
Medical device maintenance	-	6,956	4,000	2,956	174%
Medical supplies	1,137	2,227	12,000	(9,773)	19%
Operating contingency (TABOR) 3%	-	-	8,300	(8,300)	0%
Personal protection equipment	-	626	2,000	(1,374)	31%
Uniforms	65	519	10,000	(9,481)	5%
Volunteer benefits	2,075	7,012	25,000	(17,988)	28%
Volunteer responder reimbursement	280	5,869	25,000	(19,131)	23%
<b>Total operations</b>	<u>4,618</u>	<u>38,031</u>	<u>106,450</u>	<u>(68,419)</u>	<u>36%</u>
<b>Training</b>					
Continuing education	1,124	2,644	8,000	(5,356)	33%
Driver training (EMR)	-	-	2,000	(2,000)	0%
EMT training	200	10,485	20,000	(9,515)	52%
Training devices, supplies, books	-	63	3,000	(2,937)	2%
Training equipment - small	-	6,045	2,000	4,045	302%
<b>Total training</b>	<u>1,324</u>	<u>19,237</u>	<u>35,000</u>	<u>(15,763)</u>	<u>55%</u>

**ARKANSAS VALLEY AMBULANCE DISTRICT**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL - CASH BASIS (NON-GAAP)**  
**FOR THE ONE MONTH AND FIVE MONTHS ENDED MAY 31, 2023**  
**Unaudited**

	Current Month Actual	YTD Actual	2023 Adopted Budget	Variance Over (Under)	Percent of Budget (42% YTD)
<b>Equipment</b>					
Ambulance computers	-	-	500	(500)	0%
Ambulance fuel	191	858	2,000	(1,142)	43%
Ambulance maintenance	-	437	6,000	(5,563)	7%
Ambulance registration & licensing	-	70	1,000	(930)	7%
Communications	-	1,791	10,000	(8,209)	18%
Facility	-	-	5,000	(5,000)	0%
Small equipment	-	4,872	2,000	2,872	244%
<b>Total equipment</b>	<u>191</u>	<u>8,028</u>	<u>26,500</u>	<u>(18,472)</u>	<u>30%</u>
<b>Total expenditures</b>	<u>11,824</u>	<u>96,697</u>	<u>260,292</u>	<u>(163,595)</u>	<u>37%</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>62,068</u>	<u>95,198</u>	<u>16,803</u>	<u>78,395</u>	<u>567%</u>
<b>OTHER FINANCING USES</b>					
Transfer to capital fund	(20,000)	(140,000)	(120,000)	(20,000)	117%
<b>Total other financing uses</b>	<u>(20,000)</u>	<u>(140,000)</u>	<u>(120,000)</u>	<u>(20,000)</u>	<u>117%</u>
<b>NET CHANGE IN FUND BALANCE</b>	42,068	(44,802)	<u>\$ (103,197)</u>	<u>\$ 58,395</u>	
<b>BEGINNING FUND BALANCE</b>	<u>228,470</u>	<u>315,340</u>			
<b>ENDING FUND BALANCE</b>	<u>\$ 270,538</u>	<u>\$ 270,538</u>			

**ARKANSAS VALLEY AMBULANCE DISTRICT**  
**CAPITAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL - CASH BASIS (NON-GAAP)**  
**FOR THE ONE MONTH AND FIVE MONTHS ENDED MAY 31, 2023**  
 Unaudited

	Current Month Actual	YTD Actual	2023 Adopted Budget	Variance Over (Under)	Percent of Budget (42% YTD)
<b>REVENUES</b>					
Grant revenue	\$ 113,662	\$ 113,662	\$ 133,000	\$ (19,338)	85%
<b>Total revenues</b>	<u>113,662</u>	<u>113,662</u>	<u>133,000</u>	<u>(19,338)</u>	<u>85%</u>
<b>EXPENDITURES</b>					
Building costs and improvements	-	15,318	160,000	(144,682)	10%
Communication equipment	-	28,770	-	28,770	-
Medical devices	4,796	18,920	-	18,920	-
Vehicles	-	249,596	250,000	(404)	100%
<b>Total expenditures</b>	<u>4,796</u>	<u>312,604</u>	<u>410,000</u>	<u>(97,396)</u>	<u>76%</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<u>108,866</u>	<u>(198,942)</u>	<u>(277,000)</u>	<u>78,058</u>	<u>72%</u>
<b>OTHER FINANCING SOURCES</b>					
Transfer from general fund	20,000	140,000	120,000	20,000	117%
<b>Total other financing sources</b>	<u>20,000</u>	<u>140,000</u>	<u>120,000</u>	<u>20,000</u>	<u>117%</u>
<b>NET CHANGE IN FUND BALANCE</b>	128,866	(58,942)	<u>\$ (157,000)</u>	<u>\$ 98,058</u>	
<b>BEGINNING FUND BALANCE (DEFICIT)</b>	<u>(125,511)</u>	<u>62,297</u>			
<b>ENDING FUND BALANCE</b>	<u>\$ 3,355</u>	<u>\$ 3,355</u>			

Arkansas Valley Ambulance District - 2023 Tax Distribution Income Detail

Month	Deposit Date	Tax	Interest	DQ Tax	DQ Int.	Specific Ownership	Other	SK/Vet Exmptn	Personal Property Exemption	Gross	Monthly % of TTL	% of Budget	City Trs Fees	City Trs %	Net	YTD Net
<b>BUDGET</b>		\$234,285.00				\$ 28,110.00		\$ 7,000.00	\$269,395.00						\$ 269,395.00	
JAN	1/10/2023	\$ (16.90)	(2.03)	(14.46)	(3.33)	2,757.81	-	-	-	2,721.09	1.3%	1.01%	0.94	-5.6%	\$ 2,722.03	\$ 2,722.03
FEB	2/10/2023	\$ 10,940.36	-	-	-	1,928.61	-	-	-	12,868.97	6.4%	4.78%	(328.20)	-3.0%	\$ 12,540.77	\$ 15,262.80
MAR	3/10/2023	\$ 69,643.61	-	-	-	2,278.33	-	-	-	71,921.94	35.6%	26.70%	(2,089.30)	-3.0%	\$ 69,832.64	\$ 85,095.44
APR	4/10/2023	\$ 19,921.08	3.75	-	-	2,301.85	-	-	-	22,226.68	11.0%	8.25%	(597.78)	-3.0%	\$ 21,628.90	\$ 106,724.34
MAY	5/10/2023	\$ 60,451.76	1.86	-	-	3,049.92	-	7,581.32	73.53	71,158.39	35.2%	26.41%	(2,041.06)	-3.0%	\$ 69,117.33	\$ 175,841.67
JUN	6/10/2023	\$ 19,004.18	69.92	-	-	2,230.45	-	-	-	21,304.55	10.5%	7.91%	(572.23)	-3.0%	\$ 20,732.32	\$ 196,573.99
JUL											0.0%	0.00%			\$ -	
AUG											0.0%	0.00%			\$ -	
SEP											0.0%	0.00%			\$ -	
OCT											0.0%	0.00%			\$ -	
NOV											0.0%	0.00%			\$ -	
DEC											0.0%	0.00%			\$ -	
		\$179,944.09	73.50	(14.46)	(3.33)	14,546.97	-	7,581.32	73.53	\$202,201.62		75.06%	(5,627.63)	-3.00%	\$ 196,573.99	

## Tax Income vs. Prior Years

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2023 vs 2022	% diff TY/LY	% diff YTD
January	\$ 2,289.50	\$ 2,472.51	\$ 2,516.73	\$ 2,722.03	\$ 205.30	108.2%	108.2%
February	\$ 17,669.73	\$ 21,768.28	\$27,704.13	\$ 12,540.77	\$(15,163.36)	45.3%	50.5%
March	\$ 57,031.34	\$ 57,548.17	\$66,733.39	\$ 69,832.64	\$ 3,099.25	104.6%	87.8%
April	\$ 19,111.08	\$ 15,509.68	\$18,200.82	\$ 21,628.90	\$ 3,428.08	118.8%	92.7%
May	\$ 56,585.56	\$ 67,472.32	\$68,745.80	\$ 69,117.33	\$ 371.53	100.5%	95.6%
June	\$ 17,820.87	\$ 14,659.19	\$13,775.55	\$ 20,732.32	\$ 6,956.77	150.5%	99.4%
July	\$ 36,883.98	\$ 33,381.26	\$37,970.38				
August	\$ 7,043.89	\$ 6,284.92	\$9,028.53				
September	\$ 6,806.20	\$ 4,342.85	\$3,513.33				
October	\$ 3,464.55	\$ 6,365.98	\$5,297.76				
November	\$ 3,304.24	\$ 3,673.44	\$3,542.79				
December	\$ 3,427.65	\$ 3,741.94	\$3,870.11				
	<b>\$229,149.09</b>	<b>\$234,748.03</b>	<b>\$260,899.32</b>	<b>\$196,573.99</b>	<b>\$ (1,102.43)</b>		

## Monthly Transactions

### AVAD Transaction Detail - May 2023

Date	Num	Description	Memo	Category	Amount
<b>Emergency Checking</b>					
05/03/23	3463	Amazon.com*q15at Ftm	Volunteer Rewards	Operations:Volunteer Reimbursement	(63.41)
05/05/23	9197	Rocky Mountain C Ftm	CPR Instructor Resources	Training:Continuing Education	(25.00)
05/05/23	6276	Fiestamexicana Ftm	EMT Trainee Lunch	Training:EMT Training	(169.65)
05/11/23	6276	Google *limmerc Ftm	EMT Study Module	Training:EMT Training	(29.99)
05/16/23		Www Fm Xx Xxxx77 00	Transfer from checking	[Operating Checking XX7700]	3,000.00
05/18/23	9197	Sq *the Shipping Ftm	Banner / Flyers	Administration:Postage	(34.50)
05/19/23	9197	Colorado Compres Ftm	O2 tank refills	Operations:Medical Supplies	(172.24)
05/21/23	6243	Sacred Grounds C Ftm	EMS Conference	Training:Continuing Education	(33.63)
05/21/23	9197	Safeway #2817 Ftm	Volunteer Appreciation Day - Ice	Operations:Volunteer Reimbursement	(39.08)
05/21/23	6243	Sq *buchi Llc Ftm	EMS Conference	Training:Continuing Education	(49.39)
05/22/23	6243	Natural Grocers Ftm	EMS Conference	Training:Continuing Education	(151.59)
05/23/23	6243	Hotel Colorado - Ftm	EMS Conference	Training:Continuing Education	(15.03)
05/23/23	6243	Hotel Colorado - Ftm	EMS Conference	Training:Continuing Education	(149.76)
05/23/23	6243	Hotel Colorado - Ftm	EMS Conference	Training:Continuing Education	(209.06)
05/23/23	6243	Hotel Colorado Ftm	EMS Conference	Training:Continuing Education	(426.68)
05/23/23	6276	Amzn Mktp Us*rp1 Ftm	EMS Week vounteer gifts	Operations:Volunteer Benefits	(1,230.03)
05/24/23	6243	Wal-mart #0921 Ftm	Training Class Supplies	Training:Continuing Education	(63.98)
05/31/23		Interest Posting	INTEREST POSTING	Revenue:Interest	0.01
<b>Operating Checking</b>					
05/01/23		Colo Ui Er Sv Prm Pymt Ach	Worker's Unemployment Insurance	Administration:Payroll Taxes	(21.24)
05/03/23		Humana Ins Co Hcclaimpmt Ach	Ambulance Revenue Received	Revenue:Ambulance Svc. Fees	489.62
05/05/23	3298	Att* Bill Paymen Ftm	Monthly Cell Charges - Med-1	Operations:Communications	(51.38)
05/05/23		Combined Regional Comms Auth.	Quarterly Dispatch Fees	Operations:Dispatch Svcs.	(1,010.19)
05/10/23		HRRMC Pharmacy	Meds	Operations:Medical Supplies	(845.04)
05/12/23		Novitas Hcclaimpmt Ach	Novitas Hcclaimpmt Ach	Revenue:Ambulance Svc. Fees	537.92
05/15/23		Streamline	Web Svcs - Monthly Fee	Administration:Community Outreach	(75.00)
05/15/23	3298	Salida Clinic Ftm	Monthly billing	Operations:Volunteer Benefits	(845.00)
05/15/23	19420	Stryker Medical	Stair Chair	Capital Expenditures:Medical Devices	(4,796.45)
05/16/23		Www To Xx Xxxx78 09	Transfer to emergency checking	[Emergency Checking XX7809]	(3,000.00)
05/16/23		Www Fm Xx Xxxx54 03	Transfer from savings	[Reserve Savings XX5403]	15,000.00
05/18/23	19505	Fremont County Emergency Management	ID Badges	Operations:Uniforms	(65.00)
05/18/23	19419	Leslie Wayson	April Payroll	Administration:Admin Staff Reimbursement	(2,748.82)
05/19/23	3298	Henry Schein* Ftm	Invs 37289010, 39139171:Airways, mega-mvr, IV Supplies	Operations:Medical Supplies	(119.44)
05/22/23	19506	Leslie Wayson	Mileage Reimbursement	Operations:Volunteer Reimbursement	(21.50)
05/26/23		State Of Co Vendor Pay Ach	Grant Reimbursement	Revenue:Grant	113,662.32
05/30/23		Wright Express Fleet Debi Ach	Ambulance Fuel	Equipment:Ambulance Fuel	(191.12)
05/30/23		Irs Usatapyt Ach	Payroll Taxes	Administration:Payroll Taxes	(769.85)
05/31/23		Interest Posting	INTEREST POSTING	Revenue:Interest	0.31
05/31/23		Mobile Deposit	Ambulance Revenue Received	Revenue:Ambulance Svc. Fees	40.00
05/31/23		Mobile Deposit	Ambulance Revenue Received	Revenue:Ambulance Svc. Fees	114.76
05/31/23		Mobile Deposit	Ambulance Revenue Received	Revenue:Ambulance Svc. Fees	650.63
05/31/23		Mobile Deposit	Ambulance Revenue Received	Revenue:Ambulance Svc. Fees	895.34
<b>Reserve Checking</b>					
5/31/2023		Interest Posting	INTEREST POSTING	Revenue:Interest	0.54
<b>Reserve Savings</b>					
05/10/23		Fremont County T 1 Ach		Tax Revenue:Current Tax	60,451.76
				Tax Revenue:Specific Ownership	3,049.92
				Administration:County Treasurer Fees	(2,041.06)
				Tax Revenue:Current Interest	1.86
				Tax Revenue:Senior & Vet Exemption	7,581.32
				Tax Revenue:Personal Property Exemption	73.53
05/16/23		Www Fm Xx Xxxx54 03	Transfer from savings	[Operating Checking XX7700]	(15,000.00)
05/31/23		Interest Posting	INTEREST POSTING	Revenue:Interest	4.05