

# Arkansas Valley Ambulance District - Treasurer's Report

## September 2023

October 15, 2023

For period 09/01/23 through 09/30/23

### 1) Notable Income

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

i) **Detail:**

	Disbursement	Y T D Total
Current Tax:	\$ 4084.50	<b>\$224,827.63</b>
Specific Ownership:	\$2,660.80	<b>\$23,036.20</b>
Other:		
Sr./Vet Exemption		<b>\$ 7,581.32</b>
DQ Tax:		<b>\$ (14.46)</b>
DQ Interest		<b>\$ (3.33)</b>
Interest:	\$155.13	<b>\$386.78</b>
Personal Property Exemption		<b>\$ 73.53</b>
Commissions:	\$(127.19)	<b>\$(6,983.52)</b>
<b>Monthly Net</b>		<b>\$6,773.24</b>

See 'Schedule A' for Tax Disbursement YTD details.

2) Patient Billing Income: **\$1,672.43**  
 3) Oct. Tax Disbursements: (for Sept.. - will be on next month's Income) **\$3,301.19**

### 4) EOM Balances

Emergency Checking	\$ 409
Operating Checking	\$24,364
Savings	\$120,108
Reserve Checking	\$102,599

<b>Total</b>	<b>\$ 247,280</b>
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**ARKANSAS VALLEY AMBULANCE DISTRICT  
CASH POSITION  
YEAR TO DATE (YTD) AS OF SEPTEMBER 30, 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	275,619	14,038	466,009	249,044	1,004,710
YTD debits - Total vouchers, wires and transfers	(268,418)	(17,039)	(363,409)	(486,000)	(1,134,866)
<b>YTD balance</b>	24,365	409	102,600	120,108	247,482
Less outstanding checks	-	-	-	-	-
<b>YTD balance less outstanding checks</b>	24,365	409	102,600	120,108	247,482
Restricted cash	-	-	(102,600)	-	(102,600)
<b>Adjusted balance less restricted cash</b>	<b>\$ 24,365</b>	<b>\$ 409</b>	<b>\$ -</b>	<b>\$ 120,108</b>	<b>\$ 144,882</b>

**ARKANSAS VALLEY AMBULANCE DISTRICT  
FUND/PROJECT ALLOCATION OF AVAILABLE BALANCES  
YEAR TO DATE (YTD) AS OF SEPTEMBER 30, 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	224,813	-	224,813
Senior/veteran exemption	7,655	-	7,655
Specific ownership taxes	23,036	-	23,036
Ambulance service fees	18,205	-	18,205
Grant revenue	-	115,655	115,655
Interest	436	-	436
Miscellaneous	7,500	-	7,500
<b>Deposits subtotals</b>	281,645	115,655	397,300
YTD total expenses	(136,278)	(391,177)	(527,455)
Transfers	(315,825)	315,825	-
<b>YTD ENDING AVAILABLE FUND BALANCES</b>	<b>\$ 144,882</b>	<b>\$ 102,600</b>	<b>\$ 247,482</b>

Budget vs Actual Reference

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**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 NINE MONTHS ENDED SEPTEMBER 30, 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 (75% YTD)</b>
<b>REVENUES</b>					
Property taxes	\$ 4,084	\$ 224,813	\$ 234,285	\$ (9,472)	96%
Senior/veteran exemption	-	7,655	7,000	655	109%
Specific ownership taxes	2,661	23,036	28,110	(5,074)	82%
Ambulance service fees	1,672	18,205	7,000	11,205	260%
Donations	-	-	500	(500)	0%
Interest	163	436	200	236	218%
Miscellaneous	7,500	7,500	-	7,500	-
<b>Total revenues</b>	<b>16,080</b>	<b>281,645</b>	<b>277,095</b>	<b>4,550</b>	<b>102%</b>
<b>EXPENDITURES</b>					
<b>Administration</b>					
Administrative staff - reimbursement	3,277	32,586	41,600	(9,014)	78%
Community outreach	84	1,530	5,500	(3,970)	28%
Compliance (mandated expenses, taxes, fees)	-	160	2,000	(1,840)	8%
County treasurer fees	127	6,984	8,082	(1,098)	86%
District management and accounting	374	9,891	17,000	(7,109)	58%
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	45	1,022	2,500	(1,478)	41%
Payroll taxes	-	1,518	4,160	(2,642)	36%
Postage	98	231	1,500	(1,269)	15%
Printing	-	178	1,000	(822)	18%
<b>Total administration</b>	<b>4,005</b>	<b>55,174</b>	<b>92,342</b>	<b>(37,168)</b>	<b>60%</b>

<b>Operations</b>					
Bank charges	-	187	150	37	125%
Billing and collection fees	158	1,932	3,000	(1,068)	64%
Cleaning & sanitation	-	61	1,000	(939)	6%
Communications	112	1,889	2,200	(311)	86%
Dispatch services	2,020	4,040	4,300	(260)	94%
Facility reimbursements	500	1,500	2,000	(500)	75%
Insurance: workers comp, equipment, liability	-	11,859	7,500	4,359	158%
Medical device maintenance	-	6,956	4,000	2,956	174%
Medical supplies	6	2,950	12,000	(9,050)	25%
Operating contingency (TABOR) 3%	-	-	8,300	(8,300)	0%
Personal protection equipment	-	626	2,000	(1,374)	31%
Uniforms	-	1,298	10,000	(8,702)	13%
Utilities	13	13	-	13	-
Volunteer benefits	862	10,529	25,000	(14,471)	42%
Volunteer responder reimbursement	205	7,184	25,000	(17,816)	29%
<b>Total operations</b>	<b>3,876</b>	<b>51,024</b>	<b>106,450</b>	<b>(55,426)</b>	<b>48%</b>
<b>Training</b>					
Continuing education	-	2,697	8,000	(5,303)	34%
Driver training (EMR)	-	-	2,000	(2,000)	0%
EMT training	-	11,383	20,000	(8,617)	57%
Training devices, supplies, books	-	63	3,000	(2,937)	2%

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	<b>Current Month Actual</b>	<b>YTD Actual</b>	<b>2023 Adopted Budget</b>	<b>Variance Over (Under)</b>	<b>Percent of Budget (75% YTD)</b>
Training equipment - small	-	6,045	2,000	4,045	302%
<b>Total training</b>	<b>-</b>	<b>20,188</b>	<b>35,000</b>	<b>(14,812)</b>	<b>58%</b>
<b>Equipment</b>					
Ambulance computers	-	-	500	(500)	0%
Ambulance fuel	126	1,350	2,000	(650)	68%
Ambulance maintenance	-	835	6,000	(5,165)	14%
Ambulance registration & licensing	-	223	1,000	(777)	22%
Communications	148	2,513	10,000	(7,487)	25%
Facility	-	-	5,000	(5,000)	0%
Small equipment	-	4,971	2,000	2,971	249%
<b>Total equipment</b>	<b>274</b>	<b>9,892</b>	<b>26,500</b>	<b>(16,608)</b>	<b>37%</b>
<b>Total expenditures</b>	<b>8,155</b>	<b>136,278</b>	<b>260,292</b>	<b>(124,014)</b>	<b>52%</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>7,925</b>	<b>145,367</b>	<b>16,803</b>	<b>128,564</b>	<b>865%</b>
<b>OTHER FINANCING USES</b>					
Transfer to capital fund	(15,825)	(315,825)	(120,000)	(195,825)	263%
<b>Total other financing uses</b>	<b>(15,825)</b>	<b>(315,825)</b>	<b>(120,000)</b>	<b>(195,825)</b>	<b>263%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(7,900)</b>	<b>(170,458)</b>	<b>\$ (103,197)</b>	<b>\$ (67,261)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>152,782</b>	<b>315,340</b>			
<b>ENDING FUND BALANCE</b>	<b>\$ 144,882</b>	<b>\$ 144,882</b>			

**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 NINE MONTHS ENDED SEPTEMBER 30, 2023**  
**Unaudited**

	<u>Current Month Actual</u>	<u>YTD Actual</u>	<u>2023 Adopted Budget</u>	<u>Variance Over (Under)</u>	<u>Percent of Budget (75% YTD)</u>
<b>REVENUES</b>					
Grant revenue	\$ 1,993	\$ 115,655	\$ 133,000	\$ (17,345)	87%
<b>Total revenues</b>	<u>1,993</u>	<u>115,655</u>	<u>133,000</u>	<u>(17,345)</u>	<u>87%</u>
<b>EXPENDITURES</b>					
Building costs and improvements	74,419	93,891	160,000	(66,109)	59%
Communication equipment	-	28,770	-	28,770	-
Medical devices	-	18,920	-	18,920	-
Vehicles	-	249,596	250,000	(404)	100%
<b>Total expenditures</b>	<u>74,419</u>	<u>391,177</u>	<u>410,000</u>	<u>(18,823)</u>	<u>95%</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<u>(72,426)</u>	<u>(275,522)</u>	<u>(277,000)</u>	<u>1,478</u>	<u>99%</u>
<b>OTHER FINANCING SOURCES</b>					
Transfer from general fund	15,825	315,825	120,000	195,825	263%
<b>Total other financing sources</b>	<u>15,825</u>	<u>315,825</u>	<u>120,000</u>	<u>195,825</u>	<u>263%</u>
<b>NET CHANGE IN FUND BALANCE</b>	(56,601)	40,303	<u>\$ (157,000)</u>	<u>\$ 197,303</u>	
<b>BEGINNING FUND BALANCE</b>	<u>159,201</u>	<u>62,297</u>			
<b>ENDING FUND BALANCE</b>	<u>\$ 102,600</u>	<u>\$ 102,600</u>			

Arkansas Valley Ambulance District - 2023 Tax Distribution Income Detail

Month	Deposit Date	Tax	Interest	DQ Tax	DQ Int.	Specific Ownership	Other	SR/Vet Exmptn	Personal Property Exemption	Gross	Monthly % of TTL	% of Budget	Cty Trs Fees	Cty 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	1.1%	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	5.0%	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	28.1%	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	8.7%	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	27.8%	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	8.3%	7.91%	\$ (572.23)	-3.0%	\$ 20,732.32	\$196,573.99
JUL	7/10/2023	\$ 37,314.91	\$ 46.62	\$ -	\$ -	\$ 2,739.59	\$ -	\$ -	\$ -	\$ 40,101.12	15.7%	14.89%	\$ (1,120.84)	-3.0%	\$ 38,980.28	\$235,554.27
AUG	8/10/2023	\$ 3,484.13	\$ 111.53	\$ -	\$ -	\$ 3,088.84	\$ -	\$ -	\$ -	\$ 6,684.50	2.6%	2.48%	\$ (107.86)	-3.1%	\$ 6,576.64	\$242,130.91
SEP	9/10/2023	\$ 4,084.50	\$ 155.13	\$ -	\$ -	\$ 2,660.80	\$ -	\$ -	\$ -	\$ 6,900.43	2.7%	2.56%	\$ (127.19)	-3.1%	\$ 6,773.24	\$248,904.15
OCT										\$ -	0.0%	0.00%			\$ -	
NOV										\$ -	0.0%	0.00%			\$ -	
DEC										\$ -	0.0%	0.00%			\$ -	
		\$224,827.63	\$ 386.78	\$ (14.46)	\$ (3.33)	\$ 23,036.20		\$ 7,581.32	\$ 73.53	\$255,887.67		94.99%	\$ (6,983.52)	-3.00%	\$ 248,904.15	

### 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	\$ 38,980.28	\$ 1,009.90	102.7%	100.0%
August	\$ 7,043.89	\$ 6,284.92	\$9,028.53	\$ 6,576.64	\$(2,451.89)	72.8%	99.0%
September	\$ 6,806.20	\$ 4,342.85	\$3,513.33	\$ 6,773.24	\$ 3,259.91	192.8%	100.3%
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				
	\$229,149.09	\$234,748.03	\$260,899.32	\$248,904.15	\$ 715.49		

## Monthly Transactions

### AVAD Transaction Detail - Sep 2023

Date	Num	Description	Memo	Category	Amount
<b>Emergency Checking</b>					
09/01/23		3463 Wal-mart Super C Ftm		Administration:Office Supplies	(32.49)
09/02/23		9197 Wal-mart #1019 Ftm		Administration:Office Supplies	(10.82)
09/07/23		9197 Usps Po Xxxx7207 Ftm	Return wiring harness	Administration:Postage	(98.00)
09/13/23		9197 Bound Tree Medic Ftm	Med Suppllies	Operations:Medical Supplies	(6.18)
09/24/23		6276 Google *king Ftm	Misc.	Administration:Office Supplies	(1.99)
<b>Operating Checking</b>					
09/01/23		Howard Volunteer Fire Departme	Quarterly Donation for Bay Use	Operations:Facility Reimbursements	(500.00)
09/05/23		3298 Att* Bill Paymen Ftm	Monthly Cell Charges - Med-1 & 3	Operations:Communications	(112.44)
09/06/23	19524	Lex Wayson	Radio Holster	Equipment:Communications	(147.56)
09/06/23	19526	Lex Wayson	August Payroll	Administration:Admin Staff Reimbursement	(3,256.44)
09/08/23		State Of Co Vendor Pay Ach	Grant Reimbursement	Revenue:Grant	1,993.46
09/08/23		Www Fm Xx Xxxx54 03	Transfer from savings	[Reserve Savings XX5403]	15,000.00
09/11/23		Community Resource Svcs Of Co	August 2023 Billing	Administration:District Mgmt & Acctg	(374.00)
09/11/23		Combined Regional Comms Auth.	Quarterly Dispatch Fees	Operations:Dispatch Svcs.	(1,010.19)
09/11/23		Combined Regional Comms Auth.	Quarterly Dispatch Fees	Operations:Dispatch Svcs.	(1,010.19)
09/11/23		Business Options Medical Billi	BOP 10036 CRED-ING	Operations:Billing & Collections Fees	(157.50)
09/12/23		Airmedcare Network	Mark	Operations:Volunteer Benefits	(17.00)
09/12/23	19525	Lex Wayson	August Mileage Reimbursement	Administration:Admin Staff Reimbursement	(20.71)
09/15/23		3298 Salida Clinic Ftm	Monthly billing	Operations:Volunteer Benefits	(845.00)
09/15/23		Streamline	Web Svcs - Monthly Fee	Administration:Community Outreach	(84.00)
09/15/23		Novitas Hcclaimpmt Ach	Novitas Hcclaimpmt Ach	Revenue:Ambulance Svc. Fees	1,027.54
09/21/23	19527	Jim Lemerier	Mileage Reimbursement	Operations:Volunteer Reimbursement	(205.00)
09/26/23		Sangre De Cristo Elec Paymt Ach	Coaldale Station Electric	Operations:Utilities	(13.41)
09/27/23		Wright Express Fleet Debi Ach	Ambulance Fuel	Equipment:Ambulance Fuel	(126.36)
09/27/23		Patient Payment: JM 071323	Ambulance Revenue Received	Revenue:Ambulance Svc. Fees	75.00
09/27/23		UNITED HEALTH 81-637	Ambulance Revenue Received	Revenue:Ambulance Svc. Fees	569.89
09/28/23		Med-2 Purchaser	Med-2 Sale Proceeds	Revenue:Miscellaneous	5,000.00
09/28/23		Med-2 Purchaser	Med-2 Sale Proceeds	Revenue:Miscellaneous	2,500.00
09/30/23		Interest Posting	INTEREST POSTING	Revenue:Interest	0.12
<b>Reserve Checking</b>					
9/18/2023	1010	W & H LLC	Construction draw #2	Capital Expenditures:Building Costs and Improvements	(74,419.44)
9/30/2023		Interest Posting	INTEREST POSTING	Revenue:Interest	1.19
<b>Reserve Savings</b>					
09/08/23		Www Fm Xx Xxxx54 03	Transfer from savings	[Operating Checking XX7700]	(15,000.00)
09/08/23	S	Fremont County T 1 Ach		Tax Revenue:Current Tax	4,084.50
				Tax Revenue:Specific Ownership	2,660.80
				Administration:County Treasurer Fees	(127.19)
				Tax Revenue:Current Interest	155.13