

# Arkansas Valley Ambulance District - Treasurer's Report

## June 2020

July 18, 2020

For period 06/01/20 through 06/30/20

### 1) Notable Income

a) **MONTHLY TAX DISBURSEMENT:** Our May disbursement contained disbursements for the month April

i) **Detail:**

	June 10 <sup>th</sup> Disbursement (for May)	Y T D Total
Current Tax:	\$ 35,369.65	\$ 188,599.48
Specific Ownership:	\$ 2,502.91	\$ 14,687.65
Other:		\$0.00
Sr./Vet Exemption	\$ 0.00	\$ 7,575.21
Interest:	\$ 74.76	\$ 129.30
Commissions:	(\$1,063.34)	\$ (5,889.08)
	\$ 36,883.98	\$ 205,102.56

See 'Schedule A' for Tax Disbursement YTD details.

### b) Patient Billing

i) We have received two payments stemming from patient billing totaling \$ 2,691.84

### 2) Notable Expenses (does not include routine expenses – i.e.: Quarterly dispatch fees.)

a) \$ 3,833.65 - Uniforms

b) \$ 305.67 – Communications equipment

See 'Schedule B' For income and expense detail

### 3) Budget YTD

a) Total tax distributions are compared to last year. If future receipts are of similar results, we will end the year \$38.1k over last year.

### 4) Additional Financial Topics

a) Preliminary budget is due in September. Any special budget requests need to be submitted to me prior to August 1<sup>st</sup> for consideration at the August board meeting.

**ARKANSAS VALLEY AMBULANCE DISTRICT  
CASH POSITION  
YEAR TO DATE AS OF JUNE 30, 2020**

Account Activity Item Description	CHECKING	CHECKING	Investment	TOTALS
	Operating Bank	Emergency Bank	Savings Reserve	ALL ACCOUNTS
<b>BEGINNING BALANCE PER BANK</b>	\$ 2,497	\$ 854	\$ 49,009	\$ 52,360
YTD credits - Total deposits, wires and transfers	126,938	5,950	241,200	374,088
YTD debits - Total vouchers, wires and transfers	(125,346)	(5,124)	(35,471)	(165,941)
<b>YTD balance</b>	4,089	1,680	254,738	260,507
Less outstanding checks	-	-	-	-
<b>YTD balance less outstanding checks</b>	4,089	1,680	254,738	260,507
Restricted cash	-	-	-	-
<b>Adjusted balance less restricted cash</b>	\$ 4,089	\$ 1,680	\$ 254,738	\$ 260,507

**ARKANSAS VALLEY AMBULANCE DISTRICT  
FUND/PROJECT ALLOCATION OF AVAILABLE BALANCES  
YEAR TO DATE AS OF JUNE 30, 2020**

Account Activity Item Description	GENERAL	CAPITAL	TOTALS
			ALL FUNDS
<b>BEGINNING AVAILABLE FUND BALANCES</b>	\$ 102,399	\$ (50,039)	\$ 52,360
<b>YTD DEPOSITS</b>			
Property taxes	160,804	-	160,804
Specific ownership taxes	14,476	-	14,476
Ambulance service fees	9,753	-	9,753
Grant revenue	-	78,244	78,244
Interest	77	-	77
Donations	200	-	200
Miscellaneous	63	-	63
<b>Deposits subtotals</b>	185,373	78,244	263,617
YTD total expenses	(55,470)	-	(55,470)
Other financing sources	-	-	-
<b>YTD ENDING AVAILABLE FUND BALANCES</b>	\$ 232,302	\$ 28,205	\$ 260,507

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 SIX MONTHS ENDED JUNE 30, 2020  
Unaudited

	MTD Actual	YTD Actual	2020 Budget	Variance Over (Under)	Percent of Budget (50% YTD)
<b>REVENUES</b>					
Property taxes	\$ 15,242	\$ 153,229	\$ 206,051	\$ (52,822)	74%
Senior/veteran exemption	-	7,575	7,000	\$ 575	108%
Specific ownership taxes	2,985	14,476	14,423	53	100%
Ambulance service fees	2,692	9,753	24,000	(14,247)	41%
Donations	-	200	2,500	(2,300)	8%
Interest	59	77	100	(23)	77%
Miscellaneous	-	63	25	38	252%
<b>Total revenues</b>	<u>20,978</u>	<u>185,373</u>	<u>254,099</u>	<u>(68,726)</u>	<u>73%</u>
<b>EXPENDITURES</b>					
<b>Administration</b>					
Administrative staff - reimbursement	-	-	12,000	(12,000)	0%
Audit exemption	-	-	1,500	(1,500)	0%
County treasurer fees	459	4,826	6,824	(1,998)	71%
Community outreach	-	903	4,500	(3,597)	20%
Compliance (mandated expenses, taxes, fees)	-	369	2,000	(1,631)	18%
District management and accounting	-	3,991	10,000	(6,009)	40%
Dues and Subscriptions	-	195	750	(555)	26%
Insurance (BOD)	-	-	150	(150)	0%
Legal	-	-	2,000	(2,000)	0%
Office supplies	-	26	750	(724)	3%
Postage	-	127	1,500	(1,373)	8%
Printing	-	23	1,000	(977)	2%
<b>Total administration</b>	<u>459</u>	<u>10,460</u>	<u>42,974</u>	<u>(32,514)</u>	<u>24%</u>
<b>Operations</b>					
Bank charges	30	30	150	(120)	20%
Billing and collection fees	269	526	2,000	(1,474)	26%
Cleaning & sanitation	-	327	-	327	-
Dispatch services	1,018	1,796	2,000	(204)	90%
Facility reimbursements	450	450	3,600	(3,150)	13%
Insurance: Workers comp, equipment, liability	-	7,362	7,000	362	105%
Medical device maintenance	-	-	2,000	(2,000)	0%
Medical supplies	-	3,407	5,000	(1,593)	68%
Operating contingency (TABOR) 3%	-	-	7,623	(7,623)	0%
Personal protection equipment	-	1,327	-	1,327	-
Uniforms	3,834	3,834	10,000	(6,166)	38%
Volunteer responder reimbursement	(500)	8,822	50,000	(41,178)	18%
<b>Total operations</b>	<u>5,101</u>	<u>27,881</u>	<u>89,373</u>	<u>(61,492)</u>	<u>31%</u>
<b>Training</b>					
Continuing education	-	224	20,000	(19,776)	1%
Driver training (EMR)	-	-	2,000	(2,000)	0%
EMT training	-	9,043	19,905	(10,862)	45%
Training devices, supplies, books	-	-	3,000	(3,000)	0%
Training equipment - small	-	-	2,000	(2,000)	0%
<b>Total training</b>	<u>-</u>	<u>9,267</u>	<u>46,905</u>	<u>(37,638)</u>	<u>20%</u>

	MTD Actual	YTD Actual	2020 Budget	Variance Over (Under)	Percent of Budget (50% YTD)
<b>Equipment</b>					
Ambulance computers	15	(109)	3,000	(3,109)	-4%
Ambulance fuel	73	529	3,500	(2,971)	15%
Ambulance maintenance	86	3,700	6,000	(2,300)	62%
Ambulance registration & licensing	-	147	1,000	(853)	15%
Communications	306	306	-	306	-
Facility	-	698	-	698	-
Small equipment	(210)	2,591	2,000	591	130%
<b>Total equipment</b>	<u>270</u>	<u>7,862</u>	<u>15,500</u>	<u>(7,638)</u>	<u>51%</u>
<b>Total expenditures</b>	<u>5,830</u>	<u>55,470</u>	<u>194,752</u>	<u>(139,282)</u>	<u>28%</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>15,148</u>	<u>129,903</u>	<u>59,347</u>	<u>70,556</u>	
<b>OTHER FINANCING SOURCES</b>					
Transfer to Capital	-	-	(49,583)	49,583	
<b>Total other financing sources</b>	<u>-</u>	<u>-</u>	<u>(49,583)</u>	<u>49,583</u>	
<b>NET CHANGE IN FUND BALANCE</b>	<u>15,148</u>	<u>129,903</u>	<u>\$ 9,764</u>	<u>\$ 120,139</u>	
<b>BEGINNING FUND BALANCE</b>	<u>217,154</u>	<u>102,399</u>			
<b>ENDING FUND BALANCE</b>	<u>\$ 232,302</u>	<u>\$ 232,302</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 SIX MONTHS ENDED JUNE 30, 2020**  
 Unaudited

	MYTD Actual	YTD Actual	2020 Budget	Variance Over (Under)	Percent of Budget (50% YTD)
<b>REVENUES</b>					
Grant revenue	\$ -	\$ 78,244	\$ 300,000	\$ (221,756)	26%
<b>Total revenues</b>	<u>-</u>	<u>78,244</u>	<u>300,000</u>	<u>(221,756)</u>	<u>26%</u>
<b>EXPENDITURES</b>					
Vehicles	-	-	250,000	(250,000)	0%
Medical devices	-	-	6,000	(6,000)	0%
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>256,000</u>	<u>(256,000)</u>	<u>0%</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>78,244</u>	<u>44,000</u>	<u>34,244</u>	
<b>OTHER FINANCING SOURCES</b>					
Transfer from General	-	-	49,583	(49,583)	
<b>Total other financing sources</b>	<u>-</u>	<u>-</u>	<u>49,583</u>	<u>(49,583)</u>	
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>78,244</u>	<u>\$ 93,583</u>	<u>\$ (15,339)</u>	
<b>BEGINNING FUND BALANCE</b>	<u>28,205</u>	<u>(50,039)</u>			
<b>ENDING FUND BALANCE</b>	<u>\$ 28,205</u>	<u>\$ 28,205</u>			

**Schedule A – YTD Tax Receipts**

Arkansas Valley Ambulance District - 2020 Tax Distribution Income Detail

Month	Deposit Date	Tax	Interest	Specific Ownership	Other	SR/Vet Exmptn	Gross	Monthly % of TTL	% of Budget	Cty Trs Fees	Cty Trs %	Net	YTD Net
	<b>BUDGET</b>	\$ 206,051.00	\$ -	\$ 14,424.00	\$ -	\$ 7,000.00	\$ 227,475.00					\$ 220,650.75	
JAN	2/10/2020	\$ 15,709.42	\$ -	\$ 2,431.58	\$ -	\$ -	\$ 18,141.00	8.6%	7.97%	\$ (471.27)	-3.0%	\$ 17,669.73	\$ 17,669.73
FEB	3/10/2020	\$ 56,168.84	\$ -	\$ 2,547.58	\$ -	\$ -	\$ 58,716.42	27.8%	25.81%	\$ (1,685.08)	-3.0%	\$ 57,031.34	\$ 74,701.07
MAR	4/10/2020	\$ 17,759.85	\$ 2.19	\$ 1,881.90	\$ -	\$ -	\$ 19,643.94	9.3%	8.64%	\$ (532.86)	-3.0%	\$ 19,111.08	\$ 93,812.15
APR	5/10/2020	\$ 48,349.48	\$ -	\$ 2,338.61	\$ -	\$ 7,575.21	\$ 58,263.30	27.6%	25.61%	\$ (1,677.74)	-3.0%	\$ 56,585.56	\$150,397.71
MAY	6/10/2020	\$ 15,242.24	\$ 52.35	\$ 2,985.07	\$ -	\$ -	\$ 18,279.66	8.7%	8.04%	\$ (458.79)	-3.0%	\$ 17,820.87	\$168,218.58
JUN	7/10/2020	\$ 35,369.65	\$ 74.76	\$ 2,502.91	\$ -	\$ -	\$ 37,947.32	18.0%	16.68%	\$ (1,063.34)	-3.0%	\$ 36,883.98	\$205,102.56
JUL													
AUG													
SEP													
OCT													
NOV													
DEC													
		\$ 188,599.48	\$ 129.30	\$ 14,687.65	\$ -	\$ 7,575.21	\$ 210,991.64		92.75%	\$ (5,889.08)	-3.00%	\$ 205,102.56	

Schedule B – Monthly Transactions

AVAD Transaction Detail - May 2020

Date	Num	Description	Memo	Category	Tag	Amount
<b>Emergency Checking</b>						
06/15/20	0	Www To Xx Xxxx77 00		[Operating Checking XX7700]		(\$2,000.00)
06/27/20	0	6300 Shell Service Station Ftm	Med-1 Fuel	Equipment:Ambulance Fuel		(\$21.51)
06/27/20	0	6300 Shell Service Station Ftm	Med-1 Fuel	Equipment:Ambulance Fuel		(\$50.98)
06/27/20	0	6300 Autozone 3436 Ftm	Cleaning Supplies	Equipment:Ambulance Maintenance		(\$63.97)
06/28/20	0	6300 Colorado Car Wash Ftm	Med-1 Wash/Wax	Equipment:Ambulance Maintenance		(\$22.25)
06/30/20	0	Interest Posting		Revenue:Interest		\$0.03
06/30/20	0	Business Card Annual Fee	debit card fees	Operations:Bank Charges		(\$15.00)
<b>Operating Checking</b>						
06/02/20	19125	Howard Volunteer Fire Dept.	2nd Qtr Fees	Operations:Facility Reimbursements		(\$450.00)
06/11/20	0	Combined Regional Comms Auth.		Operations:Dispatch Svcs.		(\$509.25)
06/15/20	0	Www Fm Xx Xxxx78 09		[Emergency Checking XX7809]		\$2,000.00
06/17/20	0	Business Options Medical Billi		Operations:Billing & Collections Fees		(\$268.66)
06/18/20	0	State Of Colo Hclaimpmt Ach		Revenue:Ambulance Svc. Fees		\$168.03
06/18/20	0	6573 Gibson & Barnes Ftm	Volunteer Uniforms	Operations:Uniforms		(\$3,833.65)
06/19/20	19127	Combined Regional Comms Auth.	3rd Qtr Fees	Operations:Dispatch Svcs.		(\$509.25)
06/29/20	0	Novitas Hclaimpmt Ach		Revenue:Ambulance Svc. Fees		\$476.00
06/29/20	0	36 Treas 310 Misc Pay Ach		Revenue:Ambulance Svc. Fees		\$1,100.00
06/30/20	0	Interest Posting		Revenue:Interest		\$0.01
06/30/20	0	5573 Amazon.COM* MS20M2WS0 Ftn Mag card reader		Equipment:Ambulance Computers		(\$15.00)
06/30/20	0	Business Card Annual Fee		Operations:Bank Charges		(\$15.00)
06/30/20	0	Mobile Deposit		Revenue:Ambulance Svc. Fees		\$69.69
06/30/20	0	6573 Rtn Amazon.Com Ftm	Return/Refund Card Swipe	Equipment:Small Equipment		\$209.73
06/30/20	0	Mobile Deposit		Revenue:Ambulance Svc. Fees		\$261.30
06/30/20	0	Mobile Deposit		Revenue:Ambulance Svc. Fees		\$283.56
06/30/20	0	6573 Communication Solution Ftm		Equipment:Communications		(\$305.67)
06/30/20	0	Mobile Deposit		Revenue:Ambulance Svc. Fees		\$333.26
06/30/20	0	Marshall Nichols	Returned Award	Operations:Volunteer Reimbursement		\$500.00
<b>Reserve Savings</b>						
06/10/20	0	S Fremont County T 1 Ach		Tax Revenue:Current Tax		\$15,242.24
				Tax Revenue:Current Interest		\$52.35
				Tax Revenue:Specific Ownership		\$2,985.07
				Administration:County Treasurer Fees		(\$458.79)
06/30/20	0	Interest Posting		Revenue:Interest		\$6.13