

# Arkansas Valley Ambulance District - Treasurer's Report

## JULY 2023

August 21, 2023

For period 07/01/23 through 07/31/23

### 1) Notable Income

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

i) **Detail:**

	<b>Disbursement</b>	<b>Y T D Total</b>
Current Tax:	\$ 37,314.91	<b>\$ 217,259.00</b>
Specific Ownership:	\$ 2,739.59	<b>\$ 17,286.56</b>
Other:		
Sr./Vet Exemption		<b>\$ 7,581.32</b>
DQ Tax:		<b>\$ (14.46)</b>
DQ Interest		<b>\$ (3.33)</b>
Interest:	& 46.62	<b>\$ 120.12</b>
Personal Property Exemption		<b>\$ 73.53</b>
Commissions:	\$ (1,120.84)	<b>\$ (6,748.47)</b>
<b>Monthly Net</b>		<b>\$ 38,980.28</b>

See 'Schedule A' for Tax Disbursement YTD details.

2) **Patient Billing Income:**

**\$0**

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

**\$6,576.64**

### 4) EOM Balances

Emergency Checking	\$ 1,117
Operating Checking	\$ 11,630
Savings	\$ 177,017
Reserve Checking	\$ 121,743

**Total**

**\$ 311,507**

**ARKANSAS VALLEY AMBULANCE DISTRICT  
CASH POSITION  
YEAR TO DATE (YTD) AS OF JULY 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	245,869	14,038	466,007	235,679	961,593
YTD debits - Total vouchers, wires and transfers	(251,403)	(16,331)	(288,990)	(471,000)	(1,027,724)
<b>YTD balance</b>	11,630	1,117	177,017	121,743	311,507
Less outstanding checks	-	-	-	-	-
<b>YTD balance less outstanding checks</b>	11,630	1,117	177,017	121,743	311,507
Restricted cash	-	-	(37,725)	(121,743)	(159,468)
<b>Adjusted balance less restricted cash</b>	\$ 11,630	\$ 1,117	\$ 139,292	\$ -	\$ 152,039

**ARKANSAS VALLEY AMBULANCE DISTRICT  
FUND/PROJECT ALLOCATION OF AVAILABLE BALANCES  
YEAR TO DATE (YTD) AS OF JULY 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	217,245	-	217,245
Senior/veteran exemption	7,655	-	7,655
Specific ownership taxes	17,286	-	17,286
Ambulance service fees	12,950	-	12,950
Grant revenue	-	113,662	113,662
Interest	152	-	152
<b>Deposits subtotals</b>	255,288	113,662	368,950
YTD total expenses	(118,589)	(316,491)	(435,080)
Transfers	(300,000)	300,000	-
<b>YTD ENDING AVAILABLE FUND BALANCES</b>	\$ 152,039	\$ 159,468	\$ 311,507

Budget vs Actual Reference

(page 3)

(page 5)

**BUDGET AND ACTUAL - CASH BASIS (NON-GAAP)**  
**FOR THE ONE MONTH AND SEVEN MONTHS ENDED JULY 31, 2023**  
 Unaudited

	Current Month Actual	YTD Actual	2023 Adopted Budget	Variance Over (Under)	Percent of Budget (58% YTD)
<b>REVENUES</b>					
Property taxes	\$ 37,315	\$ 217,245	\$ 234,285	\$ (17,040)	93%
Senior/veteran exemption	-	7,655	7,000	655	109%
Specific ownership taxes	2,740	17,286	28,110	(10,824)	61%
Ambulance service fees	-	12,950	7,000	5,950	185%
Donations	-	-	500	(500)	0%
Interest	55	152	200	(48)	76%
<b>Total revenues</b>	<b>40,110</b>	<b>255,288</b>	<b>277,095</b>	<b>(21,807)</b>	<b>92%</b>
<b>EXPENDITURES</b>					
<b>Administration</b>					
Administrative staff - reimbursement	2,837	20,743	41,600	(20,857)	50%
Bank fees	-	30	-	30	-
County treasurer fees	1,121	6,749	8,082	(1,333)	84%
Community outreach	633	1,278	5,500	(4,222)	23%
Compliance (mandated expenses, taxes, fees)	-	160	2,000	(1,840)	8%
District management and accounting	-	8,190	17,000	(8,810)	48%
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	11	953	2,500	(1,547)	38%
Payroll taxes	1,131	6,173	4,160	2,013	148%
Postage	-	97	1,500	(1,403)	6%
Printing	-	-	1,000	(1,000)	0%
<b>Total administration</b>	<b>5,733</b>	<b>45,447</b>	<b>92,342</b>	<b>(46,895)</b>	<b>49%</b>
<b>Operations</b>					
Bank charges	-	157	150	7	105%
Billing and collection fees	-	1,061	3,000	(1,939)	35%
Cleaning & sanitation	39	61	1,000	(939)	6%
Communications	51	1,679	2,200	(521)	76%
Dispatch services	-	2,020	4,300	(2,280)	47%
Facility reimbursements	-	1,000	2,000	(1,000)	50%
Insurance: workers comp, equipment, liability	-	11,859	7,500	4,359	158%
Medical device maintenance	-	6,956	4,000	2,956	174%
Medical supplies	398	2,751	12,000	(9,249)	23%
Operating contingency (TABOR) 3%	-	-	8,300	(8,300)	0%
Personal protection equipment	-	626	2,000	(1,374)	31%
Uniforms	46	565	10,000	(9,435)	6%
Volunteer benefits	965	8,822	25,000	(16,178)	35%
Volunteer responder reimbursement	70	6,766	25,000	(18,234)	27%
<b>Total operations</b>	<b>1,569</b>	<b>44,323</b>	<b>106,450</b>	<b>(62,127)</b>	<b>42%</b>

<b>Training</b>					
Continuing education	-	2,697	8,000	(5,303)	34%
Driver training (EMR)	-	-	2,000	(2,000)	0%
EMT training	158	11,155	20,000	(8,845)	56%
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>158</u>	<u>19,960</u>	<u>35,000</u>	<u>(15,040)</u>	<u>57%</u>
<b>Equipment</b>					
Ambulance computers	-	-	500	(500)	0%
Ambulance fuel	198	1,137	2,000	(863)	57%
Ambulance maintenance	300	737	6,000	(5,263)	12%
Ambulance registration & licensing	141	223	1,000	(777)	22%
Communications	-	1,791	10,000	(8,209)	18%
Facility	-	-	5,000	(5,000)	0%
Small equipment	40	4,971	2,000	2,971	249%
<b>Total equipment</b>	<u>679</u>	<u>8,859</u>	<u>26,500</u>	<u>(17,641)</u>	<u>33%</u>
<b>Total expenditures</b>	<u>8,139</u>	<u>118,589</u>	<u>260,292</u>	<u>(141,703)</u>	<u>46%</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>31,971</u>	<u>136,699</u>	<u>16,803</u>	<u>119,896</u>	<u>814%</u>
<b>OTHER FINANCING USES</b>					
Transfer to capital fund	(30,000)	(300,000)	(120,000)	(180,000)	250%
<b>Total other financing uses</b>	<u>(30,000)</u>	<u>(300,000)</u>	<u>(120,000)</u>	<u>(180,000)</u>	<u>250%</u>
<b>NET CHANGE IN FUND BALANCE</b>	1,971	(163,301)	<u>\$ (103,197)</u>	<u>\$ (60,104)</u>	
<b>BEGINNING FUND BALANCE</b>	<u>150,068</u>	<u>315,340</u>			
<b>ENDING FUND BALANCE</b>	<u>\$ 152,039</u>	<u>\$ 152,039</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 SEVEN MONTHS ENDED JULY 31, 2023**  
Unaudited

	Current Month Actual	YTD Actual	2023 Adopted Budget	Variance Over (Under)	Percent of Budget (58% YTD)
<b>REVENUES</b>					
Grant revenue	\$ -	\$ 113,662	\$ 133,000	\$ (19,338)	85%
<b>Total revenues</b>	<u>-</u>	<u>113,662</u>	<u>133,000</u>	<u>(19,338)</u>	<u>85%</u>
<b>EXPENDITURES</b>					
Building costs and improvements	-	19,205	160,000	(140,795)	12%
Communication equipment	-	28,770	-	28,770	-
Medical devices	-	18,920	-	18,920	-
Vehicles	-	249,596	250,000	(404)	100%
<b>Total expenditures</b>	<u>-</u>	<u>316,491</u>	<u>410,000</u>	<u>(93,509)</u>	<u>77%</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<u>-</u>	<u>(202,829)</u>	<u>(277,000)</u>	<u>74,171</u>	<u>73%</u>
<b>OTHER FINANCING SOURCES</b>					
Transfer from general fund	30,000	300,000	120,000	180,000	250%
<b>Total other financing sources</b>	<u>30,000</u>	<u>300,000</u>	<u>120,000</u>	<u>180,000</u>	<u>250%</u>
<b>NET CHANGE IN FUND BALANCE</b>	30,000	97,171	<u>\$ (157,000)</u>	<u>\$ 254,171</u>	
<b>BEGINNING FUND BALANCE (DEFICIT)</b>	<u>129,468</u>	<u>62,297</u>			
<b>ENDING FUND BALANCE</b>	<u>\$ 159,468</u>	<u>\$ 159,468</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	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	1.1%	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	5.3%	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	29.7%	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	9.2%	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	29.4%	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	8.8%	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	16.6%	14.89%	\$ (1,120.84)	-3.0%	\$ 38,980.28	\$ 235,554.27
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%			\$ -	
		\$217,259.00	\$ 120.12	\$ (14.46)	\$ (3.33)	\$ 17,286.56	\$ -	\$ 7,581.32	\$ 73.53	\$242,302.74		89.94%	\$ (6,748.47)	-3.00%	\$ 235,554.27	

## 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				
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>\$235,554.27</b>	<b>\$ (92.53)</b>		

## Monthly Transactions

### AVAD Transaction Detail - Jul 2023

Date	Num	Description	Memo	Category	Amount
<b>Emergency Checking</b>					
07/04/23	6243	Rtn First Tactical Ftm	Return	Operations:Uniforms	17.84
07/06/23	3463	Empire 8152 Ftm	Staff Meal	Operations:Volunteer Reimbursement	(4.63)
07/15/23	9197	Wal-mart #0842 Ftm	Office Supplies	Administration:Office Supplies	(5.36)
07/16/23	6300	Loaf N Jug #0055 Ftm	Crew Beverages after run	Operations:Volunteer Reimbursement	(11.12)
07/19/23	9197	Bound Tree Medic Ftm	Defib pads	Operations:Medical Supplies	(93.11)
07/22/23	9197	Sq *tacos El Tap Ftm	Post run lunch	Operations:Volunteer Reimbursement	(44.98)
07/25/23	9197	Firepenny Ftm	Supervisor radio holster	Operations:Uniforms	(63.40)
07/26/23	Www	Fm Xx Xxxx77 00	Transfer from checking	[Operating Checking XX7700]	1,000.00
07/27/23	3463	Sapp Bros Travel Ftm	Meals - Comms Unit travel requirement	Operations:Volunteer Reimbursement	(13.85)
07/27/23	9197	Co Motor Vehicle Ftm	Med-3 registration	Equipment:Ambulance Registration & Licensing	(140.71)
07/29/23	9197	50burger Ftm	Training awards	Operations:Volunteer Benefits	(120.00)
07/31/23		Interest Posting	INTEREST POSTING	Revenue:Interest	0.01
<b>Operating Checking</b>					
07/02/23	3298	Amazon.com*3q5a7 Ftm	CPR Masks	Operations:Medical Supplies	(28.90)
07/03/23	3298	Amazon.com*t20e3 Ftm	Rubber bands	Administration:Office Supplies	(5.50)
07/05/23	3298	Att* Bill Paymen Ftm	Monthly Cell Charges - Med-1	Operations:Communications	(51.38)
07/05/23		Co Dept Revenue Taxpayment Ach	State Payroll Taxes	Administration:Payroll Taxes	(162.00)
07/10/23	S	3298 Amazon.com*x3314 Ftm	AED Cabinets	Administration:Community Outreach	(558.00)
			sunscreen,MSDS Stickers	Operations:Cleaning & Sanitation	(38.60)
07/12/23	19517	Leslie Wayson	June Payroll	Administration:Admin Staff Reimbursement	(2,836.64)
07/15/23		Streamline	Web Svcs - Monthly Fee	Administration:Community Outreach	(75.00)
07/15/23	3298	Salida Clinic Ftm	Monthly billing	Operations:Volunteer Benefits	(845.00)
07/17/23	19435	Dalton	Med-3 Detailing	Equipment:Ambulance Maintenance	(300.00)
07/21/23	3298	Henry Schein* Ftm	Suction tubes, gloves, glucose strips	Operations:Medical Supplies	(276.11)
07/24/23	19518	Trisha Litz - reimbursements	EMT Fees - Fingerprinting, EMT registry Fees	Training:EMT Training	(158.50)
07/25/23	3298	Amazon.com*t672p Ftm	Bolt Cutters	Equipment:Small Equipment	(39.99)
07/26/23	Wright	Express Fleet Debi Ach	Ambulance Fuel	Equipment:Ambulance Fuel	(197.93)
07/26/23	Www	To Xx Xxxx78 09	Transfer to emergency checking	[Emergency Checking XX7809]	(1,000.00)
07/28/23		Co Dept Revenue Taxpayment Ach	State Payroll Taxes	Administration:Payroll Taxes	(145.00)
07/28/23		Irs Usataxpymt Ach	Payroll Taxes	Administration:Payroll Taxes	(801.72)
07/31/23		Interest Posting	INTEREST POSTING	Revenue:Interest	0.13
07/31/23		Colo Ui Er Sv Prm Pymt Ach	Worker's Unemployment Insurance	Administration:Payroll Taxes	(22.51)
<b>Reserve Checking</b>					
7/20/2023	Www	Fm Xx Xxxx54 03	Transfer from savings	[Reserve Savings XX5403]	20,000.00
07/31/23		Interest Posting	INTEREST POSTING	Revenue:Interest	1.40
<b>Reserve Savings</b>					
07/10/23	S	Fremont County T 1 Ach		Tax Revenue:Current Tax	37,314.91
				Tax Revenue:Specific Ownership	2,739.59
				Administration:County Treasurer Fees	(1,120.84)
				Tax Revenue:Current Interest	46.62
07/20/23	Www	Fm Xx Xxxx54 03	Transfer from savings	[Reserve Checking XX3700]	(20,000.00)
07/31/23		Interest Posting	INTEREST POSTING	Revenue:Interest	7.30