

Arkansas Valley Ambulance District - Treasurer's Report

JUNE 2023

July 17, 2023

For period 06/01/23 through 06/30/23

1) Notable Income

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

i) **Detail:**

	Disbursement	Y T D Total
Current Tax:	\$19,004.18	\$179,944.09
Specific Ownership:	\$2,230.45	\$14,546.97
Other:		
Sr./Vet Exemption		\$ 7,581.32
DQ Tax:		\$ (14.46)
DQ Interest		\$ (3.33)
Interest:	\$69.92	\$73.50
Personal Property Exemption		\$ 73.53
Commissions:	\$ (572.23)	\$ (5,627.63)
Monthly Net	\$20,732.32	\$196,573.99

See 'Schedule A' for Tax Disbursement YTD details.

2) **Patient Billing Income:**

\$1,972.26

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

\$38,980.28

4) EOM Balances

Emergency Checking	\$ 591
Operating Checking	\$ 19,173
Savings	102,756
Reserve Checking	\$ 157,016

Total **\$ 279,536**

5) Additional

We need to review our mid-year budget

ARKANSAS VALLEY AMBULANCE DISTRICT
CASH POSITION
YEAR TO DATE (YTD) AS OF JUNE 30, 2023

Account Activity Item Description	Checking			Investment	TOTALS
	Operating Bank	Emergency Bank	Reserve Bank	Savings Reserve	ALL ACCOUNTS
BEGINNING BALANCE PER BANK	\$ 17,164	\$ 3,410	\$ -	\$ 357,064	\$ 377,638
YTD credits - Total deposits, wires and transfers	245,869	13,020	446,006	196,692	901,587
YTD debits - Total vouchers, wires and transfers	(243,860)	(15,839)	(288,990)	(451,000)	(999,689)
YTD balance	19,173	591	157,016	102,756	279,536
Less outstanding checks	-	-	-	-	-
YTD balance less outstanding checks	19,173	591	157,016	102,756	279,536
Restricted cash	-	-	-	(129,468)	(129,468)
Adjusted balance less restricted cash	\$ 19,173	\$ 591	\$ 157,016	\$ (26,712)	\$ 150,068

ARKANSAS VALLEY AMBULANCE DISTRICT
FUND/PROJECT ALLOCATION OF AVAILABLE BALANCES
YEAR TO DATE (YTD) AS OF JUNE 30, 2023

Account Activity Item Description	GENERAL	CAPITAL	TOTALS
			ALL FUNDS
BEGINNING AVAILABLE FUND BALANCES	\$ 315,340	\$ 62,297	\$ 377,637
YTD DEPOSITS			
Property taxes	179,930	-	179,930
Senior/veteran exemption	7,655	-	7,655
Specific ownership taxes	14,546	-	14,546
Ambulance service fees	12,950	-	12,950
Grant revenue	-	113,662	113,662
Interest	97	-	97
Deposits subtotals	215,178	113,662	328,840
YTD total expenses	(110,450)	(316,491)	(426,941)
Transfers	(270,000)	270,000	-
YTD ENDING AVAILABLE FUND BALANCES	\$ 150,068	\$ 129,468	\$ 279,536

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 SIX MONTHS ENDED JUNE 30, 2023
 Unaudited

	Current Month Actual	YTD Actual	2023 Adopted Budget	Variance Over (Under)	Percent of Budget (50% YTD)
REVENUES					
Property taxes	\$ 19,004	\$ 179,930	\$ 234,285	\$ (54,355)	77%
Senior/veteran exemption	74	7,655	7,000	655	109%
Specific ownership taxes	2,156	14,546	28,110	(13,564)	52%
Ambulance service fees	1,972	12,950	7,000	5,950	185%
Donations	-	-	500	(500)	0%
Interest	77	97	200	(103)	49%
Total revenues	23,283	215,178	277,095	(61,917)	78%
EXPENDITURES					
Administration					
Administrative staff - reimbursement	3,125	17,906	41,600	(23,694)	43%
Bank fees	30	30	-	30	-
County treasurer fees	572	5,628	8,082	(2,454)	70%
Community outreach	195	645	5,500	(4,855)	12%
Compliance (mandated expenses, taxes, fees)	-	160	2,000	(1,840)	8%
District management and accounting	4,211	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	232	942	2,500	(1,558)	38%
Payroll taxes	(52)	5,042	4,160	882	121%
Postage	-	97	1,500	(1,403)	6%
Printing	-	-	1,000	(1,000)	0%
Total administration	8,313	39,714	92,342	(52,628)	43%
Operations					
Bank charges	-	157	150	7	105%
Billing and collection fees	554	1,061	3,000	(1,939)	35%
Cleaning & sanitation	-	22	1,000	(978)	2%
Communications	1,371	1,628	2,200	(572)	74%
Dispatch services	-	2,020	4,300	(2,280)	47%
Facility reimbursements	1,000	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	126	2,353	12,000	(9,647)	20%
Operating contingency (TABOR) 3%	-	-	8,300	(8,300)	0%
Personal protection equipment	-	626	2,000	(1,374)	31%
Uniforms	-	519	10,000	(9,481)	5%
Volunteer benefits	845	7,857	25,000	(17,143)	31%
Volunteer responder reimbursement	827	6,696	25,000	(18,304)	27%
Total operations	4,723	42,754	106,450	(63,696)	40%

Training					
Continuing education	53	2,697	8,000	(5,303)	34%
Driver training (EMR)	-	-	2,000	(2,000)	0%
EMT training	512	10,997	20,000	(9,003)	55%
Training devices, supplies, books	-	63	3,000	(2,937)	2%
Training equipment - small	-	6,045	2,000	4,045	302%
Total training	<u>565</u>	<u>19,802</u>	<u>35,000</u>	<u>(15,198)</u>	<u>57%</u>
Equipment					
Ambulance computers	-	-	500	(500)	0%
Ambulance fuel	81	939	2,000	(1,061)	47%
Ambulance maintenance	-	437	6,000	(5,563)	7%
Ambulance registration & licensing	12	82	1,000	(918)	8%
Communications	-	1,791	10,000	(8,209)	18%
Facility	-	-	5,000	(5,000)	0%
Small equipment	59	4,931	2,000	2,931	247%
Total equipment	<u>152</u>	<u>8,180</u>	<u>26,500</u>	<u>(18,320)</u>	<u>31%</u>
Total expenditures	<u>13,753</u>	<u>110,450</u>	<u>260,292</u>	<u>(149,842)</u>	<u>42%</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>9,530</u>	<u>104,728</u>	<u>16,803</u>	<u>87,925</u>	<u>623%</u>
OTHER FINANCING USES					
Transfer to capital fund	(130,000)	(270,000)	(120,000)	(150,000)	225%
Total other financing uses	<u>(130,000)</u>	<u>(270,000)</u>	<u>(120,000)</u>	<u>(150,000)</u>	<u>225%</u>
NET CHANGE IN FUND BALANCE	<u>(120,470)</u>	<u>(165,272)</u>	<u>\$ (103,197)</u>	<u>\$ (62,075)</u>	
BEGINNING FUND BALANCE	<u>270,538</u>	<u>315,340</u>			
ENDING FUND BALANCE	<u>\$ 150,068</u>	<u>\$ 150,068</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 SIX MONTHS ENDED JUNE 30, 2023
 Unaudited

	Current Month Actual	YTD Actual	2023 Adopted Budget	Variance Over (Under)	Percent of Budget (50% YTD)
REVENUES					
Grant revenue	\$ -	\$ 113,662	\$ 133,000	\$ (19,338)	85%
Total revenues	<u>-</u>	<u>113,662</u>	<u>133,000</u>	<u>(19,338)</u>	<u>85%</u>
EXPENDITURES					
Building costs and improvements	3,887	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%
Total expenditures	<u>3,887</u>	<u>316,491</u>	<u>410,000</u>	<u>(93,509)</u>	<u>77%</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(3,887)</u>	<u>(202,829)</u>	<u>(277,000)</u>	<u>74,171</u>	<u>73%</u>
OTHER FINANCING SOURCES					
Transfer from general fund	130,000	270,000	120,000	150,000	225%
Total other financing sources	<u>130,000</u>	<u>270,000</u>	<u>120,000</u>	<u>150,000</u>	<u>225%</u>
NET CHANGE IN FUND BALANCE	126,113	67,171	<u>\$ (157,000)</u>	<u>\$ 224,171</u>	
BEGINNING FUND BALANCE (DEFICIT)	<u>3,355</u>	<u>62,297</u>			
ENDING FUND BALANCE	<u>\$ 129,468</u>	<u>\$ 129,468</u>			

Arkansas Valley Ambulance District - 2023 Tax Distribution Income Detail

Month	Deposit Date	Tax	Interest	DQ Tax	DQ Int.	Specific Ownership	Other	SV/Net Exempt	Personal Property Exemption	Gross	Monthly % of TTL	% of Budget	Cy Trs Fees	Cy Trs %	Net	YTD Net
BUDGET		\$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	\$ 69,645.61	\$ -	\$ -	\$ -	\$ 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%	\$ (977.78)	-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)	\$ 17,886.56	\$ -	\$ 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				
	\$229,149.09	\$234,748.03	\$260,899.32	\$235,554.27	\$ (92.53)		

Monthly Transactions

AVAD Transaction Detail - Jun 2023

Date	Num	Description	Memo	Category	Amount
Emergency Checking					
06/12/23		9197 Precheck Xxx7732 Ftm	Drug testing / background checks	Training:EMT Training	(511.60)
06/15/23		9197 Henry Schein* Ftm	Airway tubes, ring cutter	Operations:Medical Supplies	(125.97)
06/20/23		6300 Loaf N Jug #0055 Ftm	Crew Beverages after run	Operations:Volunteer Reimbursement	(5.70)
06/22/23		6300 At&t Wxxx X8430 Ftm	Office Cell Phone	Operations:Communications	(30.42)
06/23/23		3463 Popeyes 3798 / 4 Ftm	Staff Meal	Operations:Volunteer Reimbursement	(27.11)
06/25/23		9197 Wal-mart Super C Ftm	Office Supplies	Administration:Office Supplies	(5.94)
06/25/23		9197 Dollartree Ftm	Office Supplies	Administration:Office Supplies	(6.79)
06/28/23		3463 Jack In The Box Ftm	Staff Meal	Operations:Volunteer Reimbursement	(9.15)
06/29/23		9197 Staples Direct Ftm	Toner Cartridges	Administration:Office Supplies	(219.22)
06/30/23		Interest Posting	INTEREST POSTING	Revenue:Interest	0.01
06/30/23		High Country Bank	Business Card Annual Fee	Administration:Bank Fees	(15.00)
06/30/23		9197 Safeway #2817 Ftm	Cake & Ice cream for 7/4 celebration	Administration:Community Outreach	(119.63)
Operating Checking					
06/01/23		Co Dept Revenue Taxpayment Ach	State Payroll Taxes	Administration:Payroll Taxes	(139.00)
06/01/23		Novitas Hcclaimpmt Ach	Novitas Hcclaimpmt Ach	Revenue:Ambulance Svc. Fees	979.24
06/05/23		3298 Att* Bill Paymen Ftm	Monthly Cell Charges - Med-1	Operations:Communications	(51.38)
06/06/23		Community Resource Svcs Of Co	Monthly Billing	Administration:District Mgmt & Acctg	(520.00)
06/06/23		Community Resource Svcs Of Co	Monthly Billing	Administration:District Mgmt & Acctg	(758.90)
06/06/23		Community Resource Svcs Of Co	Monthly Billing	Administration:District Mgmt & Acctg	(2,932.50)
06/07/23		Www To Xx Xxxx37 00		[Reserve Checking XX3700]	(100,000.00)
06/08/23		State Of Colo Hcclaimpmt Ach	Ambulance Revenue Received	Revenue:Ambulance Svc. Fees	434.40
06/08/23	19507	Leslie Wayson	May Payroll	Administration:Admin Staff Reimbursement	(3,125.04)
06/09/23		Novitas Hcclaimpmt Ach	Novitas Hcclaimpmt Ach	Revenue:Ambulance Svc. Fees	558.62
06/13/23		Howard Volunteer Fire Departme	Quarterly Donation for Bay Use	Operations:Facility Reimbursements	(500.00)
06/15/23		Streamline	Web Svcs - Monthly Fee	Administration:Community Outreach	(75.00)
06/15/23		3298 Salida Clinic Ftm	Monthly billing	Operations:Volunteer Benefits	(845.00)
06/20/23	19510	Zach Baird	AT&T FirstNet Quarterly Reimbursement	Operations:Volunteer Reimbursement	(156.00)
06/21/23	19434	Fremont County Clerk	Med-3 Registration	Equipment:Ambulance Registration & Licensing	(11.93)
06/21/23	19513	Nicole Lewis	AT&T FirstNet Quarterly Reimbursement	Operations:Volunteer Reimbursement	(156.00)
06/21/23	19508	Business Options Medical Billing	Medical Billing Svcs	Operations:Billing & Collections Fees	(554.25)
06/26/23		36 Treas 310 Misc Pay Ach	State Payroll Taxes	Administration:Payroll Taxes	1,099.24
06/27/23	19514	Leslie Wayson	AT&T FirstNet Quarterly Reimbursement	Operations:Volunteer Reimbursement	(156.00)
06/27/23	19516	Barry Mitchele	Radio Reprogramming	Operations:Communications	(1,290.00)
06/28/23		Wright Express Fleet Debi Ach	Ambulance Fuel	Equipment:Ambulance Fuel	(80.56)
06/29/23	19515	Lane Wilda	AT&T FirstNet Quarterly Reimbursement	Operations:Volunteer Reimbursement	(156.00)
06/30/23		Interest Posting	INTEREST POSTING	Revenue:Interest	0.36
06/30/23		High Country Bank	Business Card Annual Fee	Administration:Bank Fees	(15.00)
06/30/23		3298 Amazon.com*d11ql Ftm	Binoculars	Equipment:Small Equipment	(58.70)
06/30/23			CPR Training Supplies	Training:Continuing Education	(52.90)
06/30/23	19511	Andra Dolton	AT&T FirstNet Quarterly Reimbursement	Operations:Volunteer Reimbursement	(156.00)
06/30/23		Irs Usatapyymt Ach	Payroll Taxes	Administration:Payroll Taxes	(908.27)
Reserve Checking					
6/7/2023	1008	SDCEA	Electricity Hookup - Coaldale Facility	Capital Expenditures:Building Costs and Improvements	(3,887.07)
06/07/23		Www Fm Xx Xxxx77 00	Transfer from checking	[Operating Checking XX7700]	100,000.00
6/30/2023		Interest Posting	INTEREST POSTING	Revenue:Interest	1.13
Reserve Savings					
06/09/23		Fremont County T 1 Ach	Tax Receipts for May 2023	Tax Revenue:Current Tax	19,004.18
				Tax Revenue:Specific Ownership	2,230.45
				Administration:County Treasurer Fees	(572.23)
				Tax Revenue:Current Interest	69.92
06/30/23		Interest Posting	INTEREST POSTING	Revenue:Interest	5.59