

Arkansas Valley Ambulance District - Treasurer's Report

August 2023

September 18, 2023

For period 08/01/23 through 08/31/23

1) Notable Income

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

i) **Detail:**

	Disbursement	Y T D Total
Current Tax:	\$ 3,484.13	\$220,743.13
Specific Ownership:	\$3,088.84	\$20,375.40
Other:		
Sr./Vet Exemption		\$ 7,581.32
DQ Tax:		\$ (14.46)
DQ Interest		\$ (3.33)
Interest:	\$111.53	\$231.65
Personal Property Exemption		\$ 73.53
Commissions:	\$(107.86)	\$(6,856.33)
Monthly Net		\$6,576.64

See 'Schedule A' for Tax Disbursement YTD details.

2) **Patient Billing Income:** **\$2,333.09**

3) **Sept. Tax Disbursements: (for Aug. - will be on next month's Income)** **\$6,773.24**

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 AUGUST 31, 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	249,453	14,038	466,008	242,264	971,763
YTD debits - Total vouchers, wires and transfers	(260,538)	(16,890)	(288,990)	(471,000)	(1,037,418)
YTD balance	6,079	558	177,018	128,328	311,983
Less outstanding checks	-	-	-	-	-
YTD balance less outstanding checks	6,079	558	177,018	128,328	311,983
Restricted cash	-	-	(30,873)	(128,328)	(159,201)
Adjusted balance less restricted cash	\$ 6,079	\$ 558	\$ 146,145	\$ -	\$ 152,782

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

Account Activity Item Description	GENERAL	CAPITAL	TOTALS
			ALL FUNDS
BEGINNING AVAILABLE FUND BALANCES	\$ 315,340	\$ 62,297	\$ 377,637
YTD DEPOSITS			
Property taxes	220,729	-	220,729
Senior/veteran exemption	7,655	-	7,655
Specific ownership taxes	20,375	-	20,375
Ambulance service fees	16,533	-	16,533
Grant revenue	-	113,662	113,662
Interest	273	-	273
Deposits subtotals	265,565	113,662	379,227
YTD total expenses	(128,123)	(316,758)	(444,881)
Transfers	(300,000)	300,000	-
YTD ENDING AVAILABLE FUND BALANCES	\$ 152,782	\$ 159,201	\$ 311,983

Budget vs Actual Reference

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	Current Month Actual	YTD Actual	2023 Adopted Budget	Variance Over (Under)	Percent of Budget (67% YTD)
REVENUES					
Property taxes	\$ 3,484	\$ 220,729	\$ 234,285	\$ (13,556)	94%
Senior/veteran exemption	-	7,655	7,000	655	109%
Specific ownership taxes	3,089	20,375	28,110	(7,735)	72%
Ambulance service fees	3,583	16,533	7,000	9,533	236%
Donations	-	-	500	(500)	0%
Interest	121	273	200	73	137%
Total revenues	10,277	265,565	277,095	(11,530)	96%
EXPENDITURES					
Administration					
Administrative staff - reimbursement	2,926	29,309	41,600	(12,291)	70%
County treasurer fees	108	6,857	8,082	(1,225)	85%
Community outreach	168	1,446	5,500	(4,054)	26%
Compliance (mandated expenses, taxes, fees)	-	160	2,000	(1,840)	8%
District management and accounting	1,327	9,517	17,000	(7,483)	56%
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	24	977	2,500	(1,523)	39%
Payroll taxes	985	1,518	4,160	(2,642)	36%
Postage	36	133	1,500	(1,367)	9%
Printing	178	178	1,000	(822)	18%
Total administration	5,752	51,169	92,342	(41,173)	55%
Operations					
Bank charges	-	187	150	37	125%
Billing and collection fees	713	1,774	3,000	(1,226)	59%
Cleaning & sanitation	-	61	1,000	(939)	6%
Communications	98	1,777	2,200	(423)	81%
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	193	2,944	12,000	(9,056)	25%
Operating contingency (TABOR) 3%	-	-	8,300	(8,300)	0%
Personal protection equipment	-	626	2,000	(1,374)	31%
Uniforms	733	1,298	10,000	(8,702)	13%
Volunteer benefits	845	9,667	25,000	(15,333)	39%
Volunteer responder reimbursement	213	6,979	25,000	(18,021)	28%
Total operations	2,795	47,148	106,450	(59,302)	44%
Training					
Continuing education	-	2,697	8,000	(5,303)	34%
Driver training (EMR)	-	-	2,000	(2,000)	0%
EMT training	228	11,383	20,000	(8,617)	57%
Training devices, supplies, books	-	63	3,000	(2,937)	2%
Training equipment - small	-	6,045	2,000	4,045	302%
Total training	228	20,188	35,000	(14,812)	58%

**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 EIGHT MONTHS ENDED AUGUST 31, 2023
Unaudited**

	Current Month Actual	YTD Actual	2023 Adopted Budget	Variance Over (Under)	Percent of Budget (67% YTD)
Equipment					
Ambulance computers	-	-	500	(500)	0%
Ambulance fuel	87	1,224	2,000	(776)	61%
Ambulance maintenance	98	835	6,000	(5,165)	14%
Ambulance registration & licensing	-	223	1,000	(777)	22%
Communications	574	2,365	10,000	(7,635)	24%
Facility	-	-	5,000	(5,000)	0%
Small equipment	-	4,971	2,000	2,971	249%
Total equipment	<u>759</u>	<u>9,618</u>	<u>26,500</u>	<u>(16,882)</u>	<u>36%</u>
Total expenditures	<u>9,534</u>	<u>128,123</u>	<u>260,292</u>	<u>(132,169)</u>	<u>49%</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>743</u>	<u>137,442</u>	<u>16,803</u>	<u>120,639</u>	<u>818%</u>
OTHER FINANCING USES					
Transfer to capital fund	-	(300,000)	(120,000)	(180,000)	250%
Total other financing uses	<u>-</u>	<u>(300,000)</u>	<u>(120,000)</u>	<u>(180,000)</u>	<u>250%</u>
NET CHANGE IN FUND BALANCE	743	(162,558)	<u>\$ (103,197)</u>	<u>\$ (59,361)</u>	
BEGINNING FUND BALANCE	<u>152,039</u>	<u>315,340</u>			
ENDING FUND BALANCE	<u>\$ 152,782</u>	<u>\$ 152,782</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 EIGHT MONTHS ENDED AUGUST 31, 2023
Unaudited**

	Current Month Actual	YTD Actual	2023 Adopted Budget	Variance Over (Under)	Percent of Budget (67% 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	267	19,472	160,000	(140,528)	12%
Communication equipment	-	28,770	-	28,770	-
Medical devices	-	18,920	-	18,920	-
Vehicles	-	249,596	250,000	(404)	100%
Total expenditures	<u>267</u>	<u>316,758</u>	<u>410,000</u>	<u>(93,242)</u>	<u>77%</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(267)</u>	<u>(203,096)</u>	<u>(277,000)</u>	<u>73,904</u>	<u>73%</u>
OTHER FINANCING SOURCES					
Transfer from general fund	-	300,000	120,000	180,000	250%
Total other financing sources	<u>-</u>	<u>300,000</u>	<u>120,000</u>	<u>180,000</u>	<u>250%</u>
NET CHANGE IN FUND BALANCE	(267)	96,904	<u>\$ (157,000)</u>	<u>\$ 253,904</u>	
BEGINNING FUND BALANCE	<u>159,468</u>	<u>62,297</u>			
ENDING FUND BALANCE	<u>\$ 159,201</u>	<u>\$ 159,201</u>			

Arkansas Valley Ambulance District - 2023 Tax Distribution Income Detail

Month	Deposit Date	Tax	Interest	DQ Tax	DQ Int.	Specific Ownership	Other	SR/Net Exmptn	Personal Property Exemption	Gross	Monthly % of TTL	% of Budget	City Trs Fees	City 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	5.2%	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	28.9%	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	8.9%	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	28.6%	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	8.6%	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	16.1%	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	2.7%	2.48%	\$ (107.86)	-3.1%	\$ 6,576.64	\$ 242,130.91
SEP										\$ -	0.0%	0.00%			\$ -	
OCT										\$ -	0.0%	0.00%			\$ -	
NOV										\$ -	0.0%	0.00%			\$ -	
DEC										\$ -	0.0%	0.00%			\$ -	
		\$220,743.13	\$ 231.65	\$ (14.46)	\$ (3.33)	\$ 20,375.40		\$ 7,581.32	\$ 73.53	\$248,987.24		92.42%	\$ (6,856.33)	-3.00%	\$ 242,130.91	

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				
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	\$242,130.91	\$ (2,544.42)		

Monthly Transactions

AVAD Transaction Detail - Aug 2023

Date	Num	Description	Memo	Category	Amount
Emergency Checking					
08/03/23		9197 Conoco - Alta Co Ftm	Crew Beverages after run	Operations:Volunteer Reimbursement	(6.91)
08/03/23		9197 Sangredecristoel Ftm	Coaldale Electric	Operations:Utilities	(69.04)
08/10/23		9197 Wal-mart Super C Ftm		Administration:Office Supplies	(12.99)
08/10/23		9197 Sp Relief-band Ftm	Lex's wrist band	Operations:Medical Supplies	(193.45)
08/14/23		9197 Wal-mart Super C Ftm	Office Supplies	Administration:Office Supplies	(10.84)
08/17/23		9197 Plaquemaker Ftm	HVFD Door Signs	Administration:Printing	(178.27)
08/19/23		9197 Sq *the Shipping Ftm		Administration:Postage	(7.00)
08/19/23		9197 Rainbow Auto Was Ftm	Med-3 wash	Equipment:Ambulance Maintenance	(16.50)
08/27/23		6300 Loaf N Jug #0055 Ftm	Crew Beverages after run	Operations:Volunteer Reimbursement	(3.78)
08/29/23		9197 Tst* Pizza Madne Ftm		Operations:Volunteer Reimbursement	(31.14)
08/30/23		6300 Usps Po Xxxx9207 Ftm	Mailing of title for Med 2	Administration:Postage	(28.75)
08/31/23		Interest Posting	INTEREST POSTING	Revenue:Interest	0.01
Operating Checking					
08/05/23		3298 Att* Bill Paymen Ftm	Monthly Cell Charges	Operations:Communications	(97.73)
08/07/23	19520	Lex Wayson	Mileage reimbursement	Operations:Volunteer Reimbursement	(15.00)
08/07/23	19519	Lex Wayson	July Payroll	Administration:Admin Staff Reimbursement	(2,926.31)
08/10/23	19521	Casey Hildebrand	EMT Fees	Training:EMT Training	(228.49)
08/10/23	19436	Dany Piles	Uniforms	Operations:Uniforms	(733.50)
08/11/23		Novitas Hcclaimpmt Ach	Novitas Hcclaimpmt Ach	Revenue:Ambulance Svc. Fees	979.24
08/14/23	19522	Mark Rowland	Replacement for Check 19509 (AT&T Reimbursement)	Operations:Volunteer Reimbursement	(156.00)
08/14/23	19523	Mark Rowland	Radio and Reprogramming runs	Equipment:Communications	(573.80)
08/15/23		Streamline	Web Svcs - Monthly Fee	Administration:Community Outreach	(84.00)
08/15/23		Streamline	Web Svcs - Monthly Fee	Administration:Community Outreach	(84.00)
08/15/23		3298 Salida Clinic Ftm	Monthly billing	Operations:Volunteer Benefits	(845.00)
08/17/23		3298 Amazon.com*to7hb Ftm	Hose Nozzle	Equipment:Ambulance Maintenance	(13.66)
08/17/23		3298 Amazon.com*to1qe Ftm	Oil	Equipment:Ambulance Maintenance	(67.48)
08/17/23		Jesik Consulting	Building/Planning consulting - soil sampling	Capital Expenditures:Coaldale Facility	(198.00)
08/17/23		36 Treas 310 Misc Pay Ach	State Payroll Taxes	Administration:Payroll Taxes	1,250.00
08/22/23		Business Options Medical Billi	July 2023 billing	Operations:Billing & Collections Fees	(125.00)
08/22/23		Business Options Medical Billi	June 2023 Billing	Operations:Billing & Collections Fees	(260.95)
08/22/23		Business Options Medical Billi	May 2023 Billing	Operations:Billing & Collections Fees	(326.94)
08/22/23		Community Resource Svcs Of Co	June 2023 Billing	Administration:District Mgmt & Acctg	(635.50)
08/22/23		Community Resource Svcs Of Co	July 2023 Billing	Administration:District Mgmt & Acctg	(691.50)
08/29/23		Wright Express Fleet Debi Ach	Ambulance Fuel	Equipment:Ambulance Fuel	(87.12)
08/30/23		Co Dept Revenue Taxpayment Ach	State Payroll Taxes	Administration:Payroll Taxes	(150.00)
08/30/23		Irs Usataxpymt Ach	Payroll Taxes	Administration:Payroll Taxes	(834.89)
08/31/23		Interest Posting	INTEREST POSTING	Revenue:Interest	0.07
08/31/23		Mobile Deposit	Ambulance Revenue Received	Revenue:Ambulance Svc. Fees	551.49
08/31/23		State Of Colo Hcclaimpmt Ach	Ambulance Revenue Received	Revenue:Ambulance Svc. Fees	802.36
Reserve Checking					
8/31/2023		Interest Posting	INTEREST POSTING	Revenue:Interest	1.50
Reserve Savings					
08/10/23	S	Fremont County T 1 Ach		Tax Revenue:Current Tax	3,484.13
				Tax Revenue:Specific Ownership	3,088.84
				Administration:County Treasurer Fees	(107.86)
				Tax Revenue:Current Interest	111.53
08/31/23		Interest Posting	INTEREST POSTING	Revenue:Interest	7.51