

Arkansas Valley Ambulance District - Treasurer's Report

January 2024

February 19, 2023

For period 01/01/24 through 01/31/23

1) Notable Income

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

i) **Detail:**

	Disbursement	Y T D Total
Current Tax:	\$ 2,533	\$2,533
Specific Ownership:		
Other:		
Sr./Vet Exemption		
DQ Tax:		
DQ Interest		
Interest:		
Personal Property Exemption		
Commissions:		
Monthly Net	\$2,533	\$2,533

See 'Schedule A' for Tax Disbursement YTD details.

2) **Feb. Tax Disbursements: (for Jan. - will be on next month's Income)**

\$14,191

3) EOM Balances

Emergency Checking	\$ 2,203
Operating Checking	\$7,838
Savings	\$72,186
Reserve Checking	\$14,320

Sub-Total **\$ 96,547**

Restricted Cash **\$ 14,320**

Total Avail **\$ 82,227**

4) **Need to discuss expense reimbursements – policy & procedures.**

5) **1099 policy & procedures.**

ARKANSAS VALLEY AMBULANCE DISTRICT
CASH POSITION
YEAR TO DATE (YTD) AS OF JANUARY 31, 2024

Account Activity Item Description	Checking			Investment	TOTALS
	Operating Bank	Emergency Bank	Reserve Bank	Savings Reserve	ALL ACCOUNTS
BEGINNING BALANCE PER BANK	\$ 14,221	\$ 575	\$ 14,319	\$ 79,648	\$ 108,763
YTD credits - Total deposits, wires and transfers	10,000	5,080	1	2,538	17,619
YTD debits - Total vouchers, wires and transfers	(16,531)	(3,452)	-	(10,000)	(29,983)
YTD balance	7,690	2,203	14,320	72,186	96,399
Plus reimbursable costs	148	-	-	-	148
YTD balance less outstanding checks	7,838	2,203	14,320	72,186	96,547
Restricted cash	-	-	(14,320)	-	(14,320)
Adjusted balance less restricted cash	\$ 7,838	\$ 2,203	\$ -	\$ 72,186	\$ 82,227

ARKANSAS VALLEY AMBULANCE DISTRICT
FUND/PROJECT ALLOCATION OF AVAILABLE BALANCES
YEAR TO DATE (YTD) AS OF JANUARY 31, 2024

Account Activity Item Description	GENERAL	CAPITAL	TOTALS
			ALL FUNDS
BEGINNING AVAILABLE FUND BALANCES	\$ 94,444	\$ 14,319	\$ 108,763
YTD DEPOSITS			
Property taxes	2,533	-	2,533
Senior/veteran exemption	-	-	-
Specific ownership taxes	-	-	-
Ambulance service fees	-	-	-
Grant revenue	-	-	-
Interest	5	-	5
Miscellaneous	-	-	-
Deposits subtotals	2,538	-	2,538
YTD total expenses	(14,754)	-	(14,754)
Transfers	(1)	1	-
YTD ENDING AVAILABLE FUND BALANCES	\$ 82,227	\$ 14,320	\$ 96,547

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 ENDED JANUARY 31, 2024
Unaudited

	Current Month Actual	YTD Actual	2024 Adopted Budget	Variance Over (Under)	Percent of Budget (8% YTD)
REVENUES					
Property taxes	\$ 2,533	\$ 2,533	\$ 244,992	\$ (242,459)	1%
Senior/veteran exemption	-	-	7,000	(7,000)	0%
Specific ownership taxes	-	-	29,400	(29,400)	0%
Ambulance service fees	-	-	25,000	(25,000)	0%
Interest	5	5	200	(195)	3%
Total revenues	<u>2,538</u>	<u>2,538</u>	<u>306,592</u>	<u>(304,054)</u>	<u>1%</u>
EXPENDITURES					
Administration					
Administrative staff - reimbursement	3,052	3,052	44,000	(40,948)	7%
Community outreach	84	84	1,000	(916)	8%
Compliance (mandated expenses, taxes, fees)	-	-	500	(500)	0%
County treasurer fees	-	-	7,560	(7,560)	0%
District management and accounting	1,753	1,753	13,000	(11,247)	13%
Dues and subscriptions	220	220	1,000	(780)	22%
Insurance (BOD)	-	-	500	(500)	0%
Legal	-	-	1,000	(1,000)	0%
Office equipment & technology	-	-	2,000	(2,000)	0%
Office supplies	4	4	2,500	(2,496)	0%
Payroll taxes	627	627	3,520	(2,893)	18%
Postage	-	-	500	(500)	0%
Printing	-	-	500	(500)	0%
Total administration	<u>5,740</u>	<u>5,740</u>	<u>77,580</u>	<u>(71,840)</u>	<u>7%</u>
Operations					
Bank charges	35	35	150	(115)	23%
Billing and collection fees	314	314	2,000	(1,686)	16%
Cleaning & sanitation	-	-	500	(500)	0%
Communications	113	113	2,200	(2,087)	5%
Dispatch services	1,084	1,084	4,300	(3,216)	25%
Facility reimbursements	-	-	2,000	(2,000)	0%
Insurance: workers comp, equipment, liability	-	-	12,000	(12,000)	0%
Medical device maintenance	-	-	2,000	(2,000)	0%
Medical supplies	96	96	6,000	(5,904)	2%
Operating contingency (TABOR) 3%	-	-	9,200	(9,200)	0%
Personal protection equipment	-	-	1,000	(1,000)	0%
Uniforms	-	-	5,000	(5,000)	0%
Utilities	40	40	3,000	(2,960)	1%
Volunteer benefits	1,578	1,578	25,000	(23,422)	6%
Volunteer responder reimbursement	3,557	3,557	25,000	(21,443)	14%
Total operations	<u>6,817</u>	<u>6,817</u>	<u>99,350</u>	<u>(92,533)</u>	<u>7%</u>
Training					
Continuing education	583	583	4,000	(3,417)	15%
Driver training (EMR)	-	-	500	(500)	0%
EMT training	1,604	1,604	20,000	(18,396)	8%
Training devices, supplies, books	-	-	1,000	(1,000)	0%
Training equipment - small	-	-	500	(500)	0%
Total training	<u>2,187</u>	<u>2,187</u>	<u>26,000</u>	<u>(23,813)</u>	<u>8%</u>

	<u>Current Month Actual</u>	<u>YTD Actual</u>	<u>2024 Adopted Budget</u>	<u>Variance Over (Under)</u>	<u>Percent of Budget (8% YTD)</u>
Equipment					
Ambulance computers	-	-	500	(500)	0%
Ambulance fuel	10	10	2,000	(1,990)	1%
Ambulance maintenance	-	-	2,000	(2,000)	0%
Ambulance registration & licensing	-	-	500	(500)	0%
Communications	-	-	2,000	(2,000)	0%
Facility	-	-	5,000	(5,000)	0%
Small equipment	-	-	2,000	(2,000)	0%
Total equipment	<u>10</u>	<u>10</u>	<u>14,000</u>	<u>(13,990)</u>	<u>0%</u>
Total expenditures	<u>14,754</u>	<u>14,754</u>	<u>216,930</u>	<u>(202,176)</u>	<u>7%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(12,216)</u>	<u>(12,216)</u>	<u>89,662</u>	<u>(101,878)</u>	<u>-14%</u>
OTHER FINANCING USES					
Transfer to capital fund	(1)	(1)	(170,000)	169,999	0%
Total other financing uses	<u>(1)</u>	<u>(1)</u>	<u>(170,000)</u>	<u>169,999</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE	<u>(12,217)</u>	<u>(12,217)</u>	<u>\$ (80,338)</u>	<u>\$ 68,121</u>	
BEGINNING FUND BALANCE	<u>94,444</u>	<u>94,444</u>			
ENDING FUND BALANCE	<u>\$ 82,227</u>	<u>\$ 82,227</u>			

Tax Distributions by month

Arkansas Valley Ambulance District - 2024 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	Aggregate % of TTL	% of Budget	City Trs Fees	City Trs %	Net	YTD Net	% of Annual
BUDGET										\$ -						\$ -		
JAN	1/10/2024	\$ 2,533.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,533.49				\$ -	0.00%	\$ 2,533.49	\$ 2,533.49	#DIV/0!
FEB																		
MAR																		
APR																		
MAY																		
JUN																		
JUL																		
AUG																		
SEP																		
OCT																		
NOV																		
DEC																		
		\$ 2,533.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,533.49				#DIV/0!	\$ -	0.00%	\$ 2,533.49	

Tax Income vs. Prior Years

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2024 vs 2023 % diff TY/LY	% diff YTD
January	\$ 2,289.50	\$ 2,472.51	\$ 2,516.73	\$ 2,722.03	\$ 2,533.49	\$ (188.54)	93.1%
February	\$ 17,669.73	\$ 21,768.28	\$ 27,704.13	\$ 12,540.77			
March	\$ 57,031.34	\$ 57,548.17	\$ 66,733.39	\$ 69,832.64			
April	\$ 19,111.08	\$ 15,509.68	\$ 18,200.82	\$ 21,628.90			
May	\$ 56,585.56	\$ 67,472.32	\$ 68,745.80	\$ 69,117.33			
June	\$ 17,820.87	\$ 14,659.19	\$ 13,775.55	\$ 20,732.32			
July	\$ 36,883.98	\$ 33,381.26	\$ 37,970.38	\$ 38,980.28			
August	\$ 7,043.89	\$ 6,284.92	\$ 9,028.53	\$ 6,576.64			
September	\$ 6,806.20	\$ 4,342.85	\$ 3,513.33	\$ 6,773.24			
October	\$ 3,464.55	\$ 6,365.98	\$ 5,297.76	\$ 3,301.19			
November	\$ 3,304.24	\$ 3,673.44	\$ 3,542.79	\$ 2,609.97			
December	\$ 3,427.65	\$ 3,741.94	\$ 3,870.11	\$ 3,609.90			
	\$229,149.09	\$234,748.03	\$260,899.32	\$258,425.21	\$ 2,533.49	\$ (188.54)	

AVAD Transaction Detail - January 2024

Date	Num	Description	Memo	Category	Amount
Emergency Checking					
01/01/24		6276 Amazon.com*c11qy Ftm	Training class snacks	Training:Continuing Education	(51.64)
01/01/24		Www Fm Xx Xxxx77 00	Transfer to emergency checking	[Emergency Checking XX7809]	2,000.00
01/01/24	S	6276 Amazon.com*cm1lf Ftm	Sphygmomanometer/CPR Masks	Operations:Medical Supplies	(44.32)
			Training class snacks	Training:Continuing Education	(175.46)
01/01/24		6300 Murdoch's Ranch& Ftm	Incorrect CC Used	Administration:Misc. Clearing	(99.92)
01/03/24		6276 Awl*pearson Educ Ftm	Training Materials	Training:EMT Training	(754.86)
01/10/24		6276 Awl*pearson Educ Ftm	Training Materials	Training:EMT Training	(1,328.94)
01/15/24		Www Fm Xx Xxxx77 00	Transfer to emergency checking	[Operating Checking XX7700]	2,000.00
01/19/24		9197 American Heart S Ftm	Training Materials	Training:Continuing Education	(86.00)
01/20/24		6276 Awl*pearson Educ Ftm	Training Materials	Training:EMT Training	(99.99)
01/20/24		6276 Awl*pearson Educ Ftm	Training Materials	Training:EMT Training	(99.99)
01/20/24		6276 Awl*pearson Educ Ftm	Training Materials	Training:EMT Training	(99.99)
01/20/24		6276 Awl*pearson Educ Ftm	Training Materials	Training:EMT Training	(99.99)
01/20/24		6276 Awl*pearson Educ Ftm	Training Materials	Training:EMT Training	(99.99)
01/24/24		6276 Rtn Awl*pearson Educ Ftm	Training Materials	Training:EMT Training	1,079.94
01/25/24		6276 Ezcaterssubway Ftm	Training class lunches	Training:Continuing Educatton	(188.85)
01/25/24		9197 Wal-mart Super C Ftm		Administration:Office Supplies	(4.16)
01/26/24		9197 Shell Service S Ftm	Post run bevgs	Operations:Volunteer Benefits	(4.43)
01/27/24		6276 Awl*pearson Educ Ftm	Training Materials	Training:EMT Training	(99.99)
01/27/24		9197 Bound Tree Medic Ftm	Med Suppllies	Operations:Medical Supplies	(52.06)
01/30/24		6300 Shell Service S Ftm	Post run bevgs.	Operations:Volunteer Benefits	(13.36)
01/31/24		6300 Murdoch's Ranch& Ftm	Incorrect CC Used	Administration:Misc. Clearing	(47.94)
01/31/24		Interest Posting	INTEREST POSTING	Revenue:Interest	0.01
Operating Checking					
01/01/24		Www To Xx Xxxx78 09	Transfer to emergency checking		(2,000.00)
01/02/24		Co Dept Revenue Taxpayment Ach	State Payroll Taxes	Administration:Payroll Taxes	(145.00)
01/03/24	19455	Jim Lemerier	EOY Volunteer Appreciation	Operations:Volunteer Reimbursement	(500.00)
01/05/24		3298 Att* Bill Paymen Ftm	Monthly Cell Charges - Med-1 & 3	Operations:Communications	(112.69)
01/09/24		3298 Microsoft*micros Ftm	Office 365 Annual Charge	Administration:Dues & Subscriptions	(99.99)
01/10/24		3298 Quicken Inc Ftm	Quicken Annual Subscription	Administration:Dues & Subscriptions	(119.88)
01/10/24		Community Resource Svcs Of Co	Aug 2023 Billing - Reissue, lost check	Administration:District Mgmt & Acctg	(374.00)
01/10/24		Business Options Medical Billi	Dec 2023 billing	Operations:Billing & Collections Fees	(313.87)
01/10/24		Community Resource Svcs Of Co	Dec 2023 Billing	Administration:District Mgmt & Acctg	(1,379.00)
01/12/24	19548	Lex Wayson	Mileage Reimbursement	Operations:Volunteer Reimbursement	(57.50)
01/12/24	19547	Leslie Wayson	Dec. Payroll	Administration:Admin Staff Reimbursement	(2,499.81)
01/12/24		3298 Life Assist Inc Ftm	CPR	Training:Continuing Education	(81.25)
01/15/24		3298 Salida Clinic Ftm	Monthly billing - Jan	Operations:Volunteer Benefits	(845.00)
01/15/24		Www To Xx Xxxx78 09	Transfer to emergency checking	[Emergency Checking XX7809]	(2,000.00)
01/15/24		Streamline	Web Svcs - Monthly Fee	Administration:Community Outreach	(84.00)
01/16/24	HC B BillPay	Combined Regional Comms Auth.	Quarterly Dispatch Fees - Qtr 1 2024	Operations:Dispatch Svcs.	(1,084.13)
01/18/24	19445	Dave Craft	EOY Volunteer Appreciation	Operations:Volunteer Reimbursement	(3,000.00)
01/18/24		High Country Bank	Bank Charges	Administration:Bank Fees	(0.28)
01/18/24		High Country Bank	Bank Charges	Administration:Bank Fees	(35.00)
01/19/24		Www Fm Xx Xxxx54 03	Transfer from savings	[Reserve Savings XX5403]	10,000.00
01/22/24	19462	Air Med Care Network	Volunteers 2024 Life Flight Memberships	Operations:Volunteer Benefits	(715.00)
01/24/24		Sangre De Cristo Elec Paymt Ach	Coaldale Station Electric	Operations:Utilities	(39.83)
01/26/24		Irs Usatapyt Ach	Payroll Taxes	Administration:Payroll Taxes	(248.51)
01/26/24		Irs Usatapyt Ach	Payroll Taxes	Administration:Payroll Taxes	(667.94)
01/26/24		Co Dept Revenue Taxpayment Ach	State Payroll Taxes	Administration:Payroll Taxes	(118.00)
01/29/24		Wright Express Fleet Debi Ach	Ambulance Fuel	Equipment:Ambulance Fuel	(9.81)
01/31/24		Interest Posting	INTEREST POSTING	Revenue:Interest	0.07

Reserve Checking

1/31/2024	Interest Posting	INTEREST POSTING	Revenue:Interest	0.12
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Reserve Savings

01/10/24	S	Fremont County T 1 Ach	Tax Revenue:Current Tax	2,533.49
01/19/24		Www To Xx Xxxx77 00	[Operating Checking XX7700]	(10,000.00)
01/31/24	Interest Posting	INTEREST POSTING	Revenue:Interest	4.58