

Arkansas Valley Ambulance District - Treasurer's Report

November 2022

January 16, 2023

For period 11/01/22 through 11/30/22

1) Notable Income

a) **MONTHLY TAX DISBURSEMENT:** Our November tax receipts contained disbursements for the month of October, 2022

i) **Detail:**

	Disbursement	Y T D Total
Current Tax:	\$ 559.12	\$ 227,683.23
Specific Ownership:	\$ 2,968.66	25,573.29
Other:		0.00
Sr./Vet Exemption		\$ 7,798.33
DQ Tax:		\$ 15.92
DQ Interest		\$ 2.66
Interest:	\$ 32.76	\$ 441.31
Personal Property Exemption		\$ 76.00
Commissions:	\$ (17.75)	\$ (7,078.26)
Monthly Net	\$ 3,542.79	\$ 254,512.48

See 'Schedule A' for Tax Disbursement YTD details.

Patient Billing Income: **\$ 1,168.04**

December Tax Disbursements: (for Nov. - will be on next month's Income) **\$3,542.79**

2) EOM Balances

Emergency Checking	\$ 3,890
Operating Checking	\$ 8,459
Savings	\$ 323,712

Total	\$ 335,061
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ARKANSAS VALLEY AMBULANCE DISTRICT
CASH POSITION
YEAR TO DATE (YTD) AS OF NOVEMBER 30, 2022

Account Activity Item Description	Checking		Investment	TOTALS
	Operating Bank	Emergency Bank	Savings Reserve	ALL ACCOUNTS
BEGINNING BALANCE PER BANK	\$ 11,727	\$ 9,570	\$ 331,050	\$ 352,347
YTD credits - Total deposits, wires and transfers	221,873	21,118	257,134	500,125
YTD debits - Total vouchers, wires and transfers	(225,141)	(26,798)	(200,000)	(451,939)
YTD balance	8,459	3,890	388,184	400,533
Less outstanding checks	-	-	-	-
YTD balance less outstanding checks	8,459	3,890	388,184	400,533
Restricted cash	-	-	(65,472)	(65,472)
Adjusted balance less restricted cash	\$ 8,459	\$ 3,890	\$ 322,712	\$ 335,061

ARKANSAS VALLEY AMBULANCE DISTRICT
FUND/PROJECT ALLOCATION OF AVAILABLE BALANCES
YEAR TO DATE (YTD) AS OF NOVEMBER 30, 2022

Account Activity Item Description	GENERAL	CAPITAL	TOTALS
			ALL FUNDS
BEGINNING AVAILABLE FUND BALANCES	\$ 286,858	\$ 65,489	\$ 352,347
YTD DEPOSITS			
Property taxes	227,683	-	227,683
Senior/veteran exemption	7,890	-	7,890
Specific ownership taxes	28,090	-	28,090
Ambulance service fees	8,874	-	8,874
Interest	547	-	547
Donations	250	-	250
Miscellaneous	127	-	127
Deposits subtotals	273,461	-	273,461
YTD total expenses	(190,158)	(35,117)	(225,275)
Transfers	(35,100)	35,100	-
YTD ENDING AVAILABLE FUND BALANCES	\$ 335,061	\$ 65,472	\$ 400,533

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 ELEVEN MONTHS ENDED NOVEMBER 30, 2022
 Unaudited

	Current Month Actual	YTD Actual	2022 Adopted Budget	Variance Over (Under)	Percent of Budget (92% YTD)
REVENUES					
Property taxes	\$ 557	\$ 227,683	\$ 229,595	\$ (1,912)	99%
Senior/veteran exemption	3	7,890	7,000	890	113%
Specific ownership taxes	2,968	28,090	27,551	539	102%
Ambulance service fees	1,168	8,874	24,000	(15,126)	37%
Donations	-	250	500	(250)	50%
Interest	42	547	250	297	219%
Miscellaneous	-	127	-	127	-
Total revenues	4,738	273,461	288,896	(15,435)	95%
EXPENDITURES					
Administration					
Administrative staff - reimbursement	7,421	29,513	35,000	(5,487)	84%
Audit exemption	-	-	1,500	(1,500)	0%
County treasurer fees	18	7,079	7,924	(845)	89%
Community outreach	150	5,984	4,500	1,484	133%
Compliance (mandated expenses, taxes, fees)	186	318	2,000	(1,682)	16%
District management and accounting	1,490	12,709	15,000	(2,291)	85%
Dues and subscriptions	-	887	750	137	118%
Insurance (BOD)	-	-	150	(150)	0%
Legal	-	298	2,000	(1,702)	15%
Office supplies	10	1,362	750	612	182%
Payroll taxes	(1,016)	1,212	-	1,212	-
Postage	-	-	1,500	(1,500)	0%
Printing	-	547	1,000	(453)	55%
Total administration	8,259	59,909	72,074	(12,165)	83%
Operations					
Bank charges	7	37	150	(113)	25%
Billing and collection fees	445	1,804	3,000	(1,196)	60%
Cleaning & sanitation	-	122	2,000	(1,878)	6%
Communications	51	759	-	759	-
Dispatch services	-	3,888	2,000	1,888	194%
Facility reimbursements	1,500	2,222	3,600	(1,378)	62%
Insurance: workers comp, equipment, liability	-	7,323	7,500	(177)	98%
Medical device maintenance	-	-	2,000	(2,000)	0%
Medical supplies	134	8,938	5,000	3,938	179%
Operating contingency (TABOR) 3%	-	-	8,700	(8,700)	0%
Personal protection equipment	-	498	3,000	(2,502)	17%
Transport expenses	-	-	100	(100)	0%
Uniforms	992	22,391	15,000	7,391	149%
Volunteer responder reimbursement	(3,727)	30,179	50,000	(19,821)	60%
Total operations	(598)	78,161	102,050	(23,889)	77%
Training					
Continuing education	1,506	3,521	8,000	(4,479)	44%
Driver training (EMR)	-	38	2,000	(1,962)	2%
EMT training	(2,282)	28,802	19,905	8,897	145%
Training devices, supplies, books	2,515	2,515	3,000	(485)	84%
Training equipment - small	-	2,598	2,000	598	130%

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 ELEVEN MONTHS ENDED NOVEMBER 30, 2022
Unaudited

	Current Month Actual	YTD Actual	2022 Adopted Budget	Variance Over (Under)	Percent of Budget (92% YTD)
Total training	1,739	37,474	34,905	2,569	107%
Equipment					
Ambulance computers	-	-	3,000	(3,000)	0%
Ambulance fuel	133	964	3,500	(2,536)	28%
Ambulance maintenance	-	6,160	6,000	160	103%
Ambulance registration & licensing	-	371	1,000	(629)	37%
Communications	-	702	20,000	(19,298)	4%
Facility	-	-	1,000	(1,000)	0%
Small equipment	-	6,417	2,000	4,417	321%
Total equipment	<u>133</u>	<u>14,614</u>	<u>36,500</u>	<u>(21,886)</u>	<u>40%</u>
Total expenditures	<u>9,533</u>	<u>190,158</u>	<u>245,529</u>	<u>(55,371)</u>	<u>77%</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(4,795)</u>	<u>83,303</u>	<u>43,367</u>	<u>39,936</u>	<u>192%</u>
OTHER FINANCING USES					
Transfer to capital fund	(1,900)	(35,100)	(160,000)	124,900	22%
Total other financing uses	<u>(1,900)</u>	<u>(35,100)</u>	<u>(160,000)</u>	<u>124,900</u>	<u>22%</u>
NET CHANGE IN FUND BALANCE	(6,695)	48,203	<u>\$ (116,633)</u>	<u>\$ 164,836</u>	
BEGINNING FUND BALANCE	<u>341,756</u>	<u>286,858</u>			
ENDING FUND BALANCE	<u>\$ 335,061</u>	<u>\$ 335,061</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 ELEVEN MONTHS ENDED NOVEMBER 30, 2022
Unaudited

	<u>Current Month Actual</u>	<u>YTD Actual</u>	<u>2022 Adopted Budget</u>	<u>Variance Over (Under)</u>	<u>Percent of Budget (92% YTD)</u>
REVENUES					
Grant revenue	\$ -	\$ -	\$ 160,000	\$ (160,000)	0%
Total revenues	<u>-</u>	<u>-</u>	<u>160,000</u>	<u>(160,000)</u>	<u>0%</u>
EXPENDITURES					
Communication equipment	-	20,008	20,000	8	100%
Building costs and improvements	1,933	15,109	100,000	(84,891)	15%
Vehicles	-	-	300,000	(300,000)	0%
Total expenditures	<u>1,933</u>	<u>35,117</u>	<u>420,000</u>	<u>(384,883)</u>	<u>8%</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(1,933)</u>	<u>(35,117)</u>	<u>(260,000)</u>	<u>224,883</u>	<u>14%</u>
OTHER FINANCING SOURCES					
Transfer from general fund	1,900	35,100	160,000	(124,900)	22%
Total other financing sources	<u>1,900</u>	<u>35,100</u>	<u>160,000</u>	<u>(124,900)</u>	<u>22%</u>
NET CHANGE IN FUND BALANCE	(33)	(17)	<u>\$ (100,000)</u>	<u>\$ 99,983</u>	
BEGINNING FUND BALANCE	<u>65,505</u>	<u>65,489</u>			
ENDING FUND BALANCE	<u>\$ 65,472</u>	<u>\$ 65,472</u>			

Arkansas Valley Ambulance District - 2022 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	Cty Trs Fees	Cty Trs %	Net	YTD Net
BUDGET		\$229,595.00	\$ 250.00			\$ 27,551.00		\$ 7,000.00		\$231,359.00			\$ (7,924.00)		\$ 223,435.00	
JAN	2/10/2021	\$ 26,400.64	\$ -	\$ -	\$ -	\$ 2,095.51	\$ -	\$ -	\$ -	\$ 28,496.15	10.7%	12.32%	\$ (792.02)	-3.0%	\$ 27,704.13	\$ 27,704.13
FEB	3/10/2022	\$ 66,383.63	\$ -	\$ -	\$ -	\$ 2,341.27	\$ -	\$ -	\$ -	\$ 68,724.90	25.9%	29.70%	\$ (1,991.51)	-3.0%	\$ 66,733.39	\$ 94,437.52
MAR	4/10/2022	\$ 16,459.01	\$ 4.30	\$ -	\$ -	\$ 2,231.42	\$ -	\$ -	\$ -	\$ 18,694.73	7.0%	8.08%	\$ (493.91)	-3.0%	\$ 18,200.82	\$ 112,638.34
APR	5/10/2022	\$ 59,641.33	\$ (1.62)	\$ -	\$ -	\$ 3,330.94	\$ -	\$ 7,798.33	\$ -	\$ 70,768.98	26.7%	30.59%	\$ (2,023.18)	-3.0%	\$ 68,745.80	\$ 181,384.14
MAY	6/10/2022	\$ 11,626.25	\$ 27.48	\$ -	\$ -	\$ 2,395.43	\$ -	\$ -	\$ 76.00	\$ 14,125.16	5.3%	6.11%	\$ (349.61)	-3.0%	\$ 13,775.55	\$ 195,159.69
JUN	7/10/2022	\$ 36,297.29	\$ 32.32	\$ -	\$ -	\$ 2,730.65	\$ -	\$ -	\$ -	\$ 39,060.26	14.7%	16.88%	\$ (1,089.88)	-3.0%	\$ 37,970.38	\$ 233,130.07
JUL	8/8/2020	\$ 6,738.49	\$ 191.28	\$ 2.47	\$ 0.37	\$ 2,303.89	\$ -	\$ -	\$ -	\$ 9,236.50	3.5%	3.99%	\$ (207.97)	-3.1%	\$ 9,028.53	\$ 242,158.60
AUG	9/10/2022	\$ 1,218.36	\$ 43.02	\$ -	\$ -	\$ 2,289.78	\$ -	\$ -	\$ -	\$ 3,551.16	1.3%	1.53%	\$ (37.83)	-3.1%	\$ 3,513.33	\$ 245,671.93
SEP	10/10/2022	\$ 2,359.11	\$ 111.77	\$ 13.45	\$ 2.29	\$ 2,885.74	\$ -	\$ -	\$ -	\$ 5,372.36	2.0%	2.32%	\$ (74.60)	-3.2%	\$ 5,297.76	\$ 250,969.69
OCT	11/10/2022	\$ 559.12	\$ 32.76	\$ -	\$ -	\$ 2,968.66	\$ -	\$ -	\$ -	\$ 3,560.54	1.3%	1.54%	\$ (17.75)	-3.2%	\$ 3,542.79	\$ 254,512.48
NOV	12/10/2022	\$ 803.87	\$ 55.90	\$ 139.04	\$ 41.45	\$ 2,861.06	\$ -	\$ -	\$ -	\$ 3,901.32	1.5%	1.69%	\$ (31.21)	-3.9%	\$ 3,870.11	\$ 258,382.59
DEC										\$ -	0.0%	0.00%			\$ -	
		\$228,487.10	\$ 497.21	\$ 154.96	\$ 44.11	\$ 28,434.35	\$ -	\$ 7,798.33	\$ 76.00	\$265,492.06		114.75%	\$ (7,109.47)	-3.01%	\$ 258,382.59	

Tax income versus prior years

	2019 totals	2020 Actuals	2021 Actuals	2022 Actuals	2022 vs 2021	% diff TY/LY	% diff YTD
January	\$ 16,291.73	\$ 17,669.73	\$ 21,768.28	\$ 27,704.13	\$ 5,935.85	127.3%	127.3%
February	\$ 49,304.74	\$ 57,031.34	\$ 57,548.17	\$ 66,733.39	\$ 9,185.22	116.0%	119.1%
March	\$ 12,252.45	\$ 19,111.08	\$ 15,509.68	\$ 18,200.82	\$ 2,691.14	117.4%	118.8%
April	\$ 51,135.34	\$ 56,585.56	\$ 67,472.32	\$ 68,745.80	\$ 1,273.48	101.9%	111.8%
May	\$ 18,776.24	\$ 17,820.87	\$ 14,659.19	\$ 13,775.55	\$ (883.64)	94.0%	110.3%
June	\$ 30,917.27	\$ 36,883.98	\$ 33,381.26	\$ 37,970.38	\$ 4,589.12	113.7%	110.8%
July	\$ 8,168.22	\$ 7,043.89	\$ 6,284.92	\$ 9,028.53	\$ 2,743.61	143.7%	111.8%
August	\$ 5,104.97	\$ 6,806.20	\$ 4,342.85	\$ 3,513.33	\$ (829.52)	80.9%	111.2%
September	\$ 3,695.36	\$ 3,464.55	\$ 6,365.98	\$ 5,297.76	\$ (1,068.22)	83.2%	110.4%
October	\$ 2,836.80	\$ 3,304.24	\$ 3,673.44	\$ 3,542.79	\$ (130.65)	96.4%	110.2%
November	\$ 5,599.21	\$ 3,427.65	\$ 3,741.94	\$ 3,870.11	\$ 128.17	103.4%	110.1%
December	\$ 2,289.50	\$ 2,472.51	\$ 2,516.73				
	\$206,371.83	\$231,621.60	\$237,264.76	\$258,382.59	\$ 23,634.56		

Monthly Transactions

AVAD Transaction Detail - Nov. 2022

Date	Num	Description	Memo	Category	Amount
Emergency Checking					
11/05/22		9197 Bound Tree Medic Ftm	Misc. Medical Supplies	Operations:Medical Supplies	(18.96)
11/05/22		9197 Bound Tree Medic Ftm	Misc. Medical Supplies	Operations:Medical Supplies	(71.86)
11/08/22		9197 Icons8.com Ftm	Software	Administration:Office Equipment & Technology	(10.00)
11/30/22		Interest Posting	INTEREST POSTING	Revenue:Interest	0.04
11/30/22		6276 Liveactionsafety Ftm	Carrier vests	Operations:Uniforms	(991.99)
Operating Checking					
11/03/22		Chargeback Fee		Administration:Bank Fees	(7.50)
11/03/22		Actual Chargeback	Duplicate payment chargeback	Revenue:Ambulance Svc. Fees	(686.27)
11/04/22		Co Dept Revenue Taxpayment Ach	State Payroll Taxes	Administration:Payroll Taxes	(400.00)
11/05/22		3298 Att* Bill Paymen Ftm	AT&T	Operations:Communications	(51.31)
11/07/22		Salida Clinic	Salida Clinic	Operations:Volunteer Reimbursement	(855.00)
11/08/22	19386	Leslie Wayson	October Payroll	Administration:Admin Staff Reimbursement	(1,773.57)
11/14/22	19321	Andra Dolton	Challenge Shifts	Operations:Volunteer Reimbursement	(60.00)
11/14/22	19387	Andra Dolton	AT&T FirstNet Q3	Operations:Volunteer Reimbursement	(156.00)
11/15/22		3298 Colorado Compres Ftm	O2 tank refill	Operations:Medical Supplies	(43.41)
11/15/22		Streamline	Web Svcs - Monthly Fee - Oct	Administration:Community Outreach	(75.00)
11/15/22		Streamline	Web Svcs - Monthly Fee - Nov	Administration:Community Outreach	(75.00)
11/15/22	19389	Zach Baird	AT&T FirstNet Q3	Operations:Volunteer Reimbursement	(156.00)
11/18/22		3298 Arkansas Valley Ftm	Mountain Mail	Administration:Compliance	(51.81)
11/18/22		3298 Prairie Mountain Ftm	Coaldale Station Legal Publication	Administration:Compliance	(83.60)
11/18/22	19392	Leslie Wayson	AT&T FirstNet Q3	Administration:Admin Staff Reimbursement	(156.00)
11/18/22		Irs Usatxpymt Ach	Payroll Taxes	Administration:Payroll Taxes	(1,295.84)
11/21/22	19395	Paula Bertolino	AT&T FirstNet Q3	Operations:Volunteer Reimbursement	(156.00)
11/21/22		Business Options Medical Billi	Aug 2022 billing	Operations:Billing & Collections Fees	(445.40)
11/21/22		Community Resource Svcs Of Co	Sept 2022 billing	Administration:District Mgmt & Acctg	(1,490.00)
11/21/22		Jesik Consulting	Building/Planning consulting - soil sampling	Capital Expenditures:Coaldale Facility	(1,932.50)
11/22/22	19379	Frank Ogden	Med-1 Fuel Reimbursement	Equipment:Ambulance Fuel	(133.25)
11/28/22	S	Journal Entry	2/16 Nicole Lewis	Training:Continuing Education	(500.00)
			2/8 Josh Lewis	Administration:Admin Staff Reimbursement	(1,680.00)
			4/15 Boathouse Cantina	Training:Continuing Education	(205.71)
			6/9 HVFD	Operations:Facility Reimbursements	(500.00)
			6/30 Nicole Lewis	Training:Continuing Education	(800.00)
			7/8 HVFD	Operations:Facility Reimbursements	(500.00)
			10/5 Chili's	Administration:Admin Staff Reimbursement	(80.19)
			10/17 PeakPerformance	Administration:Admin Staff Reimbursement	(1,000.00)
			Charges being recategorized	Operations:Volunteer Reimbursement	5,265.90
11/28/22		Colo Ui Er Sv Prm Pymt Ach	Worker's Unemployment Insurance	Administration:Payroll Taxes	(19.54)
11/28/22		Patient Billing Receipts	DM Patient Payment	Revenue:Ambulance Svc. Fees	75.00
11/28/22		Patient Billing Receipts	AVAD 207	Revenue:Ambulance Svc. Fees	75.00
11/28/22		Novitas Hcclaimpmt Ach	Novitas Hcclaimpmt Ach	Revenue:Ambulance Svc. Fees	494.31
11/28/22		Patient Billing Receipts	AVD 209	Revenue:Ambulance Svc. Fees	1,210.00
11/28/22		Patient Billing Receipts	D. STOVER tuition reimbursement	Training:EMT Training	2,282.20
11/28/22		Worldpoint	Training Mannequins	Training:Training Devices	(2,514.99)
11/28/22	19394	Thomas Kainz	AT&T FirstNet Q3	Operations:Volunteer Reimbursement	(156.00)
11/29/22		The Mountain Mail	Legal Advert - 2023 Budget	Administration:Compliance	(50.81)
11/29/22		Howard Volunteer Fire Departme	Donation for Bay Use - Q3 - 2022	Operations:Facility Reimbursements	(500.00)
11/30/22		Interest Posting	INTEREST POSTING	Revenue:Interest	0.07
Reserve Savings					
11/10/22	S	Fremont County T 1 Ach		Tax Revenue:Specific Ownership	2,968.66
				Administration:County Treasurer Fees	(17.75)
				Tax Revenue:Current Tax	559.12
				Revenue:Interest	32.76
11/30/22		Interest Posting	INTEREST POSTING	Revenue:Interest	9.55