

Arkansas Valley Ambulance District - Treasurer's Report

April 2024

May 20th, 2024

For period 04/01/24 through 04/30/24

1) Notable Income

a) **MONTHLY TAX DISBURSEMENT:** Our April tax receipts contained disbursements for the month of March 2024

i) **Detail:**

	Disbursement	Y T D Total
Current Tax:	\$15,768.39	\$101,669.80
Specific Ownership:	\$2,205.29	\$6,894.21
Other:		
Sr./Vet Exemption		
DQ Tax:		
DQ Interest		
Interest:	\$0.38	\$0.38
Personal Property Exemption		
Commissions:	\$(473.07)	\$(2,974.15)
Monthly Net	\$17,500.99	\$105,590.24

See 'Schedule A' for Tax Disbursement YTD details.

Apr. Tax Disbursements: (for April. - will be on next month's Income) \$110,040.47

2) EOM Balances

Emergency Checking	\$ 2,872
Operating Checking	\$ 21,381
Savings	\$ 87,155
Reserve Checking	\$ 58,099

Sub-Total	\$ 169,507
Restricted Cash	\$ 58,099
Total Avail	\$ 111,408

3) Loan Standing

- a) Current Balance: \$112,766.28
- b) Next Payment Due: 7/4/2024
- c) Interest YTD: \$1,915.50

ARKANSAS VALLEY AMBULANCE DISTRICT
CASH POSITION
YEAR TO DATE (YTD) AS OF APRIL 30, 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	77,146	7,392	140,001	255,618	480,157
YTD debits - Total vouchers, wires and transfers	(70,349)	(5,095)	(108,232)	(236,100)	(419,776)
YTD balance	21,018	2,872	46,088	99,166	169,144
Transfer	-	-	12,011	(12,011)	-
Plus reimbursable costs	363	-	-	-	363
YTD balance less outstanding checks	21,381	2,872	58,099	87,155	169,507
Restricted cash - capital	-	-	(58,099)	-	(58,099)
Adjusted balance less restricted cash	\$ 21,381	\$ 2,872	\$ -	\$ 87,155	\$ 111,408

ARKANSAS VALLEY AMBULANCE DISTRICT
FUND/PROJECT ALLOCATION OF AVAILABLE BALANCES
YEAR TO DATE (YTD) AS OF APRIL 30, 2024

Account Activity Item Description	GENERAL	CAPITAL	TOTALS
			ALL FUNDS
BEGINNING FUNDS AVAILABLE	\$ 94,444	\$ 14,319	\$ 108,763
YTD DEPOSITS			
Property taxes	99,136	-	99,136
Specific ownership taxes	9,427	-	9,427
Ambulance service fees	6,511	-	6,511
Interest	31	-	31
Deposits subtotals	115,105	-	115,105
YTD total expenses	(69,679)	(134,682)	(204,361)
Loan proceeds	-	150,000	150,000
Transfers	(28,462)	28,462	-
YTD ENDING FUNDS AVAILABLE	\$ 111,408	\$ 58,099	\$ 169,507

Budget vs Actual Reference

(page 3)

(page 5)

ARKANSAS VALLEY AMBULANCE DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUNDS AVAILABLE
BUDGET AND ACTUAL - CASH BASIS (NON-GAAP)
FOR THE ONE MONTH AND FOUR MONTHS ENDED APRIL 30, 2024
Unaudited

	Current Month Actual	YTD Actual	2024 Adopted Budget	Variance Over (Under)	Percent of Budget (33% YTD)
REVENUES					
Property taxes	\$ 15,768	\$ 99,136	\$ 244,992	\$ (145,856)	40%
Senior/veteran exemption	-	-	7,000	(7,000)	0%
Specific ownership taxes	2,205	9,427	29,400	(19,973)	32%
Ambulance service fees	692	6,511	25,000	(18,489)	26%
Interest	7	31	200	(169)	16%
Total revenues	18,672	115,105	306,592	(191,487)	38%
EXPENDITURES					
Administration					
Administrative staff - reimbursement	3,448	12,545	44,000	(31,455)	29%
Community outreach	84	813	1,000	(187)	81%
Compliance (mandated expenses, taxes, fees)	-	-	500	(500)	0%
County treasurer fees	473	2,974	7,560	(4,586)	39%
District management and accounting	1,927	7,170	13,000	(5,830)	55%
Dues and subscriptions	-	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	-	102	2,500	(2,398)	4%
Payroll taxes	150	1,938	3,520	(1,582)	55%
Postage	-	-	500	(500)	0%
Printing	-	-	500	(500)	0%
Total administration	6,082	25,762	77,580	(51,818)	33%
Operations					
Bank charges	8	106	150	(44)	71%
Billing and collection fees	486	986	2,000	(1,014)	49%
Cleaning & sanitation	-	-	500	(500)	0%
Communications	113	450	2,200	(1,750)	20%
Dispatch services	1,084	2,168	4,300	(2,132)	50%
Facility reimbursements	1,000	1,000	2,000	(1,000)	50%
Insurance: workers comp, equipment, liability	12,329	12,344	12,000	344	103%
Medical device maintenance	-	-	2,000	(2,000)	0%
Medical supplies	116	320	6,000	(5,680)	5%
Operating contingency (TABOR) 3%	-	-	9,200	(9,200)	0%
Personal protection equipment	-	-	1,000	(1,000)	0%
Uniforms	340	340	5,000	(4,660)	7%
Utilities	48	174	3,000	(2,826)	6%
Volunteer benefits	845	4,117	25,000	(20,883)	16%
Volunteer responder reimbursement	20	3,577	25,000	(21,423)	14%
Total operations	16,389	25,582	99,350	(73,768)	26%
Training					
Continuing education	375	1,337	4,000	(2,663)	33%
Driver training (EMR)	-	-	500	(500)	0%
EMT training	1,569	16,574	20,000	(3,426)	83%
Training devices, supplies, books	-	-	1,000	(1,000)	0%
Training equipment - small	-	-	500	(500)	0%
Total training	1,944	17,911	26,000	(8,089)	69%

**ARKANSAS VALLEY AMBULANCE DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUNDS AVAILABLE
BUDGET AND ACTUAL - CASH BASIS (NON-GAAP)
FOR THE ONE MONTH AND FOUR MONTHS ENDED APRIL 30, 2024
Unaudited**

	Current Month Actual	YTD Actual	2024 Adopted Budget	Variance Over (Under)	Percent of Budget (33% YTD)
Equipment					
Ambulance computers	-	-	500	(500)	0%
Ambulance fuel	183	424	2,000	(1,576)	21%
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>183</u>	<u>424</u>	<u>14,000</u>	<u>(13,576)</u>	<u>3%</u>
Total expenditures	<u>24,598</u>	<u>69,679</u>	<u>216,930</u>	<u>(147,251)</u>	<u>32%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,926)</u>	<u>45,426</u>	<u>89,662</u>	<u>(44,236)</u>	<u>51%</u>
OTHER FINANCING USES					
Transfer to capital fund	-	(28,462)	(170,000)	(141,538)	17%
Total other financing uses	<u>-</u>	<u>(28,462)</u>	<u>(170,000)</u>	<u>(141,538)</u>	<u>17%</u>
NET CHANGE IN FUNDS AVAILABLE	<u>(5,926)</u>	<u>16,964</u>	<u>\$ (80,338)</u>	<u>\$ 97,302</u>	
BEGINNING FUNDS AVAILABLE	<u>117,334</u>	<u>94,444</u>			
ENDING FUNDS AVAILABLE	<u>\$ 111,408</u>	<u>\$ 111,408</u>			

ARKANSAS VALLEY AMBULANCE DISTRICT
CAPITAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUNDS AVAILABLE
BUDGET AND ACTUAL - CASH BASIS (NON-GAAP)
FOR THE ONE MONTH AND FOUR MONTHS ENDED APRIL 30, 2024
 Unaudited

	Current Month Actual	YTD Actual	2024 Adopted Budget	Variance Over (Under)	Percent of Budget (33% YTD)
REVENUES					
Total revenues	\$ -	\$ -	\$ -	\$ -	-
EXPENDITURES					
Loan principal	12,388	25,142	150,000	(124,858)	17%
Loan interest	662	958	9,500	(8,542)	10%
Loan costs	-	2,491	4,500	(2,009)	55%
Building costs and improvements	105,693	106,091	170,000	(63,909)	62%
Total expenditures	<u>118,743</u>	<u>134,682</u>	<u>334,000</u>	<u>(199,318)</u>	<u>40%</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(118,743)</u>	<u>(134,682)</u>	<u>(334,000)</u>	<u>(199,318)</u>	<u>40%</u>
OTHER FINANCING SOURCES					
Loan proceeds	-	150,000	150,000	-	100%
Transfer from general fund	-	28,462	170,000	(141,538)	17%
Total other financing sources	<u>-</u>	<u>178,462</u>	<u>320,000</u>	<u>(141,538)</u>	<u>56%</u>
NET CHANGE IN FUNDS AVAILABLE	(118,743)	43,780	<u>\$ (14,000)</u>	<u>\$ 57,780</u>	
BEGINNING FUNDS AVAILABLE	<u>176,842</u>	<u>14,319</u>			
ENDING FUNDS AVAILABLE	<u>\$ 58,099</u>	<u>\$ 58,099</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 Exempt	Personal Property Exemption	SB22-238 Reimbursement	SB23B-001 Reimbursement	Gross	Monthly Aggregate % of TTL	Monthly % of TTL	Cty Tns Fees	Cty Tns %	Net	Actual YTD Net	% of Annual	Fremont YTD	
BUDGET		\$261,704.00				\$31,400.00		\$7,000.00				\$300,104.00			\$ (9,093.12)	0.0%	\$291,100.88	\$291,100.88			
JAN	1/10/2024	\$2,533.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,533.49			\$ -	0.0%	\$2,533.49	\$2,533.49	1.17%		
FEB	2/10/2024	\$12,843.29	\$ -	\$ -	\$ -	\$1,732.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$14,576.09			\$ (385.33)	-3.0%	\$14,190.76	\$16,724.25	6.58%	\$14,190.76	
MAR	3/10/2024	\$70,524.63	\$ -	\$ -	\$ -	\$2,956.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$73,480.75			\$ (2,115.75)	-3.0%	\$71,365.00	\$88,089.25	33.10%	\$85,555.76	
APR	4/10/2024	\$15,768.39	\$0.38	\$ -	\$ -	\$2,205.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$17,974.06			\$ (473.07)	-3.0%	\$17,500.99	\$105,590.24	8.12%	\$103,056.75	
MAY	5/10/2024	\$68,702.39	\$0.85	\$ -	\$ -	\$2,605.24	\$ -	\$7,375.36	\$73.00	\$16,342.00	\$17,224.00	\$112,322.84			\$ (2,282.37)	-3.0%	\$110,040.47	\$215,630.71	51.03%	\$213,097.22	
JUN																					
JUL																					
AUG																					
SEP																					
OCT																					
NOV																					
DEC																					
		\$170,372.19	\$1.23	\$ -	\$ -	\$9,499.45	\$ -	\$7,375.36	\$73.00			\$220,887.23	73.60%		\$ (5,256.52)	-2.96%	\$215,630.71				

Tax Income vs. Prior Years

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2024 vs 2023 % diff TY/LY	% diff YTD
January	\$ 2,290	\$ 2,473	\$ 2,517	\$ 2,722	\$ 2,533	\$ (189)	93.1%
February	\$ 17,670	\$ 21,768	\$ 27,704	\$ 12,541	\$ 14,191	\$ 1,650	113.2%
March	\$ 57,031	\$ 57,548	\$ 66,733	\$ 69,833	\$ 71,365	\$ 1,532	102.2%
April	\$ 19,111	\$ 15,510	\$ 18,201	\$ 21,629	\$ 17,501	\$ (4,128)	80.9%
May	\$ 56,586	\$ 67,472	\$ 68,746	\$ 69,117	\$ 110,040	\$ 40,923	159.2%
June	\$ 17,821	\$ 14,659	\$ 13,776	\$ 20,732			
July	\$ 36,884	\$ 33,381	\$ 37,970	\$ 38,980			
August	\$ 7,044	\$ 6,285	\$ 9,029	\$ 6,577			
September	\$ 6,806	\$ 4,343	\$ 3,513	\$ 6,773			
October	\$ 3,465	\$ 6,366	\$ 5,298	\$ 3,301			
November	\$ 3,304	\$ 3,673	\$ 3,543	\$ 2,610			
December	\$ 3,428	\$ 3,742	\$ 3,870	\$ 3,610			
	\$ 229,149	\$ 234,748	\$ 260,899	\$ 258,425	\$ 215,631	\$ 39,789	

AVAD Transaction Detail - April 2024

Date	Num	Description	Memo	Category	Amount
Emergency Checking					
04/02/24		6243 Sq *mo Burrrito Ftm	Gift Card for Brian-Chaffee EMS	Training:Continuing Education	(25.00)
04/10/24		Www Fm Xx Xxxx77 00	Transfer to emergency checking	[Operating Checking XX7700]	2,000.00
04/19/24		9197 Serfinitmed Ftm	BP Cuffs	Operations:Medical Supplies	(72.93)
04/24/24		6276 Casa Calaca Sali Ftm	EMT trainee lunch	Training:EMT Training	(291.91)
04/30/24		Interest Posting	INTEREST POSTING	Revenue:Interest	0.03
Operating Checking					
04/01/24	19465	Ereck Passmore	EMT Class	Training:EMT Training	(1,050.00)
04/01/24		VFIS	Annual Insurance Premium	Operations:Insurance	(12,329.00)
04/02/24		Community Resource Svcs Of Co	Feb 2024 Billing	Administration:District Mgmt & Acctg	(1,926.70)
04/02/24		Questdiagnostics Achpayment Ach	Labwork	Training:EMT Training	(26.25)
04/02/24		Galls	Uniforms	Operations:Uniforms	(340.45)
04/02/24		Business Options Medical Billi	Feb 2024 billing	Operations:Billing & Collections Fees	(305.53)
04/02/24		Howard Volunteer Fire Departme	Donation for Bay Use	Operations:Facility Reimbursements	(1,000.00)
04/02/24		Precheck, Inc	background checks	Training:EMT Training	(200.30)
04/02/24		Combined Regional Comms Auth.	Quarterly Dispatch Fees - Qtr 1 2024	Operations:Dispatch Svcs.	(1,084.13)
04/02/24		Business Options Medical Billi	Feb/Mar 2024 Credentialling	Operations:Billing & Collections Fees	(180.00)
04/03/24		Wright Express Fleet Debi Ach	Ambulance Fuel	Equipment:Ambulance Fuel	(183.33)
04/03/24		Chgbck Stop Payme United Ameri	Payment reversal	Revenue:Ambulance Svc. Fees	(135.47)
04/03/24		Chargeback Fee	Payment received Chargeback	Administration:Bank Fees	(8.00)
04/05/24	19555	Leslie Wayson	March Payroll	Operations:Volunteer Reimbursement	(2,802.79)
04/05/24	19556	Lex Wayson	Mileage Reimbursement	Operations:Volunteer Reimbursement	(19.88)
04/05/24		3298 Att* Bill Paymen Ftm	Monthly Cell - Med-1 & 3, office	Operations:Communications	(112.46)
04/10/24		Www Fm Xx Xxxx54 03	Transfer from savings	[Reserve Savings XX5403]	10,000.00
04/10/24		Www To Xx Xxxx78 09	Transfer to emergency checking	[Emergency Checking XX7809]	(2,000.00)
04/11/24	19554	Colorado Mountain College	IV Classes	Training:Continuing Education	(350.00)
04/15/24		Streamline	Web Svcs - Monthly Fee	Administration:Community Outreach	(84.00)
04/15/24		3298 Salida Clinic Ftm	Monthly billing - Feb	Operations:Volunteer Benefits	(845.00)
04/18/24		State Of Colo Hcclaimpmt Ach	Ambulance Revenue Received	Revenue:Ambulance Svc. Fees	407.09
04/19/24		Humana Ins Co Hcclaimpmt Ach	Ambulance Revenue Received	Revenue:Ambulance Svc. Fees	420.26
04/19/24		3298 Henry Schein* Ftm	IV Sets, SoChloride	Operations:Medical Supplies	(42.93)
04/24/24		Sangre De Cristo Elec Paymt Ach	Coaldale Station Electric	Operations:Utilities	(48.21)
04/29/24		Irs Usatxpymt Ach	Payroll Taxes	Administration:Payroll Taxes	(775.97)
04/30/24		Interest Posting	INTEREST POSTING	Revenue:Interest	0.18
04/30/24		Co Ui Emp Svcs Prem Pymt Ach	Colorado UI Ins Payment	Administration:Payroll Taxes	(19.41)
Reserve Checking					
4/1/2024	1013	W & H LLC	Construction Draw #4	Capital Expenditures:Building Costs and Improvem	(93,592.80)
04/01/24		Www Fm Xx Xxxx54 03	Transfer from savings	[Reserve Savings XX5403]	30,000.00
4/11/2024	1014	American Drilling Service	Well drilling	Capital Expenditures:Coaldale Facility	(12,100.00)
04/30/24		Interest Posting	INTEREST POSTING	Revenue:Interest	0.44
Reserve Savings					
04/01/24		Www To Xx Xxxx37 00		[Reserve Checking XX3700]	(30,000.00)
04/04/24		Loan Pmt Xxxx Xxxx76 08 Ach		Capitol Expenitures: Loan Principal	(12,387.95)
				Capital Expenditures:Loan Interest	(661.79)
04/10/24		Fremont County T 1 Ach		Tax Revenue:Current Tax	15,768.39
				Tax Revenue:Specific Ownership	2,205.29
				Administration:County Treasurer Fees	(473.07)
				Tax Revenue:Current Interest	0.38
04/10/24		Www To Xx Xxxx77 00		[Operating Checking XX7700]	(10,000.00)
04/30/24		Interest Posting	INTEREST POSTING	Revenue:Interest	5.64