

Arkansas Valley Ambulance District - Treasurer's Report

March 2021

April 19, 2021

For period 03/01/20 through 03/31/21

1) Notable Income

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

i) **Detail:**

	March 10th Disbursement (for February)	Y T D Total
Current Tax:	\$ 56,942.75	\$ 77,026.33
Specific Ownership:	\$ 2,313.70	\$ 4,600.91
Other:		
Sr./Vet Exemption		
DQ Tax:		
DQ Interest		
Interest:	\$	\$
Commissions:	\$ (1,708.28)	\$ (2,310.79)
Monthly Net	\$ 57,548.17	\$ 79,316.45

See 'Schedule A' for Tax Disbursement YTD details.

b) **Patient Billing**

i) We have received 7 payments stemming from patient billing totaling \$1,740.73

c) **April Tax Disbursements** - \$ 15,509.68

2) Notable Expenses (does not include routine expenses – i.e.: Quarterly dispatch fees.)

a) \$ 896 – Volunteer Recognition

b) \$ 1,231 – District Mgmt & acctg.

c) \$ 1,355 – Uniforms

See 'Schedule B' For income and expense detail.

3) EOM Balances

Emergency Checking	\$ 989
Operating Checking	\$ 10,943
Savings	\$ 300,531

Total \$ 312,463

4) Additional Financial Topics

a) **Revision of February's Financial report**

i) The report summary's Monthly Tax Disbursement section (section 1.a.i) incorrectly detailed February's county tax income instead of January's. The detail in the subsequent pages, however was correct.

b) We received an ACH deposit in the amount of \$7,194.44 as a partial reimbursement from last year's grant award.

**ARKANSAS VALLEY AMBULANCE DISTRICT
CASH POSITION
YEAR TO DATE (YTD) AS OF MARCH 31, 2021**

Account Activity Item Description	Checking		Investment	TOTALS
	Operating Bank	Emergency Bank	Savings Reserve	ALL ACCOUNTS
BEGINNING BALANCE PER BANK	\$ 3,862	\$ 2,943	\$ 253,709	\$ 260,514
YTD credits - Total deposits, wires and transfers	41,935	3,999	81,822	127,756
YTD debits - Total vouchers, wires and transfers	(34,854)	(5,953)	(35,000)	(75,807)
YTD balance	10,943	989	300,531	312,463
Less outstanding checks	-	-	-	-
YTD balance less outstanding checks	10,943	989	300,531	312,463
Restricted cash	-	-	-	-
Adjusted balance less restricted cash	\$ 10,943	\$ 989	\$ 300,531	\$ 312,463

**ARKANSAS VALLEY AMBULANCE DISTRICT
FUND/PROJECT ALLOCATION OF AVAILABLE BALANCES
YEAR TO DATE (YTD) AS OF MARCH 31, 2021**

Account Activity Item Description	GENERAL	CAPITAL	TOTALS
			ALL FUNDS
BEGINNING AVAILABLE FUND BALANCES	\$ 197,076	\$ 63,438	\$ 260,514
YTD DEPOSITS			
Property taxes	77,109	-	77,109
Specific ownership taxes	7,007	-	7,007
Ambulance service fees	5,135	-	5,135
Interest	20	-	20
Donations	100	-	100
Deposits subtotals	89,371	-	89,371
YTD total expenses	(37,422)	-	(37,422)
YTD ENDING AVAILABLE FUND BALANCES	\$ 249,025	\$ 63,438	\$ 312,463

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 AND THREE MONTHS ENDED MARCH 31, 2021
Unaudited

	Current Month Actual	YTD Actual	2021 Adopted Budget	Variance Over (Under)	Percent of Budget (25% YTD)
REVENUES					
Property taxes	\$ 56,943	\$ 77,109	\$ 210,072	\$ (132,963)	37%
Senior/veteran exemption	-	-	7,000	(7,000)	0%
Specific ownership taxes	2,313	7,007	14,705	(7,698)	48%
Ambulance service fees	1,741	5,135	24,000	(18,865)	21%
Donations	100	100	500	(400)	20%
Interest	7	20	250	(230)	8%
Total revenues	61,104	89,371	256,527	(167,156)	35%
EXPENDITURES					
Administration					
Administrative staff - reimbursement	375	810	22,000	(21,190)	4%
Audit exemption	-	-	1,500	(1,500)	0%
County treasurer fees	1,708	2,313	6,953	(4,640)	33%
Community outreach	-	-	4,500	(4,500)	0%
Compliance (mandated expenses, taxes, fees)	-	-	2,000	(2,000)	0%
District management and accounting	1,231	5,043	10,000	(4,957)	50%
Dues and subscriptions	575	2,593	750	1,843	346%
Insurance (BOD)	-	-	150	(150)	0%
Legal	-	-	2,000	(2,000)	0%
Office supplies	-	22	750	(728)	3%
Postage	-	-	1,500	(1,500)	0%
Printing	-	-	1,000	(1,000)	0%
Total administration	3,889	10,781	53,103	(42,322)	20%
Operations					
Bank charges	-	-	150	(150)	0%
Billing and collection fees	187	237	2,000	(1,763)	12%
Cleaning & sanitation	-	-	2,000	(2,000)	0%
Communications	51	51	-	51	-
Dispatch services	509	509	2,000	(1,491)	25%
Facility reimbursements	450	1,350	3,600	(2,250)	38%
Insurance: workers comp, equipment, liability	-	6,800	7,500	(700)	91%
Medical device maintenance	-	-	2,000	(2,000)	0%
Medical supplies	400	3,518	5,000	(1,482)	70%
Operating contingency (TABOR) 3%	-	-	7,700	(7,700)	0%
Personal protection equipment	-	-	3,000	(3,000)	0%
Transport expenses	-	-	100	(100)	0%
Uniforms	1,355	3,747	15,000	(11,253)	25%
Volunteer responder reimbursement	896	7,406	50,000	(42,594)	15%
Total operations	3,848	23,618	100,050	(76,432)	24%
Training					
Continuing education	101	101	15,000	(14,899)	1%
Driver training (EMR)	-	-	2,000	(2,000)	0%
EMT training	-	117	19,905	(19,788)	1%
Training devices, supplies, books	-	1,530	3,000	(1,470)	51%
Training equipment - small	-	-	2,000	(2,000)	0%
Total training	101	1,748	41,905	(40,157)	4%
Equipment					
Ambulance computers	-	-	3,000	(3,000)	0%

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 AND THREE MONTHS ENDED MARCH 31, 2021
 Unaudited

	Current Month Actual	YTD Actual	2021 Adopted Budget	Variance Over (Under)	Percent of Budget (25% YTD)
Ambulance fuel	78	78	3,500	(3,422)	2%
Ambulance maintenance	35	35	6,000	(5,965)	1%
Ambulance registration & licensing	-	-	1,000	(1,000)	0%
Communications	915	1,162	1,000	162	116%
Facility	-	-	1,000	(1,000)	0%
Small equipment	-	-	2,000	(2,000)	0%
Total equipment	<u>1,028</u>	<u>1,275</u>	<u>17,500</u>	<u>(16,225)</u>	<u>7%</u>
Total expenditures	<u>8,866</u>	<u>37,422</u>	<u>212,558</u>	<u>(175,136)</u>	<u>18%</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>52,238</u>	<u>51,949</u>	<u>43,969</u>	<u>7,980</u>	<u>118%</u>
OTHER FINANCING USES					
Transfer to capital fund	-	-	(50,000)	50,000	0%
Total other financing uses	<u>-</u>	<u>-</u>	<u>(50,000)</u>	<u>50,000</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE	52,238	51,949	<u>\$ (6,031)</u>	<u>\$ 57,980</u>	
BEGINNING FUND BALANCE	<u>196,787</u>	<u>197,076</u>			
ENDING FUND BALANCE	<u>\$ 249,025</u>	<u>\$ 249,025</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 AND THREE MONTHS ENDED MARCH 31, 2021
 Unaudited

	Current Month Actual	YTD Actual	2021 Adopted Budget	Variance Over (Under)	Percent of Budget (25% YTD)
REVENUES					
Grant revenue	\$ -	\$ -	\$ 30,000	\$ (30,000)	0%
Total revenues	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>(30,000)</u>	<u>0%</u>
EXPENDITURES					
Communication equipment	-	-	10,000	(10,000)	0%
Medical devices	-	-	50,000	(50,000)	0%
Total expenditures	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>(60,000)</u>	<u>0%</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>-</u>	<u>-</u>	<u>(30,000)</u>	<u>30,000</u>	<u>0%</u>
OTHER FINANCING SOURCES					
Transfer from General Fund	-	-	50,000	(50,000)	0%
Total other financing sources	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>(50,000)</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>\$ 20,000</u>	<u>\$ (20,000)</u>	
BEGINNING FUND BALANCE	<u>63,438</u>	<u>63,438</u>			
ENDING FUND BALANCE	<u>\$ 63,438</u>	<u>\$ 63,438</u>			

Schedule A – YTD Tax Receipts

Arkansas Valley Ambulance District - 2021 Tax Distribution Income Detail

Month	Deposit Date	Tax	Interest	DQ Tax	DQ Int.	Specific Ownership	Other	SR/Vet Exmptn	Gross	Monthly % of TTL	% of Budget	City Trs Fees	City Trs %	Net	YTD Net
BUDGET							\$ -		\$ 231,359.00				-3.0%	\$ 224,418.23	
JAN	2/10/2021	\$ 20,083.58	\$ -	\$ -	\$ -	\$ 2,287.21	\$ -	\$ -	\$ 22,370.79	22.9%	9.67%	\$ (602.51)	-3.0%	\$ 21,768.28	\$ 21,768.28
FEB	3/10/2021	\$ 56,942.75	\$ -	\$ -	\$ -	\$ 2,313.70	\$ -	\$ -	\$ 59,256.45	60.8%	25.61%	\$ (1,708.28)	-3.0%	\$ 57,548.17	\$ 79,316.45
MAR	4/9/2021	\$ 13,033.20	\$ 2.84	\$ -	\$ -	\$ 2,864.73	\$ -	\$ -	\$ 15,900.77	16.3%	6.87%	\$ (391.09)	-3.0%	\$ 15,509.68	\$ 94,826.13
APR									\$ -	0.0%	0.00%			\$ -	
MAY									\$ -	0.0%	0.00%			\$ -	
JUN									\$ -	0.0%	0.00%			\$ -	
JUL									\$ -	0.0%	0.00%			\$ -	
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%			\$ -	
		\$ 90,059.53	\$ 2.84	\$ -	\$ -	\$ 7,465.64	\$ -	\$ -	\$ 97,528.01		42.15%	\$ (2,701.88)	-3.00%	\$ 94,826.13	

	2019 totals	2020 Actuals	2021 Actuals	Net var/LY	% diff TY/LY	% diff YTD	Projected	
January	\$ 16,291.73	\$ 17,669.73	\$ 21,768.28	\$ 4,098.55	123.2%	123.2%		
February	\$ 49,304.74	\$ 57,031.34	\$ 57,548.17	\$ 516.83	100.9%	106.2%		
March	\$ 12,252.45	\$ 19,111.08	\$ 15,509.68	\$ (3,601.40)	81.2%	101.1%		
April	\$ 51,135.34	\$ 56,585.56					\$ 60,081.68	
May	\$ 18,776.24	\$ 17,820.87					\$ 18,921.93	
June	\$ 30,917.27	\$ 36,883.98					\$ 39,162.84	
July	\$ 8,168.22	\$ 7,043.89					\$ 7,479.09	
August	\$ 5,104.97	\$ 6,806.20					\$ 7,226.72	
September	\$ 3,695.36	\$ 3,464.55					\$ 3,678.61	
October	\$ 2,836.80	\$ 3,304.24					\$ 3,508.39	
November	\$ 5,599.21	\$ 3,427.65					\$ 3,639.43	
December	\$ 2,289.50	\$ 2,472.51					\$ 2,625.27	
	\$ 206,371.83	\$ 231,621.60	\$ 94,826.13	\$ 1,013.98	112.24%		\$ 146,323.96	104.1%

Projected values are based upon the % of increase/decrease of 2021 actuals versus corresponding 2020 months extrapolated out through the remainder of the year

Schedule B – Monthly Transactions

AVAD Transaction Detail - March 2021

Date	Num	Description	Memo	Category	Amount
Emergency Checking					
03/01/21	6276	Howard General L Ftm	BLS CPR Class Lunch	Training:Continuing Education	(101.11)
03/06/21	6300	Shell Service S Ftm		Equipment:Ambulance Fuel	(77.52)
03/21/21	6276	Wal-mart Super C Ftm	Volunteer gift bags	Operations:Volunteer Reimbursement	(51.13)
03/22/21	6300	B2b Prime*7004a3 Ftm	Annual Fees - Business Prime	Administration:Dues & Subscriptions	(499.00)
03/23/21	6300	Rtn B2b Prime Ftm	Annual Fees - Business Prime	Administration:Dues & Subscriptions	499.00
03/23/21		Www Fm Xx Xxxx77 00		[Operating Checking XX7700]	1,000.00
03/26/21	6276	Amazon.com *625mu Ftm	Volunteer gift bags	Operations:Volunteer Reimbursement	(21.97)
03/26/21	6276	Amazon.com *h18kr Ftm	Volunteer gift bags	Operations:Volunteer Reimbursement	(449.98)
03/30/21	6276	Amazon.com *9e7gd Ftm	Volunteer gift bags	Operations:Volunteer Reimbursement	(307.58)
Operating Checking					
03/04/21		State Of Colo Hcclaimpmt Ach		Revenue:Ambulance Svc. Fees	184.99
03/05/21	3298	At&t* bill Paymen Ftm		Operations:Communications	(50.66)
03/11/21	19216	Business Options Med Billing	Feb 2021 Charges	Operations:Billing & Collections Fees	(52.16)
03/11/21	19217	Business Options Med Billing	Mar 2021 Charges	Operations:Billing & Collections Fees	(135.15)
03/11/21	19208	Special District Association	Annual Dues	Administration:Dues & Subscriptions	(396.15)
03/15/21		Recv'd From Business Options		Revenue:Ambulance Svc. Fees	50.00
03/15/21		Recv'd From Business Options		Revenue:Ambulance Svc. Fees	50.00
03/15/21	19213	Nicole Lewis	Valentines day incentives	Operations:Volunteer Reimbursement	(64.91)
03/15/21		Recv'd From Business Options		Revenue:Ambulance Svc. Fees	87.50
03/15/21		Donation: Bettinger		Revenue:Donations	100.00
03/15/21		W****r		Revenue:Ambulance Svc. Fees	198.00
03/15/21		R**d		Revenue:Ambulance Svc. Fees	265.00
03/15/21	19215	Noah Jamerson	February Work	Administration:Admin Staff Reimbursement	(375.00)
03/15/21		West Central		Revenue:Ambulance Svc. Fees	400.00
03/16/21	3298	Henry Schein* Ftm		Operations:Medical Supplies	(399.62)
03/16/21		Howard Volunteer Fire Departme	Q1 - 2021 Bay Fees	Operations:Facility Reimbursements	(450.00)
03/19/21	19218	Community Resources Svcs	44256	Administration:District Mgmt & Acctg	(1,231.00)
03/22/21	19219	Crawford Auto Parts	Inv. 187168	Equipment:Ambulance Maintenance	(35.07)
03/22/21	19221	Motorolla Solutions		Equipment:Communications	(332.88)
03/22/21	19222	Motorolla Solutions		Equipment:Communications	(582.54)
03/23/21		Www To Xx Xxxx78 09		[Emergency Checking XX7809]	(1,000.00)
03/23/21		Www Fm Xx Xxxx54 03		[Reserve Savings XX5403]	7,000.00
03/24/21	3298	B2b Prime*Or 39d1 Ftm	Business Prime annual fee	Administration:Dues & Subscriptions	(179.00)
03/24/21		Combined Regional Comms Auth.	AVAD QTRLY DISPATCH	Operations:Dispatch Svcs.	(509.25)
03/25/21	19220	Galls		Operations:Uniforms	(1,354.91)
03/29/21		Novitas Hcclaimpmt Ach		Revenue:Ambulance Svc. Fees	505.24
03/31/21		Interest Posting		Revenue:Interest	0.08
Reserve Savings					
03/10/21	5	Fremont County T 1 Ach		Tax Revenue:Current Tax	56,942.75
				Tax Revenue:Specific Ownership	2,313.70
				Administration:County Treasurer Fees	(1,708.28)
03/23/21		Www To Xx Xxxx77 00		[Operating Checking XX7700]	(7,000.00)
03/31/21		Interest Posting		Revenue:Interest	7.36
TTL Patient Billing Receipts					1,740.73
TTL Volunteer Recognition					(895.57)