



**Richland** COUNTY  
Ambulance Service

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Date Posted: Tuesday November 11, 2025

## **Notice of Meeting**

### **Richland County Joint Ambulance Committee**

Please be advised that the Richland County Joint Ambulance Committee will convene on Monday, November 17th, at 5:00 PM in the Richland County Board Room of the Courthouse located at 181 W Seminary Street, Richland Center, Wisconsin 53581.

This meeting can also be attended via Webex with information available at:

<https://ems.co.richland.wi.us/about/agendas-minutes/>

## **Agenda**

1. Call Meeting to Order
2. Proof of Notification and Posting
3. Roll Call
4. Approval of Agenda
5. Approval of Previous Meeting Minutes
6. Public Comment
7. EMT Delegation
8. Finance Presentation – Lieanna Pick
9. Discussion & Possible Action: EMS Financial options – Guest Alan DeYoung
10. 2026 Contract update
11. Adjourn

Richland County Joint Ambulance

October 21<sup>st</sup>, 2025

Minutes

Present: Kerry Severson, Todd Coppernoll, Mary Rognholt, Shirley Welte, Brian McGraw, Glen Niemeyer, Don Stanke, Gordon Palmer, Doug Duhr, Jean Nicks, Terrance Jindrick, Doug Martynik

Absent: Julie Fleming, Jerome Durst, Tim Willis, Daniel Timm

1. The meeting was called to order at 5:07 by chair Kerry Severson.
2. Notification of the meeting was made and the agenda was posted.
3. Committee attendance is as noted above.
4. Motion to approve the agenda was made by Stanke and second by Coppernoll, motion carried and was approved.
5. Motion to approve the previous meeting minutes was made by Nicks and second by Welte, motion carried and was approved.
6. Public Comment: Sharon Schmitz wishes someone would do a morning show to clear up the rumors within the community.
7. EMT Delegation: None
8. Discussion and Possible Action: Call Cost Distribution; Director Scott gives an update on what happened at the previous night's county board meeting where a motion was made and passed unanimously, that any calls to county owned buildings in the city will be paid for. That is to include calls to the courthouse, HHS, highway department and campus. They have taken \$4,000.00 out of parks and recreation because they have cut back on the mowing operations and have moved that over to our budget to cover those calls. Scott informs the committee that she hopes to get access to different software that would allow her to access data pertaining to the location of calls without violating HIPAA.
9. Discussion and Possible Action: Ambulance Service Options; Chair Severson discusses the handouts regarding information and options for ambulance services. The packets provide information pertaining to state statutes in cities, villages, and towns. Committee member McGraw discusses options that should be considered by the county. McGraw states that a reasonable proposal would be to consider keeping the participating municipalities in the JAC and have them continue to make approximately the same payment they are currently making now and use the ability of the county to levy an assessment for ambulance services on the tax roll to collect enough revenue to accomplish two things, which is make up the short fall in revenue of operations that the ambulance generates plus what participating municipalities pay. The sum of those two things and subtracted from the cost that's incurred to provide that service, levy enough to at least make up that deficit. Palmer made a motion to suggest to the county of Richland to place a levy on citizens of Richland County to provide ambulance service for Richland County and the service providers that provide service to the Richland County other than Richland County EMS, get subsidized from that money, Nicks second the motion. Palmer then withdrew that motion. Coppernoll shares that he has had extensive phone conversations with county board chairman David Turk, they have talked recently about levying but that at this current time it is not feasible because that all must be turned into the state by November 15<sup>th</sup>. The county does not know what amount to levy because it's never been done. Coppernoll also shares that he had brunch with Representative Tony Kurtz. Kurtz shared that a bill would soon be passed that states 8 or more municipalities can form a district and will have taxing power to do that. Discussion was had regarding the creation of a district in Richland County.

Severson shares that the county administrator wants to create a committee that regards the creation or the continuation of ambulance service for the municipalities, city, and townships. Director Scott shared the date of the next executive and finance committee meeting which is Monday the 27<sup>th</sup> at 5:00 p.m. which will have a presentation regarding EMS. Members have asked if they would be able to have public comment at the upcoming executive and finance meeting. Severson discusses levy abilities by certain counties and entities. Severson shares that the town of Richland will not have to pay for the calls to Pine Valley, neither will the city. The per call amount to Yuba was discussed regarding the amount being way over the call amount that Yuba would ever have. Severson recommends that JAC committee members attend the Executive and Finance meeting next week.

10. Future agenda items: Finance documents that are HIPAA compliant. Future meeting date November 17<sup>th</sup>, 5 p.m. Couple guest speakers either being Mr. D Young or possibly Mr. Olmnik.

11. A motion was made by McGraw and second by Welte to adjourn the meeting; motion carried.  
Meeting was adjourned at 6:35 p.m.



Richland County, WI

# Balance Sheet

## Account Summary

As Of 10/31/2023

Fund: 510 - AMBULANCE SERVICE FUND

### Assets

Account	Name	Balance
<a href="#">510.0000.0000.11010</a>	CASH	0.00
<a href="#">510.0000.0000.11019</a>	Claim On Cash	-216,994.19
<a href="#">510.0000.0000.11080</a>	PETTY CASH	0.00
<a href="#">510.0000.0000.13001</a>	AMBULANCE ACCOUNTS RECEIVABLE ALL	503,878.88
<a href="#">510.0000.0000.13047</a>	2015 AMBULANCE A/R	0.00
<a href="#">510.0000.0000.13048</a>	2016 AMBULANCE A/R	0.00
<a href="#">510.0000.0000.13049</a>	2017 AMBULANCE A/R	0.00
<a href="#">510.0000.0000.13050</a>	2018 AMBULANCE A/R	0.00
<a href="#">510.0000.0000.13051</a>	2019 AMBULANCE A/R	0.00
<a href="#">510.0000.0000.13052</a>	2020 AMBULANCE A/R	0.00
<a href="#">510.0000.0000.13053</a>	2021 AMBULANCE A/R	0.00
<a href="#">510.0000.0000.13054</a>	2022 AMBULANCE A/R	0.00
<a href="#">510.0000.0000.13055</a>	2023 AMBULANCE A/R	0.00
<a href="#">510.0000.0000.13056</a>	2024 AMBULANCE A/R	0.00
<a href="#">510.0000.0000.13057</a>	2025 AMBULANCE A/R	0.00
<a href="#">510.0000.0000.16020</a>	PREPAID EXPENSES	0.00
<a href="#">510.0000.0000.17010</a>	ALLOWANCE FOR DOUBTFUL ACCTS	-200,376.02

Total Assets: 86,508.67

Clean up of old AR from 2015-2023 written off against the allowance for doubtful accounts on 10/31. 2024 & 2025 AR combined into one AR account going

86,508.67

### Liability

<a href="#">510.0000.0000.21020</a>	ACCOUNTS PAYABLE	-88.25
<a href="#">510.0000.0000.21029</a>	Accounts Payable Pending	0.00
<a href="#">510.0000.0000.21052</a>	FEDERAL WITHHOLDING PAYABLE	0.00
<a href="#">510.0000.0000.21053</a>	STATE WITHHOLDING PAYABLE	12,363.14
<a href="#">510.0000.0000.21054</a>	FICA WITHHOLDING PAYABLE	0.00
<a href="#">510.0000.0000.21055</a>	RETIREMENT PAYABLE	-13,069.93
<a href="#">510.0000.0000.21056</a>	HEALTH INSURANCE PAYABLE	-973.57
<a href="#">510.0000.0000.21057</a>	LIFE INSURANCE PAYABLE	69.74
<a href="#">510.0000.0000.21058</a>	LOSS OF TIME PAYABLE	278.46
<a href="#">510.0000.0000.21061</a>	DENTAL INSURANCE PAYABLE	222.12
<a href="#">510.0000.0000.21065</a>	OTHER DEDUCTIONS PAYABLE	9.49
<a href="#">510.0000.0000.21070</a>	ACCRUED WAGES PAYABLE	23,336.61

Total Liability: 22,147.81

### Equity

<a href="#">510.0000.0000.29060</a>	FUND BALANCE	108,793.69
<a href="#">510.0000.0000.29080</a>	REVENUE CONTROL	0.00
<a href="#">510.0000.0000.29085</a>	EXPENDITURE CONTROL	0.00
<a href="#">510.0000.0000.29090</a>	ESTIMATED REVENUE	0.00
<a href="#">510.0000.0000.29095</a>	APPROPRIATIONS	0.00

Total Beginning Equity: 108,793.69

Total Revenue	957,463.38
Total Expense	1,001,896.21
Revenues Over/Under Expenses	-44,432.83

Total Equity and Current Surplus (Deficit): 64,360.86

Total Liabilities, Equity and Current Surplus (Deficit): 86,508.67



Richland County, WI

# Balance Sheet Account Summary As Of 10/31/2025

Account	Name	Balance
<b>Fund: 510 - AMBULANCE SERVICE FUND</b>		
<b>Assets</b>		
<a href="#">510.0000.0000.11010</a>	CASH	0.00
<a href="#">510.0000.0000.11019</a>	Claim On Cash	-186,952.18
<a href="#">510.0000.0000.11080</a>	PETTY CASH	0.00
<a href="#">510.0000.0000.13001</a>	ACCOUNTS RECEIVABLE	710.98
<a href="#">510.0000.0000.13047</a>	2015 AMBULANCE A/R	0.00
<a href="#">510.0000.0000.13048</a>	2016 AMBULANCE A/R	23,192.26
<a href="#">510.0000.0000.13049</a>	2017 AMBULANCE A/R	22,247.42
<a href="#">510.0000.0000.13050</a>	2018 AMBULANCE A/R	22,138.53
<a href="#">510.0000.0000.13051</a>	2019 AMBULANCE A/R	-920.57
<a href="#">510.0000.0000.13052</a>	2020 AMBULANCE A/R	38,503.69
<a href="#">510.0000.0000.13053</a>	2021 AMBULANCE A/R	37,220.07
<a href="#">510.0000.0000.13054</a>	2022 AMBULANCE A/R	31,397.74
<a href="#">510.0000.0000.13055</a>	2023 AMBULANCE A/R	0.00
<a href="#">510.0000.0000.13056</a>	2024 AMBULANCE A/R	296,874.22
<a href="#">510.0000.0000.13057</a>	2025 AMBULANCE A/R	197,851.53
<a href="#">510.0000.0000.16020</a>	PREPAID EXPENSES	0.00
<a href="#">510.0000.0000.17010</a>	ALLOWANCE FOR DOUBTFUL ACCTS	-374,155.16
Total Assets:		108,108.53
		<b>108,108.53</b>
<b>Liability</b>		
<a href="#">510.0000.0000.21020</a>	ACCOUNTS PAYABLE	-88.25
<a href="#">510.0000.0000.21029</a>	Accounts Payable Pending	2,138.43
<a href="#">510.0000.0000.21052</a>	FEDERAL WITHHOLDING PAYABLE	0.00
<a href="#">510.0000.0000.21053</a>	STATE WITHHOLDING PAYABLE	12,363.14
<a href="#">510.0000.0000.21054</a>	FICA WITHHOLDING PAYABLE	0.00
<a href="#">510.0000.0000.21055</a>	RETIREMENT PAYABLE	-4,157.83
<a href="#">510.0000.0000.21056</a>	HEALTH INSURANCE PAYABLE	-973.57
<a href="#">510.0000.0000.21057</a>	LIFE INSURANCE PAYABLE	69.74
<a href="#">510.0000.0000.21058</a>	LOSS OF TIME PAYABLE	78.00
<a href="#">510.0000.0000.21061</a>	DENTAL INSURANCE PAYABLE	222.12
<a href="#">510.0000.0000.21065</a>	OTHER DEDUCTIONS PAYABLE	6.49
<a href="#">510.0000.0000.21070</a>	ACCRUED WAGES PAYABLE	23,336.61
Total Liability:		32,994.88
<b>Equity</b>		
<a href="#">510.0000.0000.29060</a>	FUND BALANCE	108,793.69
<a href="#">510.0000.0000.29080</a>	REVENUE CONTROL	0.00
<a href="#">510.0000.0000.29085</a>	EXPENDITURE CONTROL	0.00
<a href="#">510.0000.0000.29090</a>	ESTIMATED REVENUE	0.00
<a href="#">510.0000.0000.29095</a>	APPROPRIATIONS	0.00
Total Beginning Equity:		108,793.69
Total Revenue		947,873.38
Total Expense		981,553.42
Revenues Over/Under Expenses		-33,680.04
Total Equity and Current Surplus (Deficit):		75,113.65
Total Liabilities, Equity and Current Surplus (Deficit):		<b>108,108.53</b>

Allowance for Doubtful accounts increased by \$198k due to 2024 audit entries received in October.





# Richland County, WI

## Balance Sheet Account Summary As Of 08/

Account	Name	Balance
<b>Fund: 510 - AMBULANCE SERVICE FUND</b>		
<b>Assets</b>		
<a href="#">510.0000.0000.11010</a>	CASH	0.00
<a href="#">510.0000.0000.11019</a>	Claim On Cash	-148,294.43
<a href="#">510.0000.0000.11080</a>	PETTY CASH	0.00
<a href="#">510.0000.0000.13001</a>	ACCOUNTS RECEIVABLE	710.98
<a href="#">510.0000.0000.13047</a>	2015 AMBULANCE A/R	0.00
<a href="#">510.0000.0000.13048</a>	2016 AMBULANCE A/R	23,192.26
<a href="#">510.0000.0000.13049</a>	2017 AMBULANCE A/R	22,247.42
<a href="#">510.0000.0000.13050</a>	2018 AMBULANCE A/R	22,138.53
<a href="#">510.0000.0000.13051</a>	2019 AMBULANCE A/R	-920.57
<a href="#">510.0000.0000.13052</a>	2020 AMBULANCE A/R	38,503.69
<a href="#">510.0000.0000.13053</a>	2021 AMBULANCE A/R	37,220.07
<a href="#">510.0000.0000.13054</a>	2022 AMBULANCE A/R	31,397.74
<a href="#">510.0000.0000.13055</a>	2023 AMBULANCE A/R	-18,883.43
<a href="#">510.0000.0000.13056</a>	2024 AMBULANCE A/R	296,874.22
<a href="#">510.0000.0000.13057</a>	2025 AMBULANCE A/R	160,748.93
<a href="#">510.0000.0000.16020</a>	PREPAID EXPENSES	0.00
<a href="#">510.0000.0000.17010</a>	ALLOWANCE FOR DOUBTFUL ACCTS	-175,557.36
<b>Total Assets:</b>		<b>289,378.05</b>
		<b>289,378.05</b>
<b>Liability</b>		
<a href="#">510.0000.0000.21020</a>	ACCOUNTS PAYABLE	-88.25
<a href="#">510.0000.0000.21029</a>	Accounts Payable Pending	200.46
<a href="#">510.0000.0000.21052</a>	FEDERAL WITHHOLDING PAYABLE	0.00
<a href="#">510.0000.0000.21053</a>	STATE WITHHOLDING PAYABLE	12,363.14
<a href="#">510.0000.0000.21054</a>	FICA WITHHOLDING PAYABLE	0.00
<a href="#">510.0000.0000.21055</a>	RETIREMENT PAYABLE	-5,326.00
<a href="#">510.0000.0000.21056</a>	HEALTH INSURANCE PAYABLE	-17.20
<a href="#">510.0000.0000.21057</a>	LIFE INSURANCE PAYABLE	55.04
<a href="#">510.0000.0000.21058</a>	LOSS OF TIME PAYABLE	54.00
<a href="#">510.0000.0000.21061</a>	DENTAL INSURANCE PAYABLE	249.43
<a href="#">510.0000.0000.21065</a>	OTHER DEDUCTIONS PAYABLE	701.77
<a href="#">510.0000.0000.21070</a>	ACCRUED WAGES PAYABLE	13,974.57
<b>Total Liability:</b>		<b>22,166.96</b>
<b>Equity</b>		
<a href="#">510.0000.0000.29060</a>	FUND BALANCE	297,870.10
<a href="#">510.0000.0000.29080</a>	REVENUE CONTROL	0.00
<a href="#">510.0000.0000.29085</a>	EXPENDITURE CONTROL	0.00
<a href="#">510.0000.0000.29090</a>	ESTIMATED REVENUE	0.00
<a href="#">510.0000.0000.29095</a>	APPROPRIATIONS	0.00
<b>Total Beginning Equity:</b>		<b>297,870.10</b>
<b>Total Revenue</b>		<b>758,500.88</b>
<b>Total Expense</b>		<b>789,159.89</b>
<b>Revenues Over/Under Expenses</b>		<b>-30,659.01</b>
<b>Total Equity and Current Surplus (Deficit):</b>		<b>267,211.09</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>289,378.05</b>

Allowance for doubtful accounts negates all A/R balances from 2015-2022; Based on auditors review, and past collection history we are very unlikely to receive any of

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Fund 510 - Claim on Cash

Sum of Amount			Process						
Months (Post Date)	Post Date	Description	Cash Receipts	AP Payments	AP Reversals	Payroll	Payroll Corrections	Journal Entries	Grand Total
Jan	1/31/2025	Re-post Pooled Cash Funding thru 1/31/25						\$ (20,682)	\$ (20,682)
Feb			\$ 35,405	\$ (19,731)				\$ (40,885)	\$ (25,212)
Mar			\$ 60,710	\$ (20,842)				\$ (55,042)	\$ (15,174)
Apr			\$ 93,752	\$ (10,300)	\$ 800			\$ (88,261)	\$ (4,009)
May			\$ 56,379	\$ (22,659)		\$ (57,878)	\$ (508)	\$ (13,102)	\$ (37,768)
Jun			\$ 37,090	\$ (13,001)		\$ (40,528)		\$ (16,045)	\$ (32,483)
Jul			\$ 47,246	\$ (9,389)		\$ (33,867)		\$ (10,507)	\$ (6,518)
Aug			\$ 54,207	\$ (14,790)	\$ 4,119	\$ (30,543)		\$ (19,441)	\$ (6,448)
Sep			\$ 55,527	\$ (21,735)		\$ (35,977)		\$ (1,566)	\$ (3,751)
Oct			\$ 31,117	\$ (46,663)		\$ (47,945)		\$ (1,458)	\$ (64,949)
Grand Total			\$ 471,433	\$ (179,111)	\$ 4,919	\$ (246,737)	\$ (508)	\$ (266,990)	\$ (216,994)



## Fund: 510 - AMBULANCE SERVICE FUND

	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	Total
<b>Revenue</b>												
<a href="#">510.5245.0000.45023</a>		0	13,734	0	0	580	498,152	64,540	85,173	100,250	75,833	838,260.04
<a href="#">510.5245.0000.48003</a>		0	1,700	25,060	19,180	18,430	9,690	9,590	9,590	9,590	9,590	112,420
<a href="#">510.5245.0000.48004</a>		0	0	25	0	0	700	192	0	250	0	1,167
<a href="#">510.5245.0000.48005</a>		0	0	0	0	0	0	0	0	0	0	0
<a href="#">510.5245.0000.48013</a>		0	63	-63	0	73	0	0	66	0	0	139
<a href="#">510.5245.0000.48040</a>		0	0	0	0	0	152	0	1,875	2,000	1,450	5,477
<b>Revenue Total:</b>		<b>0</b>	<b>15,497</b>	<b>25,022</b>	<b>19,180</b>	<b>19,083</b>	<b>508,694</b>	<b>74,322</b>	<b>96,703</b>	<b>112,090</b>	<b>86,873</b>	<b>957,463</b>
<b>Expense</b>												
<a href="#">510.5245.0000.51011</a>		23,160	19,070	19,469	19,358	30,982	20,010	16,130	13,701	15,829	36,388	214,098
<a href="#">510.5245.0000.51012</a>		2,153	2,067	1,981	2,067	1,550	0	517	1,048	0	0	11,383
<a href="#">510.5245.0000.51013</a>		7,551	9,071	11,017	8,099	11,548	8,371	11,292	10,849	12,828	14,926	105,554
<a href="#">510.5245.0000.51015</a>		6,082	7,282	9,811	10,421	13,606	10,799	4,150	3,335	5,663	5,667	76,816
<a href="#">510.5245.0000.51017</a>		1,279	994	3,560	1,150	7,384	1,794	3,750	3,531	2,220	5,981	31,641
<a href="#">510.5245.0000.51041</a>		0	270	0	0	0	0	30	240	120	150	810
<a href="#">510.5245.0000.51050</a>		26	26	26	26	26	26	22	18	27	27	250
<a href="#">510.5245.0000.51051</a>		3,019	2,907	3,224	3,086	4,471	3,094	2,559	2,314	2,739	3,710	31,124
<a href="#">510.5245.0000.51052</a>		2,592	2,320	2,518	2,323	3,672	2,511	1,975	1,900	2,358	3,283	25,452
<a href="#">510.5245.0000.51053</a>		130	130	130	130	131	123	125	126	230	177	1,433
<a href="#">510.5245.0000.51054</a>		6,662	6,662	6,662	6,662	6,662	4,976	4,674	4,709	8,573	7,341	63,581
<a href="#">510.5245.0000.51055</a>		4	4	4	4	4	3	4	2	4	3	35
<a href="#">510.5245.0000.51057</a>		0	220	0	950	-180	0	0	213	0	18	1,221
<a href="#">510.5245.0000.52017</a>		0	0	0	0	0	47	0	0	0	0	47
<a href="#">510.5245.0000.52022</a>		0	965	587	0	1,281	561	619	661	0	1,163	5,837
<a href="#">510.5245.0000.52025</a>		109	242	295	279	286	285	286	285	274	210	2,551
<a href="#">510.5245.0000.52026</a>		906	420	803	0	766	102	24	0	66	48	3,135
<a href="#">510.5245.0000.52048</a>		0	0	0	0	0	0	0	0	0	0	0
<a href="#">510.5245.0000.52091</a>		0	0	1,101	0	0	0	0	0	155	155	1,411
<a href="#">510.5245.0000.52093</a>		0	252	0	138	0	818	0	0	0	455	1,663
<a href="#">510.5245.0000.53001</a>		0	0	0	0	0	0	0	292	0	0	292
<a href="#">510.5245.0000.53009</a>		0	8,846	4,741	375	2,326	2,897	2,623	-1,598	499	1,998	22,707
<a href="#">510.5245.0000.53011</a>		3	0	0	6	0	3	0	0	1	0	13
<a href="#">510.5245.0000.53019</a>		0	424	337	5	367	289	25	92	108	48	1,694
<a href="#">510.5245.0000.53024</a>		0	42	3	3	63	3	3	0	0	0	117
<a href="#">510.5245.0000.53026</a>		31	0	0	7	27	0	0	0	0	0	65
<a href="#">510.5245.0000.53039</a>		0	83	0	0	6	0	10	82	39	56	275
<a href="#">510.5245.0000.53046</a>		0	279	0	24	204	0	0	787	621	314	2,229
<a href="#">510.5245.0000.53048</a>		0	0	0	460	0	0	37	0	0	0	497
<a href="#">510.5245.0000.53051</a>		1,271	724	611	529	498	609	546	298	389	581	6,055
<a href="#">510.5245.0000.53052</a>		0	3,160	2,414	338	3,893	1,993	121	1,455	400	659	14,432
<a href="#">510.5245.0000.53056</a>		0	886	0	184	116	828	1,083	71	187	137	3,491
<a href="#">510.5245.0000.58013</a>		0	36	158	0	0	495	0	0	0	0	689
<a href="#">510.5245.0000.58015</a>		0	0	30	1,069	30	930	0	600	1,091	0	3,750
<a href="#">510.5245.0000.58019</a>		0	178	89	155	94	0	0	0	120	0	636
<a href="#">510.5245.0000.58024</a>		0	200	800	0	0	200	400	0	200	400	2,200
<a href="#">510.5245.0000.58097</a>		56	0	0	0	0	0	3,197	0	0	0	3,253
<a href="#">510.5245.0000.59000</a>		4,839	0	0	0	0	0	0	0	0	0	4,839
<a href="#">510.5245.0000.59001</a>		371	0	0	0	0	0	0	0	0	0	371
<a href="#">510.5245.0000.59003</a>		2,079	0	0	0	0	0	4,505	0	0	0	6,584
<a href="#">510.5245.0000.59057</a>		0	1,298	7,456	1,042	6,106	2,324	0	-1,906	172	5,040	21,533
<a href="#">510.5245.0000.59070</a>		208	68	155	0	0	0	0	0	0	0	431
<a href="#">510.5245.0000.59099</a>		0	0	250	0	0	154,730	-154,711	0	0	0	270
<a href="#">510.5246.0000.59097</a>		0	0	0	0	0	0	218,047	38,994	40,859	28,032	325,933
<a href="#">510.5246.0000.59099</a>		0	34,045	6,443	6,186	7,888	-19,639	-34,922	0	0	0	0
<a href="#">510.5248.0000.51023</a>		0	0	0	0	0	0	1,500	0	0	0	1,500
<b>Expense Total:</b>		<b>62,532</b>	<b>103,169</b>	<b>84,676</b>	<b>65,075</b>	<b>103,804</b>	<b>199,184</b>	<b>88,621</b>	<b>82,098</b>	<b>95,771</b>	<b>116,965</b>	<b>1,001,896</b>

	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	Total
Total Surplus (Deficit):		-62,532	-87,672	-59,654	-45,895	-84,721	309,510	-14,299	14,605	16,319	-30,093	-44,433
		January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	
Fund												
510 - AMBULANCE SERVICE FUND		-62,532	-87,672	-59,654	-45,895	-84,721	309,510	-14,299	14,605	16,319	-30,093	
Total Surplus (Deficit):		-62,532	-87,672	-59,654	-45,895	-84,721	309,510	-14,299	14,605	16,319	-30,093	
Fund Balance	\$ 108,794	\$ 46,262	\$ (41,410)	\$ (101,065)	\$ (146,960)	\$ (231,681)	\$ 77,828	\$ 63,529	\$ 78,135	\$ 94,454	\$ 64,361	

Fund: 510 - AMBULANCE SERVICE FUND		2019	2020	2021	2022	2023	2024	2025	Average	
<b>Revenue</b>										
<a href="#">510.5245.0000.45023</a>	AMBULANCE FEES INVOICED	671,151.97	747,147.95	761,914.10	835,463.35	727,808.00	825,964.99	838,260.04	797,882.10	
<a href="#">510.5245.0000.48003</a>	AMB CONTRACT DUE FROM TOWNS	122,740.00	126,990.00	135,244.09	122,890.00	166,020.00	142,205.00	112,420.00	135,755.82	
<a href="#">510.5245.0000.48004</a>	AMBULANCE SERVICE DONATIONS			-	-	2,100.00	1,050.00	1,167.00	863.40	
<a href="#">510.5245.0000.48005</a>	PRIOR YEAR AMBUL COLLECTION	4,698.70	4,150.75	1,041.81	1,204.13	1,017.91	-	-	652.77	
<a href="#">510.5245.0000.48013</a>	CREDIT CARD REBATES			-	81.53	251.63	212.66	139.33	137.03	
<a href="#">510.5245.0000.48040</a>	OTHER MISCELLANEOUS REVENUE	3,018.10	28,350.43	54,110.54	21,933.69	5,009.49	3,652.40	5,477.01	18,036.63	
<b>Revenue Total:</b>		801,608.77	906,639.13	952,310.54	981,572.70	902,207.03	973,085.05	957,463.38	953,327.74	100%
<b>Expense</b>										
<a href="#">510.5245.0000.51011</a>	SALARIES - REGULAR	125,824.56	147,239.41	146,212.34	166,342.00	189,520.41	225,293.62	214,098.03	188,293.28	19.8%
<a href="#">510.5245.0000.51012</a>	SALARIES - PART-TIME	23,058.03	-	-	-	-	3,338.40	11,382.89	2,944.26	0.3%
<a href="#">510.5245.0000.51013</a>	SALARIES - OVERTIME	14,665.10	38,091.47	40,046.29	46,575.07	43,739.61	71,181.77	105,553.55	61,419.26	6.4%
<a href="#">510.5245.0000.51015</a>	TEMPORARY - CASUAL		18,795.42	39,951.08	61,542.14	79,853.39	106,546.82	76,815.50	72,941.79	7.7%
<a href="#">510.5245.0000.51017</a>	AMBULANCE CREW PAY	75,816.11	62,952.82	46,199.53	48,760.73	46,247.42	20,132.94	31,640.57	38,596.24	4.0%
<a href="#">510.5245.0000.51041</a>	PER DIEM	1,590.00	2,310.00	1,620.00	1,740.00	1,500.00	1,740.00	810.00	1,482.00	0.2%
<a href="#">510.5245.0000.51050</a>	SECTION 125 PLAN - CO SHARE	282.15	267.52	290.75	337.37	353.60	253.42	250.35	297.10	0.0%
<a href="#">510.5245.0000.51051</a>	FICA - COUNTY SHARE	17,925.00	20,169.03	20,396.99	23,736.88	26,433.56	31,048.36	31,123.53	26,547.86	2.8%
<a href="#">510.5245.0000.51052</a>	RETIREMENT - COUNTY SHARE	11,105.04	13,906.63	13,896.03	17,243.35	18,099.61	22,743.67	25,452.27	19,486.99	2.0%
<a href="#">510.5245.0000.51053</a>	DENTAL INSURANCE - CO SHARE	1,191.45	968.81	848.40	848.40	848.40	1,116.52	1,432.53	1,018.85	0.1%
<a href="#">510.5245.0000.51054</a>	HEALTH INSURANCE - CO SHARE	48,238.63	40,437.84	39,843.87	51,426.24	57,012.31	60,322.13	63,581.09	54,437.13	5.7%
<a href="#">510.5245.0000.51055</a>	LIFE INSURANCE - CO SHARE	40.60	35.31	31.78	66.45	66.84	56.91	34.81	51.36	0.0%
<a href="#">510.5245.0000.51057</a>	TRAINING & AIDS	2,386.44	1,070.94	1,797.44	4,337.74	7,111.08	1,836.58	1,220.50	3,260.67	0.3%
<a href="#">510.5245.0000.51061</a>	HEALTH INS REIMBURSEMENT DED	5,392.90	1,411.86	1,000.00	2,023.59	-	-	-	604.72	0.1%
<a href="#">510.5245.0000.52014</a>	SOFTWARE MAINTENANCE	1,025.00	1,550.00	1,125.00	1,011.86	1,470.45	2,771.82	-	1,275.83	0.1%
<a href="#">510.5245.0000.52017</a>	PEST CONTROL	58.94	50.32	50.32	52.79	-	51.76	46.98	40.37	0.0%
<a href="#">510.5245.0000.52022</a>	LIGHTS	1,738.72	2,055.17	2,095.07	10,488.25	8,898.17	6,032.13	5,836.57	6,670.04	0.7%
<a href="#">510.5245.0000.52025</a>	TELEPHONE	1,341.51	1,498.93	1,165.74	4,094.63	3,419.86	3,191.55	2,551.09	2,884.57	0.3%
<a href="#">510.5245.0000.52026</a>	HEAT	539.81	485.48	428.44	1,878.02	1,838.34	2,601.37	3,135.32	1,976.30	0.2%
<a href="#">510.5245.0000.52048</a>	SERVICES ON MACHINES	-	-	-	390.81	330.59	460.58	-	236.40	0.0%
<a href="#">510.5245.0000.52091</a>	FIRE SYSTEM MAINTENANCE	57.13	31.96	326.17	-	-	413.00	1,411.45	537.66	0.1%
<a href="#">510.5245.0000.52093</a>	AMBULANCE EQUIP MAINTENANCE	4,306.93	6,829.18	2,978.62	4,281.12	1,848.15	2,617.62	1,663.10	2,677.72	0.3%
<a href="#">510.5245.0000.53001</a>	HTG & AIR COND MAINT AGREEMT	580.56	607.67	8.74	-	-	-	292.01	60.15	0.0%
<a href="#">510.5245.0000.53009</a>	MEDICAL SUPPLIES	21,398.18	16,705.93	18,845.53	11,976.32	28,830.47	27,110.93	22,706.57	21,893.96	2.3%
<a href="#">510.5245.0000.53011</a>	POSTAGE	234.25	169.14	130.66	128.72	84.17	99.06	13.24	91.17	0.0%
<a href="#">510.5245.0000.53019</a>	OFFICE SUPPLIES	614.03	209.34	270.49	552.49	1,162.70	4,147.83	1,694.47	1,565.60	0.2%
<a href="#">510.5245.0000.53024</a>	DUES & SUBSCRIPTIONS	22.67	180.00	34.34	11.67	709.00	169.96	116.90	208.37	0.0%
<a href="#">510.5245.0000.53026</a>	ADVERTISING	-	374.85	-	275.12	-	24.57	64.52	72.84	0.0%
<a href="#">510.5245.0000.53034</a>	REGISTRATION	94.50	190.00	-	360.00	(180.00)	423.50	-	120.70	0.0%
<a href="#">510.5245.0000.53039</a>	MILEAGE	522.75	823.32	519.58	532.09	326.69	471.95	275.38	425.14	0.0%
<a href="#">510.5245.0000.53046</a>	UNIFORM ALLOWANCE	969.88	513.92	686.94	1,857.83	669.47	1,762.28	2,228.88	1,441.08	0.2%
<a href="#">510.5245.0000.53048</a>	PROTECTIVE CLOTHING & GEAR	-	41.00	-	-	-	1,085.01	496.94	316.39	0.0%
<a href="#">510.5245.0000.53051</a>	DIESEL FUEL	3,396.50	2,995.82	6,304.02	9,618.57	7,396.04	5,055.39	6,055.24	6,885.85	0.7%
<a href="#">510.5245.0000.53052</a>	AMBULANCE MAINTENANCE	4,893.18	6,782.99	18,241.61	10,292.56	32,930.21	15,912.57	14,431.96	18,361.78	1.9%
<a href="#">510.5245.0000.53056</a>	AMBULANCE GARAGE MAINTENANCE	786.09	225.00	-	1,115.94	6,348.61	7,916.02	3,491.17	3,774.35	0.4%
<a href="#">510.5245.0000.58013</a>	COMMUNICATIONS EQUIP MAINT	328.27	962.74	-	-	1,250.00	213.05	688.84	430.38	0.0%
<a href="#">510.5245.0000.58015</a>	COMPUTER SOFTWARE	95.32	95.31	-	3,002.16	2,652.00	2,907.98	3,749.95	2,462.42	0.3%

<b>Fund: 510 - AMBULANCE SERVICE FUND</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Average</b>	
<a href="#">510.5245.0000.58019</a>	NEW EQUIPMENT UNDER \$5000	5,316.50	6,372.18	2,973.18	50,078.46	6,566.03	6,483.38	635.95	13,347.40	1.4%
<a href="#">510.5245.0000.58024</a>	FIRE ASSIST	5,400.00	5,200.00	6,600.00	3,400.00	1,400.00	2,079.69	2,200.00	3,135.94	0.3%
<a href="#">510.5245.0000.58097</a>	INSURANCE		178.34	-	1,655.00	3,128.00	3,087.00	3,253.41	2,224.68	0.2%
<a href="#">510.5245.0000.59000</a>	WORKERS' COMPENSATION INSUR	6,355.00	6,579.00	12,086.00	7,144.00	8,347.00	7,182.00	4,839.00	7,919.60	0.8%
<a href="#">510.5245.0000.59001</a>	BLDG & PERSONAL PROP INSUR	1,537.00	1,874.00	2,183.00	403.24	413.75	404.10	371.00	755.02	0.1%
<a href="#">510.5245.0000.59003</a>	VEHICLE INSURANCE	7,049.00	7,487.00	7,872.29	3,793.90	4,994.54	4,956.05	6,583.85	5,640.13	0.6%
<a href="#">510.5245.0000.59057</a>	CLAIMS CLEARINGHOUSE	25,316.12	26,652.45	29,217.49	32,176.71	32,070.93	11,557.49	21,532.88	25,311.10	2.7%
<a href="#">510.5245.0000.59070</a>	CONTRACT SERVICES	713.67	6,600.00	15,673.00	7,713.69	4,815.00	47,532.75	431.39	15,233.17	1.6%
<a href="#">510.5245.0000.59099</a>	BILLS - NO LINE DETAIL			(11,464.75)	3,523.57	908.69	6,022.46	269.56	-	0.0%
<a href="#">510.5246.0000.59097</a>	INSURANCE WRITE OFFS	331,940.59	360,407.89	394,898.65	350,341.84	494,236.53	380,545.18	325,932.97	389,191.03	40.8%
<a href="#">510.5246.0000.59099</a>	BILLS - NO LINE DETAIL	-	-	-	-	-	-	-	-	
<a href="#">510.5248.0000.51023</a>	ITHACA	750.00	750.00	1,000.00	1,000.00	1,000.00	1,000.00	1,500.00	1,100.00	0.1%
<a href="#">510.5248.0000.59014</a>	CAZENOVIA	782.00	782.00	782.00	782.00				782.00	0.1%
<a href="#">510.5248.0000.51042</a>	YUBA	750.00	750.00	-	-	-	1,000.00	-	200.00	0.0%
<a href="#">510.5248.0000.59011</a>	VIOLA	782.00	782.00	-	-	-	-	-	-	0.0%
<a href="#">510.5248.0000.59016</a>	BOAZ	750.00	-	-	-	-	-	-	-	0.0%
<a href="#">510.5920.0000.17049</a>	TRAN TO NEW AMBULANCE FUND	-	-	-	-	40,000.00	-	-	-	0.0%
<b>Expense Total:</b>		757,962.11	815,449.99	867,166.63	948,913.32	1,168,651.62	1,102,901.17	1,001,896.21	1,010,630.61	
check figure		757,962.11	815,449.99	867,166.63	948,913.30	1,168,651.62	1,102,901.17	1,001,896.21		
		-	-	-	0.01	-	-	-		
<b>Fund 510 Surplus</b>										
<b>(Deficit):</b>		43,646.66	91,189.14	85,143.91	32,659.39	(266,444.59)	(129,816.12)	(44,432.83)		

Comparison Data by Year & Municipality

Ambulance Fund 510	2021	2022	2023	2024	2025	Avg 21-25	2026 Bud
Number of calls	1048	1028	990	946	1162	1035	
Revenue	\$952,311	\$981,573	\$902,207	\$973,085	\$957,463	\$953,328	\$1,301,314
Expenses	\$867,167	\$948,913	\$1,168,652	\$1,102,901	\$1,001,896	\$1,017,906	\$1,301,314
Surplus/(Deficit)	\$85,144	\$32,659	(\$266,445)	(\$129,816)	(\$44,433)	(\$64,578)	\$0

Municipality	Population	% of Total	Prior Contract Vol.	Prior Contract Cost	Proposed Contract Vol.	Proposed Contract Cost	\$ allocation by population	\$ per person	per population @ \$30/person	Actual Pymts Rec'd	Variance
Akan	390	3.42%	10	\$1,700	15	\$ 3,375	\$ 8,249	\$ 21.15	\$ 11,700	\$ 2,720	\$ 1,020
Boaz	126	1.10%	10	\$1,700	11	\$ 2,475	\$ 2,665	\$ 21.15	\$ 3,780	\$ 1,700	\$ -
Dayton	774	6.79%	30	\$5,100	33	\$ 7,425	\$ 16,372	\$ 21.15	\$ 23,220	\$ 5,100	\$ -
Eagle	490	4.30%	5	\$850	4	\$ 900	\$ 10,365	\$ 21.15	\$ 14,700	\$ 850	\$ -
Henrietta	434	3.81%	18	\$3,060	19	\$ 4,275	\$ 9,180	\$ 21.15	\$ 13,020	\$ 3,060	\$ -
Ithaca	638	5.60%	22	\$3,740	22	\$ 4,950	\$ 13,495	\$ 21.15	\$ 19,140	\$ 3,740	\$ -
Marshall	538	4.72%	9	\$1,530	8	\$ 1,800	\$ 11,380	\$ 21.15	\$ 16,140	\$ 1,530	\$ -
Orion	542	4.75%	10	\$1,700	10	\$ 2,250	\$ 11,465	\$ 21.15	\$ 16,260	\$ 1,700	\$ -
Richland Center	4,961	43.51%	677	\$115,090	730	\$ 164,250	\$ 104,937	\$ 21.15	\$ 148,830	\$ 76,720	\$ (38,370)
Rockbridge	690	6.05%	22	\$3,740	24	\$ 5,400	\$ 14,595	\$ 21.15	\$ 20,700	\$ 3,740	\$ -
Town of Richland	1,166	10.23%	57	\$9,690	116	\$ 26,100	\$ 24,664	\$ 21.15	\$ 34,980	\$ 9,690	\$ -
Willow	506	4.44%	10	\$1,700	8	\$ 1,800	\$ 10,703	\$ 21.15	\$ 15,180	\$ 1,700	\$ -
Yuba	52	0.46%	-	\$0	3	\$ 675	\$ 1,100	\$ 21.15	\$ 1,560	\$ 170	\$ 170
Pine Valley	96	0.84%	-	\$0	69	\$ 15,525	\$ 2,031	\$ 21.15	\$ 2,880	\$ -	\$ -
Fair	-	0.00%	-	\$0	8	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -
County Bldgs	-	0.00%	-	\$0	13	\$ 2,925	\$ -	\$ -	\$ -	\$ -	\$ -
Total	11,403		880	\$149,600	1,093	\$ 245,925	\$ 241,200		\$ 342,090	\$ 112,420	\$ (37,180)
						\$ 96,325					
						\$ 241,200	w/o fair & county bldgs				

(4)

AR & Uncollectable by Year (prior to 10/31/25

Year	A/R (2022)	A/R (2023)	A/R (2024)	A/R (2025)	Change in A/R 24-25	Allowance for Doubtful Accts	Uncollectable (Expense)
2015			\$ -	\$ -	\$ -	\$ -	\$ -
2016	\$ 23,192.26	\$ 23,192.26	\$ 23,192.26	\$ 23,192.26	\$ -	\$ -	\$ -
2017	\$ 22,247.42	\$ 22,247.42	\$ 22,247.42	\$ 22,247.42	\$ -	\$ -	\$ -
2018	\$ 22,461.53	\$ 22,138.53	\$ 22,138.53	\$ 22,138.53	\$ -	\$ -	\$ -
2019	\$ (695.73)	\$ (920.57)	\$ (920.57)	\$ (920.57)	\$ -	\$ -	\$ -
2020	\$ 39,814.49	\$ 38,977.49	\$ 38,503.69	\$ 38,503.69	\$ -	\$ -	\$ -
2021	\$ 39,317.62	\$ 37,603.92	\$ 37,220.07	\$ 37,220.07	\$ -	\$ -	\$ 394,898.65
2022	\$ 65,092.22	\$ 31,397.74	\$ 31,397.74	\$ 31,397.74	\$ -	\$ -	\$ 350,341.81
2023	\$ -	\$ 42,733.52	\$ (18,883.43)	\$ -	\$ 18,883.43	\$ (175,557.36)	\$ 494,236.53
2024	\$ -	\$ -	\$ 332,425.75	\$ 296,874.22	\$ (35,551.53)	\$ (198,597.80)	\$ 383,824.82
2025	\$ -	\$ -	\$ -	\$ 153,678.67	\$ 153,678.67	\$ (374,155.16)	\$ 325,932.97
	\$ 211,429.81	\$ 217,370.31	\$ 487,321.46	\$ 624,332.03	\$ 137,010.57	\$ (374,155.16)	\$ 1,949,234.78

\$ 174,636.79

AR & Uncollectable by Year post 10/31/25 clean up of prior year AR

Year	A/R (2025)	Allowance for Doubtful Accts	Uncollectable (Expense)
2015	\$ -	\$ -	\$ -
2016	\$ -	\$ -	\$ -
2017	\$ -	\$ -	\$ -
2018	\$ -	\$ -	\$ -
2019	\$ -	\$ -	\$ -
2020	\$ -	\$ -	\$ -
2021	\$ -	\$ -	\$ 394,898.65
2022	\$ -	\$ -	\$ 350,341.81
2023	\$ -	\$ -	\$ 494,236.53
2024	\$ -	\$ -	\$ 383,824.82
2025	\$ 503,878.88	\$ (200,376.02)	\$ 325,932.97
	\$ 503,878.88	\$ (200,376.02)	\$ 1,949,234.78

\$ 303,502.86 AMB AR Net Receiveables

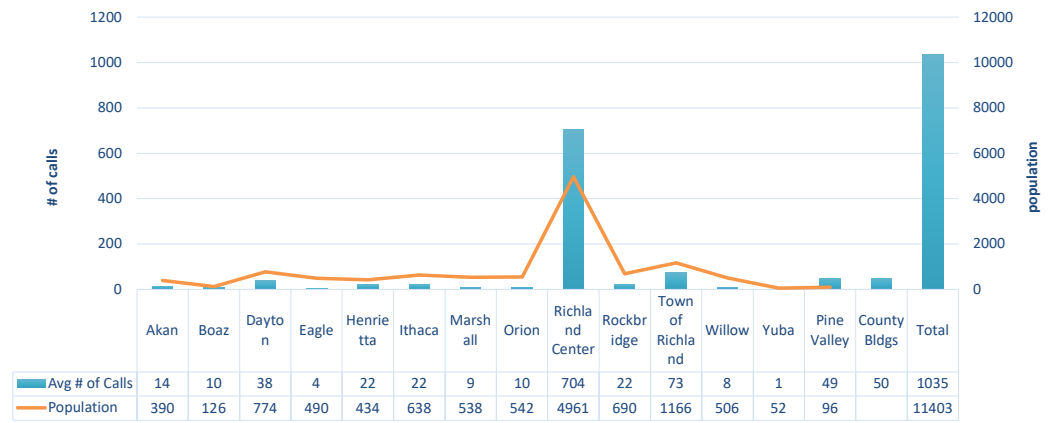
### Call Data by Municipality

Municipality	2021	2022	2023	2024	Avg # of Calls	Population
Akan	12	12	19	14	14	390
Boaz	16	9	8	7	10	126
Dayton	37	35	53	28	38	774
Eagle	4	2	4	4	4	490
Henrietta	15	36	20	17	22	434
Ithaca	33	16	21	19	22	638
Marshall	11	8	9	8	9	538
Orion	8	12	10	8	10	542
Richland Center	686	695	708	727	704	4961
Rockbridge	20	18	23	27	22	690
Town of Richland	79	81	71	62	73	1166
Willow	11	6	6	7	8	506
Yuba	1	0	2	2	1	52
Pine Valley	46	52	45	53	49	96
County Bldgs	48	45	60	45	50	
<b>Total</b>	<b>1027</b>	<b>1027</b>	<b>1059</b>	<b>1028</b>	<b>1035</b>	<b>11403</b>

### Summary of all calls

Municipality	2021	2022	2023	2024	Total	Avg
Akan	12	12	19	14	57	14
Akan->Dayton	2		3		5	3
Boaz	16	9	8	7	40	10
Boaz->Akan	1	1			2	1
Boaz->Dayton		5	1		6	3
Boaz->Eagle	1				1	1
Boaz->Marshall				1	1	1
Dayton	37	35	53	28	153	38
Dayton->Akan	2				2	2
Dayton->Boaz	1		2	1	4	1
Dayton->Marshall	1				1	1
Eagle	4	2	4	4	14	4
Eagle->Dayton	1				1	1
Eagle->Orion	1				1	1
Henrietta	15	36	20	17	88	22
Ithaca	33	16	21	19	89	22
Marshall	11	8	9	8	36	9
Orion	8	12	10	8	38	10
RC	686	695	708	727	2816	704
RC->Boaz	1				1	1
RC->County Facilities	34	40	57	45	176	44
RC->Dayton	0	1	7	6	14	4
RC->Ithaca	0	1	2		3	1
RC->Richland Township	18	14	19	11	62	16
RC->Rockbridge	1	1	2		4	1
RC->Symons	2				2	2
RC->Transfers	96	80	28	6	210	53
Rockbridge	20	18	23	27	88	22
Rockbridge->Henrietta	2	2	4	2	10	3
Rockbridge->Marshall	1				1	1
Rockbridge->Willow		1			1	1
Town of Richland	79	81	71	62	293	73
town of Richland->County Facilities	14	5	3	0	22	6
Town of Richland->Other	4	1	0	0	5	1
Town of Richland->Pine Valley	46	52	45	53	196	49
Town of Richland->RC	23	6	9	10	48	12
Willow	11	6	6	7	30	8
Willow->Ithaca	1	1	1		3	1
Yuba	1	0	2	2	5	1
Yuba->Henrietta	1	2		1	4	1
Yuba->Rockbridge		1			1	1
<b>Total</b>	<b>1186</b>	<b>1144</b>	<b>1137</b>	<b>1066</b>	<b>4533</b>	<b>1148</b>

# of Call per year by Municipality





			New Activity A/R		Cash Receipts	Write Offs	
Calendar Year	Calendar Month	Month	Beginning A/R	Charges	Actual Payments	Adjustments	Ending A/R
2025	January	1	\$60,960.00	\$84,797.50	\$26,870.95	\$35,002.07	\$83,884.48
2025	February	2	\$83,884.48	\$111,552.50	\$28,044.16	\$36,750.83	\$130,641.99
2025	March	3	\$130,641.99	\$55,977.50	\$24,571.88	\$22,960.75	\$139,086.86
2025	April	4	\$139,086.86	\$91,885.00	\$32,254.90	\$29,858.56	\$168,858.40
2025	May	5	\$168,858.40	\$120,662.50	\$30,593.56	\$30,138.60	\$228,788.74
2025	June	6	\$228,788.74	\$67,257.50	\$23,200.79	\$27,997.82	\$244,847.63
2025	July	7	\$244,847.63	\$85,172.50	\$33,566.49	\$38,994.48	\$257,459.16
2025	August	8	\$257,459.16	\$100,250.00	\$35,683.77	\$40,858.63	\$281,166.76
2025	September	9	\$281,166.76	\$123,407.50	\$31,521.68	\$28,032.42	\$345,020.16
2025	October	10	\$345,020.16	\$46,987.50	\$27,074.35	\$32,535.65	\$332,397.66
2025	November	11					
2025	December	12					

Not recorded

Totals	\$840,962.50	\$293,382.53	\$290,594.16
per Tyler	\$838,260.04	\$470,291.36	\$325,932.97
Variance	\$2,702.46	(\$176,908.83)	(\$35,338.81)

<b>Net A/R per Unified 9/30</b>	\$	345,020.16
<b>Net A/R per BS 10/31</b>	\$	303,857.90
<b>Variance</b>	\$	41,162.26

January JE was reversed in October, was \$132,372.50 reduced to \$84,797.50	\$	47,575
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ed yet

# **RICHLAND COUNTY AMBULANCE SERVICE WI**

## **ACCOUNTS RECEIVABLE**

**A/R Uncollectable**

Month	Beginning A/R	Gross Charges	Contr Allow	Net Ch
2024-01	-	69,233.50	-	69
2024-02	69,233.50	145,012.50	-	145
2024-03	214,246.00	69,306.49	34,591.45	34
2024-04	209,150.95	35,027.00	5,659.61	29
2024-05	226,188.38	75,409.00	20,320.48	55
2024-06	249,116.18	51,463.00	16,396.08	35
2024-07	261,601.14	52,321.00	7,818.26	44
2024-08	289,747.03	75,073.50	24,750.85	50
2024-09	300,995.93	19,713.50	20,401.67	
2024-10	271,541.02	48,767.50	12,587.46	36
2024-11	283,450.45	50,786.00	16,325.77	34
2024-12	297,143.76	104,105.00	15,117.70	88
<b>FY Total</b>	<b>-</b>	<b>796,237.99</b>	<b>173,969.33</b>	<b>622</b>

# **RICHLAND COUNTY AMBULANCE SERVICE WI**

## **ACCOUNTS RECEIVABLE**

**A/R Uncollectable**

Month	Beginning A/R	Gross Charges	Contr Allow	Net Ch
2025-01	368,819.83	(1,710.96)	13,297.23	(15
2025-02	319,859.17	-	6,442.62	(6
2025-03	300,065.23	-	6,186.32	(6
2025-04	281,506.40	(578.50)	7,887.65	(8

2025-05	261,004.49	1,146.50	1,108.40	
2025-06	262,286.88	(2,717.50)	418.59	(3
<b>FY Total</b>	<b>363,819.83</b>	<b>(3,861.46)</b>	<b>35,338.81</b>	<b>(39</b>

DECEMBE

JE# 12A

CEIVABLE RECONCILIATION REPORT

arges	Rev Adj	Payments	Write Offs	Refunds	Ending A/R
1,233.50	-	-	-	-	69,233.50
1,012.50	-	-	-	-	214,246.00
1,715.04	-	39,810.08	-	-	209,150.95
1,367.39	-	12,329.96	-	-	226,188.38
1,088.52	-	32,160.74	-	-	249,116.16
1,066.92	-	22,581.94	-	-	261,601.14
1,502.74	-	16,356.85	-	-	289,747.03
1,322.65	-	39,866.58	-	(792.83)	300,995.93
(688.17)	-	28,766.74	-	-	271,541.02
1,200.04	(2.14)	26,284.41	-	(1,991.66)	283,460.45
1,460.23	-	21,386.92	-	(620.00)	297,143.76
1,987.30	2.00	17,309.23	-	-	368,819.83
1,268.66	(0.14)	256,853.46	-	(3,404.49)	368,819.83

JUN

CEIVABLE RECONCILIATION REPORT

arges	Rev Adj	Payments	Write Offs	Refunds	Ending A/R
1,006.19)	-	23,238.08	10,803.64	(89.25)	319,859.17
1,442.62)	-	10,728.58	2,678.50	(55.76)	300,065.23
1,186.32)	-	12,546.29	(173.76)	-	281,506.40
1,467.15)	(0.17)	12,182.84	-	(447.04)	281,506.40

2,101.107	(0.17)	12,102.07	-	(147.81)	261,004.49
38.10	-	281.27	-	(1,525.56)	262,286.88
3,134.09)	-	464.71	-	-	258,688.08
<b>1,200.27)</b>	<b>(0.17)</b>	<b>59,441.77</b>	<b>13,308.36</b>	<b>(1,818.48)</b>	<b>258,688.08</b>

Report generated by: C:\Program Files\Microsoft Money\money.exe on 11/11/2005 12:00:00 PM. File: C:\Program Files\Microsoft Money\money.exe

**R 2024**



2024 Ending AR	\$	368,819.83
per tyler End AR	\$	332,425.75
Variance	\$	36,394.08

2025 AR Bal (Jun)	\$	258,688.08
2024 AR Bal Tyler	\$	296,874.22
Variance	\$	(38,186.14)

Net y/y variance	\$	(1,792.06)
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**E 2025**





Richland County  
Ambulance - A/R  
12/31/2024

		51.1348 A/R 2016	51.1349 A/R 2017	51.1350 A/R 2018	51.1351 A/R 2019	51.1352 A/R 2020	51.1353 A/R 2021
1/1	Balance	23,192.26	22,247.42	22,138.53	(920.57)	38,977.49	37,603.92
	Invoices	-	-	-	-	-	-
	Receipts	-	-	-	-	(473.80)	(383.85)
	Uncollectible	-	-	-	-	-	-
12/31/2024	Receivable	23,192.26	22,247.42	22,138.53	(920.57)	38,503.69	37,220.07
		TB	TB	TB	TB	TB	TB
	Allowance recorded	(23,192.26)	(22,247.42)	(22,138.53)		(38,503.69)	(37,220.07)

NOTE: Ambulance A/R consists of amounts billed to third party payers and individuals. Not susceptible to confirmation due to variance between billings, insurance co-pays/deductibility, Medicare and Medicaid. Traced beginning balances to prior year workpapers. Receipt and Billing totals were taken from Fund 510 detail of A/R accounts.

Alternative procedures performed instead of confirmations - compared receivable activity to administrator records provided to Tammy. Additionally, reviewed subsequent receipts from Unified

It takes a long time to collect on ambulance receivables due to the length of processing medical claims by insurance companies. The County and a third party administrator (EMS Management & Consultants, later Unified Solution) have an eye on collectability of receivables.

Per email correspondence with the ambulance receivable administrator -

MTD and YTD allowances are almost all contractual allowances for Medicare, Medicaid and Blue Cross, although some are for deceased patients' balances, authorized write-offs, or Medicare claims where proof of medical necessity is needed but not provided.

Bad debt write-offs are those patients who have been sent two statements and a past due letter with no response. Their balances are written off and turned over to TRIP if they have the account guarantor's SSN on file.

Subsequent collections are booked to A/C 510.5245.0000.48005.

Tammy agrees annual A/R amounts to administrator records. Balances appear reasonable.

The County switched to EMS Management & Consultants at the beginning of 2024, then Unified Solutions at the beginning of 2025

① - After discussion with Derek, and reps from EMS and Unified, the industry standard is expecting only 40% of balances to be coll  
AJE made by JBC in CY to record an allowance to get the balance to 40%

51.1354 A/R 2022	51.1355 A/R 2023	51.1355 A/R 2024	Total	
31,397.74	42,733.52	-	+	217,370.31
-	-	796,237.99	796,237.99	TB - 510.5245.0000.45023
-	(42,733.52)	(281,864.86)	(325,456.03)	
		(181,947.38)	(181,947.38)	(380,545.18) TB - 510.5246.0000.59099
31,397.74	-	332,425.75	506,204.89	
TB		TB		

			510.0000.0000.17010	
			A/R Allowance	
(31,397.74)	-	①	(199,455.45)	(374,155.16) TB

132,970.30 Net 2024 receivable  
79,486.99 Receipts from Unified through March from Unified reports  
60% % of receivable collected. Since payments can come in months after service, balance through

From GL detail		
510.5246.0000.59099	510.5245.0000.45023	
Uncollectible	Billed Amb Fees	
-	69,233.50	Jan
(3,457.89)	145,012.50	Feb
(39,111.61)	69,306.49	Mar
(5,659.61)	35,027.00	Apr
(20,320.48)	75,409.00	May
(16,396.08)	51,463.00	Jun
(7,818.26)	52,321.00	Jul
(24,750.85)	75,073.50	Aug
(20,401.67)	19,713.50	Sep
(12,587.46)	48,787.50	Oct

ns) keep a close

(15,117.70)	50,786.00	Nov
(16,325.77)	104,105.00	Dec
<hr/> (181,947.38)	<hr/> 796,237.99	

lected.

h March collected appears reasonable