



Johnson County Ambulance District

Profit and Loss

January - December 2024

		TOTAL
Income		
INCOME / REVENUE ACCOUNTS		
I. EMS SERVICE REVENUE		
10 Ambulance Patient Revenue		3,337,031.82
11 Medicaid & Federal Reimbursement Allowance (FRA)		485,731.49
Total 10 Ambulance Patient Revenue		3,822,763.31
20 EMS Stand-By Revenue		5,224.76
30 Administrative Service Revenue		
31 Record Request Fees		74.85
Total 30 Administrative Service Revenue		74.85
40 Cost Reimbursements		
42 GEMT - Cost Reimbursement		102,097.47
Total 40 Cost Reimbursements		102,097.47
Total I. EMS SERVICE REVENUE		3,930,160.39
II. ORGANIZATIONAL INCOME		
50 Tax Revenue		
51 Property Tax Collections		1,966,442.34
52 Economic Development Income		35,363.94
Total 50 Tax Revenue		2,001,806.28
60 Earnings On Investments		132,860.67
70 Contributions & Grants		100,000.00
90 Miscellaneous Other Income		
91 Rebates and Refunds		4,285.39
93 Leased Property Income		18,000.00
95 Credit Card Rewards		2,025.00
96 Previous Year Expense Reimbursement		4,188.40
99 Miscellaneous - Other Income		44.34
Total 90 Miscellaneous Other Income		28,543.13
Total II. ORGANIZATIONAL INCOME		2,263,210.08



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III. TRAINING CENTER REVENUE	
100 Training Course Revenue	467.65
101 CPR & First Aid	7,839.89
102 Emergency Medical Response (EMR) Program	7,163.63
103 Emergency Medical Technician (EMT) Program	73,302.04
105 Paramedic Program	390,466.58
106 EMS Certification Courses	7,190.37
Total 100 Training Course Revenue	486,430.16
200 Sale of Books & Materials	3,219.42
Total III. TRAINING CENTER REVENUE	489,649.58
Total INCOME / REVENUE ACCOUNTS	6,683,020.05
Services	800.00
Unapplied Cash Payment Income	525.00
Total Income	\$6,684,345.05
GROSS PROFIT	\$6,684,345.05
Expenses	
EXPENSE ACCOUNTS	
1000 Wages & Salaries	
1100 Medical Director	52,000.08
1200 Employee Wages	3,664,244.50
1215 Faculty Wages & Salaries	2,020.00
Total 1200 Employee Wages	3,666,264.50
1300 Employer Tax Liability	272,399.32
Total 1000 Wages & Salaries	3,990,663.90
1600 Employee Benefits	
1610 Health & Medical Benefits	
1611 Employee Health Insurance	371,745.43
1612 Health Reimbursement Account - Paid Claims	16,316.46
1613 Employee Dental Insurance	19,740.11
Total 1610 Health & Medical Benefits	407,802.00
1620 Employee Disability Insurance	37,002.49
1630 Employee Life Insurance	1,886.92
1640 Employee Retirement - LAGERS	242,915.31
1650 Education Assistance Benefits	3,000.00
1660 Workers Compensation Insurance	77,433.53
1670 Other Fringe Benefits	232.79
Total 1600 Employee Benefits	770,273.04



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2000 Facility Expenses	
2200 Facility Loan & Interests - Debt Service	
2210 Debt Service - HQ House 1 Facility	240,798.00
Total 2200 Facility Loan & Interests - Debt Service	240,798.00
2300 Property Insurance	
2310 Property Insurance Expense	30,959.00
Total 2300 Property Insurance	30,959.00
2400 Facility - Cost of Ownership	
2410 Janitorial & Cleaning Services	38,906.52
2420 Pest Control	1,390.00
2430 Lawn Care	12,782.50
2440 Snow Removal	1,120.00
2450 Fire Protection Systems	1,881.50
Total 2400 Facility - Cost of Ownership	56,080.52
2500 Facility Maintenance & Repair	5,607.44
2510 Facility Maintenance & Repair	35,682.38
Total 2500 Facility Maintenance & Repair	41,289.82
2600 Utilities	
2610 Electricity	35,888.38
2620 Gas & Fuel - Facilities	11,051.37
2630 Water & Sewer Service	9,586.54
2650 Garbage/ Trash Service	7,739.87
2660 Generator Fuel	60.00
2690 Other Utility Costs	117.98
2694 House 4 - Estate Utility Dues	1,200.00
Total 2690 Other Utility Costs	1,317.98
Total 2600 Utilities	65,644.14
Total 2000 Facility Expenses	434,771.48
3000 EMS Vehicles Costs	
3100 Ambulance Costs	
3110 Fuel - Ambulances	118,132.16
3120 Maintenance & Repair - Ambulances	149,991.40
3190 Other Ambulances Expenses	2,268.17
Total 3100 Ambulance Costs	270,391.73
3200 EMS Response Vehicles - Non-Transport	
3210 Fuel - EMS Response Vehicles	8,784.76
3220 Maintenance & Repairs - EMS Response Vehicle	6,954.77



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Total 3200 EMS Response Vehicles - Non-Transport	15,739.53
3300 Support Vehicles, UTV, & Trailers	
3310 Fuel - Support Vehicle	113.27
3320 Maintenance & Repair - Support Vehicles	629.36
Total 3300 Support Vehicles, UTV, & Trailers	742.63
3400 Other Vehicle Costs	
3430 Vehicle/ Auto Insurance	95,829.00
Total 3400 Other Vehicle Costs	95,829.00
Total 3000 EMS Vehicles Costs	382,702.89
4000 Equipment Costs	
4100 Medical Equipment Cost - Maintenance & Certification	
4110 Cardiac Monitor/ Defibrillators	836.79
4120 Stretcher Maintenance	1,271.02
4130 Power Lift Maintenance	1,537.69
4140 Ventilator Maintenance	14,028.00
4150 IV Pump Maintenance	1,937.70
4160 CPR Device Maintenance	2,147.55
4190 Other Medical Equipment - Maintenance	1,090.20
Total 4100 Medical Equipment Cost - Maintenance & Certification	22,848.95
4200 Non-Medical Equipment Costs	
4210 Communication Equipment Rental/ Lease	
4211 Radio Tower Lease Fees	500.00
Total 4210 Communication Equipment Rental/ Lease	500.00
4220 Communication Equipment Maint. & Repair	546.06
4230 Computer & Technology Rental/ Lease	
4233 Postage Machine Lease	583.89
Total 4230 Computer & Technology Rental/ Lease	583.89
4240 Computer & Technology Maintenance	6,413.93
Total 4200 Non-Medical Equipment Costs	8,043.88
4500 Training Center Equipment Cost	
4510 Training Equipment Costs	196.19
4530 Training IT Equipment Maint.	2,357.38
Total 4500 Training Center Equipment Cost	2,553.57
Total 4000 Equipment Costs	33,446.40
5000 Supplies & Materials Costs	



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	TOTAL
5100 Medical Supply Cost	
5110 Oxygen & Medical Gas Supply	21,202.22
5120 Medical Care Supplies	127,076.83
5130 Medication Costs	
5131 Non-Controlled Medications	30,459.71
Total 5130 Medication Costs	30,459.71
5140 Medical Equipment (Non-Capital)	13,624.83
5190 Special EMS Operations Supplies	
5191 Tactical Medic Equipment & Supply	913.35
5192 Rescue Task Force Equipment & Supply	961.86
5194 Fire Rehab Equipment & Supplies	55.74
5199 Other Special Operations Supply & Materials	55.90
Total 5190 Special EMS Operations Supplies	1,986.85
Total 5100 Medical Supply Cost	194,350.44
5200 Non-Medical Supplies	
5210 Office Supplies	6,429.69
5220 Facility Supplies	7,926.01
5230 Uniforms	45,689.00
5240 Protective Gear	26,811.32
5260 Public Edu & PR Supplies	169.90
5270 Food & Beverages (Supply)	647.39
Total 5200 Non-Medical Supplies	87,673.31
5300 Non-Medical Non-Capital Equipment	
5310 Communications Equipment Purchases (Non-Capital)	12,194.07
5320 Computer & Technology Purchase (Non-Capital)	11,129.36
5330 Furniture and Equipment (Non-Capital)	2,138.60
5340 Appliances & Equipment (Non-Capital)	59.06
Total 5300 Non-Medical Non-Capital Equipment	25,521.09
5500 Training Center Materials & Supply	
5510 Books, Texts, & Program Materials	
5511 CPR and First Aid Materials	3,379.00
5513 EMT Books & Texts	13,988.95
5514 Paramedic Books & Texts	24,983.44
5516 EMS Certification Course Supplies	8,987.76
5519 Other Training Course Supplies	1,998.31
Total 5510 Books, Texts, & Program Materials	53,337.46
5520 Training Supplies & Equipment (Non-Capital)	
5521 Training Supplies	1,999.02
5522 Manikins & Training Equipment (non-capital)	5,014.26



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	TOTAL
Total 5520 Training Supplies & Equipment (Non-Capital)	7,013.28
5530 Office Supplies - Training Center	1,495.68
5540 Facility Supplies - Training Center	474.56
5550 Training Center Student Uniforms	4,946.53
5560 Food & Beverages - Training Center	1,461.18
5580 Computer & IT Equipment - Training Center	2,370.66
5590 Furniture & Equipment - TC	2,477.63
Total 5500 Training Center Materials & Supply	73,576.98
Total 5000 Supplies & Materials Costs	381,121.82
6000 Administrative Costs	
6100 Medical Related Support Costs	
6120 Medical Waste Disposal	1,011.34
6121 Bio-Hazardous Medical Waste Disposal	76.67
Total 6120 Medical Waste Disposal	1,088.01
Total 6100 Medical Related Support Costs	1,088.01
6200 Non-Medical Administrative Costs	
6210 Computer & IT Programs	
6211 Accounting Software	2,794.99
6212 ePatient Care Reporting (ePCR) Program	12,104.96
6213 Administrative Software & Programs	21,496.79
6214 Operational Management Programs	16,804.70
6217 Fit for Duty Software	4,680.00
6218 Website	864.87
6219 Other Software & Programs	57.37
Total 6210 Computer & IT Programs	58,803.68
6220 IT Support Service & Systems	
6221 IT & Hardware Support	54,978.47
6222 VoIP Phone Systems Support	11,488.61
Total 6220 IT Support Service & Systems	66,467.08
6240 Internet Service for Facilities	24,341.00
6250 Cellular Service & Air Cards	14,066.31
6260 Billing & Collections Expense	12,492.63
6261 Billing Service Fees	79,368.34
6262 Electronic Claims Fees	5,550.71
6263 Credit Card Collection Fees	1,959.99
6264 Collection Service Expenses	312.00
6269 Other Billing Expenses	709.00



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	TOTAL
Total 6260 Billing & Collections Expense	100,392.67
6270 Legal Services	9,732.56
6280 Financial & Accounting Services	
6281 Payroll Processing	16,093.13
6282 Accounting & Bookkeeping Services	31,717.72
6283 Financial Audit Services	14,500.00
6284 Bank Fees	124.90
6285 Credit Card Finance Charges	227.06
6286 Purchasing & Procurement Expenses	1,409.00
Total 6280 Financial & Accounting Services	64,071.81
6290 Administrative Office Costs	
6291 Postage	2,005.62
6292 Shipping Costs	98.02
6293 USPS - PO Box Fee	410.00
6294 Document Shredding Services	206.88
6295 Service Charge & Penalties	196.47
6299 Other Administrative Expenses	5.23
Total 6290 Administrative Office Costs	2,922.22
Total 6200 Non-Medical Administrative Costs	340,797.33
6300 Human Resources & Employee Support	
6310 Employment Services	
6312 Employee Physicals & Exams.	1,910.00
6313 Drug Screens	358.00
6315 Background & Driving Record Checks	3,730.26
Total 6310 Employment Services	5,998.26
6330 Worker Injury Care Expenses	9,764.17
6340 Employee Training & Certification Costs	13,512.98
6350 Employee & Labor Relations	
6351 Commendation & Awards	2,134.41
6352 Employee Ceremony & Programs	1,634.64
6353 Television Services for Facilities	4,981.36
6354 Employee Social Activities	83.28
6355 Employee Recognition Gifts	53.98
6356 Employee Support & Engagement	614.62
Total 6350 Employee & Labor Relations	9,502.29
6360 Human Resource Services	
6361 HRA Administrative Fees	1,508.00



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	TOTAL
Total 6360 Human Resource Services	1,508.00
Total 6300 Human Resources & Employee Support	40,285.70
6400 Business Expenses	
6410 Business Travel Expenses	8,727.32
6420 Advertising & Marketing	
6422 Employee Recruitment Advertising	878.73
6423 Legal Notice	148.50
Total 6420 Advertising & Marketing	1,027.23
6430 Memberships & Subscriptions	
6431 Association Membership Fees	4,411.46
6433 Newspaper Subscription	117.00
Total 6430 Memberships & Subscriptions	4,528.46
6440 Public Relations & Education	
6441 Public Education & Relations Activities	500.00
6442 EMS Week Expenses	1,397.83
6443 Special Functions & Events	299.59
Total 6440 Public Relations & Education	2,197.42
6450 Business Meals & Entertainment	332.30
6460 Refund & Replacement Costs	
6461 Patient Account Refunds	18,788.50
Total 6460 Refund & Replacement Costs	18,788.50
6470 Liability & Corporate Insurance	26,561.90
6480 Board of Directors Expenses	
6481 Board Election Costs	146.00
6482 Board Meeting Expenses	813.25
6483 Board Member Training	175.00
6484 Board Member Travel Expenses	204.68
Total 6480 Board of Directors Expenses	1,338.93
6490 Miscellaneous Business Expenses	349.17
Total 6400 Business Expenses	63,851.23
6500 Training Center Administrative Expenses	
6510 Computer & IT Programs - Training Center	
6512 Platinum Student Scheduling & Testing	17,968.00
6513 Scheduling & Registration Programs	89.00
6518 Simulation Programs	4,500.00



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	TOTAL
Total 6510 Computer & IT Programs - Training Center	22,557.00
6540 Training Center Business Expenses	
6543 Association Membership Fees - Training Center	1,565.00
6545 Training Business Travel Expenses	6,929.22
6546 Accreditation Expenses	2,200.00
6549 Misc. Training Business Expenses	395.00
Total 6540 Training Center Business Expenses	11,089.22
6550 Training Center Human Resources Costs	
6552 Instructor Training & Certification	3,050.52
Total 6550 Training Center Human Resources Costs	3,050.52
6560 Student Management Expenses	
6561 Student Background Checks	394.40
6562 Student Drug Testing	269.00
Total 6560 Student Management Expenses	663.40
6570 Training Center Advertising & Promotion	319.90
6571 Training Course Advertising	542.76
6573 Training Center Public Relations	1,302.87
6574 Training Center Special Functions	128.03
Total 6570 Training Center Advertising & Promotion	2,293.56
6580 Training Center Other Administrative Office	
6581 Student Account Refunds	21,620.78
Total 6580 Training Center Other Administrative Office	21,620.78
Total 6500 Training Center Administrative Expenses	61,274.48
Total 6000 Administrative Costs	507,296.75
Total EXPENSE ACCOUNTS	6,500,276.28
Total Expenses	\$6,500,276.28
NET OPERATING INCOME	\$184,068.77
Other Income	
EMPLOYEE FUND - Income	
E.1 Employee Fund - Drink & Snack Sales	4,418.61
E.3 Employee Fund - Fundraising	1,083.58
E.4 Employee Income - Donations Recieved	154.00
Total EMPLOYEE FUND - Income	5,656.19
Total Other Income	\$5,656.19



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	TOTAL
Other Expenses	
CAPITAL EXPENSES	
1.0 Vehicles - Capital Purchase	
1.1 Ambulances - Capital Purchase	207,991.05
1.2 Response Vehicles - Capital Purchase	134,568.60
Total 1.0 Vehicles - Capital Purchase	342,559.65
2.0 Land & Facilities - Capital Purchase	
2.9 Other Facility Capital Costs	15,032.00
Total 2.0 Land & Facilities - Capital Purchase	15,032.00
3.0 Capital Medical Equipment	
3.2 Stretchers - Capital	32,124.50
3.3 Strecher Loading Equipment - Capital	30,919.50
3.4 Ventilators - Capital	10,667.82
3.5 IV Pumps - Capital Purchase	4,680.00
3.8 Device Mounting - Safety Equipment	5,388.64
3.9 Other Capital Medical Equipment	13,087.60
Total 3.0 Capital Medical Equipment	96,868.06
4.0 Computer & IT Equipment - Capital	
4.1 Computer & IT Systems Equipment	14,946.56
Total 4.0 Computer & IT Equipment - Capital	14,946.56
7.0 Training Equipment - Capital	30,000.00
ASSET WARRANTIES & EXTENDED SERVICE PLANS	
0030 Medical Equipment Warranties / Service Plans	
0032 Stretcher Warranties / Service Plan	4,716.00
0033 Stretcher Loading Equipment Warranties/ Service Plan	7,792.00
0034 Ventilator Warranties / Service Plan	6,085.00
Total 0030 Medical Equipment Warranties / Service Plans	18,593.00
Total ASSET WARRANTIES & EXTENDED SERVICE PLANS	18,593.00
Total CAPITAL EXPENSES	517,999.27
EMPLOYEE FUND - Expenses	
E1 - Employee fund - Cost of Drinks & Snacks	4,314.15
E5 - Employee Fund - Employee Entertainment	60.00
E6 - Employee Fund - Employee Support	120.96
E9 - Employee Fund - Other Misc. Expenses	76.98
Total EMPLOYEE FUND - Expenses	4,572.09



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	TOTAL
Financial Report Adjustments	
Audit Adjustments - Journal Entries	-207.68
Total Financial Report Adjustments	-207.68
Total Other Expenses	\$522,363.68
NET OTHER INCOME	\$ -516,707.49
NET INCOME	\$ -332,638.72