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### **Committed Fund Balance Redistribution**

After reviewing the current structure of our Committed Fund Balance Sheet, we would like to propose a few changes to better align our financial tracking with operational practices and streamline our reporting process.

#### **Proposed Changes:**

1. **Removal of Insurance Benefit Fund**  
This is a recurring annual expense and is more appropriately tracked through the Profit & Loss statement. Moving this item will improve clarity and reflect its true nature as a budgeted operating expense rather than a committed fund.
2. **Removal of GEMT Fund**  
Upon review, it appears that this fund does not require separate tracking in the committed funds section. Its removal will simplify the balance sheet without impacting financial oversight.
3. **Removal of Employee Fund**  
The Employee Fund has primarily been used to cover the cost of snacks in the training center. These expenses are now captured under the appropriate budget line item, making this separate fund unnecessary moving forward.
4. **General Fund Addition**  
All funds moved from the above funds would be redistributed to the general fund.

These items are better tracked through existing budget lines and operational accounts, and their removal will help streamline financial reporting, improve clarity, and reduce mistakes.

### **Recommendation**

We recommend removing the Insurance Benefit Fund, GEMT Fund, and Employee Fund from the Committed Fund Balance Sheet and adding the funds to the general fund.