



JOHNSON COUNTY AMBULANCE DISTRICT

Board of Directors Meeting

BOARD PROPOSAL

Fund Balance Allocation

PRESENTED BY	DATE	SUBJECT
Dustin Gamblin, EMS Chief	September 24, 2026	Fund Balance

PURPOSE

To formally designate committed fund balance for the acquisition of 420 E. Young Ave. and align the District's Facilities & Infrastructure allocation with the recently acquired property.

BACKGROUND

The District recently completed the acquisition of 420 E. Young Ave., located adjacent to the District's existing headquarters. The property was acquired as a long-term capital asset to support the District's current and future facility needs.

Following the acquisition, the District should adjust its committed fund balance to appropriately reflect the use of funds for this capital asset and maintain a clear designation for Facilities & Infrastructure.

RECOMMENDATION

We recommend allocating \$550,000 of committed fund balance to the Facilities & Infrastructure Fund to account for the acquisition of 420 E. Young Ave.

FINANCIAL IMPACT

This action will allocate \$550,000 of existing General Fund balance to the District's committed Facilities & Infrastructure Fund for the acquisition of 420 E. Young Ave.

BOARD ACTION

Approve the allocation of \$550,000 of committed fund balance to the Facilities & Infrastructure Fund for the acquisition of 420 E. Young Ave.



Fund Balance Sheet

September 2026

DRAFT

Bank Accounts

First Central Bank - Checking	\$112,693.99
First Central Bank - Payroll	\$262,183.53
First Central Bank - Money Market	\$2,807,344.32
MOCAAT Account	\$1,865,537.07
Payments to Deposit	\$0.00
GEMT Receivable	\$0.00
Accounts Receivable	\$0.00
Petty Cash	\$200.05
Total All Funds	\$5,047,958.96

Assigned Funds

2026 Lease Purchase Payment	\$243,500	\$242,967	\$533
-----------------------------	-----------	------------------	-------

Committed Fund Balance

	Funds 1/1/2026	New Commitments	Committed Balance	2026 Expense	Remaining Balance
1. Vehicle & Fleet Assets	\$330,374	\$500,000	\$830,374	\$125,929	\$704,445
2. Medical Equipment	\$94,812	\$1,000,000	\$1,094,812	\$37,084	\$1,057,728
3. Facilities & Infrastructure	\$90,297	\$550,000	\$640,297	\$1,000	\$639,297
4. Technology & Comms	\$0	\$35,000	\$35,000	\$26,037	\$8,963
5. Training & Workforce	\$0		\$0		\$0
6. Capital Projects	\$0		\$0		\$0
7. Contingency Reserve Fund	\$1,000,000		\$1,000,000		\$1,000,000
8. Line of Duty Death	\$50,000		\$50,000		\$50,000
Total Committed Funds	\$1,565,483	\$2,085,000	\$3,650,483	\$190,050	\$3,460,433

General Fund Balance

\$1,153,976