



Richland County, WI

Balance Sheet

Account Summary

As Of 10/31/2023

Fund: 510 - AMBULANCE SERVICE FUND

Assets

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

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

Total Liability: 22,147.81

Equity

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

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



Richland County, WI

Balance S
Account Sum
As Of 08/

Account	Name	Balance
Fund: 510 - AMBULANCE SERVICE FUND		
Assets		
510.0000.0000.11010	CASH	0.00
510.0000.0000.11019	Claim On Cash	-148,294.43
510.0000.0000.11080	PETTY CASH	0.00
510.0000.0000.13001	ACCOUNTS RECEIVABLE	710.98
510.0000.0000.13047	2015 AMBULANCE A/R	0.00
510.0000.0000.13048	2016 AMBULANCE A/R	23,192.26
510.0000.0000.13049	2017 AMBULANCE A/R	22,247.42
510.0000.0000.13050	2018 AMBULANCE A/R	22,138.53
510.0000.0000.13051	2019 AMBULANCE A/R	-920.57
510.0000.0000.13052	2020 AMBULANCE A/R	38,503.69
510.0000.0000.13053	2021 AMBULANCE A/R	37,220.07
510.0000.0000.13054	2022 AMBULANCE A/R	31,397.74
510.0000.0000.13055	2023 AMBULANCE A/R	-18,883.43
510.0000.0000.13056	2024 AMBULANCE A/R	296,874.22
510.0000.0000.13057	2025 AMBULANCE A/R	160,748.93
510.0000.0000.16020	PREPAID EXPENSES	0.00
510.0000.0000.17010	ALLOWANCE FOR DOUBTFUL ACCTS	-175,557.36
Total Assets:		289,378.05

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

289,378.05

Liability		
510.0000.0000.21020	ACCOUNTS PAYABLE	-88.25
510.0000.0000.21029	Accounts Payable Pending	200.46
510.0000.0000.21052	FEDERAL WITHHOLDING PAYABLE	0.00
510.0000.0000.21053	STATE WITHHOLDING PAYABLE	12,363.14
510.0000.0000.21054	FICA WITHHOLDING PAYABLE	0.00
510.0000.0000.21055	RETIREMENT PAYABLE	-5,326.00
510.0000.0000.21056	HEALTH INSURANCE PAYABLE	-17.20
510.0000.0000.21057	LIFE INSURANCE PAYABLE	55.04
510.0000.0000.21058	LOSS OF TIME PAYABLE	54.00
510.0000.0000.21061	DENTAL INSURANCE PAYABLE	249.43
510.0000.0000.21065	OTHER DEDUCTIONS PAYABLE	701.77
510.0000.0000.21070	ACCRUED WAGES PAYABLE	13,974.57
Total Liability:		22,166.96

Equity		
510.0000.0000.29060	FUND BALANCE	297,870.10
510.0000.0000.29080	REVENUE CONTROL	0.00
510.0000.0000.29085	EXPENDITURE CONTROL	0.00
510.0000.0000.29090	ESTIMATED REVENUE	0.00
510.0000.0000.29095	APPROPRIATIONS	0.00
Total Beginning Equity:		297,870.10

Total Revenue	758,500.88
Total Expense	789,159.89
Revenues Over/Under Expenses	-30,659.01

Total Equity and Current Surplus (Deficit): 267,211.09

Total Liabilities, Equity and Current Surplus (Deficit): 289,378.05

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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)

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				

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Fund: 510 - AMBULANCE SERVICE FUND		2019	2020	2021	2022	2023	2024	2025	Average	
Revenue										
510.5245.0000.45023	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	
510.5245.0000.48003	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	
510.5245.0000.48004	AMBULANCE SERVICE DONATIONS			-	-	2,100.00	1,050.00	1,167.00	863.40	
510.5245.0000.48005	PRIOR YEAR AMBUL COLLECTION	4,698.70	4,150.75	1,041.81	1,204.13	1,017.91	-	-	652.77	
510.5245.0000.48013	CREDIT CARD REBATES			-	81.53	251.63	212.66	139.33	137.03	
510.5245.0000.48040	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	
Revenue Total:		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%
Expense										
510.5245.0000.51011	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%
510.5245.0000.51012	SALARIES - PART-TIME	23,058.03	-	-	-	-	3,338.40	11,382.89	2,944.26	0.3%
510.5245.0000.51013	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%
510.5245.0000.51015	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%
510.5245.0000.51017	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%
510.5245.0000.51041	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%
510.5245.0000.51050	SECTION 125 PLAN - CO SHARE	282.15	267.52	290.75	337.37	353.60	253.42	250.35	297.10	0.0%
510.5245.0000.51051	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%
510.5245.0000.51052	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%
510.5245.0000.51053	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%
510.5245.0000.51054	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%
510.5245.0000.51055	LIFE INSURANCE - CO SHARE	40.60	35.31	31.78	66.45	66.84	56.91	34.81	51.36	0.0%
510.5245.0000.51057	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%
510.5245.0000.51061	HEALTH INS REIMBURSEMENT DED	5,392.90	1,411.86	1,000.00	2,023.59	-	-	-	604.72	0.1%
510.5245.0000.52014	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%
510.5245.0000.52017	PEST CONTROL	58.94	50.32	50.32	52.79	-	51.76	46.98	40.37	0.0%
510.5245.0000.52022	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%
510.5245.0000.52025	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%
510.5245.0000.52026	HEAT	539.81	485.48	428.44	1,878.02	1,838.34	2,601.37	3,135.32	1,976.30	0.2%
510.5245.0000.52048	SERVICES ON MACHINES	-	-	-	390.81	330.59	460.58	-	236.40	0.0%
510.5245.0000.52091	FIRE SYSTEM MAINTENANCE	57.13	31.96	326.17	-	-	413.00	1,411.45	537.66	0.1%
510.5245.0000.52093	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%
510.5245.0000.53001	HTG & AIR COND MAINT AGREEMT	580.56	607.67	8.74	-	-	-	292.01	60.15	0.0%
510.5245.0000.53009	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%
510.5245.0000.53011	POSTAGE	234.25	169.14	130.66	128.72	84.17	99.06	13.24	91.17	0.0%
510.5245.0000.53019	OFFICE SUPPLIES	614.03	209.34	270.49	552.49	1,162.70	4,147.83	1,694.47	1,565.60	0.2%
510.5245.0000.53024	DUES & SUBSCRIPTIONS	22.67	180.00	34.34	11.67	709.00	169.96	116.90	208.37	0.0%
510.5245.0000.53026	ADVERTISING	-	374.85	-	275.12	-	24.57	64.52	72.84	0.0%
510.5245.0000.53034	REGISTRATION	94.50	190.00	-	360.00	(180.00)	423.50	-	120.70	0.0%
510.5245.0000.53039	MILEAGE	522.75	823.32	519.58	532.09	326.69	471.95	275.38	425.14	0.0%
510.5245.0000.53046	UNIFORM ALLOWANCE	969.88	513.92	686.94	1,857.83	669.47	1,762.28	2,228.88	1,441.08	0.2%
510.5245.0000.53048	PROTECTIVE CLOTHING & GEAR	-	41.00	-	-	-	1,085.01	496.94	316.39	0.0%
510.5245.0000.53051	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%
510.5245.0000.53052	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%
510.5245.0000.53056	AMBULANCE GARAGE MAINTENANCE	786.09	225.00	-	1,115.94	6,348.61	7,916.02	3,491.17	3,774.35	0.4%
510.5245.0000.58013	COMMUNICATIONS EQUIP MAINT	328.27	962.74	-	-	1,250.00	213.05	688.84	430.38	0.0%
510.5245.0000.58015	COMPUTER SOFTWARE	95.32	95.31	-	3,002.16	2,652.00	2,907.98	3,749.95	2,462.42	0.3%

Fund: 510 - AMBULANCE SERVICE FUND		2019	2020	2021	2022	2023	2024	2025	Average	
510.5245.0000.58019	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%
510.5245.0000.58024	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%
510.5245.0000.58097	INSURANCE		178.34	-	1,655.00	3,128.00	3,087.00	3,253.41	2,224.68	0.2%
510.5245.0000.59000	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%
510.5245.0000.59001	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%
510.5245.0000.59003	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%
510.5245.0000.59057	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%
510.5245.0000.59070	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%
510.5245.0000.59099	BILLS - NO LINE DETAIL			(11,464.75)	3,523.57	908.69	6,022.46	269.56	-	0.0%
510.5246.0000.59097	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%
510.5246.0000.59099	BILLS - NO LINE DETAIL	-	-	-	-	-	-	-	-	
510.5248.0000.51023	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%
510.5248.0000.59014	CAZENOVIA	782.00	782.00	782.00	782.00				782.00	0.1%
510.5248.0000.51042	YUBA	750.00	750.00	-	-	-	1,000.00	-	200.00	0.0%
510.5248.0000.59011	VIOLA	782.00	782.00	-	-	-	-	-	-	0.0%
510.5248.0000.59016	BOAZ	750.00	-	-	-	-	-	-	-	0.0%
510.5920.0000.17049	TRAN TO NEW AMBULANCE FUND	-	-	-	-	40,000.00	-	-	-	0.0%
Expense Total:		<u>757,962.11</u>	<u>815,449.99</u>	<u>867,166.63</u>	<u>948,913.32</u>	<u>1,168,651.62</u>	<u>1,102,901.17</u>	<u>1,001,896.21</u>	<u>1,010,630.61</u>	
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	-	-	-		
Fund 510 Surplus										
(Deficit):		43,646.66	91,189.14	85,143.91	32,659.39	(266,444.59)	(129,816.12)	(44,432.83)		

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

	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	

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

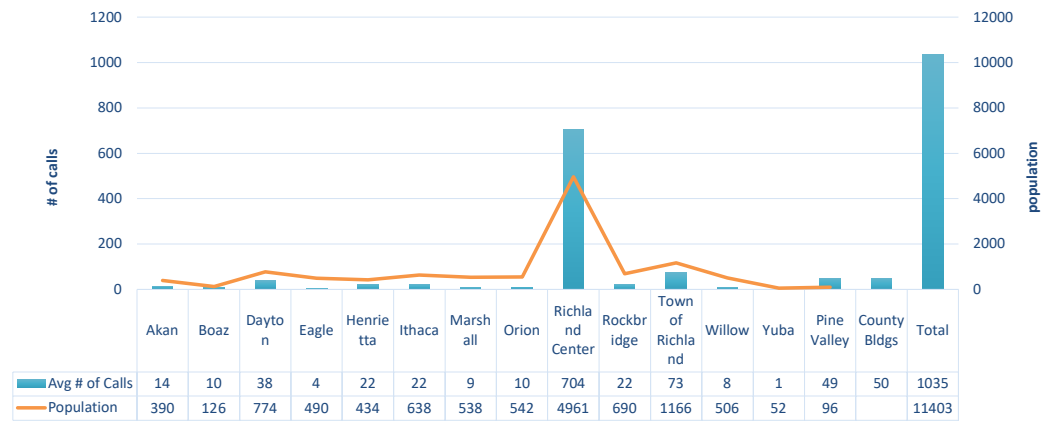
Call Data by Municipality

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	
Total	1027	1027	1059	1028	1035	11403

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
Total	1186	1144	1137	1066	4533	1148

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	Not recorded
2025	November	11						
2025	December	12						

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)

Net A/R per Unified 9/30	\$	345,020.16
Net A/R per BS 10/31	\$	303,857.90
Variance	\$	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
FY Total	-	796,237.99	173,969.33	622

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
FY Total	363,819.83	(3,861.46)	35,338.81	(39

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	-	39,810.09	-	-	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
1,200.27)	(0.17)	59,441.77	13,308.36	(1,818.48)	258,688.08

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.dat

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
(181,947.38)	796,237.99	

lected.

h March collected appears reasonable