

# R. Thomas CPA & Associates

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To Board of Directors  
Hardy County Emergency Ambulance Authority  
Moorefield, WV 26836

Management is responsible for the accompanying statement of cash receipts and disbursements of the Hardy County Emergency Ambulance Authority (a governmental entity) for the period July 1, 2017 through September 30, 2017, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the statement of cash receipts and disbursements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the statement of cash receipts and disbursements.

Management has elected to omit substantially all of the disclosures ordinarily included in a financial statement prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the Authority's cash receipts and disbursements. Accordingly, the financial statement is not designed for those who are not informed about such matters.

We are not independent with respect to the Hardy County Emergency Ambulance Authority.

*R. Thomas CPA & Associates*  
Moorefield, WV

November 2, 2017

HARDY COUNTY EMERGENCY AMBULANCE AUTHORITY  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR PERIOD JULY 1, 2017 TO SEPTEMBER 30, 2017

	MONTH September 2017		QUARTER July 2017 - September 2017	
	Operating Checking	Insurance Reimbursement Savings	Operating Checking	Insurance Reimbursement Savings
Beginning Cash in Bank	\$ 4,605.38	\$ 76,429.01	\$ 34,689.92	\$ 41,611.09
Receipts for the Period:				
Funds from County Commission	30,000.00		110,000.00	
Transfers from Savings	40,000.00		40,000.00	
Ambulance Service Fees		21,492.24		56,310.16
Interest Income		14.73		14.73
Total Receipts	\$ 70,000.00	\$ 21,506.97	\$ 150,000.00	\$ 56,324.89
Disbursements for the Period:				
Payroll Expenses	\$ 29,041.45		\$ 97,994.43	
Employee Insurance	4,237.81		12,084.65	
Fuel	1,276.96		3,753.05	
Insurance/Workers Comp.			13,655.25	
Medical Supplies/Drugs	3,815.24		6,173.65	
Utilities	1,119.08		3,963.78	
Professional Fees				
Payroll Services			275.00	
Billing Fees	1,432.30		5,422.96	
Other				
Building/Equipment Maintenance	65.00		4,558.88	
Ambulance Repairs	7,754.36		10,071.64	
Uniforms				
Contract Allowance	15,000.00		15,000.00	
Equipment Purchased	7,515.18		7,515.18	
Office Supplies	150.12		523.82	
Refunds	5.00		80.50	
Other Operating Expenses			424.25	
Transfer to Checking		40,000.00		40,000.00
Total Disbursements	\$ 71,412.50	\$ 40,000.00	\$ 181,497.04	\$ 40,000.00
Ending Cash in Bank	\$ 3,192.88	\$ 57,935.98	\$ 3,192.88	\$ 57,935.98

SEE ACCOUNTANT'S COMPILATION REPORT

9:00 AM  
11/03/17  
Cash Basis

**Special Revenue Funds**  
**Current Year Activity**  
September 2017

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	<u>Sep 17</u>
<b>Income</b>	
<b>Revenues</b>	
344-Ambulance Fees	82,325.00
366 - MISCELLANEOUS	135.00
<b>Total Revenues</b>	<u>82,460.00</u>
<b>Total Income</b>	82,460.00
<b>Expense</b>	
<b>Expenses</b>	
5-Contributions/Transfers	
568-000 Other Contrib/Transfers	<u>30,000.00</u>
<b>Total 5-Contributions/Transfers</b>	<u>30,000.00</u>
<b>Total Expenses</b>	<u>30,000.00</u>
<b>Total Expense</b>	<u>30,000.00</u>
<b>Net Income</b>	<u><u>52,460.00</u></u>