

**AMBULANCE REVENUE and COST REPORT  
FIRE DISTRICT and SMALL RURAL COMPANY**

**Arizona Department of Health Services  
Annual Ambulance Financial Report**

**DAISY MOUNTAIN FIRE DISTRICT**  
Reporting Ambulance Service

Address: 515 E CAREFREE HWY, PMB #385  
City: PHOENIX Zip: 85085

**Report Fiscal Year**

From: July 1, 2014 To: June 30, 2015  
Mo. Day Year Mo. Day Year

*I hereby verify that I have directed the preparation of the enclosed annual report in accordance with the reporting requirements of the State of Arizona.*

*I have read this report and hereby verify that the information provided is true and correct to the best of my knowledge.*

*This report has been prepared using the accrual basis of accounting.*

Authorized Signature: Mark Nichols Date: 12/29/2015  
Print Name and Title: MARK NICHOLS, FIRE CHIEF  
Phone: 623-465-7400

Mail to:  
Department of Health Services  
Bureau of Emergency Medical Services  
Certificate of Necessity and Rates Section  
150 North 18th Avenue, Suite 540  
Phoenix, AZ 85007-3248  
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# AMBULANCE REVENUE AND COST REPORT

## FIRE DISTRICT and SMALL RURAL COMPANY

**AMBULANCE SERVICE ENTITY:** DAISY MOUNTAIN FIRE DISTRICT

**FOR THE PERIOD** FROM: July 1, 2014 TO: June 30, 2015

**STATISTICAL SUPPORT DATA**

Line No.	DESCRIPTION	(1) SUBSCRIPTION SERVICE TRANSPORTS	*(2) TRANSPORTS UNDER CONTRACT	(3) TRANSPORTS NOT UNDER CONTRACT	(4) TOTALS
1	Number of ALS Billable Transports:			806	806
2	Number of BLS Billable Transports:			497	497
3	Number of Loaded Billable Miles:			18,450	18,450
4	Waiting Time (Hr. & Min.):				
5	Canceled (Non-Billable) Runs:				

**AMBULANCE SERVICE ROUTINE OPERATING REVENUE**

6	ALS Base Rate Revenue			\$ 874,555
7	BLS Base Rate Revenue			539,625
8	Mileage Charge Revenue			232,097
9	Waiting Charge Revenue			
10	Medical Supplies Charge Revenue			
11	Nurses Charge Revenue			
12	Standby Charge Revenue (Attach Schedule)			
13	<b>TOTAL AMBULANCE SERVICE ROUTINE OPERATING REVENUE</b>		(Post to Page 3, Line 1)	<b>\$ 1,646,278</b>

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**SALARY AND WAGE EXPENSE DETAIL**

GROSS WAGES:		** No. of FTE's
14	Management	\$ 316,428      2.7
15	Paramedics and IEMTs	\$ 423,893      8.6
16	Emergency Medical Technician (EMT)	\$ 395,527      8.6
17	Other Personnel	\$ 109,184      2.2
18	Payroll Taxes and Fringe Benefits - All Personnel	\$ 173,347
19	<b>Total Wages, Taxes &amp; Benefits</b> (Sum Lines 14 through 18; Post to Page 3, Line 10)	<b>\$ 1,418,380      22</b>

\* This column reports only those runs where a contracted discount rate was applied.  
 \*\* Full-time equivalents (F.T.E.) is the sum of all hours for which employees wages were paid during the year divided by 2080.

# AMBULANCE REVENUE AND COST REPORT

## FIRE DISTRICT and SMALL RURAL COMPANY

AMBULANCE SERVICE ENTITY:

DAISY MOUNTAIN FIRE DISTRICT

FOR THE PERIOD

FROM: July 1, 2014

TO: June 30, 2015

**SCHEDULE OF REVENUES AND EXPENSES**

Line No.	<u>DESCRIPTION</u>		
<b>Operating Revenues:</b>			
1	Total Ambulance Service Operating Revenue	(From: Page 2, Line 13)	\$ <u>1,646,278</u>
<b>Settlement Amounts:</b>			
2	AHCCCS		<u>61,306</u>
3	Medicare		<u>453,208</u>
4	Subscription Service		<u>          </u>
5	Contractual		<u>          </u>
6	Other	Federal Programs	<u>19,259</u>
7	Total	(Sum of Lines 2 through 6)	<u>533,773</u>
8	Total Operating Revenue	(Line 1 minus Line 7)	\$ <u>1,112,505</u>
<b>Operating Expenses:</b>			
9	Bad Debt		\$ <u>191,965</u>
10	Total Salaries, Wages, and Employee-Related Expenses	(From: Page 2, Line 19)	<u>1,418,380</u>
11	Professional Services		<u>29,263</u>
12	Travel and Entertainment		<u>5,929</u>
13	Other General Administrative		<u>29,344</u>
14	Depreciation		<u>28,640</u>
15	Rent / Leasing		<u>90,371</u>
16	Building / Station		<u>29,051</u>
17	Vehicle Expense		<u>30,746</u>
18	Other Operating Expense		<u>378,570</u>
19	Cost of Medical Supplies Charged to Patients		<u>          </u>
20	Interest		<u>3,002</u>
21	Subscription Service Sales Expense		<u>          </u>
22	Total Operating Expense	(Sum of Lines 9 through 21)	<u>2,235,261</u>
23	Total Operating Income or (Loss)	(Line 8 minus Line 22)	\$ <u>(1,122,756)</u>
24	Subscription Contract Sales		<u>          </u>
25	Other Operating Revenue		<u>          </u>
26	Local Supportive Funding		<u>          </u>
27	Other Non-Operating Income (Attach Schedule)		<u>          </u>
28	Other Non-Operating Expense (Attach Schedule)		<u>          </u>
29	NET INCOME or (LOSS) Before Income Taxes	(Sum of Lines 23 through 27, minus Line 28)	\$ <u>          </u>
<b>Provision for Income Taxes:</b>			
30	Federal Income Tax		<u>          </u>
31	State Income Tax		<u>          </u>
32	Total Income Tax	(Line 30, plus Line 31)	<u>          </u>
33	<b>Ambulance Service Net Income (Loss)</b>	(Line 29, minus Line 32)	<u><u>(1,122,756)</u></u>

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# AMBULANCE REVENUE AND COST REPORT

## FIRE DISTRICT and SMALL RURAL COMPANY

AMBULANCE SERVICE ENTITY: DAISY MOUNTAIN FIRE DISTRICT

FOR THE PERIOD FROM: July 1, 2014 TO: June 30, 2015

### BALANCE SHEET

Current audited financial statements may be submitted in lieu of these pages.

SEE AUDITED FINANCIAL STATEMENTS

#### ASSETS

##### CURRENT ASSETS

1	Cash .....	\$	_____	
2	Accounts Receivable .....		_____	
3	Less: Allowance for Doubtful Accounts .....		_____	
4	Inventory .....		_____	
5	Prepaid Expense .....		_____	
6	Other Current Assets .....		_____	
7	TOTAL CURRENT ASSETS			\$ _____ -

9	PROPERTY & EQUIPMENT .....		_____	
10	Less: Accumulated Depreciation .....		_____	

11	OTHER NON CURRENT ASSETS			_____
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12	TOTAL ASSETS			\$ _____ -
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#### LIABILITIES & EQUITY

##### CURRENT LIABILITIES

13	Accounts Payable .....	\$	_____	
14	Current Portion of Notes Payable		_____	
15	Current Portion of Long-Term Debt		_____	
16	Deferred Subscription Income .....		_____	
17	Accrued Expenses and Other .....		_____	
18	_____		_____	
19	_____		_____	
20	TOTAL CURRENT LIABILITIES			\$ _____ -

21	NOTES PAYABLE .....		_____	
22	LONG-TERM DEBT, OTHER .....		_____	
23	TOTAL LONG-TERM DEBT			_____ -

##### EQUITY & OTHER CREDITS

###### Paid-In Capital:

24	Common Stock .....		_____	
25	Paid-In Capital in Excess of Par Value .....		_____	
26	Contributed Capital .....		_____	
27	Retained Earnings .....		_____	
28	DEFERRED INFLOWS OF RESOURCES		_____	
29	_____		_____	
30	Fund Balance .....		_____	
31	TOTAL EQUITY			_____ -

32	TOTAL LIABILITIES & EQUITY			\$ _____ -
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**Daisy Mountain Fire District  
Balance Sheet - Governmental Funds  
June 30, 2015**

Draft dated 10/13/2015 -  
For Discussion Purposes Only

	Major Funds		Total Governmental Funds
	General Fund	Capital Projects Fund	
<b>Assets</b>			
Cash and cash equivalents	\$ 2,580,847	\$ 2,042,210	\$ 4,623,057
Receivables			
Ambulance, net	206,977	-	206,977
Property taxes	212,894	-	212,894
Due from other governments	57,421	-	57,421
Prepaid expenses	313,390	-	313,390
Total assets	<u>\$ 3,371,529</u>	<u>\$ 2,042,210</u>	<u>\$ 5,413,739</u>
<b>Liabilities</b>			
Accounts payable	\$ 71,269	\$ -	71,269
Wages payable and benefits	360,968	-	360,968
Total liabilities	432,237	-	432,237
<b>Deferred inflows of resources</b>			
<i>Unavailable revenues</i>			
Ambulance receivables	120,221	-	120,221
Property taxes	142,127	-	142,127
Total deferred inflows of resources	262,348	-	262,348
<b>Fund balances</b>			
Assigned	910,829	2,042,210	2,953,039
Nonspendable	313,390	-	313,390
Unassigned	1,452,725	-	1,452,725
Total fund balances	<u>2,676,944</u>	<u>2,042,210</u>	<u>4,719,154</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,371,529</u>	<u>\$ 2,042,210</u>	<u>\$ 5,413,739</u>

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The accompanying notes are an integral  
part of these financial statements.

# AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:** \_\_\_\_\_

DAISY MOUNTAIN FIRE DISTRICT

**FOR THE PERIOD**

**FROM:** July 1, 2014

**TO:** June 30, 2015

**STATEMENT OF CASH FLOWS**

Current audited financial statements may be submitted in lieu of these pages.

SEE AUDITED FINANCIAL STATEMENTS

**OPERATING ACTIVITIES:**

1	Net (loss) Income .....	\$ _____	
	<i>Adjustments to Reconcile Net Income to Net Cash</i>		
	<i>Provided by Operating Activities:</i> Note: a increase in these accounts improves cash flow		
2	Depreciation Expense .....	_____	
3	Deferred Income Tax .....	_____	
4	Loss (gain) on Disposal of Property & Equipment .....	_____	
	<i>(Increase) Decrease in:</i> Note: a decrease in these accounts improves cash flow		
5	Accounts Receivable .....	_____	
6	Inventories .....	_____	
7	Prepaid Expenses .....	_____	
	<i>Increase (Decrease) in:</i> Note: a increase in these accounts improves cash flow		
8	Accounts Payable .....	_____	
9	Accrued Expenses .....	_____	
10	Deferred Subscription Income .....	_____	
11	<b>NET CASH PROVIDED (Used) BY OPERATING ACTIVITIES</b> .....	<b>\$ _____</b>	

**INVESTING ACTIVITIES:**

12	Purchases of Property & Equipment .....	_____	
13	Proceeds from Disposal of Property & Equipment .....	_____	
14	Purchases of Investments .....	_____	
15	Proceeds from Disposal of Investments .....	_____	
16	Loans Made .....	_____	
17	Collections on Loans .....	_____	
18	Other .....	_____	
19	<b>NET CASH PROVIDED (Used) BY INVESTING ACTIVITIES</b> .....	<b>_____</b>	

**FINANCING ACTIVITIES:**

	<i>New Borrowings:</i>		
20	Long-Term .....	_____	
21	Short-Term .....	_____	
	<i>Debt Reduction:</i>		
22	Long-Term .....	_____	
23	Short-Term .....	_____	
24	Capital Contributions .....	_____	
25	Dividends Paid .....	\$ _____	
26	<b>NET CASH PROVIDED (Used) BY FINANCING ACTIVITIES</b> .....	<b>_____</b>	
27	<b>NET INCREASE (Decrease) IN CASH</b> .....	<b>_____</b>	
28	<b>CASH AT BEGINNING OF YEAR</b> .....	<b>_____</b>	
29	<b>CASH AT END OF YEAR</b> .....	<b>_____</b>	

**SUPPLEMENTAL DISCLOSURES:**

	<i>Non-cash Investing and Financing Transactions:</i>		
30	_____	_____	
31	_____	_____	
32	_____	_____	
33	Interest Paid (Net of Amounts Capitalized) .....	_____	
34	Income Taxes Paid .....	\$ _____	

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**Daisy Mountain Fire District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended June 30, 2015**

Draft dated 10/13/2015 -  
For Discussion Purposes Only

	Major Funds		Total Governmental Funds
	General Fund	Capital Projects Fund	
<b>Revenues:</b>			
<i>Taxes</i>			
Property taxes	\$ 11,321,252	\$ -	\$ 11,321,252
Fire district assistance taxes	406,117	-	406,117
Fire insurance premium tax	110,606	-	110,606
Charges for services	1,193,741	-	1,193,741
Intergovernmental	496,685	-	496,685
Interest	6,877	7,167	14,044
Other	83,236	-	83,236
Total revenues	<u>13,618,514</u>	<u>7,167</u>	<u>13,625,681</u>
<b>Expenditures:</b>			
<i>Fire protection and emergency services</i>			
Personnel	7,462,872	-	7,462,872
Employee benefits	2,418,207	-	2,418,207
Taxes and insurance	649,836	-	649,836
Utilities and communication	472,428	-	472,428
Repairs and maintenance	379,659	-	379,659
Administration	340,712	-	340,712
Ambulance operations	162,881	-	162,881
Turnout gear	114,507	-	114,507
Insurance	84,698	-	84,698
Professional services	55,475	-	55,475
Training	41,590	-	41,590
Grant expense	33,329	-	33,329
Small tools and equipment	12,852	-	12,852
Supplies	865	-	865
Interest	225	-	225
<i>Capital outlay</i>	57,052	-	57,052
<i>Debt service:</i>			
Principal payments	360,846	-	360,846
Interest payments	10,053	-	10,053
Total expenditures	<u>12,658,087</u>	<u>-</u>	<u>12,658,087</u>
Excess of revenues over expenditures	960,427	7,167	967,594
Transfers in (out)	(437,500)	437,500	-
Net changes in fund balances	<u>522,927</u>	<u>444,667</u>	<u>967,594</u>
Fund balances, beginning of year	2,154,017	1,597,543	3,751,560
Fund balances, end of year	<u>\$ 2,676,944</u>	<u>\$ 2,042,210</u>	<u>\$ 4,719,154</u>

The accompanying notes are an integral part of these financial statements.

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