

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

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

**TOWN OF KEARNY AMBULANCE SERVICE**  
Reporting Ambulance Service

Address: PO BOX 639  
City: KEARNY Zip: 85137

**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:  Date: February 8, 2016  
Print Name and Title: CATHY WOOLERY, TOWN CLERK  
Phone: 520-363-5547

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

## FIRE DISTRICT and SMALL RURAL COMPANY

AMBULANCE SERVICE ENTITY: TOWN OF KEARNY AMBULANCE SERVICE

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:		161	51	212
2	Number of BLS Billable Transports:		129	40	169
3	Number of Loaded Billable Miles:		8,398	2,780	
4	Waiting Time (Hr. & Min.):				
5	Canceled (Non-Billable) Runs:				90

**AMBULANCE SERVICE ROUTINE OPERATING REVENUE**

6	ALS Base Rate Revenue				\$ 252,303
7	BLS Base Rate Revenue				201,129
8	Mileage Charge Revenue				150,383
9	Waiting Charge Revenue				
10	Medical Supplies Charge Revenue				
11	Nurses Charge Revenue				
12	Standby Charge Revenue (Attach Schedule)				
13	TOTAL AMBULANCE SERVICE ROUTINE OPERATING REVENUE			(Post to Page 3, Line 1)	\$ 603,815

**SALARY AND WAGE EXPENSE DETAIL**

**GROSS WAGES:**

			** No. of FTE's
14	Management	\$	
15	Paramedics and IEMTs	\$ 186,447	7.0
16	Emergency Medical Technician (EMT)	\$	
17	Other Personnel	\$	
18	Payroll Taxes and Fringe Benefits - All Personnel	\$ 67,790	
19	Total Wages, Taxes & Benefits (Sum Lines 14 through 18; Post to Page 3, Line 10)	\$ 254,237	

\* 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.

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

**AMBULANCE SERVICE ENTITY:**

TOWN OF KEARNY AMBULANCE SERVICE

**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>603,815</u>
<u>Settlement Amounts:</u>			
2	AHCCCS .....		_____
3	Medicare .....		_____
4	Subscription Service .....		_____
5	Contractual .....		_____
6	Other .....		_____
7	Total	(Sum of Lines 2 through 6)	_____
8	Total Operating Revenue	(Line 1 minus Line 7)	\$ <u>603,815</u>
<b>Operating Expenses:</b>			
9	Bad Debt .....		\$ <u>198,983</u>
10	Total Salaries, Wages, and Employee-Related Expenses	(From: Page 2, Line 19)	<u>254,237</u>
11	Professional Services .....		<u>30,161</u>
12	Travel and Entertainment .....		_____
13	Other General Administrative .....		<u>3,924</u>
14	Depreciation .....		<u>25,117</u>
15	Rent / Leasing .....		<u>2,325</u>
16	Building / Station .....		<u>3,099</u>
17	Vehicle Expense .....		<u>19,082</u>
18	Other Operating Expense .....		<u>15,218</u>
19	Cost of Medical Supplies Charged to Patients		<u>9,092</u>
20	Interest .....		_____
21	Subscription Service Sales Expense .....		_____
22	Total Operating Expense	(Sum of Lines 9 through 21)	<u>561,238</u>
23	Total Operating Income or (Loss)	(Line 8 minus Line 22)	\$ <u>42,577</u>
24	Subscription Contract Sales .....		_____
25	Other Operating Revenue .....		_____
26	Local Supportive Funding .....		_____
27	Other Non-Operating Income (Attach Schedule)		<u>129</u>
28	Other Non-Operating Expense (Attach Schedule)		<u>13,511</u>
29	NET INCOME or (LOSS) Before Income Taxes	(Sum of Lines 23 through 27, minus Line 28)	\$ <u>29,195</u>
<b>Provision for Income Taxes:</b>			
30	Federal Income Tax .....		_____
31	State Income Tax .....		_____
32	Total Income Tax	(Line 30, plus Line 31)	_____
33	<b>Ambulance Service Net Income (Loss)</b>	(Line 29, minus Line 32)	<u>29,195</u>

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**BEMSI CO. & RATES**

**TOWN OF KEARNY, ARIZONA**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2015**

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**BEMSTS-CON & RATES**

	Business-type Activities--Enterprise Funds			
	Utilities	Sanitation	Ambulance	Total
	Fund	Fund	Fund	
<b>ASSETS</b>				
<b>Current assets</b>				
Accounts receivable - net	\$ 77,017	\$ 15,173	\$ 109,963	\$ 202,153
Due from other governments	16,525	-	-	16,525
Due from other funds	-	9,944	196,113	288,057
<b>Total current assets</b>	<b>93,542</b>	<b>107,117</b>	<b>306,076</b>	<b>506,735</b>
<b>Noncurrent assets</b>				
Restricted cash	78,801	-	-	78,801
Capital assets, net of accumulated depreciation, where applicable:				
Land	71,274	-	-	71,274
Utilities systems, net	1,713,549	-	-	1,713,549
Buildings, net	313,038	-	-	313,038
Equipment, net	527,600	42,383	13,237	583,220
<b>Total noncurrent assets</b>	<b>2,704,262</b>	<b>42,383</b>	<b>13,237</b>	<b>2,759,882</b>
<b>Total assets</b>	<b>2,797,804</b>	<b>149,500</b>	<b>319,313</b>	<b>3,266,617</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pensions	32,051	8,908	37,124	78,083
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Accounts payable	24,618	11,416	7,803	43,837
Accrued expenses	25,415	1,285	6,660	33,360
Refundable deposits	30,383	-	-	30,383
Due to other funds	462,120	-	-	462,120
Compensated absences, current portion	21,510	3,035	8,652	33,197
Revenue bonds payable, current portion	20,000	-	-	20,000
<b>Total current liabilities</b>	<b>584,046</b>	<b>15,736</b>	<b>23,115</b>	<b>622,897</b>
<b>Noncurrent liabilities</b>				
Compensated absences, net of current portion	7,170	1,012	2,884	11,066
Revenue bonds payable, net of current portion	740,000	-	-	740,000
Notes payable, net of current portion	105,221	-	-	105,221
Net pension liability	172,608	47,971	199,934	420,513
<b>Total noncurrent liabilities</b>	<b>1,024,999</b>	<b>48,983</b>	<b>202,818</b>	<b>1,276,800</b>
<b>Total liabilities</b>	<b>1,609,045</b>	<b>64,719</b>	<b>225,933</b>	<b>1,899,697</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to pensions	30,184	8,389	34,962	73,535
<b>NET POSITION</b>				
Net investment in capital assets	1,760,240	42,383	13,237	1,815,860
Restricted for:				
Debt service	24,209	-	-	24,209
Replacements	24,209	-	-	24,209
Unrestricted (deficit)	(618,032)	42,917	82,305	(492,810)
<b>Total net position</b>	<b>\$ 1,190,626</b>	<b>\$ 85,300</b>	<b>\$ 95,542</b>	<b>\$ 1,371,468</b>

*The accompanying notes are integral to these financial statements.*

# AMBULANCE REVENUE AND COST REPORT

## FIRE DISTRICT and SMALL RURAL COMPANY

AMBULANCE SERVICE ENTITY: TOWN OF KEARNY AMBULANCE SERVICE

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.

**ASSETS**

CURRENT ASSETS

1	Cash .....	\$ _____		
2	Accounts Receivable .....	_____		
3	Less: Allowance for Doubtful Accounts .....	_____		
4	Inventory .....	_____		
5	Prepaid Expense .....	_____		
6	Other Current Assets .....	_____		
7	<b>TOTAL CURRENT ASSETS</b> .....		\$ _____	
9	PROPERTY & EQUIPMENT .....			
10	Less: Accumulated Depreciation .....			
11	OTHER NON CURRENT ASSETS .....			
12	<b>TOTAL ASSETS</b> .....		\$ _____	

**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	<b>TOTAL CURRENT LIABILITIES</b> .....		\$ _____	
21	NOTES PAYABLE .....	_____		
22	LONG-TERM DEBT, OTHER .....	_____		
23	<b>TOTAL LONG-TERM DEBT</b> .....			

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	.....	-		
29	.....	-		
30	<b>Fund Balance</b> .....	-		
31	<b>TOTAL EQUITY</b> .....			
32	<b>TOTAL LIABILITIES &amp; EQUITY</b> .....		\$ _____	

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BEMSTS-CON & RATES

**TOWN OF KEARNY, ARIZONA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**Year Ended June 30, 2015**

	Business-type Activities--Enterprise Funds			Total
	Utilities Fund	Sanitation Fund	Ambulance Fund	
<b>Cash flows from operating activities</b>				
Receipts from customers	\$ 702,166	\$ 258,460	\$ 341,305	\$ 1,301,931
Payments to suppliers and providers of goods and services	(345,196)	(186,863)	(122,081)	(654,140)
Payments to employees	(142,235)	(33,681)	(220,817)	(396,733)
<b>Net cash provided (used) by operating activities</b>	<u>214,735</u>	<u>37,916</u>	<u>(1,593)</u>	<u>251,058</u>
<b>Cash flows from noncapital financing activities</b>				
Transfers to other funds	-	(37,000)	(13,511)	(50,511)
Interfund loans	148,816	(979)	14,975	162,812
<b>Net cash provided (used) by noncapital financing activities</b>	<u>148,816</u>	<u>(37,979)</u>	<u>1,464</u>	<u>112,301</u>
<b>Cash flows from capital and related financing activities</b>				
Capital grant contributions	159,253	-	-	159,253
Principal paid on long-term debt	(54,257)	-	-	(54,257)
Purchases of capital assets	(421,898)	-	-	(421,898)
Interest paid	(45,024)	-	-	(45,024)
<b>Net cash provided (used) by capital and related financing activities</b>	<u>(361,926)</u>	<u>-</u>	<u>-</u>	<u>(361,926)</u>
<b>Cash flows from investing activities</b>				
Interest received on investments	-	63	129	192
<b>Net cash provided (used) by investing activities</b>	<u>-</u>	<u>63</u>	<u>129</u>	<u>192</u>
<b>Net increase (decrease) in cash</b>	1,625	-	-	1,625
Cash and cash equivalents, beginning of year	77,176	-	-	77,176
<b>Cash and cash equivalents, end of year</b>	<u>\$ 78,801</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,801</u>

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# AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:** TOWN OF KEARNY AMBULANCE SERVICE

**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.

<b>OPERATING ACTIVITIES:</b>		
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>
<b>INVESTING ACTIVITIES:</b>		
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>
<b>FINANCING ACTIVITIES:</b>		
	<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>
<b>SUPPLEMENTAL DISCLOSURES:</b>		
	<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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