

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

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

Whetstone Fire District
Reporting Ambulance Service

Address: _____ **2422 N Firehouse Lane** _____

City: _____ **Whetstone** _____ Zip: _____ **85616** _____

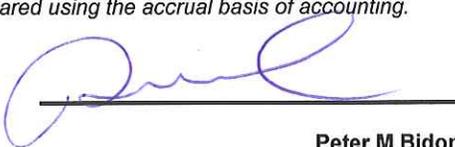
Report Fiscal Year

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: _____ **1/27/16** _____

Print Name and Title: _____ **Peter M Bidon, Fire Chief** _____

Phone: _____ **520-456-1717** _____

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
Telephone: (602) 364-3150
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AMBULANCE REVENUE AND COST REPORT

FIRE DISTRICT and SMALL RURAL COMPANY

AMBULANCE SERVICE ENTITY: Whetstone 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:		125	46	171
2	Number of BLS Billable Transports:		66	22	88
3	Number of Loaded Billable Miles:		3,074	1,141	4,215
4	Waiting Time (Hr. & Min.):				-
5	Canceled (Non-Billable) Runs:				78

AMBULANCE SERVICE ROUTINE OPERATING REVENUE

6	ALS Base Rate Revenue				\$ 174,793
7	BLS Base Rate Revenue				90,209
8	Mileage Charge Revenue				58,987
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)	\$ 323,989

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SALARY AND WAGE EXPENSE DETAIL

GROSS WAGES:			** No. of FTE's
14	Management	\$ 159,875	3.0
15	Paramedics and IEMTs	\$ 56,230	2.0
16	Emergency Medical Technician (EMT)	\$ 79,070	4.0
17	Other Personnel	\$ 8,632	0.5
18	Payroll Taxes and Fringe Benefits - All Personnel	\$ 118,072	
19	Total Wages, Taxes & Benefits (Sum Lines 14 through 18; Post to Page 3, Line 10)	\$ 421,879	10

* 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:

Whetstone Fire District

FOR THE PERIOD

FROM: July 1, 2014

TO: June 30, 2015

SCHEDULE OF REVENUES AND EXPENSES

Line No.	<u>DESCRIPTION</u>		
Operating Revenues:			
1	Total Ambulance Service Operating Revenue	(From: Page 2, Line 13)	\$ 323,989
<u>Settlement Amounts:</u>			
2	AHCCCS		16,280
3	Medicare		93,923
4	Subscription Service		-
5	Contractual		11,247
6	Other		37,577
7	Total	(Sum of Lines 2 through 6)	159,026
8	Total Operating Revenue	(Line 1 minus Line 7)	\$ 164,963
Operating Expenses:			
9	Bad Debt		\$ -
10	Total Salaries, Wages, and Employee-Related Expenses	(From: Page 2, Line 19)	421,878
11	Professional Services		13,195
12	Travel and Entertainment		3,018
13	Other General Administrative		9,857
14	Depreciation		100,580
15	Rent / Leasing		-
16	Building / Station		43,449
17	Vehicle Expense		10,643
18	Other Operating Expense		29,943
19	Cost of Medical Supplies Charged to Patients		-
20	Interest		2,258
21	Subscription Service Sales Expense		-
22	Total Operating Expense	(Sum of Lines 9 through 21)	634,821
23	Total Operating Income or (Loss)	(Line 8 minus Line 22)	\$ (469,858)
24	Subscription Contract Sales		-
25	Other Operating Revenue		760,866
26	Local Supportive Funding		-
27	Other Non-Operating Income (Attach Schedule)		-
28	Other Non-Operating Expense (Attach Schedule)		-
29	NET INCOME or (LOSS) Before Income Taxes	(Sum of Lines 23 through 27, minus Line 28)	\$ 291,008
Provision for Income Taxes:			
30	Federal Income Tax		38,794
31	State Income Tax		14,796
32	Total Income Tax	(Line 30, plus Line 31)	53,590
33	Ambulance Service Net Income (Loss)	(Line 29, minus Line 32)	<u>237,418</u>

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AMBULANCE REVENUE AND COST REPORT

FIRE DISTRICT and SMALL RURAL COMPANY

AMBULANCE SERVICE ENTITY: Whetstone 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.

ATTACHED AUDIT REPORT

ASSETS

CURRENT ASSETS

1	Cash	\$ _____	
2	Accounts Receivable	_____	
3	Less: Allowance for Doubtful Accounts	_____	
4	Inventory	_____	
5	Prepaid Exper	_____	
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		
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22	LONG-TERM DEBT, OTHER		
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23	TOTAL LONG-TERM DEBT		
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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	Fund Balance	-	
31	TOTAL EQUITY		_____

32	TOTAL LIABILITIES & EQUITY		\$ _____
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AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY:

Whetstone Fire District

FOR THE PERIOD

FROM: July 1, 2014

TO: June 30, 2015

ATTACHED AUDIT REPORT

STATEMENT OF CASH FLOWS

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

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	NET CASH PROVIDED (Used) BY OPERATING ACTIVITIES		\$ _____

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	NET CASH PROVIDED (Used) BY INVESTING ACTIVITIES		_____

FINANCING ACTIVITIES:

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<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	NET CASH PROVIDED (Used) BY FINANCING ACTIVITIES		_____
27	NET INCREASE (Decrease) IN CASH		_____
28	CASH AT BEGINNING OF YEAR		_____
29	CASH AT END OF YEAR		_____

SUPPLEMENTAL DISCLOSURES:

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

BASIC FINANCIAL STATEMENTS

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**WHETSTONE FIRE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2015**

Exhibit A

**Governmental
Activities**

ASSETS

Cash & Cash Equivalents (Note 3)	\$	285,637
Receivables:		
Ambulance Service Fees, Net Allowance for Doubtful Accounts (Note 5)		48,181
Wildland (Note 5)		4,827
Property Taxes (Note 6)		43,799
Total Capital Assets, Net (Note 7)		559,165
 Total Assets		 941,609

DEFERRED OUTFLOW OF RESOURCES

Deferred Pension		13,556
Total Deferred Outflow of Resources		13,556

LIABILITIES

Accounts Payable		2,164
Payroll Taxes Payable		24,879
Wages Payable		13,455
Net Pension Liability		346,974
Compensated Absences (Note 11)		
Portion due within one year		6,477
Portion due after one year		25,908
Lease/Purchases Payable (Note 13)		
Portion due within one year		37,464
Total Liabilities		457,321

DEFERRED INFLOW OF RESOURCES

Deferred Pension		138,803
Deferred Property Taxes		34,237
Total Deferred Inflow of Resources		173,040

NET POSITION

Invested in Capital Assets, Net of related Debt Unrestricted (Note 14)		521,701
		(196,897)
Total Net Position	\$	324,804

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**WHETSTONE FIRE DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

Exhibit B

**Governmental
Activities**

EXPENSES

Public Safety - Fire/EMS Protection			
Personnel Services	\$	682,862	
Materials & Services		130,736	
Depreciation		<u>100,580</u>	
Total Program Expenses			<u>914,178</u>

PROGRAM REVENUES

Operating and Capital Grants			-
Charges for Service			<u>184,994</u>
Total Program Revenues			<u>184,994</u>
Net Program Expense			<u>729,184</u>

GENERAL REVENUES

Property Taxes			534,369
Fire District Assistance			108,561
Investment Earnings			2,069
Miscellaneous			<u>24,054</u>
Total General Revenues			<u>669,053</u>

Increase (Decrease) in Net Position			(60,131)
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NET POSITION-BEGINNING OF THE YEAR			<u>384,935</u>
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NET POSITION-END OF THE YEAR			<u><u>\$ 324,804</u></u>
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**WHETSTONE FIRE DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2015**

Exhibit C

	General	Capital Reserve	Total Governmental Funds
ASSETS			
Cash and Cash Equivalents (Note 3)	\$ 80,705	\$ 204,932	\$ 285,637
Receivables:			
Ambulance Service Fees, Net Allowance for Doubtful Accounts (Note 5)	48,181	-	48,181
Wildland (Note 5)	4,827	-	4,827
Property Taxes (Note 6)	43,799	-	43,799
 Total Assets	 \$ 177,512	 \$ 204,932	 \$ 382,444
LIABILITIES			
Accounts Payable	\$ 2,164	\$ -	\$ 2,164
Payroll Taxes Payable	24,879	-	24,879
Wages Payable	13,455	-	13,455
Compensated Absences (Note 11)	6,477	-	6,477
 Total Liabilities	 46,975	 -	 46,975
DEFERRED INFLOW OF RESOURCES			
Unavailable Property Tax Revenue	34,237	-	34,237
Total Deferred Inflow of Resources	34,237	-	34,237
FUND BALANCES			
Assigned (Note 14)	-	204,932	204,932
Unassigned	96,300	-	96,300
 Total Fund Balances	 96,300	 204,932	 301,232
 Total Liabilities & Fund Balances	 \$ 177,512	 \$ 204,932	 \$ 382,444

-The Notes to the Financial Statements are an Integral Part of This Statement-

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WHETSTONE FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED
JUNE 30, 2015

Exhibit D

	<u>General</u>	<u>Capital Reserve</u>	<u>Total Governmental Funds</u>
REVENUE			
Property Taxes	\$ 534,369	\$ -	\$ 534,369
Fire District Assistance Tax	108,561	-	108,561
Fees for Service	184,994	-	184,994
Interest	1,183	886	2,069
Miscellaneous	24,054	-	24,054
	<u>853,161</u>	<u>886</u>	<u>854,047</u>
EXPENDITURES			
Current:			
Public Safety	699,294	-	699,294
Administration	38,606	-	38,606
Debt Service			
Principal	61,636	-	61,636
Interest	2,258	-	2,258
Capital Outlay	-	64,818	64,818
	<u>801,794</u>	<u>64,818</u>	<u>866,612</u>
Excess (Deficiency) of Revenues over Expenditures	<u>51,367</u>	<u>(63,932)</u>	<u>(12,565)</u>
Net Change in Fund Balances	51,367	(63,932)	(12,565)
Transfers	<u>(115,027)</u>	<u>115,027</u>	<u></u>
Fund Balances-Beginning of Year	<u>159,960</u>	<u>153,837</u>	<u>313,797</u>
Fund Balances-End of Year	<u>\$ 96,300</u>	<u>\$ 204,932</u>	<u>\$ 301,232</u>

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**WHETSTONE FIRE DISTRICT
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2015**

Exhibit E

**Reconciliation of Governmental Fund Balance to Net Position
(Exhibit A) of governmental activities:**

Fund Balances - Total Governmental Funds (Exhibit C) \$ 301,232

Amounts reported for governmental activities in the statement
of net position are different because:

Capital Assets used in governmental activities are
not financial resources and, therefore are not
reported in the other funds.

Governmental Capital Assets	1,558,373	
Less: Accumulated Depreciation	<u>(999,208)</u>	
		559,165

Deferred Outflows of Resources 13,556

Long-term liabilities are not due and payable
in the current period and therefore are not
reported in the funds. (63,372)

Net Pension Liability Restated per GASB #68 (346,974)

Deferred Inflows of Resources (138,803)

Net Position of Governmental Activities (Exhibit A) \$ 324,804

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**WHETSTONE FIRE DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED
JUNE 30, 2015**

Exhibit F

**Reconciliation of the change in fund balance-total governmental funds
to the change in net position of governmental activities:**

Net Change in Fund Balances - Total Governmental Funds (Exhibit D)	\$	(12,565)
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Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because of the following:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.		(47,580)
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Net Change in Deferred Outflows and Inflows of Resources		58,052
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The issuance of long-term debt (e.g., bonds, leases, leave) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		<u>(58,038)</u>
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Change in Net Position of Governmental Activities (Exhibit B)	<u>\$</u>	<u>(60,131)</u>
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-The Notes to the Financial Statements are an Integral Part of This Statement-

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**WHETSTONE FIRE DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2015**

Exhibit G

	<u>Volunteer Pension Fund</u>
ASSETS	
Cash & Cash Equivalents	<u>\$ 39,561</u>
Total Assets	<u>39,561</u>
LIABILITIES	
Taxes Payable	<u>-</u>
Total Liabilities	<u>-0-</u>
NET POSITION	
Held in trust for pension and other purposes	<u><u>\$ 39,561</u></u>

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-The Notes to the Financial Statements are an Integral Part of This Statement-