

EXHIBIT B
AMBULANCE REVENUE AND COST REPORT
FIRE DISTRICT and SMALL RURAL COMPANY

Arizona Department of Health Services
Annual Ambulance Financial Report

Mayer Fire District

Reporting Ambulance Service

Report Fiscal Year

From: July / 1 / 2012 / To: June / 30 / 2013 /
Mo. Day Year Mo. Day Year

CERTIFICATION

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: 12-27-13

Print Name and Title: Glenn Brown/Fire Chief

Mail to:

Arizona Department of Health Services
Bureau of Emergency Medical Services
Ambulance and Regional Services
150 North 18th Avenue, Suite 540
Phoenix, AZ 85007
Telephone: (602) 364-3150
Fax: (602) 364-3567

RECEIVED
DEC 31 2013
BEMSTS-CON & RATES

AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: _____

FOR THE PERIOD FROM: _____ TO: _____

STATISTICAL SUPPORT DATA

Line No.	DESCRIPTION	(1) SUBSCRIPTION SERVICE TRANSPORTS	*(2) TRANSPORTS UNDER CONTRACT	(3) TRANSPORTS NOT UNDER CONTRACT	(4) TOTALS
01	Number of ALS Billable Transports:	_____	_____	_____	805
02	Number of BLS Billable Transports :	_____	_____	_____	98
03	Number of Loaded Billable Miles :	_____	_____	_____	26,341
04	Waiting Time (Hr. & Min.):	_____	_____	_____	_____
05	Canceled (Non-Billable) Runs:	_____	_____	_____	_____

AMBULANCE SERVICE ROUTINE OPERATING REVENUE

06	ALS Base Rate Revenue				\$ 998,887.44
07	BLS Base Rate Revenue				121,726.30
08	Mileage Charge Revenue				404,634.20
09	Waiting Charge Revenue				_____
10	Medical Supplies Charge Revenue.				36,058.30
11	Nurses Charge Revenue				_____
12	Standby Charge Revenue (Attach Schedule)				_____
13	TOTAL AMBULANCE SERVICE ROUTINE OPERATING REVENUE				\$1,561,306.24

SALARY AND WAGE EXPENSE DETAIL

GROSS WAGES:

****No. of F.T.E.s**

14	Management	\$ 102,020.42	2.0
15	Paramedics and IEMTs	\$ 328,612.34	12.6
16	Emergency Medical Technician (EMT).	\$ 209,381.31	12.6
17	Other Personnel	\$ _____	_____
18	Payroll Taxes and Fringe Benefits - All Personnel	\$ 290,256.03	_____

*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.

RECEIVED

DEC 31 2013

BEMSTS-CON & RATES

AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: _____

FOR THE PERIOD FROM: _____ TO: _____

SCHEDULE OF REVENUES AND EXPENSES

Line No.	DESCRIPTION	FROM	
Operating Revenues:			
01	Total Ambulance Service Operating Revenue	Page 2, Line 13	\$ <u>1,561,306.24</u>
Settlement Amounts:			
02	AHCCCS		(\$114,969.87)
03	Medicare		(\$402,302.70)
04	Subscription Service		()
05	Contractual		(\$11,147.69)
06	Other		(\$275,716.64)
07	Total (Sum of Lines 02 through 06)		(\$803,863.90)
08	Total Operating Revenue (Line 01 minus Line 07)		\$ <u>804,136.90</u>
Operating Expenses:			
09	Bad Debt		\$ <u>268,224.94</u>
10	Total Salaries, Wages, and Employee-Related Expenses		<u>1,081,068.32</u>
11	Professional Services		<u>6,501.79</u>
12	Travel and Entertainment		<u>6,118.10</u>
13	Other General Administrative		<u>2,922.66</u>
14	Depreciation		<u> </u>
15	Rent/Leasing		<u>76,097.16</u>
16	Building/Station		<u>14,749.49</u>
17	Vehicle Expense		<u>89,311.60</u>
18	Other Operating Expense		<u>142,043.55</u>
19	Cost of Medical Supplies Charged to Patients		<u>32,698.35</u>
20	Interest		<u> </u>
21	Subscription Service Sales Expense		<u> </u>
22	Total Operating Expense (Sum of Lines 09 through 21)		<u>1,719,735.96</u>
23	Total Operating Income or Loss (Line 08 minus Line 22)		\$ <u>(915,599.06)</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/(LOSS) (Line 23 plus Sum of Lines 24 through 28)		\$ <u>(915,599.06)</u>

RECEIVED

DEC 31 2013

BEMSTS-CON & RATES

AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: _____

FOR THE PERIOD FROM: _____ TO: _____

BALANCE SHEET

ASSETS

CURRENT ASSETS

01	Cash	\$ _____	
02	Accounts Receivable	_____	
03	Less: Allowance for Doubtful Accounts	_____	
04	Inventory	_____	
05	Prepaid Expenses	_____	
06	Other Current Assets	_____	
07	TOTAL CURRENT ASSETS		\$ _____

PROPERTY & EQUIPMENT

08	Less: Accumulated Depreciation	\$ _____	
----	--------------------------------	----------	--

09	OTHER NONCURRENT ASSETS	\$ _____	
----	-------------------------	----------	--

10	TOTAL ASSETS	\$ _____	
----	--------------	----------	--

LIABILITIES AND EQUITY

CURRENT LIABILITIES

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

19	NOTES PAYABLE	_____	
----	---------------	-------	--

20	LONG-TERM DEBT OTHER	_____	
----	----------------------	-------	--

21	TOTAL LONG-TERM DEBT	\$ _____	
----	----------------------	----------	--

EQUITY AND OTHER CREDITS

Paid-in Capital:

22	Common Stock	\$ _____	
23	Paid-In Capital in Excess of Par Value	_____	
24	Contributed Capital	_____	
25	Retained Earnings	_____	
26	Fund Balances	_____	

27	TOTAL EQUITY	\$ _____	
----	--------------	----------	--

28	TOTAL LIABILITIES & EQUITY	\$ _____	
----	----------------------------	----------	--

RECEIVED

DEC 31 2013

BEMSTS-CON & RATES

AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: _____

FOR THE PERIOD FROM: _____ TO: _____

STATEMENT OF CASH FLOWS

OPERATING ACTIVITIES:

01	Net (loss) Income	\$ _____	
	Adjustments to reconcile net income to net cash provided by operating activities:		
02	Depreciation Expense	_____	
03	Deferred Income Tax	_____	
04	Loss (gain) on Disposal of Property Equipment	_____	
	(Increase) Decrease in:		
05	Accounts Receivable	_____	
06	Inventories	_____	
07	Prepaid Expenses	_____	
	(Increase) Decrease in:		
08	Accounts Payable	_____	
09	Accrued Expenses	_____	
10	Deferred Subscription Income	_____	
11	Net Cash Provided (Used) by Operating Activities	\$ _____	

INVESTING ACTIVITIES:

12	Purchases of Property and Equipment	_____	
13	Proceeds from Disposal of Property and 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:

New Borrowings:			
20	Long-Term	_____	
21	Short-Term	_____	
Debt Reduction:			
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:

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

RECEIVED

DEC 31 2013

BEMSTS-CON & RATES

INSTRUCTIONS

Page 1: COVER

1. Enter the name of the ambulance service on the line "Reporting Ambulance Service."
2. Print the name and title of the ambulance service's authorized representative on the lines indicated; enter the date of signature; authorized representative must sign the report.

Page 2: STATISTICAL SUPPORT DATA and ROUTINE OPERATING REVENUE

Enter the ambulance service's business name and the appropriate reporting period.

Statistical Support Data:

- Lines 01-02: Enter the number of billable ALS and BLS transports for each of the three categories. Subscription Service Transports should not be included with Transports Under Contract.
- Lines 03-04: Enter the total of patient loaded transport miles and waiting times for each of the transport categories.
- Line 05: List TOTAL of canceled/non-billable runs.

Ambulance Service Routine Operating Revenue:

- Line 06: Enter the total amount of all ALS Base Rate gross billings.
- Line 07: Enter the total amount of all BLS Base Rate gross billings.
- Line 08: Enter the total of Mileage Charge gross billings.
- Line 09: Enter the total Waiting Time gross billings.
- Line 10: Enter the total of all gross billings of Medical Supplies to patients.
- Line 11: RESERVED FOR FUTURE USE - Charges for Nurses currently are not allowed.
- Line 12: Enter the total of all Standby Time charges. (Attach a schedule showing sources.)
- Line 13: Add the totals from Line 06 through Line 12. Enter sum on Line 13.

Salary and Wage Expense Detail:

- Line 14: Enter the total salary amount allocated and paid to Management of the ambulance service.
- Line 15: Enter the total salary amount allocated and paid to Paramedics and IEMTs.
- Line 16: Enter the total salary amount allocated and paid to Emergency Medical Technicians (EMTs).
- Line 17: Enter the total salary amount allocated and paid to Other Personnel involved with the ambulance service. (Examples: Dispatch, Mechanics, Office)
- Line 18: Enter the total allocated amount of Payroll Taxes and Fringe Benefits paid to employees included in lines 14 through 17.

RECEIVED

DEC 31 2013

BEMSTS-CON & RATES

ANNUAL AMBULANCE FINANCIAL REPORT

EXPENSE CATEGORIES FOR USE ON PAGE 3

- Line 09 Bad Debt
- Line 10 Total Salaries, Wages, and Employee-Related Expenses
 - Salaries, Wages, Payroll Taxes, and Employee Benefits
- Line 11 Professional Services
 - Legal/Management Fees
 - Collection Fees
 - Accounting/Auditing
 - Data Processing Fees
- Line 12 Travel and Entertainment (Administrative)
 - Meals and Entertainment
 - Travel/Transportation
- Line 13 Other General and Administrative
 - Office Related (Supplies, Phone, Postage, Advertising)
 - Professional Liability Insurance
 - Dues, Subscriptions, Miscellaneous
- Line 14 Depreciation
- Line 15 Rent/Leasing
- Line 16 Building/Station
 - Utilities, Property Taxes/Insurance, Cleaning/Maintenance
- Line 17 Vehicle Expenses
 - License/Registration
 - Repairs/Maintenance
 - Insurance
- Line 18 Other Operating Expenses
 - Dispatch Contracts
 - Employee Education/Training, Uniforms, Travel/Meals
 - Maintenance Contracts
 - Minor Equipment, Non-Chargeable Ambulance Supplies
- Line 19 Cost of Medical Supplies Charged to Patients
- Line 20 Interest Expense
 - Interest on: Bank Loans/Lines of Credit
- Line 21 Subscription Service Sales Expenses
 - Sales Commissions, Printing

INSTRUCTIONS (cont'd)

Page 3: SCHEDULE OF REVENUES AND EXPENSES

Operating Revenues:

- Line 01: Transfer appropriate total from Page 2 as indicated.
Line 02: Enter settlement amounts from AHCCCS transports. (DO NOT include settlement amounts resulting from a transport made under a SUBSCRIPTION SERVICE CONTRACT)
Line 03: Enter settlement amounts from Medicare transports. (DO NOT include settlement amounts resulting from a transport made under a SUBSCRIPTION SERVICE CONTRACT)
Line 04: Enter total of ALL settlement amounts from Subscription Service Contract transports.
Line 05: Enter total of ALL settlement amounts from Contractual transports only.
Line 06: Enter total from any other settlement sources.
Line 07: Enter sum of lines 02 through 06.
Line 08: Total Operating Revenue (The amount from Line 01 minus Line 07).

Operating Expenses:

- Lines 09-21: Report as either actual or allocated from expenses shared with Fire or other departments.
Line 22: Enter the total sum of lines 09 through 21.
Line 23: Enter the difference of line 08 minus line 22.
Line 24: Enter the gross amount of sales from Subscription Service Contracts.
Line 25: Enter the amount of Other Operating Revenues.
Ex: Federal, State or Local Grants, Interest Earned, Patient Finance Charges.
Line 26: Enter the total of Local Supportive Funding.
Line 27: List other non-operating revenues (Ex: Donations, sales of assets, fund raisers).
Line 28: List other non-operating expenses (Ex: Civil fines or penalties, loss on sale of assets).
Line 29: Net Income (Line 23 plus Lines 24 through 27, minus Line 28).

Page 4: BALANCE SHEET

Current audited financial statements may be submitted in lieu of this page.

Page 5: STATEMENT OF CASH FLOWS

Current audited financial statements may be submitted in lieu of this page.

Questions regarding this reporting form can be submitted to:

Arizona Department of Health Services
Bureau of Emergency Medical Services
Ambulance and Regional Services
150 North 18th Avenue, Suite 540
Phoenix, AZ 85007
PH: (602) 364-3150
FAX (602) 364-3567



**Mayer Fire District
Financial Statements
June 30, 2013**

RECEIVED
DEC 31 2013
BEMSTS-CON & RATES

Mayer Fire District
TABLE OF CONTENTS
June 30, 2013

Independent Auditors' Report.....1 - 2

FINANCIAL STATEMENTS

Balance Sheet - Modified Cash Basis - Governmental Funds.....3

Statement of Revenues, Expenditures and Changes in
Fund Balances - Modified Cash Basis - Governmental Funds4

Statement of Fiduciary Net Position - Fiduciary Funds.....5

Statement of Changes in Fiduciary Net Position - Fiduciary Funds6

Notes to Financial Statements.....7

RECEIVED
DEC 31 2013
BEMSTS-CON & RATES



ACCOUNTING PROFESSIONALS, LLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Governing Board of the
Mayer Fire District
Mayer, Arizona

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards* the financial statements of Mayer Fire District (the District), as of and for the year ended June 30, 2013, and the related notes to the financial statements, as listed in the table of contents, which collectively comprise the District's basic financial statements and have issued our report dated December 23, 2013, wherein we noted that the District uses a special purpose framework other than generally accepted accounting principles.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Arizona Revised Statutes, Title 48 § 251.A(1), as described in Note 1, to meet the requirements of the state of Arizona. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

16841 North 31st Avenue #161 | Phoenix, Arizona 85053
Phone: (602) 903-3720 | Fax: (602) 535-3905 | www.apcpa.net

RECEIVED
DEC 31 2013
BEMSTS-CON & RATES

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash-basis balance sheet of the general and capital projects funds of the District as of June 30, 2013, and the respective revenues collected, expenditures paid and changes in fund balances of the District as of June 30, 2013, in accordance with the financial reporting provisions of Arizona Revised Statutes Title 48 § 251.A(1) described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. As described in Note 1 to the financial statements are prepared by Mayer Fire District on the basis of the financial reporting provisions of Arizona Revised Statutes, Title 48 § 251.A(1), which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Arizona. Our opinions are not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2013 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Restriction on Use

This report is intended solely for the information and use of the Governing Board, Management, Yavapai County and the State of Arizona and is not intended to be, and should not be, used by anyone other than these specified parties.

Accounting Professionals, LLC

Phoenix, Arizona
December 23, 2013

RECEIVED
DEC 31 2013
BEMSTS-CON & RATES

Mayer Fire District
 BALANCE SHEET - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 June 30, 2013

	General Fund	Debt Service Fund	Total Governmental Funds
ASSETS			
Cash and investments	\$ 191,123	\$ 59,663	\$ 250,786
Total assets	<u>\$ 191,123</u>	<u>\$ 59,663</u>	<u>\$ 250,786</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Total liabilities	-	-	-
Fund balances:			
Restricted	-	59,663	59,663
Unassigned	<u>191,123</u>	-	<u>191,123</u>
Total fund balances	<u>191,123</u>	<u>59,663</u>	<u>250,786</u>
Total liabilities and fund balances	<u>\$ 191,123</u>	<u>\$ 59,663</u>	<u>\$ 250,786</u>

RECEIVED
 DEC 31 2013
 BEMSTS-CON & RATES

The accompanying notes are an integral part of this financial statement.

Mayer Fire District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
Year Ended June 30, 2013

	General Fund	Debt Service Fund	Total Governmental Funds
REVENUES			
Property taxes	\$ 958,877	\$ 46,419	\$ 1,005,296
Fire district assistance taxes	157,510	-	157,510
Intergovernmental	157,347	-	157,347
Charges for services	1,023,154	-	1,023,154
Other revenue	32,997	-	32,997
Contributions	1,005	-	1,005
Interest income	<u>262</u>	<u>169</u>	<u>431</u>
Total revenues	<u>2,331,152</u>	<u>46,588</u>	<u>2,377,740</u>
EXPENDITURES			
Current:			
Public safety, fire protection:			
Emergency services	1,797,137	-	1,797,137
Administrative and support services	276,358	450	276,808
Debt service:			
Principal	23,614	25,000	48,614
Interest	81,762	38,200	119,962
Capital outlay	<u>144,647</u>	<u>-</u>	<u>144,647</u>
Total expenditures	<u>2,323,518</u>	<u>63,650</u>	<u>2,387,168</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,634</u>	<u>(17,062)</u>	<u>(9,428)</u>
OTHER FINANCING SOURCES/(USES)			
Transfers in	-	22,440	22,440
Transfers out	(22,440)	-	(22,440)
Proceeds from issuance of debt	<u>60,092</u>	<u>-</u>	<u>60,092</u>
Total other financing sources and uses	<u>37,652</u>	<u>22,440</u>	<u>60,092</u>
Net changes in fund balances	45,286	5,378	50,664
Fund balances – beginning	<u>145,837</u>	<u>54,285</u>	<u>200,122</u>
Fund balances – ending	<u>\$ 191,123</u>	<u>\$ 59,663</u>	<u>\$ 250,786</u>

The accompanying notes are an integral part of this financial statement.

RECEIVED
DEC 31 2013
BEMSTS-CON & RATES

Mayer Fire District
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
Year Ended June 30, 2013

	<u>Firefighters' Alternative Pension and Benefit Fund</u>
ASSETS	
Investments, fair value	<u>21,827</u>
Total assets	<u>\$ 21,827</u>
NET POSITION	
Held in trust for pension benefits	<u>\$ 21,827</u>

RECEIVED
DEC 31 2013
BEMSTS-CON & RATES

The accompanying notes are an integral part of this financial statement.

Mayer Fire District
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
Year Ended June 30, 2013

	<u>Firefighters' Alternative Pension and Benefit Fund</u>
ADDITIONS	
Contributions:	
Employer	\$ -
Employee	4,688
Premium tax	-
Investment earnings	736
Investment gain (unrealized)	<u>1,928</u>
Total additions	<u>7,352</u>
DEDUCTIONS	
Fees and administration	8
Loss on investments	-
Benefits paid	<u>5,036</u>
Total deductions	<u>5,044</u>
Change in net position	2,308
Net position – beginning	<u>19,519</u>
Net position – ending	<u>\$ 21,827</u>

The accompanying notes are an integral part of this financial statement.

RECEIVED

DEC 31 2013

BEMSTS-CON & RATES