

ARIZONA DEPARTMENT OF HEALTH SERVICES  
Bureau of Emergency Medical Services and Trauma System  
Certificate of Necessity and Rates Program  
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## AMBULANCE REVENUE AND COST REPORT

### INSTRUCTIONS

Revised 5-16-16

#### Introduction:

The Department of Health Services (Department) is authorized by Arizona Revised Statutes, Title 36, Chapter 21.1, Sections 36-2232 through 36-2246 to supervise and regulate the operation of ambulances and ambulance services. To implement the statutory mandate, the Department promulgated permanent rules regarding the Certificate of Necessity program and all related matters. (See Arizona Administrative Code Title 9, Chapter 25)

The Ambulance Revenue and Cost Report (ARCR) shall be used to report annual financial data and operating statistics to the Department. The report must also be prepared by line item on the **accrual basis of accounting**. The combination of recognizing revenue when it is earned rather than when it is collected and the recognition of expenses when assets or benefits are used rather than when they are paid for is referred to as accrual accounting.

A calendar/fiscal year end Balance Sheet and Statement of Cash Flows must also be submitted by all ambulance services. Governmental entities must submit the ARCR along with a copy of their audited or reviewed financial statements.

A Balance Sheet, Statement of Income, Statement of Cash Flows and Statistical Support Data must be completed for each separate, certificated service area. Should an ambulance service submit statements or report forms reflecting their entire operations when they have multiple certificated service areas, such documents will primarily be used for additional information purposes and will not replace the required documents.

#### Format:

The following page designates a recommended order of preparation, since the support documentation needs to be completed prior to the summary schedules.

The instructions will coincide to pages in the actual report and are cross referenced where applicable.

## ORDER OF PREPARATION

In order to expedite preparation of the ARCR report, the following order of preparation is recommended:

### Suggested Order Of Preparation

### Page

- 1<sup>st</sup> 1 Statistical Support Data needs to be completed initially in order to ascertain the statistics used to calculate operating revenue. Complete page 1.1 if rates and charges of the ambulance service are subsidized.
- 2<sup>nd</sup> 3 Routine Operating Revenue itemizes the routine operating revenue and cost of goods sold expense.
- 3<sup>rd</sup> 2 Lines 02, 03, 06, & 11 relate to revenue and can be completed in this order.
- 4<sup>th</sup> 7 Detail of Contractual Allowances. List each entity separately.
- 5<sup>th</sup> 8 Subscription Service Revenue and Direct Expenses
- 6<sup>th</sup> 10 Detail of Salaries/Wages for Officers/Owners (Schedule I)
- 7<sup>th</sup> 11 Detail of Salaries/Wages (Schedule II), delineates staffing methodology and related compensation.
- 8<sup>th</sup> 12-13 Depreciation and/or Rent/Lease Expenses (Schedule III)
- 9<sup>th</sup> 14 Detail of Interest (Schedule IV), displays non-related and related party debt and interest expense.
- 10<sup>th</sup> 4 Wages, Payroll Taxes and Employee Benefits, itemizes the personnel costs by category. Please note that casual labor expenses are those paid on a per run basis. Pages 4.1. and 4.1.a. are used to document the allocation of expenses.
- 11<sup>th</sup> 5 General and Administrative Expenses. Pages 5.1. and 5.1.a. are used to document the allocation of expenses.
- 12<sup>th</sup> 6 Other Operating Expenses. Pages 6.1. and 6.1.a. are used to document the allocation of expenses.
- 13<sup>th</sup> 2 Statement of Income, lines 21, 22, 25 & 26 related to Non-operating revenue and expenses, Non-deductible expenses, and income tax expenses.
- 14<sup>th</sup> 9 Other Operating Revenues and Expenses displays indirect funding or resources.
- 15<sup>th</sup> 15 Balance Sheet
- 16<sup>th</sup> 16 Statement of Cash Flows

\* Complete only if applicable to an entity's operations.

**AMBULANCE REVENUE AND COST REPORT**  
**REPORTING REQUIREMENTS AND INSTRUCTIONS**  
**STATISTICAL SUPPORT DATA**

**PAGE 1**

Statistical Support Data shall be entered in the appropriate column by type of service (i.e. Subscription Service Transports, Transports Under Contract, and Transports Not under Contract).

Subscription Service Transports, column 1, shall include all transports in which the patient transported had entered into and was covered under a written agreement with the provider for subscription service regardless of the amount of reimbursement.

Transports Under Contract, column 2, shall include all inter-facility transports made in which a written contract was in effect whether or not the contractual amount included a discount. Transports under Contract does not include those transports provided under backup agreements for another provider or transports made under a sole provider agreement with political subdivisions in which the fully established rate is charged to all patients.

Transports Not Under Contract, Column (3). All transports shall be reported in Column (3), for ambulance providers who do not provide subscription service or have not entered into any type of written contractual agreements regarding ambulance transports.

**Line**

**No. TYPE OF RUN**

01 Enter the total number of ALS billable runs by type of transport.

02 Enter the total number of BLS billable runs by type of transport.

03 Enter the number of loaded billable miles by type of transport.

04 Enter the Waiting Time billed in hours and 1/4-hours by type of transport.

05 Enter total number of Canceled (Non-billable) runs.

**VOLUNTEER SERVICES** (Optional)

06-09 For volunteer ambulance services - enter donated hours (hours worked for which the volunteers **were not** remunerated), by type of services performed. On line 8 explain the service performed (other than ambulance personnel as shown on lines 6 and 7).

09 Total lines 6 through 8, and enter the result.

**AMBULANCE REVENUE AND COST REPORT**  
**REPORTING REQUIREMENTS AND INSTRUCTIONS**

**STATISTICAL SUPPORT DATA**

**PAGE 1.1**

Statistical Support Data shall be entered in the appropriate column by type of patient (i.e. subsidized and non-subsidized patients).

Subsidized Patients, Column (1), shall include all transports in which governmental or district funds are applied toward in-distinct or resident patient accounts.

Nonsubsidized Patients, Column (2), shall include all transports in which governmental or district funds are not applied towards individual patient bills.

**Line**

**No. TYPE OF RUN**

01 Enter the total number of ALS billable runs by type of transport.

02 Enter the total number of BLS billable runs by type of transport.

03 Enter the number of loaded billable miles by type of transport.

04 Enter the Waiting Time billed in hours and 1/4-hours by type of transport.

05 Enter total number of Canceled (Non-billable) runs.

**VOLUNTEER SERVICES** (Optional)

06-09 For volunteer ambulance services - enter donated hours (hours worked for which the volunteers **were not** remunerated), by type of services performed. On line 8 explain the service performed (other than ambulance personnel as shown on lines 6 and 7).

09 Total lines 6 through 8, and enter the result.

**AMBULANCE REVENUE AND COST REPORT**  
**REPORTING REQUIREMENTS AND INSTRUCTIONS**

**STATEMENT OF INCOME AND EXPENSES**

**PAGE 2**

Line

**No. Operating Revenue:**

01 Enter amount from page 3, line 10.

02 Enter amount of AHCCCS settlement.

This is the difference between the fully established rates/charges and the amount received for such charges from AHCCCS providers.

03 Enter amount of Medicare Settlement.

This is the amount that is not allowed to be charged to the patient on those individuals/patients on whom the ambulance service accepted assignment.

04 Enter Contractual Discounts from Page 7, line 22.

05 Enter Subscription Service Settlements from page 8, line 4.

06 Enter Other allowances and attach schedule.

07 Total lines 1 through 6 and enter the result.

08 Subtract line 7 from line 1 and enter the result.

09 Enter sales of subscription contracts from Page 8, line 8.

10 Total lines 8 and 9 and enter the result.

**Ambulance Operating Expenses:**

11 Enter the amount of Bad Debt.

This shall contain periodic estimates of the accounts and notes receivable that are likely to be credit losses. The estimated amount of bad debts may be based on an experience percentage applied to the balance of accounts receivable or the amount of charges to individuals'/patients' accounts during the period, or it may be based on a detailed analysis of those accounts. Collection of funds from individuals/patients charged off prior as bad debt expense should reduce the account balance. Bad debt associated with Ambulance Subscription Service should be included on this schedule.

12-17 Enter the amount from the appropriate subsidiary schedules.

18 Total lines 11 through 17 and enter the result.

19 Subtract line 18 from line 10 and enter the result. If line 18 is larger than line 10, the amount must be shown in brackets as an Ambulance Service Loss.

**Other Revenue/Expense**

20 Enter the amount from page 9, line 17 in column 2.

21 Enter Non-Operating Revenue and Expense.

These are non-operating revenues and expenses not classified elsewhere. Do not include non-operating revenues and expenses associated with Subscription Service. The amount shown shall be supported by a schedule prepared by the entity.

22 Enter Non-Deductible Expenses. The amount shown should be supported by a schedule prepared by the entity.

**AMBULANCE REVENUE AND COST REPORT**  
**REPORTING REQUIREMENTS AND INSTRUCTIONS**

**STATEMENT OF INCOME AND EXPENSES**

**PAGE 2 (Continued)**

**Ambulance Operating Expenses (Continued):** Line 22

The following is a partial list of non-deductible expenses that the Arizona Department of Health Services consider to be unreasonable expenses for rate setting purposes:

1. Contractual allowances that have not been approved by the Director.
2. Costs allocated to or from other affiliated business activities related companies and parties when the basis of allocating direct and indirect costs are not measured on a cause-and-effect relationship.
3. Expenses claimed without supporting documentation.
4. Excess compensation to employees or contractors.
5. Any expenses of a personal nature for employees, owners and officers of the corporation including but not limited to expenses related to commuting expenses from home to the office.
6. Political or Charitable contributions.
7. Travel and entertainment expenses that do not directly relate to the ambulance service.
8. Goodwill.
9. Penalties, judgments, or fines of any nature including civil penalties.
10. Late payment charges or penalties.
11. Legal fees not incurred under the ordinary course of doing business or associated with any complaint action brought against the ambulance service by the Department that is upheld.

23 Total lines 20 through 22 and enter the result.

24 Total lines 19 and 23 and enter the result.

**Provision For Income Taxes**

25 Enter Federal Income Tax expense.

26 Enter State Income Tax expense.

27 Total lines 25 and 26 and enter the result.

28 Subtract line 27 from line 24 and enter the results.

If line 18 is larger than line 10, the amount must be shown in brackets as a Net Loss.

**AMBULANCE REVENUE AND COST REPORT**  
**REPORTING REQUIREMENTS AND INSTRUCTIONS**

**ROUTINE OPERATING REVENUE**  
**PAGE 3**

**Ambulance Service Routine Operating Revenue:**

01-06 Enter gross revenues at their fully established rates and charges for each category. ( If rates and charges change during the course of the year, then list the rate and number of runs associated at that particular time. )

The Advanced Life Support (ALS) rate charged as prescribed under A.R.S. § 36-2239,(F).

The Basic Life Support (BLS) rate charged for all ambulance units meeting minimum requirements and staffed by emergency medical technicians - basics (EMT's - Basics).

The mileage charge assessed by an ambulance service (i.e. number of miles from the point of pick up to the point of final destination (loaded miles)).

The waiting charge assessed by an ambulance service, on an hourly basis or fraction thereof, when an ambulance is held in excess of fifteen minutes to load or fifteen minutes to unload or for the convenience of the individual/patient or for other authorized reasons through no fault of the ambulance service or except as may be otherwise defined by a contract between the ambulance service and the individual/patient or his third party payer.

Medical supplies - Enter the total amount billed to patients for disposable medical supplies.

The gross revenue generated for nursing services shall be included.

07 Enter total of lines 1 through 6.

**Standby and Other Revenue**

These are charges other than base rates, mileage charge, nurses charge, waiting, and medical supplies.

08-09 Enter the Standby and Other Revenue. Attach a complete detailed schedule.

The standby charges are for services rendered at various types of events, where the ambulance company is paid to position a unit at public or private events (i.e., sporting events, car races, etc.). If a run is made, the charges for such run should be made to the proper routine operating revenue account.

10 Enter total of lines 7 through 9. Enter the sum on Page 2, line 01.

**Cost of Goods Sold: (Medical Supplies)**

THIS SECTION IS USED TO DETERMINE THE UTILIZATION OF THE MEDICAL SUPPLIES. PURCHASES AND OTHER COSTS DURING THE YEAR ARE ADDED TO THE BEGINNING INVENTORY. THE ENDING INVENTORY IS THEN SUBTRACTED TO ASCERTAIN THE USAGE.

15 Subtract line 14 from the total of lines 11, 12 and 13.  
Enter this amount on line 14, page 2.

Cost of Goods Sold shall consist only of the costs incurred to purchase inventory that was sold from a supplier. This does not include storing or warehousing costs, but may include direct shipping charges or sales taxes paid.

**AMBULANCE REVENUE AND COST REPORT**  
**REPORTING REQUIREMENTS AND INSTRUCTIONS**

**ROUTINE OPERATING REVENUE**

**PAGE 3.1**

**Ambulance Service Routine Operating Revenue:**

01-06 Enter gross revenues at their fully established rates and charges for each category.

The Advanced Life Support (ALS) rate charged as prescribed under A.R.S. § 36-2239,(F).

The Basic Life Support (BLS) rate charged for all ambulance units meeting minimum requirements and staffed by emergency medical technicians - basics (EMT's - Basics).

The mileage charge assessed by an ambulance service (i.e. number of miles from the point of pick up to the point of final destination (loaded miles)).

The waiting charge assessed by an ambulance service, on an hourly basis or fraction thereof, when an ambulance is held in excess of fifteen minutes to load or fifteen minutes to unload or for the convenience of the individual/patient or for other authorized reasons through no fault of the ambulance service or except as may be otherwise defined by a contract between the ambulance service and the individual/patient or his third party payer.

Medical supplies - Enter the total amount billed to patients for disposable medical supplies.

Nursing services - Gross revenue generated

07 Enter total of lines 1 through 6 for each column. Enter the sum of columns 1 and 2 in column 3.

**Standby and Other Revenue**

These are charges other than base rates, mileage charge, nurses charge, waiting, and medical supplies.

08-09 Enter the Standby and Other Revenue in column 3. Attach a detailed schedule.

The standby charges are for services rendered at various types of events, where the ambulance company is paid to position a unit at public or private events (i.e., sporting events, car races, etc.). If a run is made, the charges for such run should be made to the proper routine operating revenue account.

10 Enter total of lines 7 through 9. For each column, enter the sum of columns 1 and 2 in column 3. Enter the amount of line 10, column 3 on page 2, line 1.

11 ENTER AMOUNT OF AHCCCS SETTLEMENT.

This is the difference between the fully established rates/charges and the amount received for such charges from AHCCCS providers.

12 ENTER AMOUNT OF MEDICARE SETTLEMENT.

This is the amount that is not allowed to be charged to the patient on those individuals/patients on whom the ambulance service accepted assignment.

13 ENTER AMOUNT OF SUBSIDY.

This is the amount of governmental or district funds applied towards individual patient bills.

14 ENTER OTHER ALLOWANCES AND ATTACH SCHEDULE.

15 Total lines 11 through 14 for each column and enter the amount. Enter the sum of columns 1 and 2 in column 3. Enter the amount of line 15, column 3 on page 2, line 7.

**AMBULANCE REVENUE AND COST REPORT**  
**REPORTING REQUIREMENTS AND INSTRUCTIONS**

**WAGES, PAYROLL TAXES AND EMPLOYEE BENEFITS**

**PAGE 4**

The salaries as detailed in Schedule I and described by category in Schedule II are recorded in this section.

Line

No.

01-21 Enter total number of full time equivalents (FTE's) and the corresponding gross wages for each category.

Enter payroll taxes and employee fringe benefits for each category.

Subtotal the FTE'S, wages and employee benefits for each category. Enter the total FTE'S on lines 04, 08, 14 and 21.

**AMBULANCE PERSONNEL**

09-11 The Casual Labor column is characterized as those wages paid on a per run or on-call shift basis.

09-11 The Wages column are wages paid on an hourly or salary basis.

Add casual wages to labor and enter the sum in the "Amount" column for each category.

22 Enter the total of lines 04, 08, 14 and 21.

**THE FOLLOWING PAGES ARE OPTIONAL FOR ANNUAL REPORTING, BUT REQUIRED FOR RATE REVIEW FOR GOVERNMENTAL ENTITIES.**

**PAGE 4.1, 5.1, 6.1**

The line item instructions for these pages are as described in the instructions for pages 4, 5 and 6.

Total Expenditure, column 1, is the total amount expended for the corresponding line item expense by the governmental agency.

Allocation Percentages, column 2, is a function of the basis of allocation documented on page 4.1a. For those expenses not allocated, that is, the total expenditure is all ambulance, 100% allocation is appropriate.

Ambulance Amount, column 3, is the amount allocated to ambulance of the total expended.

**PAGE 4.1a, 5.1a, 6.1a**

Basis of Allocation, delineate the basis of allocation for each expense line (i.e., percent of time management wages allocated or square footage used for ambulance operations divided by total square feet).

**AMBULANCE REVENUE AND COST REPORT**  
**REPORTING REQUIREMENTS AND INSTRUCTIONS**

**GENERAL AND ADMINISTRATIVE EXPENSES**

**PAGE 5**

Line  
No.

01-05 Enter expenses for professional services on the appropriate lines.

This category should include expenses related to professional and/or consulting services provided by attorneys, collection agencies, accountants and others.

06 Total lines 1 through 5 and enter the result.

07-10 Enter expenses for Travel and Entertainment related to operating the ambulance business. Transportation Vehicle expense does not include direct expenses related to operating ambulances.

This cost center includes expenses associated with travel and promotion. It also includes routine operating expenses for Other Company Vehicles (not ambulance units) such as: insurance, licenses, gasoline/diesel fuel, general vehicle service, repairs and tires.

Travel - Other includes all administrative travel expenses other than Other Company Vehicles.

11 Total lines 7 through 10 and enter the result.

**Other General and Administrative:**

12-18 Enter the Other General and Administrative expenses on the appropriate lines.

This cost center should include any other routine operating expenses associated with overall management and administration not included in general and administrative costs as previously designated.

19 Total lines 12 through 18 and enter results.

20 Enter total of lines 6, 11 and 19. Enter the sum on line 13 of page 2.

**AMBULANCE REVENUE AND COST REPORT**  
**REPORTING REQUIREMENTS AND INSTRUCTIONS**

**OTHER OPERATING EXPENSES**

**PAGE 6**

Line No.

01 Enter Depreciation expense from Schedule III.

02 Enter expense for Amortization.

Amortization expense on intangible assets are not allowed in rate setting, however, report the appropriate amount and adjust on Page 2, Line 22.

03 Enter the total of lines 01 and 02.

04 Enter Rent/Lease expense from Schedule III, page 12, line 20, column K.

**Building/Station Expense:**

05-10 Enter Building/Station expenses on the appropriate lines.

**Plant operations and maintenance** includes the cost of utilities used for operations (such as water, gas, electricity, etc.); maintenance and repair of buildings; maintenance supplies; security to maintain the safety of property; plant property insurance; real estate taxes and other costs associated with plant operations and maintenance not specified above.

11 Total lines 5 through 10 and enter the results.

**Transportation - Ambulance Units:**

12-17 Enter expenses for Transportation - Ambulance Units on the appropriate lines.

This is a direct cost center that is used to record only the expenses of operating the company's ambulances. Other Company Vehicle expenses are to be recorded as Administrative Transportation on Page 5, lines 08 and 09.

Record minor repairs as General Vehicle Service. Record disbursements as Major Repairs expense only if they are reported as expenses for federal income tax purposes, the repairs do not significantly extend the useful life of the asset, recording of the repairs as routine expense is consistent with prior accounting practices and recording of the disbursement as an expense does not materially affect transportation expenses. If all of these tests are not met, record the disbursement as a capital expenditure and depreciate in accordance with the instructions for the Depreciation schedule (Schedule III).

18 Total lines 12 through 17 and enter the result.

**Other Expenses:**

This account should include direct operating expenses which are not previously described.

19-23 Enter Other expenses on the appropriate lines.

24 Enter expense for Minor Equipment - Not Capitalized expense. **This is equipment that the entity did not capitalize and reflect as depreciation expense.**

25 Enter expense for Ambulance Supplies - Other expense. **This includes expenses for supplies not charged to patients as well as other consumable ambulance supplies.**

26 Enter total and attach a schedule that details any other operating expense.

27 Total lines 19 through 26 and enter the result.

28 Total lines 03, 04, 11, 18 and 27 and enter the result.  
Enter the amount on page 2, line 15.

**AMBULANCE REVENUE AND COST REPORT**  
**REPORTING REQUIREMENTS AND INSTRUCTIONS**

**DETAIL OF CONTRACTUAL ALLOWANCES**

**PAGE 7**

For each contracting entity, enter the name, number of billable runs, billings at fully established rates and charges, percent discount and the actual dollar amount of the contractual allowance. The allowances should be the product of the gross billing multiplied by the percent discount. Total the allowances on line 22 and carry the amount to page 2, line 4.

The allowance is the difference between the fully established rates/charges and the amount received for such charges from third party payers in which the ambulance company is under contract and has been authorized to charge a lesser rate under an executed contract between the parties.

**SUBSCRIPTION SERVICE REVENUE AND DIRECT SELLING EXPENSES**

**PAGE 8**

01 Record total revenues at the fully established rates and charges related to subscription service transports. This revenue is included on page 3, Routine Operating Revenue.

02 Enter the AHCCCS Settlement related to subscription service runs.

03 Enter the Medicare Settlement related to subscription service runs.

04 Enter the Subscription Service Settlements. Also enter this amount on page 2, line 5.

05 Enter the Bad Debt expense related only to that portion of the bill the patient did not pay and was responsible for under the terms of the ambulance subscription service contract. This amount is to be included in Bad Debt Expense reported on Page 2 line 11.

06 Total lines 02 through 05 and enter the result.

07 Subtract line 06 from line 01 and enter the result.

08 Enter revenue from the Sales of Subscription Contracts.

09 Enter Other Revenue. Attach a detailed schedule.

10 Enter the total of lines 07 through 09.

**Direct Expenses Incurred Selling Subscription Contracts**

11-22 Enter the direct expenses incurred in selling subscription service contracts on the appropriate lines.

23 Total lines 11 through 22 and enter the result. Also enter the result on page 2, line 17.

**AMBULANCE REVENUE AND COST REPORT**  
**REPORTING REQUIREMENTS AND INSTRUCTIONS**

**OTHER OPERATING REVENUES AND EXPENSES**

**PAGE 9**

**Other Operating Revenues**

01 Enter supportive funding revenues from County, City, Fire District and other sources in the form of gifts, grants, etc.. The amounts should be supported by a schedule.

02-11 Enter Other Operating Revenues and submit supporting schedules.

12 Enter the sum of lines 1 through 11.

**Other Operating Expenses:**

13 Enter Loss on Sale of Operating Property expense.

14-15 Enter Other expenses supported by schedule in column 1.

16 Enter the sum of lines 13 through 15.

17 Total lines 12 and 16 and enter the result. Enter the amount on page 2, line 20.

**AMBULANCE REVENUE AND COST REPORT**  
**REPORTING REQUIREMENTS AND INSTRUCTIONS**

**Detail of Salaries/Wages - Officers/Owners**

**SCHEDULE I**  
**PAGE 10**

Line  
No. \_\_\_\_\_

01-06 For each named officer/owner on lines 1 through 6, enter the title, percent ownership, and allocation of time (FTE) and wages by category.

07 Total the allocated wages and FTE'S and enter the result here and Page 4 on the lines indicated.

**Detail of Salaries/Wages - Other Than Officers/Owners**

**SCHEDULE II**  
**PAGE 11**

THE PURPOSE OF THIS SCHEDULE IS TO REPORT HOW ENTITY PERSONNEL, OTHER THAN OFFICERS/OWNERS, ARE COMPENSATED FOR BY JOB TITLE.

Line  
No. \_\_\_\_\_

01-03 In the spaces provided, detail the titles, scheduled shifts and compensation, including bonuses and commissions for management, ambulance and other personnel.

**DEPRECIATION AND/OR LEASE EXPENSE**

**SCHEDULE III**  
**PAGES 12 AND 13**

Line  
No. \_\_\_\_\_

01-20 Complete columns A through I for each line. Subtract columns H and I from column E and enter the result in column J.

Report ambulances and accessorial equipment on page 12 and all other depreciable items on page 13.

Record **depreciation expense** on Property, Plant and Equipment, using the straight line method of depreciation and class life as defined by the Internal Revenue Service for the asset being depreciated.

Enter the rent/lease amount of property in column K.

Total columns C, E, H, I, J and K and enter the result.

Record **rent/lease expenses** on land, buildings, furniture and fixtures and equipment.

**AMBULANCE REVENUE AND COST REPORT**  
**REPORTING REQUIREMENTS AND INSTRUCTIONS**

**DETAIL OF INTEREST**

**SCHEDULE IV**

**PAGE 14**

Line  
No.

01-14 This account should include all interest expense on borrowed funds. The debt proceeds may be used for working capital or the acquisition of land, buildings, other property and equipment. Interest must also be recorded as to whether paid to non-related or related persons or organizations.

Complete lines 01 through 14 for debt and interest for the following categories:

Service Vehicle and Accessorial Equipment; Communications Equipment; Other Property and Equipment;  
Working Capital; Other Debt.

Enter Name of Payee.

Enter interest rate in column 1.

Enter principal balance at the beginning of the period in column 2.

Enter principal balance at the end of the period in column 3.

Enter the interest expense attributable to related persons or organizations in column 4.

Enter interest expense attributable to external sources in column 5.

Total columns 2 through 5 and enter the results.

Enter the total of columns 4 and 5 on Page 2, Column 2, Line 16.

**BALANCE SHEET (Page 15)**

**STATEMENT OF CASH FLOWS (Page 16)**

If assistance is needed in completing the Balance Sheet and Statement of Cash Flows, please contact the Bureau of  
Emergency Medical Services and Trauma System