

RURAL AMBULANCE SERVICE BUDGET MODEL



U.S. Department of Health and Human Services
Health Resources and Services Administration (HRSA)
Office of Rural Health Policy (ORHP)

Rural Ambulance Service

Budget Model

U.S. Department of Health and Human Services

Health Resources and Services Administration

Office of Rural Health Policy

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Foreword

We are very pleased to offer you the **Rural Ambulance Service Budget Model**. This budgeting and financial management tool is an important part of the financial toolkit under development for rural ambulance services and rescue squads that do not have the resources to purchase such tools themselves. We recognize that rural ambulance services are an essential component of rural health care systems. Budgeting and financial management is but one of the many challenges facing rural Emergency Medical Services (EMS) agencies in the United States today. Rural EMS agencies also face such issues as recruitment and retention of qualified, trained human resources; increasing education and training requirements; increasing cost of equipment and increasing funding challenges, to name a few.

With capital and operating costs increasing and reimbursement decreasing, management of limited financial resources is becoming a more important component of rural ambulance service management and governance.

Marcia K. Brand, Ph.D.
Associate Administrator for Rural Health,
HRSA

The **Rural Ambulance Service Budget Model** provides a management tool that enables a service to enter known financial information into a simple, yet elegant preprogrammed spreadsheet. Once information is entered into the model, a budget is automatically calculated that can be exported into off the shelf accounting software and monthly budget versus actual results can be used to better manage limited funds and plan for improved financial management of the service.

This publication was developed by the Federal Office of Rural Health Policy, Health Resources and Services Administration in cooperation with the Rural Emergency Medical Services and Trauma Technical Assistance Center. It is hoped that this **Rural Ambulance Service Budget Model** will serve as a valuable tool for rural ambulance services and provide for better informed fiscal management in the challenging realm of out of hospital health care.

Please see the special note on the following page concerning the ongoing availability of this document.

Nels D. Sanddal, Director
Rural Emergency Medical Services and
Trauma Technical Assistance Center

A special note to the reader:

In FY 2000, Congress funded the Trauma and EMS Program within the Department of Health and Human Services, Health Resources and Services Administration (HRSA) to foster the development of appropriate, modern systems of such care. Ten percent of the funding provided for that program was earmarked for “rural” trauma and EMS and was administered by HRSA’s Office of Rural Health Policy (ORHP). In FY 03, ORHP established the Rural Emergency Medical Services and Trauma Technical Assistance Center (REMSTTAC). This product represents one of the deliverables identified in the REMSTTAC contract. Congress zeroed out the HRSA Trauma and EMS Program in FY 05 and ORHP, therefore, lost the resources necessary to continue REMSTTAC. However, as part of ORHP’s ongoing commitment to rural EMS, this and other products will continue to be available from two sources. These include the Critical Illness & Trauma Foundation (www.citmt.org) [not a government Web site], the parent organization of the previously funded REMSTTAC, and the Rural Assistance Center (www.RAOnline.org) [not a government Web site]

OVERVIEW

In the early stages of the development of the Rural EMS and Trauma Technical Assistance Center (REMSTTAC) a diverse group of stakeholders were brought together to provide input and direction regarding how the TA center might best meet the needs of its constituency groups. These three groups are broadly defined as:

- Federal Agencies and national EMS, trauma, and rural health organizations with interest in or responsibility for rural EMS and trauma and their intersection with rural health.
- State EMS lead agencies, State Offices of Rural Health, and similar State level organizations that relate to rural EMS, trauma, and overall rural health.
- Local and regional EMS and trauma providers, including rural ambulance services, hospitals, rural health clinics, and other agencies and organizations involved in regional and local health planning and provision.

In developing and prioritizing the REMSTTAC scope of work, the stakeholder group recommended the development of a financial tool kit that would provide specific financial and budgeting tools to rural EMS agencies and organizations that may be managed by volunteer EMS providers or others with limited experience or training in the financial and budgeting aspects of public, private or not-for-profit organizations. As cited in the Rural and Frontier EMS Agenda for the Future (2005), many rural and frontier EMS services “have no expertise or infrastructure for collecting fees or maintaining the business functions.” The need for this toolkit has been further validated through a series of “town hall” meetings conducted in the intermountain west and New England States with representation from local EMS leadership.

In response to this direction, a task group was organized within REMSTTAC to develop tools for this financial tool kit. The task group, coordinated by a REMSTTAC staff person, includes a business/financial consultant and representatives of: the National Association of State EMS Officials, the Rural Health Resource Center and the National Association of Emergency Medical Technicians (EMTs). In addition to the considerable knowledge and expertise of these task group members, tasks and priorities are reviewed by the entire stakeholder group. Their input and direction guides the work of the task group. The task group and stakeholders identified the following priorities for toolkit development:

- A financial Chart of Accounts that identifies common elements of assets, liabilities, revenues, and expenses applicable to a rural EMS agency or organization
- A budget tool that assists rural EMS agencies and organizations in developing and tracking operating budgets and establishing fee schedules
- Instructions for using a budgeting tool and interface with common “off the shelf” accounting software that is readily available at low cost to rural EMS agencies or organizations.

The **Sample Chart of Accounts** represents the first drawer in the Financial Toolkit. It provides a bookkeeping and accounting framework for rural EMS services and is consistent with generally accepted accounting principles. It is organized as follows:

- **Assets** – These accounts represent both cash and non-cash assets and include bank accounts, accounts receivable, fixed assets such as property, plant and equipment with allowances for applicable depreciation of such assets.
- **Liabilities and Equity** – These accounts represent accounts payable, loans and lines of credit as well as earnings and owners’ equity or fund balances, depending on the type and structure of the organization.
- **Revenue** – These are income accounts such as revenues from patient billing, other revenue, subsidies, etc. and are applicable to either cash basis or accrual basis accounting rules.
- **Expense** – These accounts represent the costs of doing business, such as payroll, fringe benefits, costs of occupancy, repairs, maintenance, and similar expense items.

Some EMS services may not need all the items shown in the sample Chart of Accounts. Others may find the need to add accounts. Either way, the sample provides a model with the most commonly used accounts in the accounting structure of a rural EMS organization.

<i>Sample Chart of Accounts</i>			
Assets		Liabilities/Equities	
1000	Cash	4001	Patient Revenue - Medicare
1200	Accounts Receivable	4002	Patient Revenue - Medicaid
1300	Prepays	4003	Patient Revenue - Other
1400	Inventory		
1500	Investments	4100	Grant / Subsidies Revenue
1600	Property, Plant and Equipment	4200	Investment Income
1700	Other Assets	4300	Other Income
2000	Accounts Payable	5000	Contractual Adjustments - Medicare
2100	Short Term Debt	5001	Contractual Adjustments - Medicaid
2200	Accrued Salaries	5002	Contractual Adjustments - Other
2300	Other Accrued Liabilities		
2400	Long-term debt		
3000	Net assets/Equity - Unrestricted		
3100	Net assets/Equity - Restricted		

Expenses			
6101	Salaries-Patient Care	6342	Legal Fees
6102	Benefits-Patient Care	6343	Collection Agency Fees
6103	Medical Supplies - Patient Care	6344	Software Maintenance Contracts
6104	Gases (oxygen) - Patient Care	6345	Consulting Fees
6105	Drugs - Patient Care	6346	Service Contracts
6106	Laundry & Linen - Patient Care	6347	Management Contract
6107	Equipment Depreciation - Patient care	6348	Claim Processing Contract
6108	Equipment Repair - Patient Care	6350	Dues & Memberships
6109	Minor Equipment - Patient Care	6351	Licenses
6110	Training - Patient Care	6352	Donations
6111	Books & Periodicals - Patient Care	6353	Food
6112	Travel & Entertainment - Patient Care	6360	Printing & Publication
6201	Dispatch Salaries	6400	Interest Expense
6202	Dispatch Benefits		
6203	Dispatch Supplies	6503	Facilities Supplies & Services
6207	Dispatch Equipment Depreciation	6507	Building Depreciation
6209	Dispatch Minor Equipment	6508	Building Maintenance
6213	Telephone	6570	Building Rent
6214	Radio Maintenance	6571	Property Taxes
6215	Radio Antenna	6572	Utilities
6216	Cell Phones	6573	Housekeeping
6217	Pagers	6574	Laundry - Non Patient Care
		6575	Uniforms
6301	Administration Salaries	6576	Property Insurance
6302	Administration Benefits		
6303	Office Supplies	6680	Vehicle Registration
6307	Office Equipment Depreciation	6681	Vehicle Gas & Oil
6308	Office Repair & Maintenance	6682	Vehicle Repairs
6309	Office Minor Equipment	6683	Vehicle Depreciation
6311	Books & Periodicals	6684	Vehicle Leases
6312	Travel & Entertainment	6685	Auto Insurance
6313	Administration Telephone	6400	Interest Expense
6320	Worker's Comp		
6321	Unemployment Tax	6503	Facilities Supplies & Services
6322	FICA Tax	6507	Building Depreciation
6323	General Liability Insurance	6508	Building Maintenance
6324	Professional Liability Insurance	6570	Building Rent
6325	Umbrella Coverage	6571	Property Taxes
6326	Health Insurance	6572	Utilities
6327	Pension Plan		
6340	Physician Fees		
6341	Accounting Fees		

The **Rural Ambulance Service Budget Model (RASBM)** fills a very large drawer in the REMSTTAC Financial Toolkit. The Budget Model is a customized Microsoft Excel[®] spreadsheet. Part of the Microsoft Office[®] software family, Excel[®] is commonly available to most computer users and is often bundled on computers marketed in the U.S. Where Excel[®] is not already installed on a personal computer; the software can be purchased inexpensively from most office supply stores or on-line software vendors. If you have other spreadsheet software REMSTTAC will assist you in the conversion or importation of this template.

This tool was developed to assist rural ambulance services in establishing an annual budget. It also helps calculate the value of services donated to the ambulance service by another entity and the value of donated services provided by the ambulance staff to the community.

Why should you prepare and use a budget? A budget is a record and forecast of all cash sources and cash expenditures. Maintaining a budget allows you to estimate future needs and profits and to plan for managing any discrepancies. At minimum, your budget should track the expenses of running your service compared to the money generated. A detailed budget will allow you to do much more than simply track revenue and expenses; it will provide the framework for quantifying the overall value of your ambulance service. This becomes especially important when seeking community support, reporting to oversight boards or committees, and in applying for grants or loans. The Rural Ambulance Service Budget Model provides step-by-step instructions for organizing important data regarding your service.

By simply opening this Excel[®] file the user can input known or easily obtainable information into the spreadsheet. The following tutorial provides a detailed, easy to follow procedure for obtaining and entering necessary data into the budget model. When the worksheet variables are filled, the model automatically calculates and displays information that provides the user with an operating budget and information for establishing a fee schedule (for those ambulance services that charge for their services). The Budget Model file consists of a series of spreadsheet “tabs”, all of which are interrelated for calculation purposes. The “tabs” are labeled as follows:

- Introduction
- Demographics
- Vehicles
- Building
- Other Capital
- Staffing
- Training
- Other Expenses
- Budget
- Rate Study

The first step in using this REMSTTAC Budget Model is to copy the .xls file from the enclosed CD ROM onto your computer hard drive. This file should reside in the directory on your hard drive where other Excel® spreadsheet files are maintained. **Do not attempt to fill in your service information on the file on the CD ROM.**

DISCLAIMER:

The rural EMS industry is widely diverse and this budget model will not be appropriate for, nor was it intended to serve, all ambulance services. Ambulance services are encouraged to engage the services of a professional accountant as necessary.

Future Efforts:

The REMSTTAC Budget Model and its associated Chart of Accounts are the first of several drawers in the Financial Toolkit to be developed. Additional tools under consideration are:

- Cash flow management tools
- Accounts receivable management tools
- Billing and third party payer tools
- Others as identified by the Financial Toolkit task group and the REMSTTAC stakeholder group

We welcome your feedback on the REMSTTAC Budget Model and associated Tutorial.

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Rural Ambulance Service Budget Model

INTRODUCTION

Congratulations! You've taken an important first step in deciding to use the budget model tool provided by the Department of Health and Human Services, Health Resources and Service Administration's Office of Rural Health Policy (ORHP). This product was developed by the Rural Emergency Medical Services & Trauma Technical Assistance Center (REMSTTAC) under a previous contract with ORHP.

This tool was developed to assist rural ambulance services in establishing an annual budget. It also provides some utility in demonstrating the value to a community for services donated to the ambulance service by another entity (such as dispatch functions provided free by the sheriff), and the value of donated services provided by the ambulance staff to the community (such as the value of volunteer labor contributions). The tool is one of a series of "EMS Management Tools" being produced.

The model will also give you the ability to upload our national standard EMS Chart of Accounts and the budget you develop directly into the Intuit's QuickBooks® program. QuickBooks® is a proprietary accounting program that can help you manage your finances, print reports, provide payroll functions, and more. We chose QuickBooks® to provide an interface because Intuit supports it fully on-line and provides comprehensive help and training.

Limitations:

The rural EMS industry is widely diverse and this budget model will not be appropriate for, nor was it intended to serve, all ambulance services. Ambulance services are encouraged to engage the services of a professional accountant as necessary.

Notes about the Model:

This model consists of a series of visible and hidden rows and columns. It is designed to be completed sequentially; however it is possible to start one section, skip part, and then return. **Green areas** of the worksheet are always fine to fill in. **Yellow areas** provide caution or an either/or Statement. Filling in **red sections**, or any section on the budget page will override formulas. Do so with caution and monitor the effect on the rest of the model. These areas should be changed only by those with strong expertise in spreadsheet design and use.

Let's Get Started:

First, print the document included in this package called "Budget Model Worksheet.doc". Keep it handy: we'll be filling it in as you move along in this tutorial. Next, open the budget model by double clicking on the "Budget Model.xls" file. The first page you see is the Demographics page.

SPREADSHEETS

	A	B	C	D	E
1	Rural EMS & Trauma Technical Assistance Center				
2	Ambulance Service Budget Model				
3					
4	<i>Demographics</i>				
5					
6	<i>Ambulance Service Name:</i>	Test Ambulance Service	The name entered here will appear on all subsequent worksheets		
7	<i>Administrator/Chief Name:</i>				
8	<i>Address Line 1:</i>				
9	<i>Address Line 2:</i>				
10	<i>City, State, Zip Code:</i>				
11	<i>County:</i>				
12	<i>Telephone Number:</i>				
13	<i>Fax Number:</i>				
14					
15	<i>Emergency Ambulance Runs Last Year</i>				
16	<i>Non-Emergency Ambulance Runs Last Year</i>				
17	<i>Loaded Miles Driven Last Year</i>				
18					
19	<i>I am preparing a budget for the year:</i>	2006			
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					

If you are familiar with spreadsheets, skip to the next page. If you're not, here's a little primer.

Spreadsheets are organized into columns and rows. Columns are identified by letters (A to Z and then AA to ZZ, and so on). Look at the words "Test Ambulance Service" above, (they are at the top of the yellow area). The area those words appear in is called a cell. The reference for that cell is B6. That is because those words appear going across the top in column B and going down to row six. The cell reference for the words "I am preparing a budget for the year:" is A19. The words in cell C7 are "on all subsequent worksheets".

Now look at the bottom of the graphic. Under the number for row 31 you see a group of four arrows pointing left or right and then seven words: *QuickBooks*, *Demographics*, *Vehicles*, *Building*, *Other Capital*, *Staffing* and *Training*. (Your spreadsheet program may display some, all, or all of these plus others.) These are tabs. We're working on the *Demographics* tab right now. To switch to the *Vehicles* tab, click on the word *Vehicles* and that tab will be displayed.

If you need more assistance in learning about spreadsheets, please refer to the Help

function on your spreadsheet program.

Demographics:

What this tab does: The transport and miles information you enter on this page will become important as you get to the final steps of the model. You will use them to help determine what you will need to set your rates at in order to cover your costs.

	A	B	C	D	E
1	Rural EMS & Trauma Technical Assistance Center				
2	Ambulance Service Budget Model				
3					
4	<i>Demographics</i>				
5					
6	Ambulance Service Name:	Test Ambulance Service	The name entered here will appear on all subsequent worksheets		
7	Administrator/Chief Name:				
8	Address Line 1:				
9	Address Line 2:				
10	City, State, Zip Code:				
11	County:				
12	Telephone Number:				
13	Fax Number:				
14					
15	Emergency Ambulance Runs Last Year				
16	Non-Emergency Ambulance Runs Last Year				
17	Loaded Miles Driven Last Year				
18					
19	I am preparing a budget for the year:	2006			
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					

On this tab you will enter the name and other information about your ambulance service. In cell B15, enter the number of emergency ambulance runs your service performed last year that resulted in a bill being sent. Do not include responses that did not result in a bill. In cell B16, follow the same procedure to record the number of non-emergencies. In cell B17, enter the total number of miles billed. Try to be accurate with these numbers, they are important later.

STOP – IT IS TIME TO SAVE YOUR WORK.

This is the first save of your work. To save your file to your hard drive, click on File and then Save-As. Choose a location on your computer to save your work. Rename the file if you would like. We'll have you save your data frequently as you work through this tutorial, always to the same place. Also, if you take a break, when you come back to continue working, be sure to open the saved spreadsheet from your hard drive, not the template version you opened to begin this tutorial.

Now it's time to move to the *Vehicles* tab.

Vehicles:

What this tab does: The information you enter on this page feeds necessary information to your final budget. For vehicles you lease, it will transfer the lease costs into your budget. For vehicles you purchase, it will set up depreciation. Depreciation is an important part of your final budget. By depreciating over time, you will be saving money in the bank to replace your vehicles when their useful life is exhausted. Since the cost of vehicles will increase over time, depreciation alone will not produce enough cash to meet the increased price when replacement is necessary. You will need to supplement depreciation with either cash reserves, or funds produced another way.

	A	B	C	D	E	F	G	J	K	L	M	N
1	Rural EMS & Trauma Technical Assistance Center											
2	Ambulance Service Budget Model											
3												
4	Test Ambulance Service											
5												
6	Feel free to over-write the ambulance or vehicle with your unit numbers. Information entered on this sheet will transfer											
7	to the other sheets.											
8												
9	Do you replace ambulances based on their age or mileage?								If you make lease payments, do not			
10	If by age, how many years?								fill in the cost or mileage information.			
11	If by mileage, what number of miles?											
12												
13						Last Year	Last Year	Or Monthly				
14					Vehicle	Equipment	Beginning	Ending	Lease	Vehicle	Vehicle	
15			Year	Cost	Cost	Mileage	Mileage	Payment	License	Registration	Insurance	
16	Ambulance #1											
17	Ambulance #2											
18	Ambulance #3											
19	Ambulance #4											
20	Ambulance #5											
21	Ambulance #6											
22	Ambulance #7											
23	Ambulance #8											
24	Ambulance #9											
25	Ambulance #10											
26												
27	Do you replace non-ambulance vehicles (if any) based on their age or mileage?								If you make lease payments, do not			
28	If by age, how many years?								fill in the cost or mileage information.			
29	If by mileage, what number of miles?											
30								Or Monthly				
31					Vehicle	Equipment	Beginning	Ending	Lease	Vehicle	Vehicle	

Let’s make this friendly for you first. Click on cell A16 and replace the words “Ambulance #1” with terminology that is familiar to you. Call it Unit 101, Squad 54, or whatever label will help you recognize this as your primary ambulance. If you have more than one ambulance, replace the text in A17 through A25 similarly.

If you are LEASING any of these ambulances, enter the monthly lease amount in the yellow area on the same row as that vehicle. For leased vehicles, you will not complete columns C to G.

For all vehicles - LEASED AND OWNED - fill in columns K (Vehicle License), L (Vehicle Registration) and M (Insurance). In column K, fill in the amount paid in vehicle licensing fees from your State EMS agency, if any, for all vehicles. The amount should be an annual amount, so if the State charges you once every two years, divide the total by two and enter that amount. Column L is for vehicle registration and license plates from your State vehicle licensing bureau, if any, for all vehicles. Enter an annual amount. Column M is for one year of vehicle insurance. Fill in the annual amount for each of the ambulances.

If you LEASE your vehicles follow the same process as above for any non-ambulances you might have, using rows 32-36. Then, you're done with this tab, unless you also own some of your vehicles.

We'll use columns C to G for vehicles you OWN (or are making loan payments). If you normally replace your vehicles based on a specific number of years, enter the number of years in cell G10. If you normally replace vehicles when their mileage hits a specific level, enter the target number of miles in G11. Do NOT put values in both cells, but also make sure you fill in one of them. If you don't follow either of these replacement milestones, pick one and estimate a number for it.

For each owned ambulance enter the following information: Cell C16 (through C25) – the year the ambulance was acquired. Cell D16 (through D25) – the cost of the vehicle the year it was purchased. Cell E16 (through E25) – the cost of any capital equipment you purchased with the ambulance.

Many ambulance services will purchase new stretchers, mobile radios, defibrillators and other capital equipment each time they purchase an ambulance. If you follow this process, enter the total value of capital items that are purchased with the vehicle. Capital is commonly defined as those items that cost more than \$500 and have a useful life exceeding one year. It is important to keep track of what equipment is represented in this figure. It will roll into the total vehicle depreciation calculation; therefore, it should not be listed again later with other capital equipment.

Cells F16 and G16 (through F25 and G25) – if you entered a number of years in cell G10, you do not need to fill in these numbers; your depreciation will be calculated based on the number of years the vehicle is in service. If you entered a number of miles in G11, then you need to complete F16 and G16. In F16, enter the odometer reading of your vehicle at the beginning of the previous 12 month period and the odometer reading at the end of the 12 month period. Since you replace your vehicles based on miles driven, depreciation will be calculated based on the total number of miles driven last year.

Complete the same information on rows 32-36 for all non-ambulances you own or lease.

STOP – IT IS TIME TO SAVE YOUR WORK. Click on File and then Save.

Now it's time to move to the *Building* tab.

Building:

What this tab does: The *Buildings* tab will record rent and mortgage information. It sets up depreciation for buildings owned by the ambulance service. In addition, it estimates the value of space donated for your use. Pay attention to donated space for two reasons: first, it will help you understand the value of the donation, and secondly, you can publicly report the value of the donation.

	A	B	C	D	E	F	H	I
1	Rural EMS & Trauma Technical Assistance Center							
2	Ambulance Service Budget Model							
3								
4	Test Ambulance Service							
5								
6								
7	Donated Space	Square Feet	Value per Square Foot					
8								
9	Garage Space		\$ 10.00	For donated space just fill in the number of square				
10	Office Space		\$ 15.00	feet. Example: 1 ambulance bay at 12 feet by				
11	Meeting Rooms		\$ 15.00	12 feet is 144 square feet (12x12=144)				
12	Other Space		\$ 12.00					
13								
14		Monthly						
15	Leased Space	Lease						
16		Payment						
17	Building #1	Feel free to change the building name to something that						
18	Building #2	makes sense to you. All future spreadsheets will display						
19	Building #3	what you enter here.						
20	Building #4	<input style="width: 100%; height: 15px;" type="text"/>						
21								
22								
23	Owned Buildings	Original Cost	Term in Years	Interest Rate	Annual Payments	Override the annual payments if you know the amount but not the cost, term or interest rate		
24								
25	Building #1		30		\$0.00	Feel free to change the building name to something that		
26	Building #2		30		\$0.00	makes sense to you. All future spreadsheets will display		
27	Building #3		30		\$0.00	what you enter here.		
28	Building #4		30		\$0.00			
29								
30								
31								

Rows 7-12 are for donated space. For each category of space, enter the number of square feet in column B. Column C has some default square footage price estimates. If you know a specific value for your area, you can override these numbers with actual values.

Rows 14-20 are for lease payments made for space you occupy but don't own. Enter your monthly lease payment for each building.

Rows 23-28 are for buildings you own. If you know the original cost, interest rate and mortgage term, enter those values and the annual payment amount will be automatically calculated. As an alternative, if you know the annual mortgage cost, you can just type it into the red area. NOTE: for owned buildings, enter ANNUAL information and for leased buildings, enter MONTHLY lease payments.

STOP – IT IS TIME TO SAVE YOUR WORK. Click on File and then Save.

Now it's time to move to the *Other Capital* tab.

Other Capital:

What this tab does: The *Other Capital* tab collects information to set up depreciation for capital items that are not included on the *Vehicles* tab. Capital items are those that cost over \$500 and have a useful life that exceeds one year.

	A	B	C	D	E	F	G	H
1	Rural EMS & Trauma Technical Assistance Center							
2	Ambulance Service Budget Model							
3								
4	Test Ambulance Service							
5								
6				Purchase	Years			
7	Communications			Cost	Useful Life	Depreciation		
8		Base Stations			10	\$0		Feel free to change the names of equipment and the useful life listed in the first column anywhere on this page.
9		Repeaters, Towers			10	\$0		
10		Vehicle Radios			10	\$0		
11		Pagers, Radios, Phones			5	\$0		If you know actual depreciation you may change the red areas.
12		Other			5	\$0		
13								
14	Patient Care Equipment							
15		Stretchers			5	\$0		
16		Defibrillators			10	\$0		
17		Other			5	\$0		
18								
19	Mechanic Tools, Equipment							
20		Mechanic			20	\$0		
21								
22	Office Equipment							
23		Furniture			5	\$0		
24		Computers			5	\$0		
25		Other			5	\$0		
26								
27								
28								
29								
30								
31								

The *Other Capital* tab has 4 categories common capital equipment: communications, patient care, mechanic and office equipment. If you have equipment that doesn't fit into one of these categories, you'll have to make it fit somewhere. Use one of the "other" categories on rows 12, 17 or 25. Type over the word "other" to remember what equipment you placed there.

In each category, enter the purchase cost of the item(s) purchased. Feel free to change the number of years in the "Years Useful Life" columns. If you included your stretcher(s) or defibrillator(s) as equipment on the vehicle tab, do not enter them here.

STOP – IT IS TIME TO SAVE YOUR WORK. Click on File and then Save.

Now it's time to move to the *Staffing* tab.

Staffing:

What this tab does: The *Staffing* tab collects information about how you staff your ambulance service and will estimate your salary costs for next year.

	A	B	C	D	E	F	G	I	J	K	L	
1	Rural EMS & Trauma Technical Assistance Center											
2	Ambulance Service Budget Model											
3												
4	Test Ambulance Service											
5												
6			Hours Per		OR							
7	Administration		Week	Rate/Hr	Annual							
8	Administrative Position #1				\$ -				Either specify hours per week and a rate			
9	Administrative Position #2				\$ -				OR enter an annual amount.			
10	Administrative Position #3				\$ -							
11	Administrative Position #4				\$ -							
12	Administrative Position #5				\$ -							
13												
14			# of Crew	Hours per	Hourly	Pay Per	# of		OR			
15	Ambulance Staff		Members	day	Rate	Transport	Transports		Annual			
16	Ambulance #1								\$ -	Either use the green sections		
17	Ambulance #2								\$ -	OR enter an yellow amount.		
18	Ambulance #3								\$ -			
19	Ambulance #4								\$ -			
20	Ambulance #5								\$ -			
21	Ambulance #6								\$ -			
22	Ambulance #7								\$ -			
23	Ambulance #8								\$ -			
24	Ambulance #9								\$ -			
25	Ambulance #10								\$ -			
26												
27												
28			# of Crew	Hours per	Hourly				Annual			
29	Communications		Members	day	Rate				Cost			
30	Administrative								\$ -	Either use the yellow sections		
31	Dispatcher								\$ -	OR enter an annual amount.		
32												

Let's make this friendly for you. If you have administrative staff, type over the label Administrative Position #1 in cell A8 with either the name or job classification for the person filling the role. If you have more than one administrative position (billing, secretary, etc.) do the same on A9 to A12.

For administration, you will either enter the hours worked per week in column C and the rate per hour in column D, or you can type in an annual amount in column E.

Whether you staff full-time, volunteer or some combination of each, the ambulance staff section should work for you. This section is organized around your ambulance vehicles. If you have full-time staff or pay an on-call stipend to volunteers, you'll use columns E and F. If you pay your staff a per-run stipend, you'll use columns G and H. If you already know your annual salary costs, you can simply enter those in column J.

Example: ABC ambulance service staffs one ambulance 24 hours a day with two full-time staff. They have a second ambulance which uses on-call staff that are each paid \$2 per hour while on call, and \$20 per run. On their 500 billable runs, the full-time staffed ambulance completes 450 and volunteers complete the other 50.

In cell D16 enter “2” to represent the two full time staff. In cell D17 enter “2” to represent the volunteers on call. In E16 and E17 enter 24, to represent around the clock staffing.

In cell F16 you will enter the average pay rate of the full-time staff. If your staff are paid different hourly rates depending on their longevity with the service, simply add up all of their pay rates and divide by the number of employees and this will give you the average hourly rate. The typical ambulance service will pay some overtime during the course of the year. Estimate the number of overtime hours and fill in the blocks below. Use that result as the Hourly Rate for cell F16.

	<i>Calculation</i>	<i>Result</i>
Number of hours per year	24 hours times 365 days	8,760
Average hourly pay rate	XXXXXXXXXXXX	
Estimated annual number of hours of overtime pay	XXXXXXXXXXXX	
Average hourly pay rate at time and one-half	Average hourly pay rate times 1.5	
Annual Regular Pay	Number of hours per year (8,760) times average hourly pay rate	
Annual Overtime Pay	Number of overtime hours per year times average hourly pay rate at time and one-half	
Total Pay	Annual Regular Pay Plus Annual Overtime Pay	
Average hourly pay including overtime factor	Total Pay divided by number of hours per year (8,760)	

In cell D16 enter “2” for the volunteers that are on call. In cell E16 enter 24. In cell F16 enter “2” for the \$2 per hour call time. In cell G16 enter 20 for the per-run stipend and in cell H16 enter 50 – the number of transports completed by the volunteers.

Use a similar process to enter the information for communications and mechanic staff (if any).

STOP – IT IS TIME TO SAVE YOUR WORK. Click on File and then Save.

Now it’s time to move to the *Training* tab.

Training:

What this tab does: The *Training* tab collects information about your ongoing education costs.

	A	B	C	D	E	F	G	H	I	J
1	Rural EMS & Trauma Technical Assistance Center									
2	Ambulance Service Budget Model									
3										
4	Test Ambulance Service									
5										
6										
7										
8					State/Natl	Continuing				
9					Certification/ License Fee	Ed/Refresher Cost	Conference	Other Training		
10	Administration									Total
11	Administrative Position #1									\$ -
12	Administrative Position #2									\$ -
13	Administrative Position #3									\$ -
14	Administrative Position #4									\$ -
15	Administrative Position #5									\$ -
17	Ambulance Staff			Number						
18	First Responders/Drivers									\$ -
19	EMTs									\$ -
20	Paramedics									\$ -
21	Nurses									\$ -
22	Other									\$ -
24	Communications			Number						
25	Administrative									\$ -
26	Dispatcher									\$ -
28	Mechanics			Number						
29	Administrative									\$ -
30	Mechanics									\$ -
32								Total		\$ -
33										
34										
35										

The amounts entered into this tab should be ANNUAL amounts per person. Many States require certification/licensure renewal every two or three years. If your service pays these fees or reimburses staff for them, divide the fee paid by the number of years the certificate/licensure is valid. See an example on the Budget Model Worksheet for how to calculate this result. The example is based on a State certification/licensure fee of \$40 for four years and a National Registry fee of \$25 for two years.

Use a similar process to calculate the annual cost of refresher courses if your service pays for them. If your service pays for conference attendance, include the average cost of conference registration plus travel expenses in column G.

If there is other training that you pay for (for example ACLS or PALS courses), report an average ANNUAL amount that includes reimbursed travel costs. For example, let's say you pay a registration fee of \$150 and reimburse on average \$50 in travel related costs for ACLS. Since the refresher course is every two years, the cost per two year cycle per person is \$200. However, you should report the ANNUAL cost per person (\$100).

STOP – IT IS TIME TO SAVE YOUR WORK. Click on File and then Save.

Now it's time to move to the *Other Expenses* tab.

Other Expenses:

What this tab does: This tab collects information about expenses that have not been recorded elsewhere on any tabs.

	A	B	C	D	E
1	Rural EMS & Trauma Technical Assistance Center				
2	Ambulance Service Budget Model				
3					
4	Test Ambulance Service				
5					
6	Patient Care				
7	6103 Medical Supplies-Patient Care			Please do not change the account numbers or descriptions on this page. They are part of a national standardized EMS accounting system. Include the cost of uniforms, coats, etc., on this line.	
8	6104 Gases (oxygen)-Patient Care				
9	6105 Drugs-Patient Care				
10	6106 Laundry & Linen-Patient Care				
11	6108 Equipment Repair-Patient Care				
12	6109 Minor Equipment-Patient Care				
13	6111 Books & Periodicals-Patient Care				
14	6112 Travel & Entertainment-Patient Care			Enter items on this page that have not been covered earlier in the worksheet	
15	Dispatch				
16	6203 Dispatch Supplies				
17	6209 Dispatch Minor Equipment				
18	6213 Telephone				
19	6214 Radio Maintenance				
20	Administration				
21	6303 Office Supplies				
22	6308 Office Repair & Maintenance				
23	6309 Office Minor Equipment				
24	6311 Books & Periodicals				
25	6312 Travel & Entertainment				
26	6313 Administration Telephone				
27	6320 Worker's Comp			Note: On the next sheet, benefits are automatically calculated as a percentage of payroll (30% unless you adjust it). If you wish to use actual numbers in these red cells, be sure to adjust the benefits accordingly on the next sheet.	
28	6321 Unemployment Tax				
29	6322 FICA Tax				
30	6323 General Liability Insurance				
31	6324 Professional Liability Insurance				

This tab requires some detective work on your part. You will need to go through your records from last year to determine the total amounts paid for these various categories. The tab is organized into six different sections: patient care expenses, dispatch expenses, administrative expenses, interest expense, building expenses, and vehicle expenses.

DO NOT CHANGE THE ACCOUNT NUMBERS OR DESCRIPTIONS ON THIS TAB. They are part of a national standard EMS Chart of Accounts. If you don't see a category that matches the way you have previously recorded your expenses, you'll need to find the best fit. If you use QuickBooks® or some other proprietary software, you can set-up sub-accounts to these categories later to match the way you keep track of expenses.

On the *Budget* tab that follows this one, some benefit costs will be automatically calculated for you, using an average benefit rate of 30 percent of salary. If you don't want to use this average rate and you know the actual costs of the red areas in column C, fill in the actual amount in the benefits cells under patient care, dispatch and administration in column C. Change the (0.3) in the formula to reflect your actual benefit percentage.

STOP – IT IS TIME TO SAVE YOUR WORK. Click on File and then Save.

Now it's time to move to the *Budget* tab.

Budget:

What this tab does: This tab displays the calculations and amounts entered on all previous tabs. It also demonstrates the value of contributed items, either by other agencies to yours, or by your volunteer staff. It uses an inflation factor to increase your budget amounts from last year to the current year.

	A	B	C	D	E	F	G	H	I	J
1	Rural EMS & Trauma Technical Assistance Center									
2	Ambulance Service Budget Model									
3										
4	Test Ambulance Service									
5										
6										
7										
8										
9										
10										
11										
12										
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14										
15										
16										
17										
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22										
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25										
26										
27										
28										
29										
30										
31										

About the patient care section: If you elected to fill in the red cells in the previous tab for benefits you should make the amount in cell C11 “0.” Otherwise, benefits will be reported twice. If your total employee salaries do not equate to at least \$10 per hour for two people, cells F10 and F11 will report an amount that volunteers contribute. This number can be a powerful tool for you as you report the estimated dollar value you provided to the community through the volunteers’ service. Feel free to change the Percent Inflation on any or all of the rows in column D to match your particular circumstances. Column G is calculated by taking the actual or estimated information in column C times the inflation factor in column E for that row.

About the dispatch section: Many ambulance services do not operate their own dispatch centers; the service is dispatched by the police or sheriff’s departments. If you haven’t reported an amount equivalent to \$15 per hour, 24 hours a day in dispatch salaries, this sheet will estimate the value that your dispatch center provides to you. If you elected to fill in the red cells in the previous tab for benefits you should make the amount in cell C24 “0.”

About the administrative section: Many ambulance services have part-time managers. If you have not reported at least \$15 per hour for 40 hours per week in administrative payroll costs, this sheet will report the value of the contribution to the service by your management staff. If you elected to fill in the red cells in the previous tab for benefits you should make the amount in cell C36 zero.

Rural Emergency Medical Services & Trauma Technical Assistance Center Ambulance Service Budget Model Tool							
Ambulance Service Name							
				Contributed	Contributed		
		Last	Percent	By	By		
		Year	Inflation	Community 1	Staff 2	Budget	
34	Administration						
35	6301	Administration Salaries	\$ -	3.00%		\$ 31,200	\$ -
36	6302	Administration Benefits	\$ -	3.00%		\$ 9,360	\$ -
37	6303	Office Supplies	\$ -	3.00%			\$ -

About the building section: Cell E24 will report the annual value given to the ambulance service for donated space that was reported on the building tab.

A	B	C	D	E	F	G	H
64	6353	Food	\$ -	3.00%		\$ -	
65	6360	Printing & Publication	\$ -	3.00%		\$ -	
66	6361	Advertising	\$ -	3.00%		\$ -	
67	6362	Employment Agencies	\$ -	3.00%		\$ -	
68	Interest Expense						
69	6400	Interest Expense	\$ -	3.00%		\$ -	
70	Building						
71	6503	Facilities Supplies & Services	\$ -	3.00%		\$ -	
72	6507	Building Depreciation	\$ -	3.00%		\$ -	
73	6508	Building Maintenance	\$ -	3.00%		\$ -	
74	6570	Building Rent	\$ -	3.00%	\$ -	\$ -	
75	6571	Property Taxes	\$ -	3.00%		\$ -	
76	6572	Utilities	\$ -	3.00%		\$ -	
77	6573	Housekeeping	\$ -	3.00%		\$ -	
78	6574	Laundry-non patient care	\$ -	3.00%		\$ -	
79	6576	Property Insurance	\$ -	3.00%		\$ -	
80	Vehicles						
81	6680	Vehicle Registration	\$ -	3.00%		\$ -	
82	6681	Vehicle Gas & Oil	\$ -	3.00%		\$ -	
83	6682	Vehicle Repairs	\$ -	3.00%		\$ -	
84	6683	Vehicle Depreciation	\$ -	3.00%		\$ -	
85	6684	Vehicle Leases	\$ -	3.00%		\$ -	
86	6685	Auto Insurance	\$ -	3.00%		\$ -	
87			\$ -		\$ 170,820	\$ 40,560	\$ -
88	<p>Note 1: If there aren't costs included on the staffing sheet to pay one dispatcher at least minimum wage 24 hours a day, the cost of one dispatcher at an average \$15, less any amount indicated paid for dispatching fees is included in this column. Donated space is also reflected here as calculated on the Building sheet.</p> <p>Note 2: if there isn't enough costs per staffed ambulance to pay two people 24x7 at least minimum wage, then the donated services indicated here are calculated at \$10 per hour for each of 2 people 24x7 for each scheduled ambulance, less any amounts paid in salary costs on the staffing sheet. A similar method is used to determine at least one manager works full-time at \$15 per hour.</p>						

Row 87 provides a total of your expenses from last year, the value added to the service by donated space or dispatch, the value provided to the community by volunteers, and budget amounts for next year that are based on this year's budget plus an inflation factor. When you're satisfied the amounts are correct, you should print this page.

STOP – IT IS TIME TO SAVE YOUR WORK. Click on File and then Save.

Now it's time to move to the *Rate Study* tab.

Rate Study:

What this tab does: This tab allows you to see the effect of varying base and mileage changes, based on the percentage of collections of your service.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Rural EMS & Trauma Technical Assistance Center														
2	Ambulance Service Budget Model														
3															
4	Test Ambulance Service														
5															
6	You entered the # of emergency and non-emergency trips and # of loaded miles (the red cells) on the demographics page.														
7	If you wish to see the affect of changes to these values, please change them on the demographics														
8															
9	EMERGENCIES		Charge If you change the number in yellow, the other columns will automatically increase by 50 dollars.												
10	Emergency Calls	0	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 550	\$ 600	\$ 650	\$ 700	\$ 750		
11	Collections at	100%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
12	Collections at	90%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
13	Collections at	80%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
14	Collections at	70%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
15	Collections at	60%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
16	Collections at	50%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
17	Collections at	40%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
18															
19	NON-EMERGENCIES		Charge If you change the number in yellow, the other columns will automatically increase by 50 dollars.												
20	Non-emergency Calls	0	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 500	\$ 550	\$ 600	\$ 650	\$ 700	\$ 750		
21	Collections at	100%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
22	Collections at	90%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
23	Collections at	80%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
24	Collections at	70%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
25	Collections at	60%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
26	Collections at	50%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
27	Collections at	40%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
28															
29	Mileage		Charge If you change the number in yellow, the other columns will automatically increase by 50 cents.												
30	Loaded Miles	0	\$ 5.50	\$ 6.00	\$ 6.50	\$ 7.00	\$ 7.50	\$ 8.00	\$ 8.50	\$ 9.00	\$ 9.50	\$ 10.00	\$ 10.50		
31	Collections at	100%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

This tab is a tool for you to estimate what your charges will need to be in order to recoup your cost of providing service. The number of emergency calls, non-emergency calls, and billed miles reported on the demographics tab are displayed in cells B10, B20 and B30. Note: in order to provide you with an example, we have used 500 emergency trips, 200 non-emergency trips and 9,000 billable miles. When you open this sheet, the numbers you entered on the demographics page will be displayed.

In order to use this sheet, you will need to ask your billing clerk or billing company what your average percentage of collections are. If you bill \$100,000 annually and collect \$70,000, then your collection percentage is 70 percent. We'll use this as an example. In this example, if you bill a \$250 base rate for your 500 emergencies, you would collect roughly the amount in cell C14 (\$87,500). For 200 non-emergencies charged at a \$250 base rate you would collect the amount in cell C24 (\$35,000). For 9,000 billed miles at \$9 per mile, you would collect the amount in cell C34 (\$56,700). Your total collections for 500 emergencies, 200 non-emergencies and 9,000 billed miles would be \$179,200.

STOP – IT IS TIME TO SAVE YOUR WORK. Click on File and then Save.

You can use this sheet to test various rates and collection percentages. We have provided space for you to add these three collections amounts on the Budget Model Worksheet.

If you need to adjust the rates up or down for any or each of the categories, simply change the numbers in cells C10, C20 and C30. Each column D through M on row 10 increases the base rate by \$50. If you want to see what a base rate of \$100 would collect, change C10 to \$100. Then D10 will automatically convert to \$150, E10 to \$200 and so on.

STOP – IT IS TIME TO SAVE YOUR WORK. Click on File and then Save.

Congratulations! You have finished your own budget based on the Budget Model. We would appreciate hearing from you about your experience using this tool, what you did with it when you were finished, and ways we can enhance it in the future. To provide comments, please e-mail info@remsttac.org or telephone us at (866) 587-6370.

Unless you plan to use QuickBooks® and want to import the Chart of Accounts and your budget, you're finished with this tool. Importing into QuickBooks® will be covered in the next section. Printing costs for the QuickBooks® Pro Edition ranged from \$199.95 to \$399.95 at the time this document was printed.

Whether or not you export your data to QuickBooks® you have taken a very important step in planning for the financial future of your Agency. By exporting your data to QuickBooks® or another off-the-shelf accounting software system, you will be able to follow the financial performance of your ambulance service on a monthly basis. Tracking expenditures and revenues monthly better enables you to anticipate future needs and plan for addressing them. Maintaining a detailed budget will also provide you with persuasive data to share with others when you need to demonstrate the value and needs of your ambulance service.

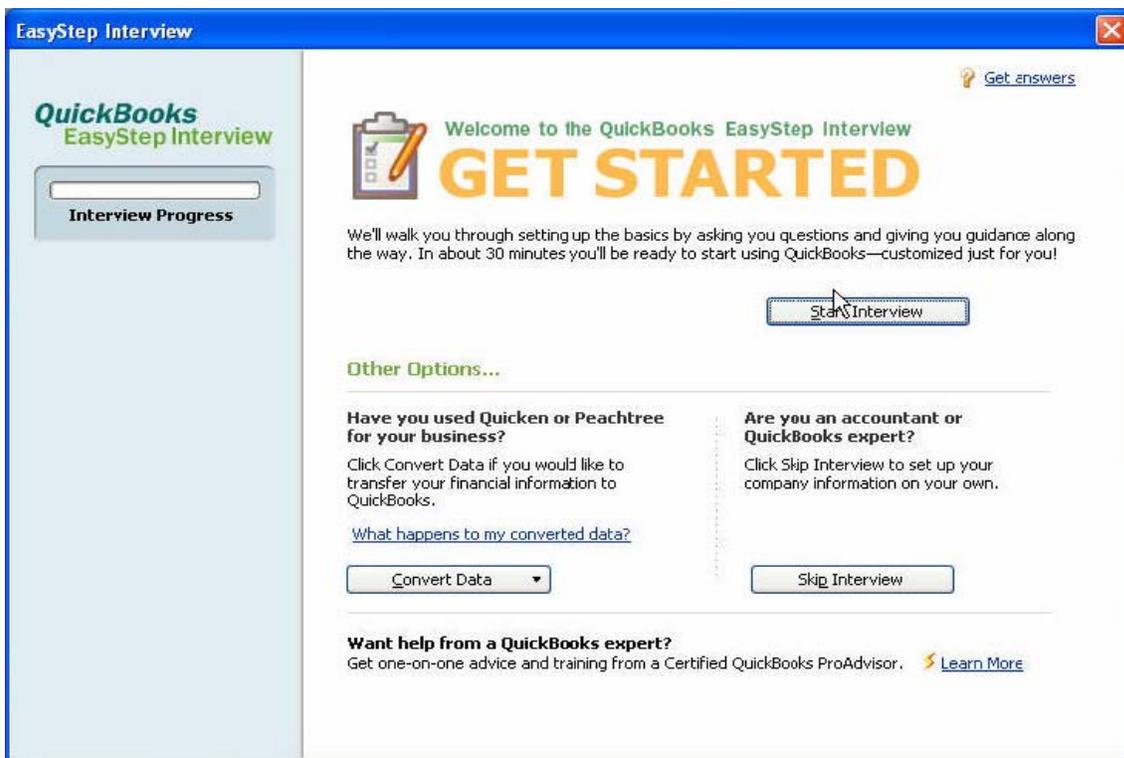
QUICKBOOKS EASY STEP INTERVIEW

There is one tab in the Budget Model that you haven't used yet. This tab contains the and budget information you've just completed, which can be imported into QuickBooks®. This information is formatted for QuickBooks® Pro 2006. Whether it will import into other versions of QuickBooks® is unknown.

We will provide you with a step by step example of importing this data that assumes you just purchased QuickBooks® and are starting from scratch.

After installing QuickBooks®, start the program. Follow the prompts in the program.

You will see the following screen.



Fill in the appropriate information and click Next.

Creating New Company

Please enter your company name, address, and the first month of your fiscal year.

Company Name

Legal Name

Address

Country

Phone #

FAX #

E-mail

Web Site

First month in your fiscal year

First month in your income tax year

Income Tax Form Used

Next
Cancel
Help

Select “(No Type)” on the left side and click Next.

Creating New Company

QuickBooks can help you start your company with a preset chart of accounts. You'll be able to edit the accounts that are created.

Please select the company type which most closely matches yours.

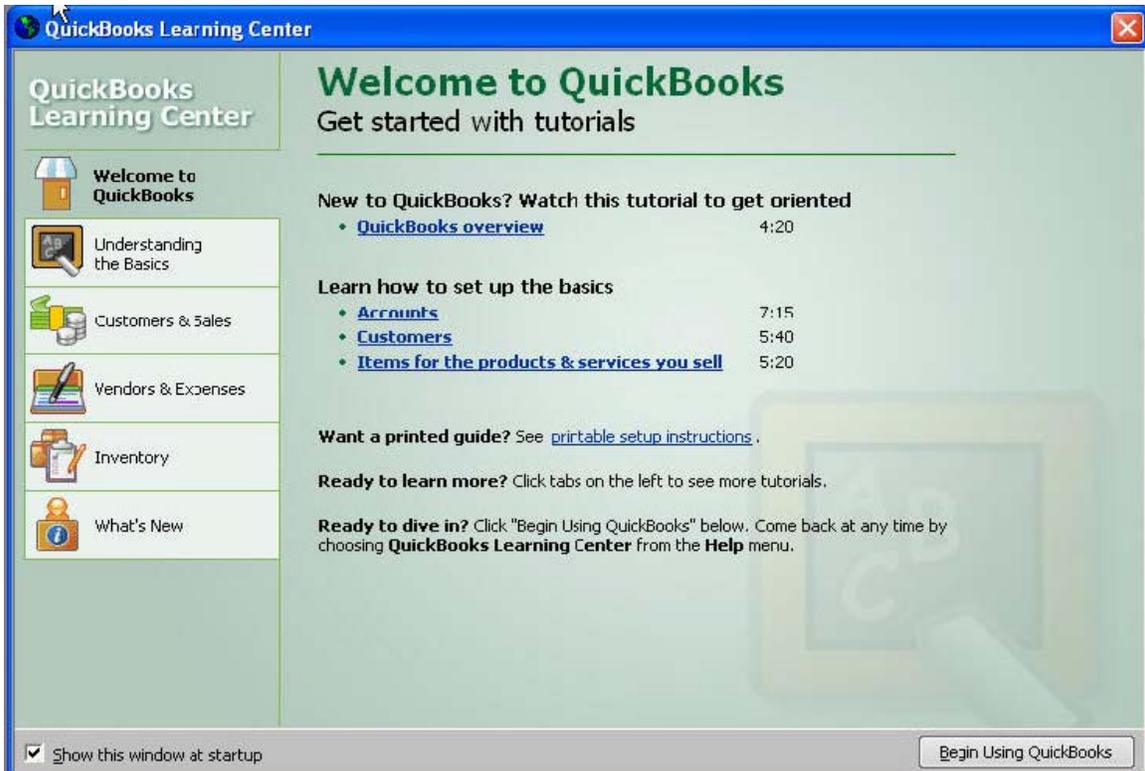
Listed below are the accounts QuickBooks will create for the company type you have selected.

General Business
(No Type)
 Accounting/CPA
 Advertising/PR
 Architecture
 Construction/Contracting
 Consulting
 Farming/Ranching
 Graphic Design/Printing
 Healthcare: General
 Insurance
 Legal
 Manufacturing

(No Accounts):

Next
Prev
Cancel
Help

Choose either the default place to save your file or another location on your hard drive and click save.



Click “Begin Using QuickBooks” in the lower right corner.

If some Alerts pop up, click “Mark As Done” or “Remind Me Again” if you want to be reminded.

Now go back to your Budget Model spreadsheet. You’ll see this in the lower left corner of the sheet:

29	Mileage		Charge	If you change the number in green, the ot			
30	Loaded Miles	9000	\$ 9.00	\$ 9.50	\$ 10.00	\$ 10.50	\$
31	Collections at	100%	\$ 81,000	\$ 85,500	\$ 90,000	\$ 94,500	\$
32	Collections at	90%	\$ 72,900	\$ 76,950	\$ 81,000	\$ 85,050	\$
33	Collections at	80%	\$ 64,800	\$ 68,400	\$ 72,000	\$ 75,600	\$
34	Collections at	70%	\$ 56,700	\$ 59,850	\$ 63,000	\$ 66,150	\$
35	Collections at	60%	\$ 48,600	\$ 51,300	\$ 54,000	\$ 56,700	\$
36	Collections at	50%	\$ 40,500	\$ 42,750	\$ 45,000	\$ 47,250	\$
37	Collections at	40%	\$ 32,400	\$ 34,200	\$ 36,000	\$ 37,800	\$

Navigation: Building / Other Capital / Staffing / Training / Other Expenses / Budget / **Rate Study** /

Just above where it says “Ready” click the first arrow on the left side.



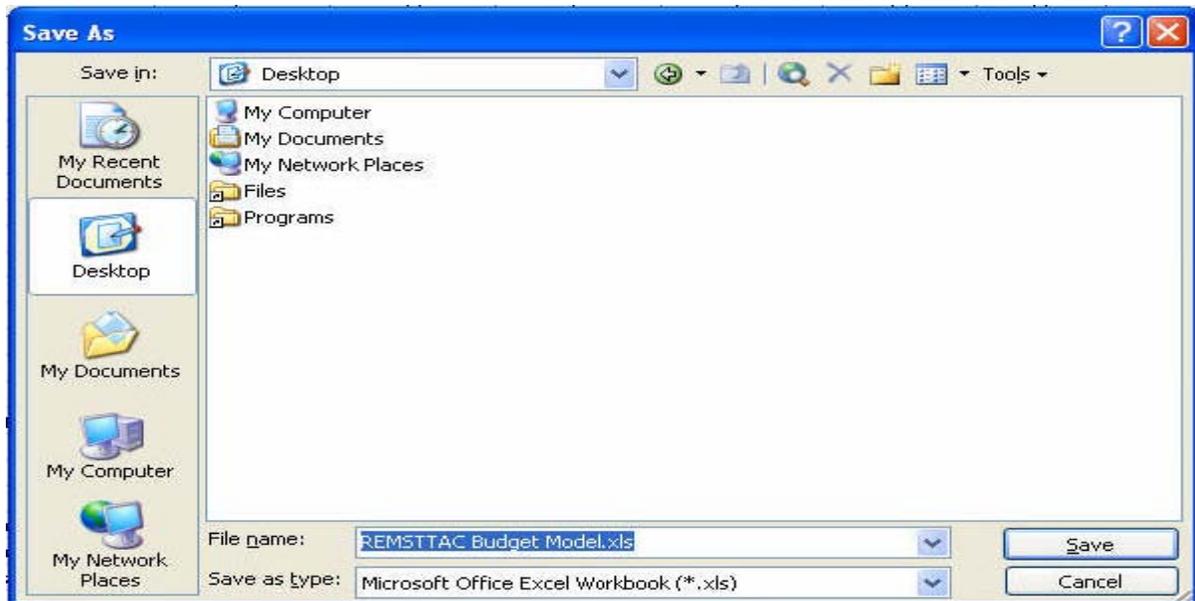
Then you will see the first few tabs in the spreadsheet.



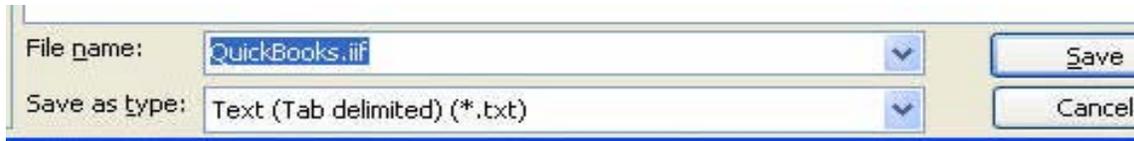
Click on the QuickBooks tab, and you should see this:

	A	B	C	D	E	F	G	H	
1	IHDR	PROD	VER	REL	IIFVER	DATE	TIME	ACCNTNT	ACC
2	HDR	QuickBooks Pro	Version 16.0D	Release R3P	1	12/30/2005	1135995417	N	
3	IACCNT	NAME	REFNUM	TIMESTAMP	ACCNTTYPE	OBAMOUNT	DESC	ACCNUM	SCD
4	ACCNT	Accounts Receivable		6	1135983967	AR	0	1200	
5	ACCNT	Cash		5	1135983863	OCASSET	0	1000	
6	ACCNT	Prepaid Expenses		7	1135984026	OCASSET	0	1300	
7	ACCNT	Investments		9	1135984079	OCASSET	0	1500	
8	ACCNT	Other Assets		11	1135984122	OCASSET	0	1700	
9	ACCNT	Property, Plant & Equipment		10	1135984108	FIXASSET	0	1600	
10	ACCNT	Inventory		8	1135984055	OASSET	0	1400	
11	ACCNT	Accounts Payable		12	1135984154	AP	0	2000	
12	ACCNT	Payroll Liabilities		3	1135966540	OCLIAB	0	2100	
13	ACCNT	Short Term Debt		13	1135984271	OCLIAB	0	2200	

We need to save this tab in a format that QuickBooks can recognize. To do that, we're going to save a duplicate of your budget model under a different name and format.



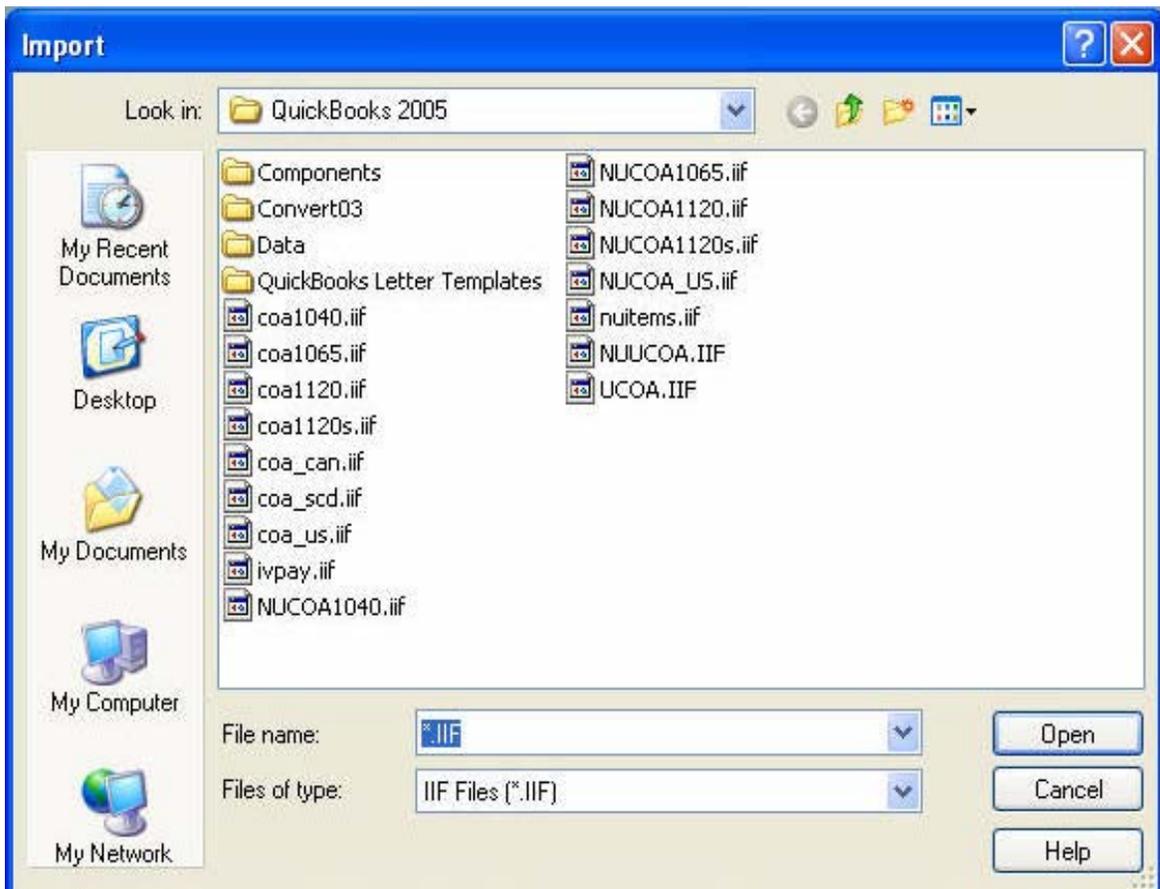
Now change the "Save as type" in the center on the bottom to TEXT. Also, rename the file to QuickBooks.iif.



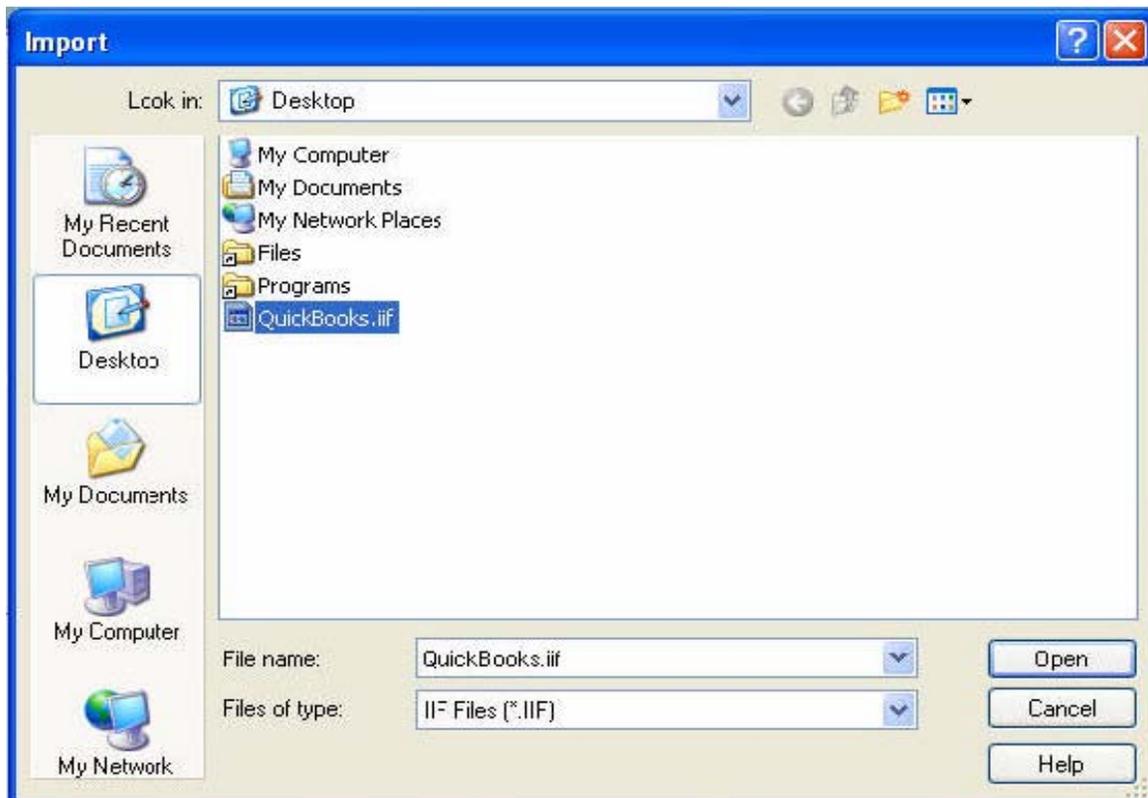
Now click Save. You may now see two dialogue boxes, one informing you that only the current sheet can be saved and the other that some features of Excel may not be available in this format. Click YES to both dialogue boxes.

Back to QuickBooks.

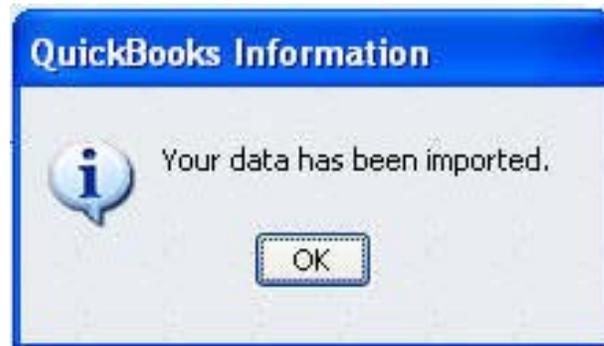
Click on File, then Utilities, then Import, then IIF files.



Now click on Desktop on the left and select the QuickBooks.iif file you previously saved.



Click Open. After the budget is imported you will see the following:



Contact REMSTTAC:

Congratulations! You are finished with this tutorial. Please refer to the extensive in-product and on-line support for QuickBooks.

Thank you for using the budget model. We're interested in your feedback on the use and utility of this product. If you have comments or suggestions for improvement, please contact us at:

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Rockville, MD 20857
Phone 301-443-0835
Fax 301-443-2803
<http://ruralhealth.hrsa.gov/>

APPENDIX A: REMSTTAC STAKEHOLDERS GROUP

Jane Ball, Executive Director
EMSC National Resource Center
Trauma-EMS Technical Assistance
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