AMBULANCE REVENUE and COST REPORT

FIRE DISTRICT and SMALL RURAL COMPANY

Arizona Department of Health Services
Annual Ambulance Financial Report

BAKER EMERGENCY MEDICAL SERVICES, INC
Reporting Ambulance Service

Address: **904 E. BROADWAY STREET**

City: **NEEDLES** Zip: **92363**

Report Fiscal Year

From: **January 1, 2013** (Mo. Day Year) To: **December 31, 2013** (Mo. Day Year)

I hereby verify that I have directed the preparation of the enclosed annual report in accordance with the reporting requirements of the State of Arizona.

I have read this report and hereby verify that the information provided is true and correct to the best of my knowledge.

This report has been prepared using the accrual basis of accounting.

Authorized Signature: _____ Date: 11/13/14

Print Name and Title: **MICHAEL LOWENTHAL, VICE PRESIDENT**

Phone: **760-326-5299**

Mail to:

Department of Health Services
Bureau of Emergency Medical Services
Certificate of Necessity and Rates Section
150 North 18th Avenue, Suite 540
Phoenix, AZ 85007-3248
Telephone: (602) 364-3150
Fax: (602) 364-3567

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AMBULANCE REVENUE AND COST REPORT

FIRE DISTRICT and SMALL RURAL COMPANY

AMBULANCE SERVICE ENTITY: BAKER EMERGENCY MEDICAL SERVICES, INC

FOR THE PERIOD **FROM:** January 1, 2013 **TO:** December 31, 2013

STATISTICAL SUPPORT DATA

Line No.	DESCRIPTION	(1) SUBSCRIPTION SERVICE TRANSPORTS	*(2) TRANSPORTS UNDER CONTRACT	(3) TRANSPORTS NOT UNDER CONTRACT	(4) TOTALS
1	Number of ALS Billable Transports:	N/A	N/A	20	20
2	Number of BLS Billable Transports:	N/A	N/A	10	10
3	Number of Loaded Billable Miles:	N/A	N/A	2,780	2,780
4	Waiting Time (Hr. & Min.):	N/A	N/A	N/A	
5	Canceled (Non-Billable) Runs:				

AMBULANCE SERVICE ROUTINE OPERATING REVENUE

6	ALS Base Rate Revenue	$	17,440
7	BLS Base Rate Revenue		7,690
8	Mileage Charge Revenue		44,480
9	Waiting Charge Revenue		0
10	Medical Supplies Charge Revenue		N/A
11	Nurses Charge Revenue		N/A
12	Standby Charge Revenue (Attach Schedule)		N/A
13	TOTAL AMBULANCE SERVICE ROUTINE OPERATING REVENUE (Post to Page 3, Line 1)	$	69,610

SALARY AND WAGE EXPENSE DETAIL

Line No.	GROSS WAGES:		** No. of FTE's
14	Management	$ 4,200	0.6
15	Paramedics and IEMTs	$ 24,568	1.2
16	Emergency Medical Technician (EMT)	$ 18,326	0.9
17	Other Personnel	$	
18	Payroll Taxes and Fringe Benefits - All Personnel	$	
19	Total Wages, Taxes & Benefits (Sum Lines 14 through 18; Post to Page 3, Line 10)	$ 47,094	2.7

* This column reports only those runs where a contracted discount rate was applied.

** Full-time equivalents (F.T.E.) is the sum of all hours for which employees wages were paid during the year divided by 2080.

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AMBULANCE REVENUE AND COST REPORT

FIRE DISTRICT and SMALL RURAL COMPANY

AMBULANCE SERVICE ENTITY: BAKER EMERGENCY MEDICAL SERVICES, INC

FOR THE PERIOD **FROM:** January 1, 2013 **TO:** December 31, 2013

SCHEDULE OF REVENUES AND EXPENSES

Line No.	DESCRIPTION		
	Operating Revenues:		
1	Total Ambulance Service Operating Revenue	(From: Page 2, Line 13)	$ 69,610
	Settlement Amounts:		
2	AHCCCS		3,826
3	Medicare		10,593
4	Subscription Service		0
5	Contractual		0
6	Other		0
7	Total	(Sum of Lines 2 through 6)	13,419
8	Total Operating Revenue	(Line 1 minus Line 7)	$ 56,191
	Operating Expenses:		
9	Bad Debt		$ 5,784
10	Total Salaries, Wages, and Employee-Related Expenses	(From: Page 2, Line 19)	47,094
11	Professional Services		
12	Travel and Entertainment		0
13	Other General Administrative		
14	Depreciation		
15	Rent / Leasing		
16	Building / Station		
17	Vehicle Expense		
18	Other Operating Expense		
19	Cost of Medical Supplies Charged to Patients		0
20	Interest		0
21	Subscription Service Sales Expense		0
22	Total Operating Expense	(Sum of Lines 9 through 21)	52,878
23	Total Operating Income or (Loss)	(Line 8 minus Line 22)	$ 3,313
24	Subscription Contract Sales		0
25	Other Operating Revenue		0
26	Local Supportive Funding		0
27	Other Non-Operating Income (Attach Schedule)		N/A
28	Other Non-Operating Expense (Attach Schedule)		N/A
29	NET INCOME or (LOSS) Before Income Taxes	(Sum of Lines 23 through 27, minus Line 28)	$ 3,313
	Provision for Income Taxes:		
30	Federal Income Tax		
31	State Income Tax		
32	Total Income Tax	(Line 30, plus Line 31)	
33	**Ambulance Service Net Income (Loss)**	(Line 29, minus Line 32)	

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Roger A. Brown & Company LLP
2234 E Colorado Blvd Fl 3
Pasadena CA,91107
626-795-5522

To the Board of Directors
Baker Emergency Medical Services, Inc
Needles, CA

We have compiled the accompanying statement of assets, liabilities, & equity-income tax basis of Baker Emergency Medical Services, Inc (an S corporation) as of December 31, 2013 and the related statement of revenues and expenses and retained earnings and cash flows-income tax basis for the three months and twelve months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the income tax basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the income tax basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements. During our compilation, we did become aware of a departure from the income tax basis accounting that is described in the following paragraph.

The income tax basis of accounting requires that the Company record a federal income tax provision. Management has informed us that the Company has not recorded such a provision. The effect of this departure on the financial statements has not been determined.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, equity, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the Schedule of Operating Expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Roger A. Brown & Company LLP
Certified Public Accountants
February 19, 2014

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Baker Emergency Medical Services, Inc
Statement of Assets, Liabilities & Equity - Income Tax Basis
As of December 31, 2013
ASSETS

Current Assets		
Cash in Bank-Regular #1146	$ 181,725.15	
Cash in Bank-Saving #2920	50,039.37	
Prepaid Rent	10,000.00	
Prepaid Tax-State	800.00	
Total Current Assets		242,564.52
Property and Equipment		
Automobile	425,476.52	
Computer Equipment	8,085.00	
Leasehold Improvements	35,844.08	
Furniture & Fixtures	41,372.26	
Medical Equipment	155,784.13	
Less: Accumulated Depreciation	(653,332.81)	
Net Property and Equipment		13,229.18
Other Assets		
Security Deposits	825.00	
Officer Loan - ML	144,940.24	
Organization Costs	1,012.50	
Goodwill - Needles	50,000.00	
Franchise Fees	90,000.00	
Amort-Organization Costs	(1,012.50)	
Amort-Goodwill	(49,999.99)	
Amort-Franchise Fees	(90,000.00)	
Total Other Assets		145,765.25
Total Assets		$ 401,558.95

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Baker Emergency Medical Services, Inc
Statement of Assets, Liabilities & Equity - Income Tax Basis
As of December 31, 2013
LIABILITIES AND STOCKHOLDERS' EQUITY

Current Liabilities		
Payroll Tax - Paid/Accrued	$ 683.47	
Total Current Liabilities		683.47
Long-Term Liabilities		
Officer Loan - DG	216,667.00	
Total Long-Term Liabilities		216,667.00
Total Liabilities		217,350.47
Stockholders' Equity		
Capital Stock	158,000.00	
Retained Earnings	26,208.48	
Total Stockholders' Equity		184,208.48
Total Liabilities and Stockholders' Equity		$ 401,558.95

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Baker Emergency Medical Services, Inc
Statement of Retained Earnings
Income Tax Basis

	12 Months Ended December 31, 2013
Beginning of Period	$ (29,002.82)
Plus: Net Income (Loss)	55,211.30
Less: Dividends Paid	0.00
Retained Earnings End of Period	$ 26,208.48

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Baker Emergency Medical Services, Inc
Statement of Revenue & Expenses - Income Tax Basis
For the 3 Months and 12 Months Ended December 31, 2013

	3 Months Ended December 31, 2013	%	12 Months Ended December 31, 2013	%
Revenue				
Fees	$ 188,505.71	100.00	$ 948,042.57	100.00
Total Revenue	188,505.71	100.00	948,042.57	100.00
Operating Expenses				
Salaries and Wages	68,398.13	36.28	294,476.20	31.06
Officers Salary	29,400.00	15.60	127,400.00	13.44
Amortization Expense	555.56	0.29	2,777.81	0.29
Automobile Expense	19,333.15	10.26	92,817.65	9.79
Business Promotion	203.17	0.11	403.17	0.04
Continuing Education	0.00	0.00	5,069.90	0.53
Depreciation	7,834.33	4.16	14,306.54	1.51
Dues and Subscriptions	513.00	0.27	513.00	0.05
Employee Welfare	0.00	0.00	2,000.00	0.21
Insurance	7,100.50	3.77	59,138.56	6.24
Insurance-Officers Health	2,162.00	1.15	11,916.00	1.26
Insurance-Officers Life	3,206.98	1.70	5,102.92	0.54
Licenses and Permits	2,834.88	1.50	16,277.29	1.72
Medical Supplies	20,669.00	10.96	51,081.09	5.39
Office Expenses	1,155.02	0.61	7,389.69	0.78
Outside Services	14,450.07	7.67	51,414.66	5.42
Postage	0.00	0.00	596.21	0.06
Professional Fees	1,350.00	0.72	7,250.00	0.76
Rent	0.00	0.00	13,800.00	1.46
Rental of Equipment	36,943.49	19.60	36,943.49	3.90
Repair and Maintenance	465.32	0.25	20,570.72	2.17
Taxes on Payroll	8,128.31	4.31	35,337.15	3.73
Taxes Auto	874.00	0.46	5,228.00	0.55
Taxes Personal Property	393.87	0.21	539.06	0.06
Taxes State Income	0.00	0.00	800.00	0.08
Telephone & Radio	4,734.74	2.51	23,369.04	2.46
Uniform and Laundry	505.30	0.27	1,041.30	0.11
Utilities	871.23	0.46	5,461.14	0.58
Total Operating Expenses	(232,082.05)	(123.12)	(893,020.59)	(94.20)
Net Operating Income (Loss)	(43,576.34)	(23.12)	55,021.98	5.80
Professional Expenses				
Other Income (Expense)				
Interest Earned	56.85	(0.03)	189.32	(0.02)
Total Other Income (Expense)	56.85	(0.03)	189.32	(0.02)
Net Income (Loss)	$ (43,519.49)	(23.09)	$ 55,211.30	5.82

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Baker Emergency Medical Services, Inc
Statement of Revenue & Expenses - Income Tax Basis
Trend Analysis - 12 Month Rolling

	1/31/13	2/28/13	3/31/13	4/30/13	5/31/13	6/30/13	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	Total	Average
Revenue														
Fees	75,769.55	85,386.42	75,793.83	81,685.74	92,265.21	89,891.09	83,824.74	85,219.95	89,700.33	83,827.79	46,002.17	188,505.7	948,042.5	79,003.55
Total Revenue	75,769.55	85,386.42	75,793.83	81,685.74	92,265.21	89,891.09	83,824.74	85,219.95	89,700.33	83,827.79	46,002.17	188,505.7	948,042.5	79,003.55
Operating Expenses														
Salaries and Wages	34,835.65	22,727.23	22,531.31	21,226.33	23,269.91	23,061.64	34,964.95	22,761.66	20,699.39	23,119.66	21,701.33	68,398.13	294,476.2	24,539.68
Officers Salary	14,700.00	9,800.00	9,800.00	9,800.00	9,800.00	9,800.00	14,700.00	9,800.00	9,800.00	9,800.00	9,800.00	29,400.00	127,400.0	10,616.67
Amortization Expense	277.78	277.78	0.00	277.78	277.78	277.78	277.78	277.79	277.78	277.78	0.00	555.56	2,777.81	231.48
Automobile Expense	6,930.72	3,605.54	11,624.78	9,390.11	3,885.09	4,484.04	17,978.58	10,173.92	5,411.72	3,792.91	11,449.28	19,333.15	92,817.65	7,734.80
Business Promotion	0.00	0.00	150.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	203.17	203.17	403.17	33.60
Continuing Education	0.00	20.00	0.00	749.34	1,789.56	0.00	1,261.00	1,250.00	0.00	0.00	0.00	0.00	5,069.90	422.49
Depreciation	514.38	514.40	0.00	514.38	985.81	985.83	985.80	985.81	985.80	2,415.43	2,415.42	7,834.33	14,306.54	1,192.21
Dues and Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.00	458.00	513.00	513.00	42.75
Employee Welfare	0.00	0.00	1,800.00	0.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00	0.00	2,000.00	166.67
Insurance	2,467.00	1,200.06	0.00	2,315.67	2,315.67	39,598.67	2,292.16	624.33	1,224.50	1,224.50	1,224.50	7,100.50	59,138.56	4,928.21
Insurance-Officers Health	922.00	1,118.00	1,118.00	1,118.00	2,162.95	0.00	1,153.05	1,081.00	1,081.00	1,081.00	1,081.00	2,162.00	11,916.00	993.00
Insurance-Officers Life	210.66	210.66	210.66	210.66	210.66	210.66	210.66	210.66	210.66	2,785.66	210.66	3,206.98	5,102.92	425.24
Licenses and Permits	2,540.06	0.00	1,686.06	5,160.00	0.00	0.00	1,914.88	204.40	1,917.01	0.00	0.00	2,834.88	16,277.29	1,356.44
Medical Supplies	3,925.69	882.50	3,278.56	4,636.87	5,419.81	757.54	5,815.21	1,933.50	3,762.41	13,373.32	1,304.22	20,669.00	51,081.09	4,256.76
Office Expenses	2,112.31	667.18	274.28	255.81	254.59	618.94	234.55	1,368.97	448.04	496.72	67.91	1,155.02	7,389.69	615.81
Outside Services	0.00	0.00	12,823.43	4,248.32	4,256.53	4,642.67	4,356.76	4,418.88	2,218.00	7,698.98	4,404.59	14,450.07	51,414.66	4,284.56
Postage	0.00	22.50	0.00	359.76	0.00	0.00	213.95	0.00	0.00	0.00	0.00	0.00	596.21	49.68
Professional Fees	450.00	2,200.00	550.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00	1,350.00	7,250.00	604.17
Rent	0.00	0.00	600.00	0.00	0.00	13,200.00	0.00	0.00	0.00	0.00	0.00	0.00	13,800.00	1,150.00
Rental of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,943.49	36,943.49	3,078.62
Repair and Maintenance	162.70	64.00	13,525.33	1,464.56	118.00	64.00	2,100.81	65.00	2,541.00	65.00	65.00	465.32	20,570.72	1,714.23
Taxes on Payroll	5,356.81	3,062.65	2,529.10	2,521.78	2,676.21	1,869.41	4,055.52	2,711.46	2,425.90	2,720.97	2,403.56	8,128.31	35,337.15	2,944.76
Taxes Auto	0.00	714.00	0.00	612.00	649.00	919.00	1,459.00	0.00	1.00	0.00	874.00	874.00	5,228.00	435.67
Taxes Personal Property	0.00	0.00	0.00	0.00	0.00	0.00	145.19	0.00	0.00	393.87	0.00	393.87	539.06	44.92
Taxes State Income	0.00	0.00	800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00	66.67
Telephone & Radio	4,716.53	1,445.43	1,448.14	1,012.33	1,161.61	1,832.04	1,254.10	1,181.00	4,583.12	659.60	2,642.84	4,734.74	23,369.04	1,947.42
Uniform and Laundry	0.00	0.00	536.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	505.30	1,041.30	86.77
Utilities	613.04	439.05	423.66	421.53	534.97	18.05	1,100.57	16.67	1,022.37	469.54	17.70	871.23	5,461.14	455.10
Total Operating Expenses	80,735.33	48,970.98	85,709.31	66,815.23	60,218.15	102,790.2	96,924.52	59,515.05	59,259.70	70,879.94	60,773.18	232,082.0	893,020.5	74,418.38
Net Operating Income (Loss)	(4,965.78)	36,415.44	(9,915.48)	14,870.51	32,047.06	(12,899.18	(13,099.78	25,704.90	30,440.63	12,947.85	(14,771.01	(43,576.34	55,021.98	(4,585.16)
Other Income (Expenses)														
Interest Earned	(7.13)	(8.66)	(16.35)	(8.68)	(7.78)	(28.65)	(7.81)	(7.59)	(39.82)	40.12	(77.98)	(56.85)	(189.32)	15.78
Total Other Income (Expense)	7.13	8.66	16.35	8.68	7.78	28.65	7.81	7.59	39.82	(40.12)	77.98	56.85	189.32	(15.78)
Net Income (Loss)	(4,958.65)	36,424.10	(9,899.13)	14,879.19	32,054.84	(12,870.53	(13,091.97	25,712.49	30,480.45	12,907.73	(14,693.03	(43,519.49	55,211.30	(4,600.94)

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Baker Emergency Medical Services, Inc
Statement of Revenue & Expenses - Income Tax Basis
Trend Analysis - Quarterly

	3/31/13	6/30/13	9/30/13	12/31/13	Total	Average
Revenue						
Fees	236,949.80	263,842.04	258,745.02	188,505.71	948,042.57	237,010.64
Total Revenue	236,949.80	263,842.04	258,745.02	188,505.71	948,042.57	237,010.64
Operating Expenses						
Salaries and Wages	80,094.19	67,557.88	78,426.00	68,398.13	294,476.20	73,619.05
Officers Salary	34,300.00	29,400.00	34,300.00	29,400.00	127,400.00	31,850.00
Amortization Expense	555.56	833.34	833.35	555.56	2,777.81	694.45
Automobile Expense	22,161.04	17,759.24	33,564.22	19,333.15	92,817.65	23,204.41
Business Promotion	150.00	50.00	0.00	203.17	403.17	100.79
Continuing Education	20.00	2,538.90	2,511.00	0.00	5,069.90	1,267.47
Depreciation	1,028.78	2,486.02	2,957.41	7,834.33	14,306.54	3,576.64
Dues and Subscriptions	0.00	0.00	0.00	513.00	513.00	128.25
Employee Welfare	1,800.00	0.00	200.00	0.00	2,000.00	500.00
Insurance	3,667.06	44,230.01	4,140.99	7,100.50	59,138.56	14,784.64
Insurance-Officers Health	3,158.00	3,280.95	3,315.05	2,162.00	11,916.00	2,979.00
Insurance-Officers Life	631.98	631.98	631.98	3,206.98	5,102.92	1,275.73
Licenses and Permits	4,226.12	5,180.00	4,036.29	2,834.88	16,277.29	4,069.32
Medical Supplies	8,086.75	10,814.22	11,511.12	20,669.00	51,081.09	12,770.27
Office Expenses	3,053.77	1,129.34	2,051.56	1,155.02	7,389.69	1,847.42
Outside Services	12,823.43	13,147.52	10,993.64	14,450.07	51,414.66	12,853.67
Postage	22.50	359.76	213.95	0.00	596.21	149.05
Professional Fees	3,200.00	1,350.00	1,350.00	1,350.00	7,250.00	1,812.50
Rent	600.00	13,200.00	0.00	0.00	13,800.00	3,450.00
Rental of Equipment	0.00	0.00	0.00	36,943.49	36,943.49	9,235.87
Repair and Maintenance	13,752.03	1,646.56	4,706.81	465.32	20,570.72	5,142.68
Taxes on Payroll	10,948.56	7,067.40	9,192.88	8,128.31	35,337.15	8,834.29
Taxes Auto	714.00	2,180.00	1,460.00	874.00	5,228.00	1,307.00
Taxes Personal Property	0.00	0.00	145.19	393.87	539.06	134.76
Taxes State Income	800.00	0.00	0.00	0.00	800.00	200.00
Telephone & Radio	7,610.10	4,005.98	7,018.22	4,734.74	23,369.04	5,842.26
Uniform and Laundry	536.00	0.00	0.00	505.30	1,041.30	260.32
Utilities	1,475.75	974.55	2,139.61	871.23	5,461.14	1,365.29
Total Operating Expenses	215,415.62	229,823.65	215,699.27	232,082.05	893,020.59	223,255.15
Net Operating Income (Loss)	21,534.18	34,018.39	43,045.75	(43,576.34)	55,021.98	13,755.50
Other Income (Expense)						
Interest Earned	32.14	45.11	55.22	56.85	189.32	47.33
Total Other Income (Expense)	(32.14)	(45.11)	(55.22)	(56.85)	(189.32)	47.33

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Baker Emergency Medical Services, Inc
Statement of Revenue & Expenses - Income Tax Basis
Trend Analysis - Quarterly

Professional Expenses	3/31/13	6/30/13	9/30/13	12/31/13	Total	Average
Net Income (Loss) Before Taxes	32.14	45.11	55.22	56.85	189.32	(47.33)
Net Income (Loss)	21,566.32	34,063.50	43,100.97	(43,519.49)	55,211.30	13,802.83

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Roger A. Brown & Company LLP
2234 E Colorado Blvd Fl 3
Pasadena CA,91107
626-795-5522

To the Board of Directors
Baker Emergency Medical Services, Inc
Needles, CA

We have compiled the accompanying statement of assets, liabilities, & equity-income tax basis of Baker Emergency Medical Services, Inc (an S corporation) as of March 31, 2014 and the related statement of revenues and expenses and retained earnings and cash flows-income tax basis for the one month and three months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the income tax basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the income tax basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements. During our compilation, we did become aware of a departure from the income tax basis accounting that is described in the following paragraph.

The income tax basis of accounting requires that the Company record a federal income tax provision. Management has informed us that the Company has not recorded such a provision. The effect of this departure on the financial statements has not been determined.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, equity, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the Schedule of Operating Expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Roger A. Brown & Company LLP
Certified Public Accountants
May 27, 2014

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Baker Emergency Medical Services, Inc
Statement of Assets, Liabilities & Equity - Income Tax Basis
As of March 31, 2014

ASSETS

Current Assets		
Cash in Bank-Regular #1146	$ 169,684.78	
Cash in Bank-Saving #2920	50,051.71	
Prepaid Rent	10,000.00	
Prepaid Tax-State	800.00	
Total Current Assets		230,536.49
Property and Equipment		
Automobile	425,476.52	
Computer Equipment	8,085.00	
Leasehold Improvements	35,844.08	
Furniture & Fixtures	41,372.26	
Medical Equipment	155,784.13	
Less: Accumulated Depreciation	(655,453.63)	
Net Property and Equipment		11,108.36
Other Assets		
Security Deposits	825.00	
Officer Loan - ML	144,940.24	
Organization Costs	1,012.50	
Goodwill - Needles	50,000.00	
Franchise Fees	90,000.00	
Amort-Organization Costs	(1,012.50)	
Amort-Goodwill	(49,999.99)	
Amort-Franchise Fees	(90,000.00)	
Total Other Assets		145,765.25
Total Assets		$ 387,410.10

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Baker Emergency Medical Services, Inc
Statement of Assets, Liabilities & Equity - Income Tax Basis
As of March 31, 2014

LIABILITIES AND STOCKHOLDERS' EQUITY

Current Liabilities		
Payroll Tax - Paid/Accrued	$ 2,219.55	
Total Current Liabilities		2,219.55
Long-Term Liabilities		
Officer Loan - DG	216,667.00	
Total Long-Term Liabilities		216,667.00
Total Liabilities		218,886.55
Stockholders' Equity		
Capital Stock	158,000.00	
Retained Earnings	10,523.55	
Total Stockholders' Equity		168,523.55
Total Liabilities and Stockholders' Equity		$ 387,410.10

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Baker Emergency Medical Services, Inc
Statement of Retained Earnings
Income Tax Basis

	3 Months Ended March 31, 2014
Beginning of Period	$ 26,208.48
Plus: Net Income (Loss)	(15,684.93)
Less: Dividends Paid	0.00
Retained Earnings End of Period	$ 10,523.55

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Baker Emergency Medical Services, Inc
Statement of Revenue & Expenses - Income Tax Basis
For the 1 Month and 3 Months Ended March 31, 2014

	1 Month Ended March 31, 2014	%	3 Months Ended March 31, 2014	%
Revenue				
Fees	$ 72,958.55	100.00	$ 200,651.05	100.00
Total Revenue	72,958.55	100.00	200,651.05	100.00
Operating Expenses				
Salaries and Wages	22,971.63	31.49	83,562.26	41.65
Officers Salary	9,800.00	13.43	34,300.00	17.09
Automobile Expense	9,521.62	13.05	20,686.05	10.31
Business Promotion	100.00	0.14	100.00	0.05
Depreciation	706.93	0.97	2,120.82	1.06
Dues and Subscriptions	0.00	0.00	54.00	0.03
Insurance	1,224.50	1.68	7,757.50	3.87
Insurance-Officers Health	1,205.11	1.65	5,576.51	2.78
Insurance-Officers Life	210.66	0.29	631.98	0.31
Licenses and Permits	2,334.88	3.20	2,334.88	1.16
Medical Supplies	7,690.56	10.54	16,963.25	8.45
Office Expenses	176.24	0.24	1,867.08	0.93
Outside Services	2,908.87	3.99	8,898.50	4.43
Postage	0.00	0.00	29.23	0.01
Professional Fees	450.00	0.62	3,100.00	1.54
Rental of Equipment	1,723.74	2.36	3,447.48	1.72
Repair and Maintenance	601.95	0.83	1,883.96	0.94
Taxes on Payroll	2,909.09	3.99	11,838.68	5.90
Taxes Auto	0.00	0.00	462.00	0.23
Taxes Business	0.00	0.00	146.00	0.07
Taxes State Income	800.00	1.10	800.00	0.40
Telephone & Radio	1,613.78	2.21	8,023.54	4.00
Utilities	446.73	0.61	1,782.64	0.89
Total Operating Expenses	(67,396.29)	(92.38)	(216,366.36)	(107.83)
Net Operating Income (Loss)	5,562.26	7.62	(15,715.31)	(7.83)
Professional Expenses				
Other Income (Expense)				
Interest Earned	9.39	(0.01)	30.38	(0.02)
Total Other Income (Expense)	9.39	(0.01)	30.38	(0.02)
Net Income (Loss)	$ 5,571.65	7.64	$ (15,684.93)	(7.82)

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Baker Emergency Medical Services, Inc
Statement of Revenue & Expenses - Income Tax Basis
Trend Analysis - 12 Month Rolling

	4/30/13	5/31/13	6/30/13	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	Total	Average
Revenue														
Fees	81,685.74	92,265.21	89,891.09	83,824.74	85,219.95	89,700.33	83,827.79	46,002.17	58,675.75	65,646.47	62,046.03	72,958.55	911,743.8	75,978.65
Total Revenue	81,685.74	92,265.21	89,891.09	83,824.74	85,219.95	89,700.33	83,827.79	46,002.17	58,675.75	65,646.47	62,046.03	72,958.55	911,743.8	75,978.65
Operating Expenses														
Salaries and Wages	21,226.33	23,269.91	23,061.64	34,964.95	22,761.66	20,699.39	23,119.66	21,701.33	23,577.14	36,554.88	24,035.75	22,971.63	297,944.2	24,828.69
Officers Salary	9,800.00	9,800.00	9,800.00	14,700.00	9,800.00	9,800.00	9,800.00	9,800.00	9,800.00	14,700.00	9,800.00	9,800.00	127,400.0	10,616.67
Amortization Expense	277.78	277.78	277.78	277.78	277.79	277.78	277.78	0.00	277.78	0.00	0.00	0.00	2,222.25	185.19
Automobile Expense	9,390.11	3,885.09	4,484.04	17,978.58	10,173.92	5,411.72	3,792.91	11,449.28	4,090.96	6,293.17	4,871.26	9,521.62	91,342.66	7,611.89
Business Promotion	50.00	0.00	0.00	0.00	0.00	0.00	0.00	203.17	0.00	0.00	0.00	100.00	353.17	29.43
Continuing Education	749.34	1,789.56	0.00	1,261.00	1,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,049.90	420.82
Depreciation	514.38	985.81	985.83	985.80	985.81	985.80	2,415.43	2,415.42	3,003.48	706.93	706.96	706.93	15,398.58	1,283.21
Dues and Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	55.00	458.00	0.00	54.00	0.00	0.00	567.00	47.25
Employee Welfare	0.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	16.67
Insurance	2,315.67	2,315.67	39,598.67	2,292.16	524.33	1,224.50	1,224.50	1,224.50	4,651.50	5,308.50	1,224.50	1,224.50	63,229.00	5,269.08
Insurance-Officers Health	1,118.00	2,162.95	0.00	1,153.05	1,081.00	1,081.00	1,081.00	1,081.00	0.00	3,166.29	1,205.11	1,205.11	14,334.51	1,194.54
Insurance-Officers Life	210.66	210.66	210.66	210.66	210.66	210.66	2,785.66	210.66	210.66	210.66	210.66	210.66	5,102.92	425.24
Licenses and Permits	5,180.00	0.00	0.00	1,914.88	204.40	1,917.01	0.00	0.00	2,834.88	0.00	0.00	2,334.88	14,386.05	1,198.84
Medical Supplies	4,636.87	5,419.81	757.54	5,815.21	1,933.50	3,762.41	13,373.32	1,304.22	5,991.46	7,802.87	1,469.82	7,690.56	59,957.59	4,996.47
Office Expenses	255.81	254.59	618.94	234.55	1,368.97	448.04	496.72	67.91	590.39	1,343.76	347.08	176.24	6,203.00	516.92
Outside Services	4,248.32	4,256.53	4,642.67	4,356.76	4,418.88	2,218.00	7,698.98	4,404.59	2,346.50	5,989.63	0.00	2,908.87	47,489.73	3,957.48
Postage	359.76	0.00	0.00	213.95	0.00	0.00	0.00	0.00	0.00	29.23	0.00	0.00	602.94	50.25
Professional Fees	450.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00	900.00	1,750.00	450.00	7,150.00	595.83
Rent	0.00	0.00	13,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,200.00	1,100.00
Rental of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,943.49	0.00	1,723.74	1,723.74	40,390.97	3,365.91
Repair and Maintenance	1,464.56	118.00	64.00	2,100.81	65.00	2,541.00	65.00	65.00	335.32	1,017.66	264.35	601.95	8,702.65	725.22
Taxes on Payroll	2,521.78	2,676.21	1,869.41	4,055.52	2,711.46	2,425.90	2,720.97	2,403.56	3,003.78	5,576.12	3,353.47	2,909.09	36,227.27	3,018.94
Taxes Auto	612.00	649.00	919.00	1,459.00	0.00	1.00	0.00	874.00	0.00	0.00	462.00	0.00	4,976.00	414.67
Taxes Business	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	146.00	0.00	146.00	12.17
Taxes Personal Property	0.00	0.00	0.00	145.19	0.00	0.00	393.87	0.00	0.00	0.00	0.00	0.00	539.06	44.92
Taxes State Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00	800.00	66.67
Telephone & Radio	1,012.33	1,161.61	1,832.04	1,254.10	1,181.00	4,583.12	659.60	2,642.84	1,432.30	5,597.22	812.54	1,613.78	23,782.48	1,981.87
Uniform and Laundry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	505.30	0.00	0.00	0.00	505.30	42.11
Utilities	421.53	534.97	18.05	1,100.57	16.67	1,022.37	469.54	17.70	383.99	876.97	458.94	446.73	5,768.03	480.67
Total Operating Expenses	66,815.23	60,218.15	102,790.2	96,924.52	59,515.05	59,259.70	70,879.94	60,773.18	100,428.9	96,127.89	52,842.18	67,396.29	893,971.3	74,497.61
Net Operating Income (Loss)	14,870.51	32,047.06	(12,899.18	(13,099.78	25,704.90	30,440.63	12,947.85	(14,771.01	(41,753.18	(30,481.42	9,203.85	5,562.26	17,772.49	(1,481.04)
Other Income (Expenses)														
Interest Earned	(8.68)	(7.78)	(28.65)	(7.81)	(7.59)	(39.82)	40.12	(77.98)	(18.99)	(11.69)	(9.30)	(9.39)	(187.56)	15.63
Total Other Income (Expense)	8.68	7.78	28.65	7.81	7.59	39.82	(40.12)	77.98	18.99	11.69	9.30	9.39	187.56	(15.63)

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Baker Emergency Medical Services, Inc
Statement of Revenue & Expenses - Income Tax Basis
Trend Analysis - 12 Month Rolling

Net Income (Loss)	14,879.19	32,054.84	(12,870.53	(13,091.97	25,712.49	30,480.45	12,907.73	(14,693.03	(41,734.19	(30,469.73	9,213.15	5,571.65	17,960.05	(1,496.67)

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Baker Emergency Medical Services, Inc
Statement of Revenue & Expenses - Income Tax Basis
Trend Analysis - Quarterly

	6/30/13	9/30/13	12/31/13	3/31/14	Total	Average
Revenue						
Fees	263,842.04	258,745.02	188,505.71	200,651.05	911,743.82	227,935.95
Total Revenue	263,842.04	258,745.02	188,505.71	200,651.05	911,743.82	227,935.95
Operating Expenses						
Salaries and Wages	67,557.88	78,426.00	68,398.13	83,562.26	297,944.27	74,486.07
Officers Salary	29,400.00	34,300.00	29,400.00	34,300.00	127,400.00	31,850.00
Amortization Expense	833.34	833.35	555.56	0.00	2,222.25	555.56
Automobile Expense	17,759.24	33,564.22	19,333.15	20,686.05	91,342.66	22,835.67
Business Promotion	50.00	0.00	203.17	100.00	353.17	88.29
Continuing Education	2,538.90	2,511.00	0.00	0.00	5,049.90	1,262.47
Depreciation	2,486.02	2,957.41	7,834.33	2,120.82	15,398.58	3,849.64
Dues and Subscriptions	0.00	0.00	513.00	54.00	567.00	141.75
Employee Welfare	0.00	200.00	0.00	0.00	200.00	50.00
Insurance	44,230.01	4,140.99	7,100.50	7,757.50	63,229.00	15,807.25
Insurance-Officers Health	3,280.95	3,315.05	2,162.00	5,576.51	14,334.51	3,583.63
Insurance-Officers Life	631.98	631.98	3,206.98	631.98	5,102.92	1,275.73
Licenses and Permits	5,180.00	4,036.29	2,834.88	2,334.88	14,386.05	3,596.51
Medical Supplies	10,814.22	11,511.12	20,669.00	16,963.25	59,957.59	14,989.40
Office Expenses	1,129.34	2,051.56	1,155.02	1,867.08	6,203.00	1,550.75
Outside Services	13,147.52	10,993.64	14,450.07	8,898.50	47,489.73	11,872.43
Postage	359.76	213.95	0.00	29.23	602.94	150.74
Professional Fees	1,350.00	1,350.00	1,350.00	3,100.00	7,150.00	1,787.50
Rent	13,200.00	0.00	0.00	0.00	13,200.00	3,300.00
Rental of Equipment	0.00	0.00	36,943.49	3,447.48	40,390.97	10,097.74
Repair and Maintenance	1,646.56	4,706.81	465.32	1,883.96	8,702.65	2,175.66
Taxes on Payroll	7,067.40	9,192.88	8,128.31	11,838.68	36,227.27	9,056.82
Taxes Auto	2,180.00	1,460.00	874.00	462.00	4,976.00	1,244.00
Taxes Business	0.00	0.00	0.00	146.00	146.00	36.50
Taxes Personal Property	0.00	145.19	393.87	0.00	539.06	134.76
Taxes State Income	0.00	0.00	0.00	800.00	800.00	200.00
Telephone & Radio	4,005.98	7,018.22	4,734.74	8,023.54	23,782.48	5,945.62
Uniform and Laundry	0.00	0.00	505.30	0.00	505.30	126.33
Utilities	974.55	2,139.61	871.23	1,782.64	5,768.03	1,442.01
Total Operating Expenses	229,823.65	215,699.27	232,082.05	216,366.36	893,971.33	223,492.83
Net Operating Income (Loss)	34,018.39	43,045.75	(43,576.34)	(15,715.31)	17,772.49	4,443.12

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Baker Emergency Medical Services, Inc
Statement of Revenue & Expenses - Income Tax Basis
Comparative

	March 2014	March 2013	March 2012	March 2011	Year-to-date March 2014	Year-to-date March 2013	Year-to-date March 2012	Year-to-date March 2011
Revenue								
Fees	$ 72,958.55	$ 75,793.83	$ 87,006.87	$ 80,324.68	$ 200,651.05	$ 236,949.80	$ 206,764.62	$ 196,230.99
Total Revenue	72,958.55	75,793.83	87,006.87	80,324.68	200,651.05	236,949.80	206,764.62	196,230.99
Operating Expenses								
Salaries and Wages	22,971.63	22,531.31	21,424.38	34,522.87	83,562.26	80,094.19	76,040.66	78,333.68
Officers Salary	9,800.00	9,800.00	9,800.00	14,700.00	34,300.00	34,300.00	36,100.00	34,300.00
Amortization Expense	0.00	0.00	277.78	277.78	0.00	555.56	833.33	833.33
Automobile Expense	9,521.62	11,624.78	5,939.58	7,687.20	20,686.05	22,161.04	15,300.98	16,915.91
Bank Charges	0.00	0.00	104.56	0.00	0.00	0.00	175.08	0.00
Business Promotion	100.00	150.00	0.00	0.00	100.00	150.00	500.00	0.00
Continuing Education	0.00	0.00	0.00	598.63	0.00	20.00	853.00	598.63
Depreciation	706.93	0.00	817.49	1,126.69	2,120.82	1,028.78	2,452.50	3,380.02
Dues and Subscriptions	0.00	0.00	0.00	0.00	54.00	0.00	0.00	0.00
Employee Welfare	0.00	1,800.00	0.00	380.00	0.00	1,800.00	2,723.04	380.00
Insurance	1,224.50	0.00	315.44	4,981.30	7,757.50	3,667.06	9,450.44	11,810.91
Insurance-Officers Health	1,205.11	1,118.00	0.00	0.00	5,576.51	3,158.00	0.00	0.00
Insurance-Officers Life	210.66	210.66	210.66	210.66	631.98	631.98	631.98	631.98
Interest	0.00	0.00	0.00	22.74	0.00	0.00	0.00	84.96
Licenses and Permits	2,334.88	1,686.06	1,313.04	1,252.38	2,334.88	4,226.12	2,063.04	1,252.38
Medical Supplies	7,690.56	3,278.56	7,032.04	9,960.68	16,963.25	8,086.75	10,350.52	14,906.81
Office Expenses	176.24	274.28	139.89	57.27	1,867.08	3,053.77	2,381.28	510.24
Outside Services	2,908.87	12,823.43	1,185.39	3,133.10	8,898.50	12,823.43	13,912.34	8,935.47
Postage	0.00	0.00	32.56	0.00	29.23	22.50	324.08	0.00
Professional Fees	450.00	550.00	450.00	2,200.00	3,100.00	3,200.00	3,100.00	3,100.00
Rent	0.00	600.00	0.00	0.00	0.00	600.00	0.00	0.00
Rental of Equipment	1,723.74	0.00	0.00	0.00	3,447.48	0.00	0.00	0.00
Repair and Maintenance	601.95	13,525.33	64.00	2,580.56	1,883.96	13,752.03	2,373.54	2,932.52
Taxes on Payroll	2,909.09	2,529.10	2,772.02	4,562.72	11,838.68	10,948.56	11,162.99	11,594.83
Taxes Auto	0.00	0.00	0.00	0.00	462.00	714.00	500.00	1,549.00
Taxes Business	0.00	0.00	0.00	0.00	146.00	0.00	0.00	0.00
Taxes State Income	800.00	800.00	800.00	800.00	800.00	800.00	800.00	1,976.00
Telephone & Radio	1,613.78	1,448.14	1,303.83	4,733.83	8,023.54	7,610.10	7,973.02	6,825.11
Uniform and Laundry	0.00	536.00	1,340.68	2,470.80	0.00	536.00	3,183.16	2,470.80
Utilities	446.73	423.66	437.10	784.58	1,782.64	1,475.75	1,431.19	1,291.49
Total Operating Expenses	67,396.29	85,709.31	55,760.44	97,043.79	216,366.36	215,415.62	204,616.17	204,614.07
Net Operating Income (Loss)	5,562.26	(9,915.48)	31,246.43	(16,719.11)	(15,715.31)	21,534.18	2,148.45	(8,383.08)
Other Income & Expense								
Interest Earned	9.39	16.35	0.50	0.00	30.38	32.14	184.34	0.00
Total Other Income & Expense	9.39	16.35	0.50	0.00	30.38	32.14	184.34	0.00

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Baker Emergency Medical Services, Inc
Statement of Revenue & Expenses - Income Tax Basis
Comparative

March 2014	March 2013	March 2012	March 2011		Year-to-date March 2014	Year-to-date March 2013	Year-to-date March 2012	Year-to-date March 2011
$ 5,571.65	$ (9,899.13)	$ 31,246.93	$ (16,719.11)	**Net Income (Loss)**	$ (15,684.93)	$ 21,566.32	$ 2,332.79	$ (8,383.08)

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