

AMBULANCE REVENUE AND COST REPORT
GENERAL INFORMATION AND CERTIFICATION

Legal Name of Company: R/M Arizona Holdings, Inc. CON No.: 58
DBA (Doing Business As): Lifestar EMS Phone: (800) 352-2309
Financial Records Address: 9221 E Via de Ventura City: Scottsdale Zip Code: 85258
Mailing Address (If Different): _____
Owner/Manager: Rural/Metro Corporation
Report Contact Person: John Karolzak Phone: (678) 615-9217 Ext. _____
Report for Period: From: January 1, 2013 To: December 31, 2013
Method of Valuing Inventory: LIFO () FIFO (X) Other (Explain):

Please attach a list of all affiliated organizations (parent/subsidiaries) that exhibit at least 5% ownership/vesting.

Rural/Metro Corporation

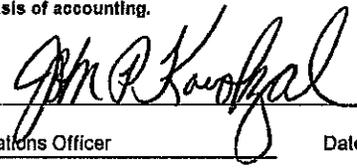
I hereby verify that I have directed the preparation of the enclosed annual report in accordance with the reporting requirements of the State of Arizona.

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: _____

Title: _____


Chief Relations Officer

Date: 6-30-14

Mail to:

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

Revised August 2013

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AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Lifestar EMS

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

STATISTICAL SUPPORT DATA

| Line No. | DESCRIPTION | (1) SUBSCRIPTION SERVICE TRANSPORTS (EST.) | (2)** TRANSPORTS UNDER CONTRACT | (3) TRANSPORTS NOT UNDER CONTRACT | (4) <u>TOTALS</u> | | |
|---------------------------------------|------------------------------------|--|--|--|--|------|--------|
| 01 | Number of ALS Billable Transports: | 1 | 0 | 2,414 | <u>2,415</u> | | |
| 02 | Number of BLS Billable Transports: | 0 | 0 | 604 | <u>604</u> | | |
| 03 | Number of Loaded Billable Miles: | 16 | 0 | 61,361 | <u>61,378</u> | | |
| 04 | Waiting Time (Hr. & Min.): | 0.0 | 0.0 | 0.0 | <u>0.0</u> | | |
| 05 | Cancelled (Non-billable) Runs: | | | | <table border="1"> <tr> <td align="right">893*</td> </tr> <tr> <td align="center">Number</td> </tr> </table> | 893* | Number |
| 893* | | | | | | | |
| Number | | | | | | | |
| Volunteer Services: (OPTIONAL) | | | | | Donated Hours | | |
| 06 | Paramedic, EMT-I, and AEMT | | | | <u>0</u> | | |
| 07 | Emergency Medical Technician (EMT) | | | | <u>0</u> | | |
| 08 | Other Ambulance Attendants | | | | <u>0</u> | | |
| 09 | Total Volunteer Hours | | | | <u>0</u> | | |

**This column reports only those runs where a contracted discount rate was applied. See page 7 to provide additional information regarding discounted contract runs.

* Number shown is total number of calls minus number of transports

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AMBULANCE SERVICE ENTITY: Lifestar EMS

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

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STATEMENT OF INCOME

| Line No. | DESCRIPTION | FROM | |
|----------|---|----------------------|-----------------------|
| | Operating Revenue: | | |
| 01 | Ambulance Service Routine Operating Revenue..... | Pg 3 Ln 10 | <u>\$5,782,499</u> |
| | Less: | | |
| 02 | AHCCCS Settlement..... | | <u>(\$978,749)</u> |
| 03 | Medicare Settlement..... | | <u>(\$978,749)</u> |
| 04 | Contractual Discounts..... | Pg 7 Ln 22 | <u>\$0</u> |
| 05 | Subscription Service Settlement..... | Pg 8 Ln 4 | <u>\$0</u> |
| 06 | Other (Attach Schedule)..... | | <u>\$0</u> |
| 07 | Total..... | | <u>(\$1,957,497)</u> |
| 08 | Net Revenue from Ambulance Runs..... | | <u>\$3,825,002</u> |
| 09 | Sales of Subscription Service Contracts..... | Pg 8 Ln 8 | <u>\$0</u> |
| 10 | Total Operating Revenue..... | | <u>\$3,825,002</u> |
| | Ambulance Operating Expenses: | | |
| 11 | Bad Debt (Includes Subscription Services Bad Debt) | | <u>\$1,639,308</u> |
| 12 | Wages, Payroll Taxes and Employee Benefits..... | Pg 4 Ln 22 | <u>\$1,340,084</u> |
| 13 | General and Administrative Expenses..... | Pg 5 Ln 20 | <u>\$79,832</u> |
| 14 | Cost of Goods Sold..... | Pg 3 Ln 15 | <u>\$82,047</u> |
| 15 | Other Operating Expenses..... | Pg 6 Ln 28 | <u>\$463,434</u> |
| 16 | Interest Expense (Attach Schedule IV)..... | Pg 14 CL 4 & 5 Ln 15 | <u>\$224,048</u> |
| 17 | Subscription Service Direct Selling..... | Pg 8 Ln 23 | <u>\$0</u> |
| 18 | Total Operating Expenses..... | | <u>\$3,828,753</u> |
| 19 | Ambulance Service Income (Loss) (Ln 10 minus Ln 18) | | <u>(\$3,751)</u> |
| | Other Revenues/Expenses: | | |
| 20 | Other Operating Revenue and (Expenses) | Pg 9 Ln 17 | <u>\$5,862</u> |
| 21 | Non-Operating Revenue and (Expenses) | | <u>\$0</u> |
| 22 | Non-Deductible Expenses (Schedule Attached)..... | | <u>\$1,307</u> |
| 23 | Total Other Revenue/Expenses..... | | <u>\$5,862</u> |
| 24 | Ambulance Service Income (Loss) - Before Income taxes | | <u>\$2,111</u> |
| | Provision for Income Taxes: | | |
| 25 | Federal Income Taxes..... | | <u>\$718</u> |
| 26 | State Income Tax..... | | <u>\$148</u> |
| 27 | Total Income Tax..... | | <u>\$865</u> |
| 28 | Ambulance Service - Net income (Loss) | | <u>\$1,245</u> |

Note: See the two Notes to this Statement of Income reported on ARCR page "Notes"

AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Lifestar EMS

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

Note 1 Based on collection trends and other relevant data, Rural/Metro increased its contractual and uncompensated care allowances for revenues recorded prior to December 31, 2012. The impact of that adjustment was to increase calendar year 2012 net revenue by \$434,325 and decrease calendar year 2013 net revenue by the same amount. That adjustment is included in the Statement of Income data at Page 2.

Note 2 Statement of Income data does not include an Impairment Charge resulting from the adjustment of Rural/Metro's Goodwill and Intangible Assets to fair value.

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AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Lifestar EMS

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

| Non-Deductible Expenses: | | |
|---------------------------------|---|-----------------------------|
| 22.1 | Contributions | <u>\$1,307</u> |
| 22.2 | | <u> </u> |
| 22.3 | | <u> </u> |
| 22.4 | | <u> </u> |
| 22.5 | | <u> </u> |
| 22.6 | | <u> </u> |
| 22.7 | | <u> </u> |
| 22 | Total.....Page 2, Non-Deductible Expenses | <u>\$1,307</u> |

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AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Lifestar EMS

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

ROUTINE OPERATING REVENUE

| Line No. | <u>DESCRIPTION</u> | | | | | | | |
|---|-----------------------|------|--------|-------------------------|--------|---|----|-----------|
| Ambulance Service Routine Operating Revenue: | | | | | | | | |
| 1 | ALS Base Rate Amount | Rate | \$ (a) | x No. of Runs | 2,415 | = | \$ | 3,465,733 |
| | | Rate | | x No. of Runs | | = | | |
| 2 | BLS Base Rate Amount | Rate | (a) | x No. of Runs | 604 | = | \$ | 866,731 |
| | | Rate | | x No. of Runs | | = | | |
| 3 | Mileage Rate Amount | Rate | (a) | x No. of Billable Miles | 61,378 | = | \$ | 1,304,313 |
| | | Rate | | x No. of Billable Miles | | = | | |
| 4 | Waiting Charge Amount | Rate | (a) | x No. of Hours | 0.0 | = | \$ | 0 |
| | | Rate | | x No. of Hours | | = | | |

(a) Ambulance Service Rates and Charges In Effect During The Year

| | | | | | | | | |
|----|--|--|--|--|--|--|----|------------------|
| 5 | Medical Supplies (Gross Charges To Patients) | | | | | | \$ | 145,723 |
| 6 | Nurses Charges | | | | | | \$ | 0 |
| 7 | Total | | | | | | \$ | 5,782,499 |
| 8 | Standby Revenue (Attach Schedule) | | | | | | \$ | 0 |
| 9 | Other Ambulance Service Revenue (Attach Schedule) | | | | | | \$ | 0 |
| 10 | Total Ambulance Service Routine Operating Revenue (To Page 2, Line 1) | | | | | | \$ | 5,782,499 |

Cost of Goods Sold: (Medical Supplies)

| | | | | | | | | |
|----|--|--|--|--|-----|--|----|-----------------|
| 11 | Inventory at Beginning of Year | | | | N/A | | | |
| 12 | Plus Purchases | | | | | | | |
| 13 | Plus Other Costs | | | | | | | |
| 14 | Less Inventory at End of Year | | | | N/A | | | |
| 15 | Cost of Goods Sold (To Page 2, Line 14) | | | | | | \$ | 82,047 * |

* The disposable medical supplies are expensed as used and are not inventoried by CON

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AMBULANCE SERVICE ENTITY: Lifestar EMS

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

WAGES, PAYROLL TAXES AND EMPLOYEE BENEFITS

| Line No. | DESCRIPTION | No. of *F.T.E. | Amount |
|----------|--|-----------------------|--------------------|
| 01 | Gross Wages - OFFICERS/OWNERS (Attach Schedule I, Pg 10, Ln 7) | 0.0 | \$0 |
| 02 | Payroll Taxes..... | | \$0 |
| 03 | Employee Fringe Benefits..... | | \$0 |
| 04 | Total..... | 0.0 | \$0 |
| 05 | Gross Wages - MANAGEMENT (Attach Schedule II)..... | 2.6 | \$190,449 |
| 06 | Payroll Taxes..... | | \$15,154 |
| 07 | Employee Fringe Benefits..... | | \$22,035 |
| 08 | Total..... | 2.6 | \$227,638 |
| | Gross Wages - AMBULANCE PERSONNEL | | |
| | (Attach schedule II): | | |
| | | **Casual Labor | Wages |
| 09 | Paramedic, EMT-I, and AEMT..... | \$0 | 17.6 \$549,262 |
| 10 | Emergency Medical Technician (EMT)..... | | 11.2 \$255,498 |
| 11 | Nurses..... | | 0.0 \$0 |
| 12 | Payroll Taxes..... | | \$64,035 |
| 13 | Employee Fringe Benefits..... | | \$93,109 |
| 14 | Total..... | 28.8 | \$961,903 |
| | Gross Wages - OTHER PERSONNEL (Attach Schedule II): | | |
| 15 | Dispatch..... | 0.8 | \$27,518 |
| 16 | Mechanics..... | 0.2 | \$10,693 |
| 17 | Office and Clerical..... | 1.4 | \$41,755 |
| 18 | Other..... | 1.1 | \$45,982 |
| 19 | Payroll Taxes..... | | \$10,022 |
| 20 | Employee Fringe Benefits..... | | \$14,572 |
| 21 | Total..... | 3.5 | \$150,543 |
| 22 | Total F.T.E.'s Wages, Payroll taxes and Emp. Ben. (To Page 2, Line 12)..... | 35.0 | \$1,340,084 |

* Full-time equivalents (F.T.E.) is the sum of all hours for which employee wages were paid during the year divided by 2,080

** The sum of casual Labor (wages paid on a per run basis) + wages paid is entered in Column 2 by line item. However, when calculating FTE's, do not include casual labor hours worked or expenses incurred.

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AMBULANCE SERVICE ENTITY: Lifestar EMS

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

GENERAL AND ADMINISTRATIVE EXPENSES

| Line No. | <u>DESCRIPTION</u> | | |
|--|---|-------------|------------------------|
| Professional Services: | | | |
| 01 | Legal Fees | \$0 | |
| 02 | Collection Fees | \$10,503 | |
| 03 | Accounting and Auditing | \$0 | |
| 04 | Data Processing Fees | \$0 | |
| 05 | Other (Schedule Attached) | \$12,391 | |
| 06 | Total..... | | <u>\$22,894</u> |
| Travel and Entertainment: | | | |
| 07 | Meals and Entertainment..... | \$1,552 | |
| 08 | Transportation - Other Company Vehicles..... | \$14,682 | |
| 09 | Travel..... | \$647 | |
| 10 | Other: Lodging..... | \$388 | |
| 11 | Total..... | | <u>\$17,269</u> |
| Other General and Administrative: | | | |
| 12 | Office Supplies..... | \$10,457 | |
| 13 | Postage..... | \$3,206 | |
| 14 | Telephone..... | \$18,689 | |
| 15 | Advertising..... | \$161 | |
| 16 | General Liability Insurance..... | \$120 | |
| 17 | Dues and Subscriptions..... | \$1,229 | |
| 18 a | Other (Schedule Attached)..... | (\$131,078) | |
| 18 b | Other: Corporate Support Services..... | \$136,885 | |
| 19 | Total..... | | <u>\$39,669</u> |
| 20 | Total General and Administrative Expenses (To Page 2, Line 13)..... | | <u><u>\$79,832</u></u> |

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AMBULANCE SERVICE ENTITY: Lifestar EMS

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

| Other Professional Services: | | | |
|-------------------------------------|---|----------------|------------------------|
| 5.1 | Public Affairs / Public Relations | <u>\$0</u> | |
| 5.2 | Management & Human Resources | <u>\$0</u> | |
| 5.3 | Medical Direction | <u>\$2,771</u> | |
| 5.4 | Other (did not fit any other line item) | <u>\$9,620</u> | |
| 5.5 | | | |
| 5.6 | | | |
| 5.7 | | | |
| 5 | Total.....Page 5, Other General & Administrative. | | <u>\$12,391</u> |

| Other General and Administrative: | | | |
|--|---|--------------------|---------------------------|
| 18.a.1 | Public Relations..... | <u>\$603</u> | |
| 18.a.2 | Printing..... | <u>\$1,756</u> | |
| 18.a.3 | | | |
| 18.a.4 | | | |
| 18.a.5 | | | |
| 18.a.6 | Miscellaneous Expenses and Chapter 11 Write-offs for Insurance Obligation Elimination, Trade Accounts Payable Elimination and Termination of Certain Leases | <u>(\$133,437)</u> | |
| 18.a | Total.....Page 5, Other General & Administrative. | | <u>(\$131,078)</u> |

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AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Lifestar EMS

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

OTHER OPERATING EXPENSES

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| Line No. | <u>DESCRIPTION</u> | | |
|----------|--|-----------------|------------------|
| | Depreciation and Amortization: | | |
| 01 | Depreciation (Attach Schedule III) Ln 20 Col I Pg 13 | \$63,341 | |
| 02 | Amortization..... | <u>\$0</u> | |
| 03 | Total..... | | <u>\$63,341</u> |
| 04 | Rent/Lease (Attach Scedule III Ln 20 Col K Pg 13 | | <u>\$131,567</u> |
| | Building/Station Expense: | | |
| 05 | Building & Cleaning Supplies..... | \$3,695 | |
| 06 | Utilities..... | <u>\$30,896</u> | |
| 07 | Property Taxes..... | <u>\$26,172</u> | |
| 08 | Property Insurance..... | | |
| 09 | Repairs & Maintenance..... | <u>\$12,074</u> | |
| 10 | Other (Attach Schedule)..... | | |
| 11 | Total..... | | <u>\$72,837</u> |
| | Vehicle Expense - Ambulance Units: | | |
| 12 | Licenses / Registration..... | \$2,290 | |
| 13 | Fuel..... | <u>\$51,429</u> | |
| 14 | General Vehicle Service & Maintenance..... | <u>\$80,159</u> | |
| 15 | Major Repairs..... | <u>\$0</u> | |
| 16 | Insurance - Service Vehicles..... | <u>\$37,906</u> | |
| 17 | Other: Tires | <u>\$65</u> | |
| 18 | Total..... | | <u>\$171,849</u> |
| | Other Expenses: | | |
| 19 | Dispatch..... | \$0 | |
| 20 | Education / Training..... | <u>\$2,036</u> | |
| 21 | Uniforms & Uniform Cleaning..... | | |
| 22 | Meals & Travel for Ambulance Personnel..... | <u>\$2,718</u> | |
| 23 | Maintenance Contracts..... | <u>\$15,549</u> | |
| 24 | Minor Equipment - Not Capitalized..... | <u>\$3,536</u> | |
| 25 | Ambulance Supplies - (Nonchargeable)..... | | |
| 26 | Other (Attach Schedule) | | |
| 27 | Total..... | | <u>\$23,839</u> |
| 28 | Total Other Operating Expenses (To Page 2, Line 15) | | <u>\$463,434</u> |

AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Lifestar EMS

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

DETAIL OF CONTRACTUAL ALLOWANCES

| <u>Line No.</u> | <u>Name of Contracting Entity</u> | <u>Total Billable Runs</u> | <u>Gross Billing</u> | <u>Percent Discount</u> | <u>Allowance</u> |
|-----------------|-----------------------------------|----------------------------|----------------------|-------------------------|------------------|
| 01 | | | | | |
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ALLOWANCE TOTAL To Page 2 Line 4 0 \$0 \$0

AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Lifestar EMS

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

SUBSCRIPTION SERVICE REVENUE AND DIRECT SELLING EXPENSES

| Line No. | <u>DESCRIPTION</u> | |
|-------------|--|---------------------|
| 01 | Billings at Fully Established Rate (Informational Only - Detail Reported On Page 2 Line 1) | <u>\$1,543</u> |
| | LESS: | |
| 02 | AHCCCS Settlement | <u>(\$281)</u> |
| 03 | Medicare Settlement | <u>(\$281)</u> |
| 04 | Subscription Service Settlements | <u>(\$281)</u> |
| 05 | Subscription Service Bad Debt | <u>\$0</u> |
| 06 | Total (Informational Only - Detail Reported On Page 2 Lines 2, 3 and 11) | <u>(\$843)</u> |
| 07 | Net Revenue from Subscription Service Runs | <u>\$700</u> |
| 08 | Sales of Subscription Contracts (To Page 2 Line 9) | <u>\$0</u> |
| 09 | Other Revenue (Attach Schedule) | <u>\$0</u> |
| 10 | Total Subscription Service Revenue | <u><u>\$700</u></u> |
| | Direct Expenses Incurred Selling Subscription Contracts: | |
| 11 | Salaries/Wages | <u>\$0</u> |
| 12 | Payroll Taxes | <u>\$0</u> |
| 13 | Employee Fringe Benefits | <u>\$0</u> |
| 14 | Professional Services | <u>\$0</u> |
| 15 | Contract Labor | <u>\$0</u> |
| 16 | Travel | <u>\$0</u> |
| 17 | Other General & Administrative Expenses | <u>\$0</u> |
| 18 | Depreciation/Amortization | <u>\$0</u> |
| 19 | Rent/Lease | <u>\$0</u> |
| 20 | Building/Station Expenses | <u>\$0</u> |
| 21 | Transportation-Vehicles | <u>\$0</u> |
| 22 | Other (Not Classified Above and Misc) | <u>\$0</u> |
| 23 | Total Subscription Service Expenses (Informational Only - Detail Reported On Page 2, Lines 12 - 16) | <u><u>\$0</u></u> |

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AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Lifestar EMS

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

OTHER OPERATING REVENUES AND EXPENSES

| Line No. | <u>DESCRIPTION</u> | |
|-------------|---|------------------------------|
| | Other Operating Revenues: | |
| 01 | Supportive Funding - Local (Attach Schedule) | _____ |
| 02 | Grant Funds - State (Attach Schedule) | _____ |
| 03 | Grant Funds - Federal (Attach Schedule) | _____ |
| 04 | Grant Funds - Other (Attach Schedule) | _____ |
| 05 | Patient Finance Charges | _____ |
| 06 | Patient Late Payment Charges | _____ |
| 07 | Interest Earned - Related Person/Organization | _____ |
| 08 | Interest Earned - Other | _____ |
| 09 | Interest Income and Miscellaneous Revenue | \$6,005 |
| 10 | Gain On Sale of Operating Property | 0 |
| 11 | Other: | _____ |
| 12 | Total Other Operating Revenues | <u>\$6,005</u> |
| | Other Operating Expenses: | |
| 13 | (Loss) On Sale of Operating Property | (\$144) |
| 14 | Other: | _____ |
| 15 | Other: | _____ |
| 16 | Total Other Operating Expenses | <u>(\$144)</u> |
| 17 | Net Other Operating Revenues and Expenses (To Page 2, Line 20) | <u><u>\$5,862</u></u> |

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AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Lifestar EMS
 FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

**SCHEDULE I
 DETAIL OF SALARIES / WAGES**

Officers / Owners

| Line No. | Name | Title | % of Owner-ship | Management | *FTE | EMCT | *FTE | Office | *FTE | Other | *FTE | Totals | |
|----------|-------|-------|-----------------|------------|------|------|------|--------|------|-------|------|----------------------|------|
| | | | | | | | | | | | | Wages Paid To Owners | *FTE |
| 01 | | N/A | \$ | | | | \$ | | | | | | |
| 02 | | | | | | | | | | | | | |
| 03 | | | | | | | | | | | | | |
| 04 | | | | | | | | | | | | | |
| 05 | | | | | | | | | | | | | |
| 06 | | | | | | | | | | | | | |
| 07 | Total | | \$ | | | | \$ | | | | | \$ | N/A |
| | | | | | | | | | | | | | 1 |
| | | | | | | | | | | | | | 2 |

* Full - time equivalents (F.T.E.) is the sum of all hours for which employee wages were paid during the year divided by 2,080.
 1 Total wages paid to owners to Page 4 Col 2 Line 01.
 2 Total FTEs to Page 4 Col 1 Line 01.

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AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Lifestar EMS

FOR THE PERIOD

FROM: 1/1/13

TO: 12/31/13

**SCHEDULE II
DETAIL OF SALARIES / WAGES**

Management, Ambulance Personnel, Other Personnel

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Line

No. Detail of Salaries/Wages - Other Than Officers/Owners

| Line No. | Certification and/or Title | Scheduled Shifts (i.e. 40 or 60 hours a week) | METHOD OF COMPENSATION | | |
|-----------|-----------------------------|--|------------------------|---------------|-----------------------|
| | | | Hourly Wage | Annual Salary | \$'s per Run or Shift |
| 01 | MANAGEMENT: | | | | |
| | Various Local Management | 40 Hours a week | x | x | N/A |
| | Various Regional Management | 40 Hours a week | x | x | N/A |
| | | | | | |
| | | | | | |
| | | | | | |
| 02 | AMBULANCE PERSONNEL: | | | | |
| | Paramedic | 56/48/40 hours/week | x | | N/A |
| | EMT | 56/48/40 hours/week | x | | N/A |
| | Nurse | 56/48/40 hours/week | x | | N/A |
| | | | | | |
| | | | | | |
| | | | | | |
| 03 | OTHER PERSONNEL | | | | |
| | Various Support Staff | 40 Hours a week | x | x | N/A |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

AMBULANCE REVENUE AND COST REPORT

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JUN 30 2014

AMBULANCE SERVICE ENTITY: Lifestar EMS

BEMSTS-CON & RATES

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

SCHEDULE III

DEPRECIATION AND / OR RENT / LEASE EXPENSES (AMBULANCE VEHICLES & ACCESSORIAL EQUIPMENT ONLY)

| Line | A Description of Property | B Date Placed in Service | C Cost or Other Basis | D Business Use Percent | E Basis for Depreciation | F Method | G Recovery Period | H Deprec. Prior Years | I Current Year Deprec. | J Remaining Basis | K Rent/Lease Amount* |
|------|------------------------------|-----------------------------|--------------------------|---------------------------|-----------------------------|-------------|----------------------|--------------------------|---------------------------|----------------------|-------------------------|
| 01 | Vehicle Rental | | | 100% | | | | | | | \$0 |
| 02 | Equipment Rental | | | 100% | | | | | | | \$0 |
| 03 | | | | | | | | | | | |
| 04 | Ambulances | Various | \$84,443 | 100% | \$84,443 | SL | Various | \$0 | \$41,267 | \$84,443 | |
| 05 | Accessorial Equipment | Various | \$25,536 | 100% | \$25,536 | SL | Various | \$0 | \$258 | \$25,536 | |
| 06 | | | | | | | | | | | |
| 07 | | | | | | | | | | | |
| 08 | | | | | | | | | | | |
| 09 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| 13 | | | | | | | | | | | |
| 14 | | | | | | | | | | | |
| 15 | | | | | | | | | | | |
| 16 | | | | | | | | | | | |
| 17 | | | | | | | | | | | |
| 18 | | | | | | | | | | | |
| 19 | | | | | | | | | | | |
| 20 | SUBTOTAL | | \$109,979 | | \$109,979 | | | | \$41,525 | | \$0 |

* Complete description of property, date placed in service, and rent/lease amount columns only. To Pg 13 Ln 19, Col I To Pg 13 Ln 19, Col K

Note: Rural/Metro adopted "Fresh Start Accounting" at 12/31/2013. As a result all asset Cost is at Fair Value and Accumulated Depreciation is \$0 for all assets.

AMBULANCE REVENUE AND COST REPORT

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BEMSTS-CON & RATES

AMBULANCE SERVICE ENTITY: Lifestar EMS

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

SCHEDULE III

DEPRECIATION AND / OR RENT / LEASE EXPENSES (ALL OTHER ITEMS)

| Line | A Description of Property | B Date Placed in Service | C Cost or Other Basis | D Business Use Percent | E Basis for Depreciation | F Method | G Recovery Period | H Deprec. Prior Years | I Current Year Deprec. | J Remaining Basis | K Rent/Lease Amount* |
|------|------------------------------|-----------------------------|--------------------------|---------------------------|-----------------------------|-------------|----------------------|--------------------------|---------------------------|----------------------|-------------------------|
| 01 | Rented Real Estate | | | 100% | | | | | | | \$130,042 |
| 02 | OH Vehicle Rental | | | 100% | | | | | | | \$0 |
| 03 | OH Equipment Rental | | | 100% | | | | | | | \$1,525 |
| 04 | | | | | | | | | | | |
| 05 | Other Vehicles | Various | \$0 | 100% | \$0 | SL | Various | \$0 | \$0 | \$0 | |
| 06 | Non-Vehicle Fixed Assets | Various | \$0 | 100% | \$0 | SL | Various | \$0 | \$0 | \$0 | |
| 07 | | | | | | | | | | | |
| 08 | OH Vehicles | Various | | 100% | | SL | Various | | \$1,643 | | |
| 09 | OH Non-Vehicle Fixed Assets | Various | | 100% | | SL | Various | | \$20,174 | | |
| 10 | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| 13 | | | | | | | | | | | |
| 14 | | | | | | | | | | | |
| 15 | | | | | | | | | | | |
| 16 | | | | | | | | | | | |
| 17 | | | | | | | | | | | |
| 18 | SUBTOTAL (above) | | \$0 | | \$0 | | | \$0 | \$21,817 | | \$131,567 |
| 19 | SUBTOTAL (from Pg 12 Ln 20) | | \$109,979 | | \$109,979 | | | \$0 | \$41,525 | | \$0 |
| 20 | SUM of Ln 18 and 19 | | \$109,979 | | \$109,979 | | | \$0 | \$63,341 | | \$131,567 |

To Pg 6, Ln 01 To Pg 6, Ln 04

* Complete description of property, date placed in service, and rent/lease amount columns only.

Note: Rural/Metro adopted "Fresh Start Accounting" at 12/31/2013. As a result all asset Cost is at Fair Value and Accumulated Depreciation is \$0 for all assets.

AMBULANCE REVENUE AND COST REPORT

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AMBULANCE SERVICE ENTITY: Lifestar EMS

JUN 30 2014

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

BEMSTS-CON & RATES

**Schedule IV
DETAIL OF INTEREST**

| Line No. | Description | (1) Interest Rate | (2) Beg. of Period | (3) Principal Balance End of Period | (4) Related Persons or Organizations | (5) Interest Expense Other |
|---|----------------------------------|----------------------|-----------------------|---|---|----------------------------------|
| <u>Service Vehicles & Accessorial Equipment</u> | | | | | | |
| <u>Name of payee:</u> | | | | | | |
| 01 | | % | \$ | \$ | | \$ |
| 02 | | | | | | |
| 03 | | | | | | |
| 04 | | | | | | |
| <u>Communications Equipment</u> | | | | | | |
| <u>Name of Payee:</u> | | | | | | |
| 05 | | % | \$ | \$ | | \$ |
| 06 | | | | | | |
| 07 | | | | | | |
| <u>Other Property & Equipment</u> | | | | | | |
| <u>Name of Payee:</u> | | | | | | |
| 08 | | % | \$ | \$ | | \$ |
| 09 | | | | | | |
| 10 | | | | | | |
| <u>Working Capital</u> | | | | | | |
| <u>Name of Payee:</u> | | | | | | |
| 11 | Various - See Audited Financials | Various | In Corp Balances | \$ | 0 | \$224,048 |
| 12 | | | | | | |
| 13 | | | | | | |
| <u>Other</u> | | | | | | |
| <u>Name of Payee:</u> | | | | | | |
| 14 | | % | \$ | \$ | | \$ |
| 15 | TOTAL | | N/A | N/A | 0 | \$224,048 |

----- (To Pg 2 Cl 2 Ln 16) -----

AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Lifestar EMS

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

BALANCE SHEET Current audited financial statements may be submitted in lieu of the Balance Sheet

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| ASSETS | | | |
|---------------------------------|--|----|-------|
| CURRENT ASSETS | | | |
| 01 | Cash | \$ | _____ |
| 02 | Accounts receivable | | _____ |
| 03 | Less: Allowance for doubtful accounts | | _____ |
| 04 | Inventory | | _____ |
| 05 | Prepaid expenses | | _____ |
| 06 | Other current assets | | _____ |
| 07 | TOTAL CURRENT ASSETS | | _____ |
| PROPERTY & EQUIPMENT | | | |
| 08 | PROPERTY & EQUIPMENT | | _____ |
| 09 | Less: Accumulated depreciation (see ACR p. 12) | | _____ |
| OTHER NONCURRENT ASSETS | | | _____ |
| 10 | TOTAL ASSETS | \$ | * |
| LIABILITIES & EQUITY | | | |
| CURRENT LIABILITIES | | | |
| 12 | Accounts payable | \$ | _____ |
| 13 | Current portion of notes payable | | _____ |
| 14 | Current portion of long term debt | | _____ |
| 15 | Deferred subscription income | | _____ |
| 16 | Accrued expenses and other | | _____ |
| 17 | _____ | | _____ |
| 18 | _____ | | _____ |
| 19 | TOTAL CURRENT LIABILITIES | | _____ |
| 20 | NOTES PAYABLE | | _____ |
| 21 | LONG TERM DEBT OTHER | | _____ |
| 22 | TOTAL LONG-TERM DEBT | \$ | _____ |
| EQUITY AND OTHER CREDITS | | | |
| Paid-in capital: | | | |
| 23 | Common stock | \$ | _____ |
| 24 | Paid-in capital in excess of par value | | _____ |
| 25 | Contributed capital | | _____ |
| 26 | Retained Earnings | | _____ |
| 27 | _____ | | _____ |
| 28 | _____ | | _____ |
| 29 | Fund balances | | _____ |
| 30 | TOTAL EQUITY | \$ | _____ |
| 31 | TOTAL LIABILITIES & EQUITY | \$ | * |

***See enclosed Consolidated Annual Audited Financial Statements**

AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Lifestar EMS

FOR THE PERIOD FROM: 1/1/13 TO: 12/31/13

STATEMENT OF CASH FLOWS

| OPERATING ACTIVITIES | | | |
|------------------------------|---|-----------|---|
| 01 | Net (loss) income | \$ | |
| | Adjustments to Reconcile Net Income To Net | | |
| | <u>Cash Provided by Operating Activities:</u> | | |
| 02 | Depreciation expense | | |
| 03 | Deferred income tax | | |
| 04 | Loss (gain) on disposal of Property and Equipment | | |
| | <u>(Increase) Decrease in:</u> | | |
| 05 | Accounts receivable | | |
| 06 | Inventories | | |
| 07 | Prepaid expenses | | |
| | <u>(Increase) Decrease in:</u> | | |
| 08 | Accounts payable | | |
| 09 | Accrued expnses | | |
| 10 | Deferred subscription income | | |
| 11 | NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | \$ | |
| INVESTING ACTIVITIES: | | | |
| 12 | Purchases of property and equipment | \$ | |
| 13 | Proceeds from disposal of property and equipment | | |
| 14 | Purchases of Investments | | |
| 15 | Proceeds from disposal of Investments | | |
| 16 | Loans made | | |
| 17 | Collections on loans | | |
| 18 | Other _____ | | |
| 19 | NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES | \$ | |
| FINANCING ACTIVITIES: | | | |
| | <u>New borrowings:</u> | | |
| 20 | Long-term | \$ | |
| 21 | Short-term | | |
| | <u>Debt reduction:</u> | | |
| 22 | Long-term | | |
| 23 | Short-term | | |
| 24 | Capital contributions | | |
| 25 | Dividends paid | | |
| 26 | NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES | \$ | |
| 27 | NET INCREASE (DECREASE) IN CASH | \$ | * |
| 28 | CASH AT THE BEGINNING OF YEAR | \$ | |
| 29 | CASH AT END OF YEAR | \$ | |

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BEMSTS-CON & RATES

SUPPLEMENTAL DISCLOSURES:

| | | | |
|----|--|----|--|
| | <u>Noncash investing and financing transactions:</u> | | |
| 30 | _____ | \$ | |
| 31 | _____ | \$ | |
| 32 | _____ | \$ | |
| 33 | Interest paid (net of amounts capitalized) | \$ | |
| 34 | Income taxes paid | \$ | |

***See enclosed Consolidated Annual Audited Financial Statements**