EMSA Consolidated

Income Statement Budget to Actuals by Month and YTD

For Periods Ending January 31, 2026

	Actual vs Budget				YTD Actual to YTD Budget			
	Jan 2026	Jan Budget	Variance $	Variance %	YTD Actual	YTD Budget	Variance $	Variance %
Revenue								
Net Patient Revenue								
Patient Revenue	22,305,176	23,105,061	(799,885)	(3%)	149,718,833	152,535,590	(2,816,757)	(2%)
Contractuals & Deductions	(13,314,551)	(14,712,934)	1,398,383	(10%)	(92,487,313)	(97,132,990)	4,645,677	(5%)
Total Net Patient Revenue	**8,990,624**	**8,392,127**	**598,497**	**7%**	**57,231,519**	**55,402,601**	**1,828,918**	**3%**
Realization Rate	40.3%	36.3%	4.00%		38.2%	36.3%	1.90%	
Other Operating Revenue	986,592	1,119,089	(132,497)	(12%)	7,400,926	7,629,533	(228,607)	(3%)
Total Revenue	**9,977,216**	**9,511,216**	**466,000**	**5%**	**64,632,445**	**63,032,134**	**1,600,311**	**3%**
Expense								
Salary & Wages	5,694,882	5,677,890	(16,992)	0%	36,400,675	35,960,876	(439,800)	(1%)
Benefits	1,281,390	1,159,403	(121,987)	(11%)	7,829,836	7,808,462	(21,374)	0%
Professional & Contracted Services	319,896	362,004	42,108	12%	2,122,659	2,494,907	372,247	15%
Training & Development	16,407	40,643	24,236	60%	201,489	335,826	134,337	40%
Supplies	658,259	700,179	41,920	6%	4,170,209	4,642,848	472,639	10%
Repairs & Maintenance	326,054	306,594	(19,460)	(6%)	1,824,415	2,088,996	264,581	13%
Utilities	115,369	97,111	(18,258)	(19%)	669,760	679,779	10,020	1%
Rent	95,502	93,162	(2,340)	(3%)	696,512	652,132	(44,379)	(7%)
Risk Management	176,667	231,608	54,941	24%	1,378,918	1,616,852	237,934	15%
Public Relations	9,423	17,933	8,510	47%	77,518	144,650	67,132	46%
Other Expenses	286,136	245,194	(40,942)	(17%)	1,760,016	1,713,042	(46,974)	(3%)
Total Operating Expense	**8,979,986**	**8,931,720**	**(48,266)**	**(1%)**	**57,132,006**	**58,138,369**	**1,006,363**	**2%**
Non-Operating Income	**62,632**	**41,000**	**21,632**	**53%**	**407,385**	**287,000**	**120,385**	**42%**
Non-Operating Expenses	**572,984**	**374,667**	**(198,317)**	**(53%)**	**3,738,867**	**2,626,923**	**(1,111,944)**	**(42%)**
Net Income	**486,878**	**245,829**	**241,049**	**98%**	**4,168,957**	**2,553,842**	**1,615,115**	**63%**
Net Income %	**5%**	**3%**	**2%**		**6%**	**4%**	**2%**	

EMSA Consolidated
Trended Balance Sheet
For Periods Ending January 31, 2026

	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026
Assets												
Current Assets												
Cash	18,617,438	17,608,566	18,648,359	20,244,515	19,583,905	21,584,061	19,367,369	21,059,948	18,363,888	20,702,015	22,979,284	21,201,982
Patient A/R												
Gross Patient A/R	23,334,712	24,254,083	22,769,888	22,310,234	23,027,800	21,619,891	22,813,532	21,312,846	19,636,859	21,545,194	22,078,830	24,513,509
Collections- Patient A/R	20,410,356	20,231,996	21,043,744	17,503,944	10,334,450	11,080,316	9,841,327	11,634,985	11,543,719	11,197,403	10,794,897	11,053,380
Allowance for contractual and bad debts	(30,406,462)	(30,406,461)	(30,915,851)	(25,245,641)	(18,787,152)	(19,294,962)	(18,773,019)	(19,798,195)	(18,681,972)	(19,227,874)	(18,970,865)	(20,054,181)
Total Patient A/R	**13,338,606**	**14,079,618**	**12,897,781**	**14,568,538**	**14,575,098**	**13,405,245**	**13,881,840**	**13,149,636**	**12,498,606**	**13,514,724**	**13,902,862**	**15,512,708**
Allowance as % of A/R	***69.5%***	***68.4%***	***70.6%***	***63.4%***	***56.3%***	***59.0%***	***57.5%***	***60.1%***	***59.9%***	***58.7%***	***57.7%***	***56.4%***
Other Current Assets	5,374,478	5,958,571	4,831,064	2,958,521	4,824,214	4,334,408	4,513,487	4,259,118	4,294,677	3,911,514	2,479,191	3,965,734
Total Current Assets	**37,330,522**	**37,646,755**	**36,377,204**	**37,771,574**	**38,983,217**	**39,323,715**	**37,762,696**	**38,468,702**	**35,157,171**	**38,128,253**	**39,361,337**	**40,680,424**
Fixed Assets												
Property and Equipment	60,111,212	59,723,033	61,017,634	61,017,634	61,912,421	63,933,038	64,998,872	66,908,710	67,643,087	67,335,163	67,442,402	67,954,965
Accumulated Depreciation	(30,239,113)	(30,289,966)	(30,745,133)	(31,198,725)	(31,489,819)	(31,642,072)	(31,704,053)	(32,235,322)	(31,955,500)	(31,901,769)	(32,467,972)	(33,034,249)
Total Fixed Assets	**29,872,099**	**29,433,066**	**30,272,501**	**29,818,909**	**30,422,602**	**32,290,967**	**33,294,818**	**34,673,388**	**35,687,588**	**35,433,394**	**34,974,430**	**34,920,716**
Other LT Assets	**2,815,006**	**3,212,560**	**3,787,840**	**3,995,062**	**6,434,326**	**4,017,210**	**3,912,908**	**3,403,979**	**5,112,281**	**3,466,133**	**3,712,710**	**3,682,194**
Total Assets	**70,017,626**	**70,292,382**	**70,437,544**	**71,585,545**	**75,840,145**	**75,631,891**	**74,970,423**	**76,546,069**	**75,957,040**	**77,027,780**	**78,048,477**	**79,283,334**
Liabilities and Equities												
Liabilities												
Current Liabilities												
Accounts Payable and Accrued Liabilities	7,952,133	5,976,146	6,113,574	5,983,137	10,131,469	10,101,303	7,769,001	8,337,198	8,062,773	8,619,299	8,853,984	9,601,963
Current portion of long term debt	186,438	186,438	0	0	187,475	0	0	0	0	0	0	0
Total Current Liabilities	**8,138,571**	**6,162,583**	**6,113,574**	**5,983,137**	**10,318,944**	**10,101,303**	**7,769,001**	**8,337,198**	**8,062,773**	**8,619,299**	**8,853,984**	**9,601,963**
Long Term Liabilities	187,475	187,475	187,475	187,475	0	0	0	0	0	0	0	0
Total Liabilities	**8,326,046**	**6,350,058**	**6,301,049**	**6,170,612**	**10,318,944**	**10,101,303**	**7,769,001**	**8,337,198**	**8,062,773**	**8,619,299**	**8,853,984**	**9,601,963**
Equity	**61,691,580**	**63,942,324**	**64,136,496**	**65,414,934**	**65,521,202**	**65,530,588**	**67,201,421**	**68,208,871**	**67,894,267**	**68,408,481**	**69,194,493**	**69,681,371**
Total Liabilities and Equities	**70,017,626**	**70,292,382**	**70,437,544**	**71,585,545**	**75,840,145**	**75,631,891**	**74,970,423**	**76,546,069**	**75,957,040**	**77,027,780**	**78,048,477**	**79,283,334**
Current Ratio	***4.60***	***6.10***	***6.00***	***6.30***	***3.80***	***3.90***	***4.90***	***4.60***	***4.36***	***4.42***	***4.45***	***4.24***

EMSA Consolidated

Income Statement Trend 12 Months

For Periods Ending January 31, 2026

	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026
Revenue												
Net Patient Revenue												
Patient Revenue	20,789,086	21,457,881	20,408,806	20,769,369	20,975,133	21,502,413	21,501,810	20,820,028	20,993,725	20,612,393	21,983,290	22,305,176
Contractuals & Deductions	(12,818,156)	(12,639,519)	(13,326,714)	(11,977,498)	(13,134,234)	(13,751,690)	(12,776,405)	(13,145,704)	(13,021,369)	(12,700,166)	(13,777,429)	(13,314,551)
Total Net Patient Revenue	**7,970,929**	**8,818,363**	**7,082,093**	**8,791,872**	**7,840,899**	**7,750,723**	**8,725,405**	**7,674,324**	**7,972,356**	**7,912,227**	**8,205,861**	**8,990,624**
Realization Rate	38.3%	41.1%	34.7%	42.3%	37.4%	36.0%	40.6%	36.9%	38.0%	38.4%	37.3%	40.3%
Other Operating Revenue	1,086,938	1,021,974	997,138	1,142,810	1,170,490	931,418	1,064,373	1,172,649	1,034,285	1,210,822	1,000,787	986,592
Total Revenue	**9,057,867**	**9,840,336**	**8,079,230**	**9,934,681**	**9,011,389**	**8,682,141**	**9,789,777**	**8,846,973**	**9,006,641**	**9,123,048**	**9,206,648**	**9,977,216**
Expense												
Salary & Wages	4,390,182	4,746,781	4,559,083	5,168,364	5,273,129	5,419,272	5,070,869	4,904,299	5,397,173	5,060,178	4,854,003	5,694,882
Benefits	903,621	1,119,973	960,889	1,027,881	1,167,548	1,020,002	1,017,823	992,378	1,147,657	1,202,729	1,167,857	1,281,390
Professional & Contracted Services	277,129	245,278	252,186	328,084	598,478	251,735	264,767	236,477	397,592	306,171	346,021	319,896
Training & Development	27,078	18,453	50,305	68,185	26,511	26,813	18,772	34,003	32,152	27,655	45,687	16,407
Supplies	445,131	410,672	708,734	634,980	679,439	566,256	612,631	416,312	773,935	565,126	577,691	658,259
Repairs & Maintenance	162,504	178,973	415,504	239,830	238,614	226,567	239,610	177,665	381,148	238,966	234,404	326,054
Utilities	118,952	60,833	89,420	100,746	80,799	69,841	54,969	86,961	105,590	135,653	101,377	115,369
Rent	15,539	9,929	16,819	16,249	28,032	96,561	105,958	100,449	100,788	98,508	98,747	95,502
Risk Management	175,767	253,097	225,310	224,488	95,180	173,361	245,651	167,031	228,598	200,298	187,312	176,667
Public Relations	4,976	23,189	4,999	6,110	31,967	24,688	10,528	(3,777)	1,833	9,119	25,705	9,423
Other Expenses	225,002	306,759	271,791	153,527	306,148	171,323	245,372	227,876	295,278	260,808	273,222	286,136
Total Operating Expense	**6,745,881**	**7,373,938**	**7,555,040**	**7,968,444**	**8,525,846**	**8,046,418**	**7,886,950**	**7,339,672**	**8,861,743**	**8,105,212**	**7,912,025**	**8,979,986**
Non-Operating Income	**52,004**	**49,605**	**55,332**	**56,050**	**196,249**	**61,507**	**61,615**	**56,881**	**58,803**	**53,951**	**51,995**	**62,632**
Non-Operating Expenses	**435,171**	**439,032**	**457,270**	**453,592**	**606,906**	**485,144**	**518,581**	**525,672**	**518,305**	**557,574**	**560,607**	**572,984**
Net Income	**1,928,820**	**2,076,971**	**122,252**	**1,568,696**	**74,887**	**212,086**	**1,445,861**	**1,038,509**	**(314,604)**	**514,214**	**786,012**	**486,878**
Net Income %	**21%**	**21%**	**2%**	**16%**	**1%**	**2%**	**15%**	**12%**	**(3%)**	**6%**	**9%**	**5%**

Eastern Division

Income Statement Trend 12 Months

For Periods Ending January 31, 2026

	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026
Revenue												
Net Patient Revenue												
Patient Revenue	9,962,112	10,373,586	9,926,244	10,047,292	10,218,046	10,512,443	10,440,473	10,155,452	10,172,723	10,356,240	10,683,428	11,041,451
Contractuals & Deductions	(6,300,218)	(6,190,384)	(6,522,177)	(5,811,814)	(6,335,939)	(6,860,308)	(6,591,486)	(6,614,108)	(6,532,137)	(6,577,546)	(6,846,653)	(6,878,902)
Total Net Patient Revenue	**3,661,894**	**4,183,201**	**3,404,067**	**4,235,478**	**3,882,108**	**3,652,135**	**3,848,987**	**3,541,344**	**3,640,586**	**3,778,694**	**3,836,775**	**4,162,549**
Realization Rate	36.8%	40.3%	34.3%	42.2%	38.0%	34.7%	36.9%	34.9%	35.8%	36.5%	35.9%	37.7%
Other Operating Revenue	572,749	500,624	499,370	596,885	569,310	451,693	545,034	676,291	514,980	638,186	495,551	486,740
Total Revenue	**4,234,643**	**4,683,825**	**3,903,436**	**4,832,363**	**4,451,418**	**4,103,828**	**4,394,020**	**4,217,635**	**4,155,566**	**4,416,880**	**4,332,326**	**4,649,289**
Expense												
Salary & Wages	1,900,187	2,148,714	2,001,374	2,083,749	2,327,106	2,330,387	2,330,715	2,280,958	2,498,808	2,263,293	2,143,332	2,592,704
Benefits	463,634	557,673	474,205	515,770	637,089	510,812	519,188	523,925	604,232	688,293	620,740	681,804
Professional & Contracted Services	127,580	(28,609)	117,863	146,485	329,939	114,443	122,542	108,509	185,146	151,185	173,178	159,880
Training & Development	9,308	8,275	20,130	32,073	11,366	7,720	10,303	18,193	14,630	11,929	22,553	9,143
Supplies	265,010	133,036	334,856	331,851	224,948	277,640	310,483	112,392	396,291	246,951	249,578	260,031
Repairs & Maintenance	92,230	124,505	144,158	164,334	85,305	91,024	116,207	100,301	144,119	122,466	115,806	114,978
Utilities	58,197	31,387	41,984	43,403	44,676	32,876	20,147	42,714	54,673	67,850	50,511	51,089
Rent	9,746	6,267	11,903	9,237	11,112	44,818	49,032	46,950	47,109	44,424	43,742	43,009
Risk Management	80,105	116,713	75,830	117,878	41,582	92,957	114,482	45,216	123,529	93,386	96,285	82,084
Public Relations	2,339	10,885	2,361	2,872	28,081	90	7,677	(4,444)	1,030	4,229	11,988	4,429
Other Expenses	108,539	127,798	119,444	74,143	125,220	75,159	102,488	111,920	143,770	100,991	118,881	127,060
Total Operating Expense	**3,116,876**	**3,236,642**	**3,344,109**	**3,521,795**	**3,866,424**	**3,577,927**	**3,703,264**	**3,386,634**	**4,213,336**	**3,794,997**	**3,646,594**	**4,126,211**
Non-Operating Income	**25,879**	**24,686**	**27,549**	**27,871**	**139,623**	**30,507**	**29,995**	**28,321**	**29,221**	**26,847**	**25,867**	**31,214**
Non-Operating Expenses	**196,731**	**190,327**	**202,824**	**200,725**	**364,611**	**223,021**	**226,868**	**237,377**	**205,759**	**259,702**	**261,428**	**257,776**
Net Income	**946,914**	**1,281,542**	**384,052**	**1,137,715**	**360,006**	**333,387**	**493,883**	**621,944**	**(234,307)**	**389,027**	**450,171**	**296,516**
Net Income %	**22%**	**27%**	**10%**	**24%**	**8%**	**8%**	**11%**	**15%**	**(6%)**	**9%**	**10%**	**6%**

Western Division

Income Statement Trend 12 Months

For Periods Ending January 31, 2026

	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026
Revenue												
Net Patient Revenue												
Patient Revenue	10,826,974	11,084,296	10,482,562	10,722,077	10,757,086	10,989,969	11,061,337	10,664,576	10,821,002	10,256,153	11,299,863	11,263,725
Contractuals & Deductions	(6,517,938)	(6,449,134)	(6,804,536)	(6,165,683)	(6,798,295)	(6,891,382)	(6,184,919)	(6,531,596)	(6,489,232)	(6,122,620)	(6,930,776)	(6,435,649)
Total Net Patient Revenue	**4,309,036**	**4,635,161**	**3,678,026**	**4,556,394**	**3,958,791**	**4,098,588**	**4,876,418**	**4,132,980**	**4,331,770**	**4,133,533**	**4,369,087**	**4,828,075**
Realization Rate	39.8%	41.8%	35.1%	42.5%	36.8%	37.3%	44.1%	38.8%	40.0%	40.3%	38.7%	42.9%
Other Operating Revenue	514,189	521,350	497,768	545,924	601,180	479,725	519,339	496,358	519,305	572,635	505,235	499,852
Total Revenue	**4,823,225**	**5,156,511**	**4,175,794**	**5,102,318**	**4,559,971**	**4,578,313**	**5,395,757**	**4,629,338**	**4,851,075**	**4,706,169**	**4,874,322**	**5,327,927**
Expense												
Salary & Wages	2,489,994	2,598,067	2,557,709	3,084,615	2,946,023	3,088,885	2,740,153	2,623,341	2,898,365	2,796,885	2,710,671	3,102,178
Benefits	439,986	562,300	486,684	512,111	530,459	509,190	498,635	468,453	543,425	514,436	547,117	599,586
Professional & Contracted Services	149,549	273,886	134,323	181,599	268,539	137,292	142,225	127,967	212,447	154,987	172,843	160,016
Training & Development	17,770	10,178	30,174	36,112	15,145	19,092	8,468	15,810	17,522	15,726	23,133	7,265
Supplies	180,121	277,637	373,878	303,129	454,491	288,616	302,148	303,920	377,644	318,175	328,113	398,228
Repairs & Maintenance	70,275	54,468	271,346	75,497	153,310	135,543	123,403	77,363	237,029	116,500	118,598	211,076
Utilities	60,754	29,447	47,435	57,343	36,122	36,965	34,823	44,247	50,917	67,803	50,866	64,280
Rent	5,793	3,663	4,916	7,012	16,920	51,742	56,926	53,499	53,679	54,084	55,005	52,493
Risk Management	95,663	136,384	149,480	106,610	53,598	80,404	131,169	121,815	105,069	106,912	91,028	94,583
Public Relations	2,637	12,304	2,639	3,239	3,887	24,598	2,852	667	803	4,890	13,717	4,994
Other Expenses	116,463	178,961	152,347	79,384	180,928	96,164	142,884	115,956	151,508	159,816	154,341	159,076
Total Operating Expense	**3,629,005**	**4,137,296**	**4,210,932**	**4,446,649**	**4,659,422**	**4,468,492**	**4,183,686**	**3,953,038**	**4,648,407**	**4,310,215**	**4,265,431**	**4,853,775**
Non-Operating Income	**26,126**	**24,919**	**27,783**	**28,179**	**56,626**	**31,001**	**31,621**	**28,560**	**29,582**	**27,105**	**26,128**	**31,418**
Non-Operating Expenses	**238,440**	**248,705**	**254,446**	**252,867**	**242,295**	**262,122**	**291,713**	**288,295**	**312,547**	**297,872**	**299,179**	**315,208**
Net Income	**981,905**	**795,429**	**(261,800)**	**430,982**	**(285,119)**	**(121,300)**	**951,978**	**416,565**	**(80,297)**	**125,187**	**335,841**	**190,362**
Net Income %	**20%**	**15%**	**(6%)**	**8%**	**(6%)**	**(3%)**	**18%**	**9%**	**(2%)**	**3%**	**7%**	**4%**