EMSA Consolidated

Income Statement Budget to Actuals by Month and YTD

For Periods Ending May 31, 2026

	Actual vs Budget				YTD Actual to YTD Budget			
	May 2026	**May Budget**	**Variance $**	**Variance %**	**YTD Actual**	**YTD Budget**	**Variance $**	**Variance %**
Revenue								
Net Patient Revenue								
Patient Revenue	22,568,180	22,679,815	(111,635)	0%	237,075,622	241,707,757	(4,632,135)	(2%)
Contractuals & Deductions	(14,310,001)	(14,442,144)	132,143	(1%)	(146,276,137)	(153,916,392)	7,640,255	(5%)
Total Net Patient Revenue	**8,258,179**	**8,237,671**	**20,508**	**0%**	**90,799,485**	**87,791,365**	**3,008,120**	**3%**
Realization Rate	36.6%	36.3%	0.30%		38.3%	36.3%	2.00%	
Other Operating Revenue	1,455,254	1,119,089	336,165	30%	11,990,126	12,055,889	(65,763)	(1%)
Total Revenue	**9,713,434**	**9,356,760**	**356,674**	**4%**	**102,789,610**	**99,847,254**	**2,942,356**	**3%**
Expense								
Salary & Wages	4,933,455	4,597,230	(336,225)	(7%)	55,538,676	54,257,809	(1,280,867)	(2%)
Benefits	1,230,532	1,157,536	(72,996)	(6%)	12,437,196	12,369,083	(68,113)	(1%)
Professional & Contracted Services	311,644	372,453	60,809	16%	3,499,310	3,965,874	466,564	12%
Training & Development	44,804	80,806	36,002	45%	428,750	597,938	169,188	28%
Supplies	826,170	686,580	(139,590)	(20%)	7,159,598	7,346,261	186,663	3%
Repairs & Maintenance	268,757	303,830	35,073	12%	2,979,747	3,293,927	314,180	10%
Utilities	89,687	97,111	7,425	8%	1,009,875	1,068,225	58,350	5%
Rent	95,823	93,164	(2,659)	(3%)	1,084,425	1,024,788	(59,638)	(6%)
Risk Management	192,497	243,594	51,096	21%	2,311,010	2,592,668	281,658	11%
Public Relations	(632)	17,736	18,368	104%	98,099	215,866	117,767	55%
Other Expenses	229,454	250,438	20,984	8%	2,706,008	2,694,792	(11,216)	0%
Total Operating Expense	**8,222,190**	**7,900,477**	**(321,712)**	**(4%)**	**89,252,695**	**89,427,231**	**174,536**	**0%**
Non-Operating Income	**56,752**	**42,000**	**14,752**	**35%**	**624,943**	**455,000**	**169,943**	**37%**
Non-Operating Expenses	**604,407**	**376,667**	**(227,740)**	**(60%)**	**6,259,575**	**4,127,591**	**(2,131,984)**	**(52%)**
Net Income	**943,589**	**1,121,615**	**(178,026)**	**(16%)**	**7,902,283**	**6,747,432**	**1,154,851**	**17%**
Net Income %	**10%**	**12%**	**(2%)**		**8%**	**7%**	**1%**	

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

	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026
Assets												
Current Assets												
Cash	19,583,992	21,584,061	19,367,369	21,059,862	18,363,888	20,702,015	22,979,284	21,201,982	21,664,144	21,607,373	23,143,335	20,745,234
Patient A/R												
Gross Patient A/R	23,027,800	21,619,891	22,813,532	21,312,846	19,636,859	21,545,194	22,078,830	24,513,509	24,113,478	24,422,978	24,195,962	25,009,373
Collections- Patient A/R	10,334,450	11,080,316	9,841,327	11,634,985	11,543,719	11,197,403	10,794,897	11,053,380	9,928,744	9,627,152	9,759,382	8,753,632
Allowance for contractual and bad debts	(18,787,151)	(19,294,962)	(18,773,019)	(19,798,195)	(18,681,972)	(19,227,874)	(18,970,865)	(20,054,181)	(19,161,283)	(19,434,022)	(19,463,601)	(18,836,712)
Total Patient A/R	**14,575,099**	**13,405,245**	**13,881,840**	**13,149,636**	**12,498,606**	**13,514,724**	**13,902,862**	**15,512,708**	**14,880,939**	**14,616,108**	**14,491,743**	**14,926,293**
Allowance as % of A/R	***56.3%***	***59.0%***	***57.5%***	***60.1%***	***59.9%***	***58.7%***	***57.7%***	***56.4%***	***56.3%***	***57.1%***	***57.3%***	***55.8%***
Other Current Assets	4,824,212	4,334,408	4,513,487	4,259,118	4,294,677	3,911,514	2,479,191	3,965,734	5,590,053	6,371,158	4,437,337	5,400,492
Total Current Assets	**38,983,303**	**39,323,714**	**37,762,696**	**38,468,616**	**35,157,171**	**38,128,253**	**39,361,337**	**40,680,424**	**42,135,136**	**42,594,639**	**42,072,415**	**41,072,019**
Fixed Assets												
Property and Equipment	61,912,421	63,933,038	64,998,872	66,908,710	67,643,087	67,335,163	67,442,402	67,954,965	68,175,618	68,934,162	69,797,211	71,164,873
Accumulated Depreciation	(31,489,819)	(31,642,072)	(31,704,053)	(32,235,322)	(31,955,500)	(31,901,769)	(32,467,972)	(33,034,249)	(33,163,974)	(33,722,937)	(33,982,078)	(34,329,812)
Total Fixed Assets	**30,422,602**	**32,290,967**	**33,294,818**	**34,673,388**	**35,687,588**	**35,433,394**	**34,974,430**	**34,920,716**	**35,011,644**	**35,211,226**	**35,815,133**	**36,835,061**
Other LT Assets	**6,172,050**	**4,017,210**	**3,912,908**	**3,403,979**	**5,112,281**	**3,466,133**	**3,712,710**	**3,682,194**	**3,434,289**	**2,946,251**	**1,890,797**	**1,522,216**
Total Assets	**75,577,955**	**75,631,891**	**74,970,423**	**76,545,983**	**75,957,040**	**77,027,780**	**78,048,477**	**79,283,334**	**80,581,069**	**80,752,116**	**79,778,345**	**79,429,296**
Liabilities and Equities												
Liabilities												
Current Liabilities												
Accounts Payable and Accrued Liabilities	9,777,430	9,806,755	7,699,426	8,236,477	7,961,837	8,518,363	8,753,048	9,501,027	9,526,332	8,547,013	7,206,600	5,913,962
Current portion of long term debt	187,475	0	0	0	0	0	0	0	0	0	0	0
Total Current Liabilities	**9,964,905**	**9,806,755**	**7,699,426**	**8,236,477**	**7,961,837**	**8,518,363**	**8,753,048**	**9,501,027**	**9,526,332**	**8,547,013**	**7,206,600**	**5,913,962**
Long Term Liabilities	0	0	0	0	0	0	0	0	0	0	0	0
Total Liabilities	**9,964,905**	**9,806,755**	**7,699,426**	**8,236,477**	**7,961,837**	**8,518,363**	**8,753,048**	**9,501,027**	**9,526,332**	**8,547,013**	**7,206,600**	**5,913,962**
Equity	**65,613,050**	**65,825,136**	**67,270,997**	**68,309,506**	**67,995,203**	**68,509,417**	**69,295,429**	**69,782,307**	**71,054,737**	**72,205,103**	**72,571,745**	**73,515,334**
Total Liabilities and Equities	**75,577,955**	**75,631,891**	**74,970,423**	**76,545,983**	**75,957,040**	**77,027,780**	**78,048,477**	**79,283,334**	**80,581,069**	**80,752,116**	**79,778,345**	**79,429,296**
Current Ratio	***3.91***	***4.01***	***4.90***	***4.67***	***4.42***	***4.48***	***4.50***	***4.28***	***4.42***	***4.98***	***5.84***	***6.94***

EMSA Consolidated

Income Statement Trend 12 Months

For Periods Ending May 31, 2026

	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026
Revenue												
Net Patient Revenue												
Patient Revenue	20,975,133	21,502,413	21,501,810	20,820,028	20,993,725	20,612,393	21,983,290	22,305,176	21,112,088	22,167,995	21,508,527	22,568,180
Contractuals & Deductions	(13,134,234)	(13,751,690)	(12,776,405)	(13,145,704)	(13,021,369)	(12,700,166)	(13,777,429)	(13,314,551)	(12,594,148)	(13,623,380)	(13,261,295)	(14,310,001)
Total Net Patient Revenue	**7,840,899**	**7,750,723**	**8,725,405**	**7,674,324**	**7,972,356**	**7,912,227**	**8,205,861**	**8,990,624**	**8,517,940**	**8,544,614**	**8,247,232**	**8,258,179**
Realization Rate	37.4%	36.0%	40.6%	36.9%	38.0%	38.4%	37.3%	40.3%	40.3%	38.5%	38.3%	36.6%
Other Operating Revenue	1,170,490	931,418	1,064,373	1,172,649	1,034,285	1,210,822	1,000,787	986,592	1,091,154	1,044,047	998,744	1,455,254
Total Revenue	**9,011,389**	**8,682,141**	**9,789,777**	**8,846,973**	**9,006,641**	**9,123,048**	**9,206,648**	**9,977,216**	**9,609,094**	**9,588,661**	**9,245,976**	**9,713,434**
Expense												
Salary & Wages	5,273,129	5,419,272	5,063,948	4,904,299	5,376,969	5,060,178	4,854,003	5,684,054	4,517,871	4,820,637	4,903,991	4,933,455
Benefits	1,167,548	1,020,002	1,017,823	992,378	1,147,657	1,202,729	1,167,857	1,281,390	1,085,435	1,120,466	1,170,928	1,230,532
Professional & Contracted Services	598,478	251,735	264,767	236,477	397,592	306,171	346,021	319,896	369,365	312,098	383,544	311,644
Training & Development	26,511	26,813	18,772	34,003	32,152	27,655	45,687	16,407	89,329	56,951	36,177	44,804
Supplies	679,439	566,256	612,631	416,312	773,935	565,126	577,691	658,259	703,487	722,996	736,737	826,170
Repairs & Maintenance	238,614	226,567	239,610	177,665	380,848	238,966	234,404	326,054	336,964	285,323	264,588	268,757
Utilities	80,799	69,841	54,969	86,961	105,590	135,653	101,377	115,369	76,175	103,817	70,436	89,687
Rent	28,032	96,561	105,958	100,449	100,788	98,508	98,747	95,502	99,310	94,958	97,822	95,823
Risk Management	95,180	173,361	252,571	167,031	248,802	200,298	187,312	187,495	268,944	176,431	256,269	192,497
Public Relations	31,967	24,688	10,528	(3,777)	1,833	9,119	25,705	9,423	11,863	2,041	7,309	(632)
Other Expenses	193,943	171,323	245,372	227,876	295,278	260,808	273,222	286,136	246,309	244,561	225,668	229,454
Total Operating Expense	**8,413,641**	**8,046,418**	**7,886,950**	**7,339,672**	**8,861,442**	**8,105,212**	**7,912,025**	**8,979,986**	**7,805,053**	**7,940,278**	**8,153,469**	**8,222,190**
Non-Operating Income	**196,249**	**61,507**	**61,615**	**56,881**	**58,803**	**53,951**	**51,995**	**62,632**	**50,721**	**55,347**	**54,737**	**56,752**
Non-Operating Expenses	**719,399**	**485,144**	**518,581**	**525,672**	**518,305**	**557,574**	**560,607**	**572,984**	**582,333**	**553,365**	**780,603**	**604,407**
Net Income	**74,599**	**212,086**	**1,445,861**	**1,038,509**	**(314,303)**	**514,214**	**786,012**	**486,878**	**1,272,430**	**1,150,366**	**366,642**	**943,589**
Net Income %	**1%**	**2%**	**15%**	**12%**	**(3%)**	**6%**	**9%**	**5%**	**13%**	**12%**	**4%**	**10%**

Eastern Division

Income Statement Trend 12 Months

For Periods Ending May 31, 2026

	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026
Revenue												
Net Patient Revenue												
Patient Revenue	10,218,046	10,512,443	10,440,473	10,155,452	10,172,723	10,356,240	10,683,428	11,041,451	10,401,574	10,868,211	10,516,698	10,902,973
Contractuals & Deductions	(6,335,939)	(6,860,308)	(6,591,486)	(6,614,108)	(6,532,137)	(6,577,546)	(6,846,653)	(6,878,902)	(6,488,929)	(6,929,682)	(6,625,891)	(7,027,901)
Total Net Patient Revenue	**3,882,108**	**3,652,135**	**3,848,987**	**3,541,344**	**3,640,586**	**3,778,694**	**3,836,775**	**4,162,549**	**3,912,645**	**3,938,529**	**3,890,807**	**3,875,072**
Realization Rate	38.0%	34.7%	36.9%	34.9%	35.8%	36.5%	35.9%	37.7%	37.6%	36.2%	37.0%	35.5%
Other Operating Revenue	569,310	451,693	545,034	676,291	514,980	638,186	495,551	486,740	563,544	533,547	480,556	694,073
Total Revenue	**4,451,418**	**4,103,828**	**4,394,020**	**4,217,635**	**4,155,566**	**4,416,880**	**4,332,326**	**4,649,289**	**4,476,189**	**4,472,076**	**4,371,363**	**4,569,145**
Expense												
Salary & Wages	2,327,106	2,330,387	2,327,463	2,280,958	2,489,312	2,263,293	2,143,332	2,587,615	1,958,775	2,172,199	2,194,458	2,186,448
Benefits	637,089	510,812	519,188	523,925	604,232	688,293	620,740	681,804	518,541	593,373	613,527	651,258
Professional & Contracted Services	329,939	114,443	122,542	108,509	185,146	151,185	173,178	159,880	184,114	153,751	195,034	163,308
Training & Development	11,366	7,720	10,303	18,193	14,630	11,929	22,553	9,143	42,659	30,307	13,725	18,908
Supplies	224,948	277,640	310,483	112,392	396,291	246,951	249,578	260,031	365,636	320,793	338,673	333,878
Repairs & Maintenance	85,305	91,024	116,207	100,301	143,819	122,466	115,806	114,978	200,491	134,776	120,480	137,066
Utilities	44,676	32,876	20,147	42,714	54,673	67,850	50,511	51,089	36,925	49,838	30,440	46,360
Rent	11,112	44,818	49,032	46,950	47,109	44,424	43,742	43,009	43,964	42,754	44,044	43,287
Risk Management	41,582	92,957	117,734	45,216	133,025	93,386	96,285	87,173	126,164	80,261	104,653	93,697
Public Relations	28,081	90	7,677	(4,444)	1,030	4,229	11,988	4,429	4,614	919	2,251	(1,576)
Other Expenses	147,938	75,159	102,488	111,920	143,770	100,991	118,881	127,060	115,010	100,948	96,752	101,346
Total Operating Expense	**3,889,142**	**3,577,927**	**3,703,264**	**3,386,634**	**4,213,035**	**3,794,997**	**3,646,594**	**4,126,211**	**3,596,894**	**3,679,918**	**3,754,036**	**3,773,980**
Non-Operating Income	**139,623**	**30,507**	**29,995**	**28,321**	**29,221**	**26,847**	**25,867**	**31,214**	**25,184**	**27,598**	**28,678**	**28,148**
Non-Operating Expenses	**347,778**	**223,021**	**226,868**	**237,377**	**205,759**	**259,702**	**261,428**	**257,776**	**276,823**	**254,791**	**252,711**	**283,899**
Net Income	**354,121**	**333,387**	**493,883**	**621,944**	**(234,007)**	**389,027**	**450,171**	**296,516**	**627,657**	**564,964**	**393,295**	**539,415**
Net Income %	**8%**	**8%**	**11%**	**15%**	**(6%)**	**9%**	**10%**	**6%**	**14%**	**13%**	**9%**	**12%**

Western Division

Income Statement Trend 12 Months

For Periods Ending May 31, 2026

	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026
Revenue												
Net Patient Revenue												
Patient Revenue	10,757,086	10,989,969	11,061,337	10,664,576	10,821,002	10,256,153	11,299,863	11,263,725	10,710,513	11,299,784	10,991,829	11,665,207
Contractuals & Deductions	(6,798,295)	(6,891,382)	(6,184,919)	(6,531,596)	(6,489,232)	(6,122,620)	(6,930,776)	(6,435,649)	(6,105,219)	(6,693,699)	(6,635,404)	(7,282,100)
Total Net Patient Revenue	**3,958,791**	**4,098,588**	**4,876,418**	**4,132,980**	**4,331,770**	**4,133,533**	**4,369,087**	**4,828,075**	**4,605,295**	**4,606,085**	**4,356,425**	**4,383,107**
Realization Rate	36.8%	37.3%	44.1%	38.8%	40.0%	40.3%	38.7%	42.9%	43.0%	40.8%	39.6%	37.6%
Other Operating Revenue	601,180	479,725	519,339	496,358	519,305	572,635	505,235	499,852	527,610	510,500	518,188	761,181
Total Revenue	**4,559,971**	**4,578,313**	**5,395,757**	**4,629,338**	**4,851,075**	**4,706,169**	**4,874,322**	**5,327,927**	**5,132,905**	**5,116,585**	**4,874,613**	**5,144,289**
Expense												
Salary & Wages	2,946,023	3,088,885	2,736,485	2,623,341	2,887,657	2,796,885	2,710,671	3,096,439	2,559,096	2,648,438	2,709,533	2,747,007
Benefits	530,459	509,190	498,635	468,453	543,425	514,436	547,117	599,586	566,893	527,093	557,401	579,274
Professional & Contracted Services	268,539	137,292	142,225	127,967	212,447	154,987	172,843	160,016	185,251	158,346	188,510	148,336
Training & Development	15,145	19,092	8,468	15,810	17,522	15,726	23,133	7,265	46,670	26,644	22,452	25,896
Supplies	454,491	288,616	302,148	303,920	377,644	318,175	328,113	398,228	337,851	402,203	398,064	492,292
Repairs & Maintenance	153,310	135,543	123,403	77,363	237,029	116,500	118,598	211,076	136,474	150,548	144,108	131,690
Utilities	36,122	36,965	34,823	44,247	50,917	67,803	50,866	64,280	39,250	53,979	39,997	43,327
Rent	16,920	51,742	56,926	53,499	53,679	54,084	55,005	52,493	55,347	52,204	53,779	52,536
Risk Management	53,598	80,404	134,837	121,815	115,777	106,912	91,028	100,322	142,780	96,170	151,616	98,800
Public Relations	3,887	24,598	2,852	667	803	4,890	13,717	4,994	7,249	1,122	5,058	944
Other Expenses	46,005	96,164	142,884	115,956	151,508	159,816	154,341	159,076	131,299	143,612	128,916	128,108
Total Operating Expense	**4,524,499**	**4,468,492**	**4,183,686**	**3,953,038**	**4,648,407**	**4,310,215**	**4,265,431**	**4,853,775**	**4,208,159**	**4,260,359**	**4,399,433**	**4,448,210**
Non-Operating Income	**56,626**	**31,001**	**31,621**	**28,560**	**29,582**	**27,105**	**26,128**	**31,418**	**25,538**	**27,750**	**26,059**	**28,604**
Non-Operating Expenses	**371,621**	**262,122**	**291,713**	**288,295**	**312,547**	**297,872**	**299,179**	**315,208**	**305,510**	**298,574**	**527,892**	**320,508**
Net Income	**(279,522)**	**(121,300)**	**951,978**	**416,565**	**(80,297)**	**125,187**	**335,841**	**190,362**	**644,773**	**585,401**	**(26,653)**	**404,174**
Net Income %	**(6%)**	**(3%)**	**18%**	**9%**	**(2%)**	**3%**	**7%**	**4%**	**13%**	**11%**	**(1%)**	**8%**