

	A	B	C	D	E	F	G	H
1	TULARE LOCAL HEALTH CARE DISTRICT							
2	BALANCE SHEET							
3	PERIOD ENDED 1/31/2026							
4	UNAUDITED							
5								
6		December 2025	January 2026	Increase	January 2025	Increase	Increase	
7		This Year	This year	(Decrease)	Last year	(Decrease) YOY	(Decrease) %	
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	\$ 16,635,190	\$ 16,586,096	\$ (49,094)	\$ 13,316,738	\$ 3,269,357	24.6%	{1}
10	Cash Reserve	\$ 1,000,000	\$ 1,000,000	\$	\$ 1,000,000		0.0%	
11	Bankruptcy Reserve	\$ 3,350,748	\$ 3,341,742	\$ (9,006)	\$ 4,970,469	\$ (1,628,727)	(32.8%)	
12	Net Cash	\$ 20,985,938	\$ 20,927,838	\$ (58,100)	\$ 19,287,207	\$ 1,640,630	8.5%	
13								
14	Rent Receivables	\$ 2,536,300	\$ 2,539,601	\$ 3,302	\$ 2,536,558	\$ 3,044	0.1%	
15	Net AR	\$ 2,536,300	\$ 2,539,601	\$ 3,302	\$ 2,536,558	\$ 3,044	0.1%	
16								
17	Property Tax Revenue	\$ 1,659,207	\$ 94,539	\$ (1,564,668)	\$ 228,558	\$ (134,019)	(58.6%)	{2}
18	Miscellaneous Receivables	\$ 162,079	\$ 176,345	\$ 14,266	\$ 81,238	\$ 95,107	117.1%	{3}
19	Prepays	\$ 265,118	\$ 240,219	\$ (24,899)	\$ 259,919	\$ (19,700)	(7.6%)	
20	Net Other Receivables	\$ 2,086,405	\$ 511,103	\$ (1,575,302)	\$ 569,714	\$ (58,612)	(10.3%)	
21								
22	TOTAL CURRENT ASSETS	\$ 25,608,642	\$ 23,978,541	\$ (1,630,100)	\$ 22,393,479	\$ 1,585,063	7.1%	
23								
24	LIMITED USE ASSETS							
25	Restricted Trust Funds	\$ 12,610,936	\$ 14,803,831	\$ 2,192,895	\$ 14,433,287	\$ 370,544	2.6%	{2} & {9}
26								
27	CAPITAL ASSETS							
28	Land & Land Improvements	\$ 6,159,243	\$ 6,159,243		\$ 6,341,915	\$ (182,671)	(2.9%)	
29	Buildings & Building Improvements	\$ 47,933,712	\$ 47,933,712		\$ 48,210,706	\$ (276,994)	(0.6%)	
30	Major Movable Equipment	\$ 1,969,577	\$ 1,972,334	\$ 2,757	\$ 1,938,818	\$ 33,516	1.7%	{4}
31	Construction in Progress	\$ 113,777,855	\$ 113,864,358	\$ 86,503	\$ 111,840,193	\$ 2,024,164	1.8%	{5}
32	Accumulated Depreciation	\$ (44,791,664)	\$ (44,907,379)	\$ (115,715)	\$ (44,371,437)	\$ (535,942)	1.2%	
33	TOTAL CAPITAL ASSETS	\$ 125,048,723	\$ 125,022,268	\$ (26,455)	\$ 123,960,196	\$ 1,062,072	0.9%	
34								
35	LONG TERM ASSETS							
36	Lease Receivable	\$ 9,461,014	\$ 9,461,014		\$ 9,461,014		0.0%	
37								
38	TOTAL ASSETS	\$ 172,729,314	\$ 173,265,655	\$ 536,340	\$ 170,247,976	\$ 3,017,679	1.8%	
39								
40	CURRENT LIABILITIES							
41	Accounts Payable	\$ 134,794	\$ 212,253	\$ 77,459	\$ 59,701	\$ 152,552	255.5%	{6}
42	Payroll	\$ 110,841	\$ 49,948	\$ (60,892)	\$ 120,062	\$ (70,113)	(58.4%)	{7}
43	Other Accrued Liabilities	\$ 363,008	\$ 132,970	\$ (230,037)	\$ 357,359	\$ (224,388)	(62.8%)	{8}
44	Current Maturities of Debt Borrowings	\$ 4,144,223	\$ 4,418,622	\$ 274,399	\$ 4,184,207	\$ 234,414	5.6%	
45	TOTAL CURRENT LIABILITIES	\$ 4,752,864	\$ 4,813,794	\$ 60,929	\$ 4,721,329	\$ 92,465	2.0%	
46								
47	LONG TERM LIABILITIES							
48	OTHER							
49	Bankruptcy Payable	\$ 3,350,748	\$ 3,341,742	\$ (9,006)	\$ 4,970,469	\$ (1,628,727)	(32.8%)	
50	Deferred Inflows	\$ 12,575,961	\$ 12,575,961		\$ 12,575,961		0.0%	
51	LTD							
52	Debt Borrowings, Net of Current Maturities	\$ 88,664,464	\$ 88,609,236	\$ (55,228)	\$ 92,097,977	\$ (3,488,741)	(3.8%)	{9}
53	Bond Issuance Costs & Other Assets	\$ 25,571	\$ 25,368	\$ (203)	\$ 21,032	\$ 4,336	20.6%	{9}
54	TOTAL LONG TERM LIABILITIES	\$ 104,616,744	\$ 104,552,306	\$ (64,438)	\$ 109,665,439	\$ (5,113,133)	(4.7%)	
55								
56	TOTAL LIABILITIES	\$ 109,369,608	\$ 109,366,100	\$ (3,509)	\$ 114,386,768	\$ (5,020,668)	(4.4%)	
57								
58	NET POSITION							
59	Net Position at Beginning of Fiscal Year	\$ 50,291,085	\$ 63,359,706	\$ 13,068,621	\$ 50,291,085	\$ 13,068,621	26.0%	
60	Increase (Decrease) in Net Position	\$ 13,068,621	\$ 539,849	\$ (12,528,772)	\$ 5,570,123	\$ (5,030,274)	(90.3%)	
61	TOTAL NET POSITION	\$ 63,359,706	\$ 63,899,555	\$ 539,849	\$ 55,861,208	\$ 8,038,347	14.4%	
62								
63	TOTAL LIABILITIES & NET POSITION	\$ 172,729,314	\$ 173,265,655	\$ 536,340	\$ 170,247,976	\$ 3,017,679	1.8%	
64								

65 {1} Cash reflects a decrease due to rent prepayments in the prior month and payments related to CIP.

66 {2} Property tax revenue transferred to the BNY debt service account.

67 {3} Increase in receivables includes restitution and solar rebate.

68 {4} New asset — Pool Sewage Pump #1.

69 {5} CIP — EVO equipment, tower, seismic compliance, AH kitchen, AH fire alarm.

70 {6} Increase in AP due to timing of invoices posted in January and paid in February.

71 {7} Decrease in payroll accruals due to timing of the pay period; no accrual recorded this month.

72 {8} Decrease in deferred revenue reclassified to rent receivable.

73 {9} Regular monthly accruals.

	A	B	C	D	E	F	G	H
1	DISTRICT							
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET							
3	FOR THE ONE MONTH ENDING 1/31/2026							
4	UNAUDITED							
5	Current Month			Year-to-Date				
6	Actual	Budget	Difference		Actual	Budget	Difference	
7	\$ 252,334	\$ 252,194	\$ 140	Rental Revenue	\$ 252,334	\$ 252,194	\$ 140	
8	\$ 250,312	\$ 250,312	-	Property Tax Revenue	\$ 250,312	\$ 250,312	-	
9	\$ 100	\$ 100	-	Other Operating Revenue	\$ 100	\$ 100	-	
10	\$ 502,746	\$ 502,606	\$ 140	TOTAL OPERATING REVENUE	\$ 502,746	\$ 502,606	\$ 140	
11								
12	\$ 47,594	\$ 47,002	\$ 592	Salaries & Wages	\$ 47,594	\$ 47,002	\$ 592	
13	\$ 11,594	\$ 12,210	\$ (616)	Employee Benefits	\$ 11,594	\$ 12,210	\$ (616)	
14	\$ 113	\$ 11,800	\$ (11,688)	Professional Fees	\$ 113	\$ 11,800	\$ (11,688)	{1}
15	\$ 11,505	\$ 12,500	\$ (995)	Legal Fees	\$ 11,505	\$ 12,500	\$ (995)	
16	\$ 35,643	\$ 37,209	\$ (1,566)	Purchased Services	\$ 35,643	\$ 37,209	\$ (1,566)	{2}
17	\$ 431	\$ 730	\$ (299)	Supplies	\$ 431	\$ 730	\$ (299)	
18	-	\$ 300	\$ (300)	Repairs & Maintenance	-	\$ 300	\$ (300)	
19	\$ 2,498	\$ 3,249	\$ (750)	Utilities & Phone	\$ 2,498	\$ 3,249	\$ (750)	{3}
20	\$ 8,419	\$ 8,415	\$ 4	Building & Equipment Rental	\$ 8,419	\$ 8,415	\$ 4	
21	\$ 21,686	\$ 21,685	\$ 1	Insurance	\$ 21,686	\$ 21,685	\$ 1	
22	\$ 400	\$ 2,250	\$ (1,850)	Other Operating Expenses	\$ 400	\$ 2,250	\$ (1,850)	
23	\$ 139,883	\$ 157,350	\$ (17,467)	OPERATING EXPENSES BEFORE D&A	\$ 139,883	\$ 157,350	\$ (17,467)	
24	\$ 362,863	\$ 345,256	\$ 17,607	EBITDA	\$ 362,863	\$ 345,256	\$ 17,607	
25								
26	\$ (57,370)	\$ (60,317)	\$ 2,947	Depreciation & Amortization	\$ (57,370)	\$ (60,317)	\$ 2,947	{4}
27	\$ 376,067	\$ 376,067	\$ (0)	GO Bond Revenue	\$ 376,067	\$ 376,067	\$ (0)	
28	\$ 55,228	\$ 55,228	\$ 0	GO Bond Accretion	\$ 55,228	\$ 55,228	\$ 0	
29	\$ (201,539)	\$ (201,539)	\$ 0	Bond Interest Expense	\$ (201,539)	\$ (201,539)	\$ 0	
30	\$ (58,322)	\$ (58,322)	\$ (0)	Solar Rev Bond Interest	\$ (58,322)	\$ (58,322)	\$ (0)	
31	\$ 64,747	\$ 62,931	\$ 1,816	Gains/Losses on Investments	\$ 64,747	\$ 62,931	\$ 1,816	{5}
32	\$ 178,811	\$ 174,048	\$ 4,763	TOTAL OTHER REVENUE (EXPENSES)	\$ 178,811	\$ 174,048	\$ 4,763	
33								
34	\$ 541,674	\$ 519,304	\$ 22,369	INCREASE (DECREASE) IN NET POSITION	\$ 541,674	\$ 519,304	\$ 22,369	
35								
37	{1} Major construction support not yet hired and no hours incurred for Teresa.							
38	{2} Unbudgeted EMD SonicWall expense, offset by no spending on document clean-up and other miscellaneous expenses.							
39	{3} Utilities are budgeted at an annual average. January electricity and water were under budget and gas was over; expected to average out over the year.							
40	{4} Depreciation variance is partially due to assets budgeted under the District that belong to EVO and assets depreciating at rates different from the original report assumptions.							
41	{5} Investment interest income exceeded budget.							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	DISTRICT																	
2	STATEMENT OF REVENUE & EXPENDITURES																	
3	TWELVE MONTHS ENDED 1/31/2026																	
4	UNAUDITED																	
5																		
6		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	12 MONTH	INCREASE/ (DECREASE) YOY		
7		2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2026	TOTAL	\$	%	
8	Rental Revenue	\$ 244,636	\$ 246,528	\$ 246,601	\$ 246,069	\$ 245,477	\$ 245,477	\$ 245,680	\$ 246,340	\$ 246,572	\$ 252,099	\$ 252,334	\$ 253,038	\$ 252,334	\$ 2,978,548	\$ 7,698	3.15%	
9	Property Tax Revenue	\$ 228,558	\$ 228,558	\$ 228,558	\$ 228,558	\$ 228,558	\$ 228,558	\$ 248,691	\$ 248,691	\$ 248,691	\$ 248,691	\$ 248,691	\$ 248,691	\$ 250,312	\$ 2,885,248	\$ 21,754	9.52%	
10	Other Operating Revenue	\$ 30,100	\$ 100	\$ 100	\$ 100	\$ 25,100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ (54,900)	\$ 100	\$ (28,800)	\$ (30,000)	(99.67%)	{1}
11	TOTAL OPERATING REVENUE	\$ 503,294	\$ 475,186	\$ 475,259	\$ 474,727	\$ 499,135	\$ 474,135	\$ 494,471	\$ 495,131	\$ 495,363	\$ 500,890	\$ 501,125	\$ 446,829	\$ 502,746	\$ 5,834,996	\$ (548)	(0.11%)	
12																		
13	Salaries & Wages	\$ 46,245	\$ 42,837	\$ 43,399	\$ 35,414	\$ 46,424	\$ 43,983	\$ 49,969	\$ 33,765	\$ 40,114	\$ 41,804	\$ 35,243	\$ 44,294	\$ 47,594	\$ 504,841	\$ 1,350	2.92%	
14	Employee Benefits	\$ 10,387	\$ 9,384	\$ 13,844	\$ 10,295	\$ 10,356	\$ 9,957	\$ 9,796	\$ 21,278	\$ 7,263	\$ (1,824)	\$ 5,502	\$ 7,687	\$ 11,594	\$ 115,132	\$ 1,207	11.62%	
15	Professional Fees	\$ (729)	\$ 218	\$ 353	\$ 1,035	\$ 2,718	\$ 338	\$ 9,575	\$ 12,965	\$ 283	\$ 345	\$ 2,188	\$ 225	\$ 113	\$ 30,353	\$ 842	(115.43%)	
16	Legal Fees	\$ 13,498	\$ 10,644	\$ 22,796	\$ 8,297	\$ 15,694	\$ 11,694	\$ 14,105	\$ 11,894	\$ 11,698	\$ 10,188	\$ 4,533	\$ 6,036	\$ 11,505	\$ 139,082	\$ (1,993)	(14.77%)	
17	Purchased Services	\$ 31,071	\$ 22,287	\$ 21,488	\$ 25,031	\$ 21,078	\$ 21,820	\$ 32,918	\$ 22,381	\$ 21,896	\$ 27,976	\$ 20,213	\$ 29,120	\$ 35,643	\$ 301,849	\$ 4,572	14.72%	
18	Supplies	\$ 241	\$ 1,011	\$ 1,069	\$ 1,065	\$ 1,358	\$ 1,171	\$ 1,074	-	\$ 66	\$ 76	\$ 112	\$ 503	\$ 431	\$ 7,935	\$ 190	78.51%	
19	Repairs & Maintenance	-	\$ 600	\$ 1,888	\$ 450	-	-	-	-	-	-	-	\$ 355	-	\$ 3,293	-	0.00%	
20	Utilities & Phone	\$ 3,307	\$ 3,434	\$ 3,478	\$ 3,836	\$ 3,634	\$ 3,992	\$ 2,874	\$ 2,925	\$ 3,535	\$ 2,520	\$ 2,996	\$ 3,004	\$ 2,498	\$ 38,726	\$ (808)	(24.45%)	
21	Building & Equipment Rental	\$ 9,211	\$ 7,822	\$ 7,798	\$ 7,808	\$ 7,947	\$ 7,947	\$ 7,947	\$ 7,956	\$ 7,981	\$ 8,004	\$ 7,958	\$ 8,875	\$ 8,419	\$ 96,460	\$ (792)	(8.60%)	
22	Insurance	\$ 21,698	\$ 21,698	\$ 21,698	\$ 21,698	\$ 21,698	\$ 21,698	\$ 21,686	\$ 21,686	\$ 21,686	\$ 21,686	\$ 21,686	\$ 21,686	\$ 21,686	\$ 260,290	\$ (13)	(0.06%)	
23	Other Operating Expenses	\$ 158	\$ 4,742	\$ 528	\$ 149	\$ 665	\$ 114	\$ 2,313	\$ 7,866	\$ 807	\$ 7,635	\$ 709	\$ (3,185)	\$ 400	\$ 22,744	\$ 242	153.55%	
24	OPERATING EXPENSES BEFORE D&A	\$ 135,087	\$ 124,677	\$ 138,339	\$ 115,078	\$ 131,572	\$ 122,714	\$ 152,257	\$ 142,716	\$ 115,329	\$ 118,410	\$ 101,140	\$ 118,600	\$ 139,883	\$ 1,520,706	\$ 4,795	3.55%	
25	EBITDA	\$ 368,207	\$ 350,509	\$ 336,920	\$ 359,649	\$ 367,563	\$ 351,421	\$ 342,214	\$ 352,415	\$ 380,034	\$ 382,480	\$ 399,985	\$ 328,229	\$ 362,863	\$ 4,314,290	\$ (5,343)	(1.45%)	
26																		
27	Depreciation & Amortization	\$ (63,444)	\$ (61,423)	\$ (61,483)	\$ (61,483)	\$ (61,483)	\$ (61,433)	\$ (56,056)	\$ (56,828)	\$ (58,663)	\$ (58,663)	\$ (58,663)	\$ (56,494)	\$ (57,370)	\$ (710,043)	\$ 6,074	(9.57%)	
28	GO Bond Revenue	\$ 362,133	\$ 362,133	\$ 362,133	\$ 362,133	\$ 362,133	\$ 362,133	\$ 374,906	\$ 374,906	\$ 374,906	\$ 374,906	\$ 374,906	\$ 374,906	\$ 376,067	\$ 4,436,167	\$ 13,933	3.85%	
29	GO Bond Accretion	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 662,741	-	0.00%	
30	Bond Interest Expense	\$ (210,919)	\$ (210,919)	\$ (210,919)	\$ (210,919)	\$ (210,919)	\$ (210,919)	\$ (204,906)	\$ (204,906)	\$ (204,906)	\$ (204,906)	\$ (204,906)	\$ (204,906)	\$ (201,539)	\$ (2,485,569)	\$ 9,381	(4.45%)	
31	Solar Rev Bond Interest	\$ (61,647)	\$ (61,647)	\$ (61,647)	\$ (61,647)	\$ (61,647)	\$ (61,647)	\$ (59,455)	\$ (59,455)	\$ (59,455)	\$ (59,455)	\$ (59,455)	\$ (59,455)	\$ (58,322)	\$ (723,288)	\$ 3,325	(5.39%)	
32	Gains/Losses on Investments	\$ 77,005	\$ 121,137	\$ 37,860	\$ 76,845	\$ 72,890	\$ 81,397	\$ 83,462	\$ 97,265	\$ 87,488	\$ 81,245	\$ 69,674	\$ 70,082	\$ 64,747	\$ 944,092	\$ (12,258)	(15.92%)	
33	Gain on Sale of Property	-	-	-	-	-	\$ 1,847,221	\$ (270,119)	-	-	-	-	\$ 101,189	-	\$ 1,678,291	-	0.00%	
34	Extraordinary Revenue/Expenses	-	-	-	-	-	-	-	-	-	\$ 165,764	\$ 25,000	-	-	\$ 190,764	-	0.00%	
35	TOTAL OTHER REVENUE (EXPENSES)	\$ 158,356	\$ 204,509	\$ 121,172	\$ 160,157	\$ 156,202	\$ 2,011,980	\$ (76,940)	\$ 206,210	\$ 194,598	\$ 354,119	\$ 201,784	\$ 280,550	\$ 178,811	\$ 3,993,155	\$ 20,454	12.92%	
36																		
37	INCREASE (DECREASE) IN NET POSITION	\$ 526,563	\$ 555,018	\$ 458,092	\$ 519,806	\$ 523,765	\$ 2,363,401	\$ 265,274	\$ 558,625	\$ 574,632	\$ 736,599	\$ 601,769	\$ 608,779	\$ 541,674	\$ 8,307,445	\$ 15,111	2.87%	
38																		
40	{1} Audit entry made in December to reclass restitution revenue that belongs to EVO.																	

	A	B	C	D	E	F	G	H
1	EVO							
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET							
3	FOR THE ONE MONTH ENDING 1/31/2026							
4	UNAUDITED							
5	Current Month			Year-to-Date				
6	Actual	Budget	Difference		Actual	Budget	Difference	
7	\$ 217,226	\$ 195,350	\$ 21,876	Memberships	\$ 217,226	\$ 195,350	\$ 21,876	{1}
8	\$ 2,224	\$ 3,897	\$ (1,673)	Enrollments	\$ 2,224	\$ 3,897	\$ (1,673)	
9	\$ 5,922	\$ 6,856	\$ (934)	Childcare	\$ 5,922	\$ 6,856	\$ (934)	
10	\$ 2,500	\$ 2,500	-	Personal Trainer Rent	\$ 2,500	\$ 2,500	-	
11	\$ 4,379	\$ 4,411	\$ (32)	Guest Fees	\$ 4,379	\$ 4,411	\$ (32)	
12	\$ 237	\$ 370	\$ (133)	Drinks	\$ 237	\$ 370	\$ (133)	
13	\$ 640	\$ 79	\$ 561	Other Operating Revenue	\$ 640	\$ 79	\$ 561	
14	\$ 233,128	\$ 213,463	\$ 19,665	TOTAL OPERATING REVENUE	\$ 233,128	\$ 213,463	\$ 19,665	
15								
16	\$ 93,248	\$ 104,974	\$ (11,726)	Salaries & Wages	\$ 93,248	\$ 104,974	\$ (11,726)	{2}
17	\$ 19,652	\$ 25,027	\$ (5,375)	Employee Benefits	\$ 19,652	\$ 25,027	\$ (5,375)	{2}
18	\$ 24,172	\$ 21,176	\$ 2,996	Purchased Services	\$ 24,172	\$ 21,176	\$ 2,996	{3}
19	\$ 12,172	\$ 11,825	\$ 347	Supplies	\$ 12,172	\$ 11,825	\$ 347	
20	\$ 2,218	\$ 7,310	\$ (5,092)	Repairs & Maintenance	\$ 2,218	\$ 7,310	\$ (5,092)	
21	\$ 18,019	\$ 23,850	\$ (5,831)	Utilities & Phone	\$ 18,019	\$ 23,850	\$ (5,831)	{4}
22	\$ 247	\$ 251	\$ (4)	Building & Equipment Rental	\$ 247	\$ 251	\$ (4)	
23	\$ 7,432	\$ 7,432	\$ (0)	Insurance	\$ 7,432	\$ 7,432	\$ (0)	
24	-	\$ 1,350	\$ (1,350)	Other Operating Expenses	-	\$ 1,350	\$ (1,350)	
25	\$ 177,159	\$ 203,195	\$ (26,036)	OPERATING EXPENSES BEFORE D&A	\$ 177,159	\$ 203,195	\$ (26,036)	
26	\$ 55,969	\$ 10,268	\$ 45,701	EBITDA	\$ 55,969	\$ 10,268	\$ 45,701	
27								
28	\$ (58,142)	\$ (57,347)	\$ (795)	Depreciation & Amortization	\$ (58,142)	\$ (57,347)	\$ (795)	{5}
29	\$ (7,652)	\$ (7,652)	\$ (0)	Solar Rev Bond Interest	\$ (7,652)	\$ (7,652)	\$ (0)	
30	\$ 8,000	-	\$ 8,000	Extraordinary Revenue/Expenses	\$ 8,000	-	\$ 8,000	{6}
31	\$ (57,794)	\$ (64,999)	\$ 7,205	TOTAL OTHER REVENUE (EXPENSES)	\$ (57,794)	\$ (64,999)	\$ 7,205	
32								
33	\$ (1,825)	\$ (54,731)	\$ 52,906	INCREASE (DECREASE) IN NET POSITION	\$ (1,825)	\$ (54,731)	\$ 52,906	
34								
36	{1} Membership revenue surpassed growth expectations and exceeded budget.							
37	{2} Under budget across all departments for salaries and wages, with corresponding savings in benefits. Budget assumes full staffing levels, and maximum hours have not been utilized.							
38	{3} Over budget due to various unanticipated expenses, including higher credit card processing fees from increased sales, additional scan cards for new members, and childcare surveillance.							
39	{4} Utilities still under budget primarily due to electricity.							
40	{5} Depreciation variance is partially due to assets budgeted under the District that belong to EVO and assets depreciating at rates different from the original report assumptions.							
41	{6} Final restitution recognized this period, recorded as a receivable and expected within the year.							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	EVO																	
2	STATEMENT OF REVENUE & EXPENDITURES																	
3	TWELVE MONTHS ENDED 1/31/2026																	
4	UNAUDITED																	
5																		
6		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	12 MONTH	INCREASE/ (DECREASE) YOY		
7		2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2026	TOTAL	\$	%	
8	Memberships	\$ 189,036	\$ 183,371	\$ 187,633	\$ 187,003	\$ 189,330	\$ 193,828	\$ 205,983	\$ 197,905	\$ 203,318	\$ 203,971	\$ 206,162	\$ 206,675	\$ 217,226	\$ 2,382,406	\$ 28,190	14.91%	
9	Enrollments	\$ 4,591	\$ 2,862	\$ 5,225	\$ 4,700	\$ 2,105	\$ 3,705	\$ 3,946	\$ 4,026	\$ 3,300	\$ 3,050	\$ 3,425	\$ 1,450	\$ 2,224	\$ 40,018	\$ (2,367)	(51.56%)	
10	Childcare	\$ 8,490	\$ 7,035	\$ 5,396	\$ 5,915	\$ 5,991	\$ 8,051	\$ 7,959	\$ 6,075	\$ 6,315	\$ 6,020	\$ 5,836	\$ 5,465	\$ 5,922	\$ 75,979	\$ (2,567)	(30.24%)	
11	Personal Trainer Rent	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,250	\$ 2,250	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,000	\$ 2,500	\$ 29,000	-	0.00%	
12	Guest Fees	\$ 2,925	\$ 4,020	\$ 5,269	\$ 3,335	\$ 3,612	\$ 6,410	\$ 5,440	\$ 3,630	\$ 4,197	\$ 2,690	\$ 2,312	\$ 4,535	\$ 4,379	\$ 49,829	\$ 1,454	49.71%	
13	Drinks	\$ 213	\$ 300	\$ 338	\$ 259	\$ 629	\$ 182	\$ 373	\$ 385	\$ 491	\$ 312	\$ 270	\$ 260	\$ 237	\$ 4,033	\$ 24	11.27%	
14	Other Operating Revenue	\$ 1,280	\$ 969	\$ 149	\$ 2,280	\$ 1,584	\$ 1,214	\$ 886	\$ 692	\$ 524	\$ 1,244	\$ 1,366	\$ 207	\$ 640	\$ 11,755	\$ (641)	(50.05%)	
15	TOTAL OPERATING REVENUE	\$ 209,035	\$ 201,057	\$ 206,510	\$ 205,992	\$ 205,751	\$ 215,640	\$ 226,837	\$ 215,213	\$ 220,645	\$ 219,787	\$ 221,871	\$ 220,592	\$ 233,128	\$ 2,593,020	\$ 24,093	11.53%	
16																		
17	Salaries & Wages	\$ 88,903	\$ 85,617	\$ 95,087	\$ 89,272	\$ 95,271	\$ 92,387	\$ 99,018	\$ 97,357	\$ 93,032	\$ 100,195	\$ 91,707	\$ 102,247	\$ 93,248	\$ 1,134,437	\$ 4,345	4.89%	
18	Employee Benefits	\$ 19,702	\$ 16,898	\$ 22,314	\$ 17,545	\$ 16,831	\$ 17,220	\$ 16,940	\$ 74,027	\$ 16,033	\$ (36,092)	\$ 16,460	\$ 17,893	\$ 19,652	\$ 215,722	\$ (50)	(0.25%)	
19	Purchased Services	\$ 16,770	\$ 19,804	\$ 18,500	\$ 19,599	\$ 20,351	\$ 19,686	\$ 18,577	\$ 17,464	\$ 17,327	\$ 20,930	\$ 17,951	\$ 17,628	\$ 24,172	\$ 231,990	\$ 7,402	44.14%	
20	Supplies	\$ 8,836	\$ 8,861	\$ 10,764	\$ 8,495	\$ 8,348	\$ 8,940	\$ 11,111	\$ 12,753	\$ 8,851	\$ 8,895	\$ 6,388	\$ 11,702	\$ 12,172	\$ 117,279	\$ 3,336	37.75%	
21	Repairs & Maintenance	\$ 3,190	\$ 6,347	\$ 845	\$ 6,424	\$ 10,148	\$ 6,529	\$ 3,785	\$ 5,337	\$ 16,349	\$ 2,523	\$ 3,802	\$ 1,590	\$ 2,218	\$ 65,896	\$ (972)	(30.48%)	
22	Utilities & Phone	\$ 25,676	\$ 26,135	\$ 22,309	\$ 19,864	\$ 16,551	\$ 18,288	\$ 20,537	\$ 22,371	\$ 22,552	\$ 18,972	\$ 23,668	\$ 23,363	\$ 18,019	\$ 252,630	\$ (7,657)	(29.82%)	
23	Building & Equipment Rental	\$ 234	\$ 195	\$ 195	\$ 195	\$ (637)	\$ 361	\$ 247	\$ 247	\$ 329	\$ 166	\$ 231	\$ 247	\$ 247	\$ 2,024	\$ 13	5.55%	
24	Insurance	\$ 6,561	\$ 6,561	\$ 6,561	\$ 6,561	\$ 6,561	\$ 6,561	\$ 7,932	\$ 13,689	\$ 7,432	\$ 7,432	\$ 7,432	\$ 7,432	\$ 7,432	\$ 91,586	\$ 870	13.26%	
25	Other Operating Expenses	\$ 2,519	\$ 1,121	\$ 1,101	\$ 2,770	\$ 737	\$ 2,213	\$ (100)	\$ 261	\$ 818	\$ 14,979	-	\$ 2,607	-	\$ 26,505	\$ (2,519)	(100.00%)	
26	OPERATING EXPENSES BEFORE D&A	\$ 172,391	\$ 171,539	\$ 177,676	\$ 170,725	\$ 174,161	\$ 172,185	\$ 178,047	\$ 243,506	\$ 182,723	\$ 138,000	\$ 167,639	\$ 184,709	\$ 177,160	\$ 2,138,071	\$ 4,766	2.76%	
27	EBITDA	\$ 36,644	\$ 29,518	\$ 28,834	\$ 35,267	\$ 31,590	\$ 43,455	\$ 48,790	\$ (28,293)	\$ 37,922	\$ 81,787	\$ 54,232	\$ 35,883	\$ 55,968	\$ 454,949	\$ 19,326	52.74%	
28																		
29	Depreciation & Amortization	\$ (54,995)	\$ (54,995)	\$ (56,705)	\$ (53,058)	\$ (53,218)	\$ (53,283)	\$ (55,860)	\$ (54,970)	\$ (54,409)	\$ (54,409)	\$ (53,680)	\$ (92,875)	\$ (58,142)	\$ (695,604)	\$ (3,147)	5.72%	
30	Solar Rev Bond Interest	\$ (8,091)	\$ (8,091)	\$ (8,091)	\$ (8,091)	\$ (8,091)	\$ (8,091)	\$ (8,091)	\$ (8,091)	\$ (8,091)	\$ (8,091)	\$ (8,091)	\$ (8,091)	\$ (7,652)	\$ (96,654)	\$ 439	(5.42%)	
31	Gain on Sale of Property	-	-	\$ 5,200	-	-	-	-	-	-	-	-	-	-	\$ 5,200	-	0.00%	
32	Extraordinary Revenue/Expenses	-	-	\$ 11	-	-	-	-	-	-	-	-	\$ 55,000	\$ 8,000	\$ 63,011	\$ 8,000	0.00%	{1}
33	TOTAL OTHER REVENUE (EXPENSES)	\$ (63,086)	\$ (63,086)	\$ (59,585)	\$ (61,149)	\$ (61,309)	\$ (61,374)	\$ (63,951)	\$ (63,061)	\$ (62,500)	\$ (62,500)	\$ (61,771)	\$ (45,966)	\$ (57,794)	\$ (724,047)	\$ 5,292	(8.39%)	
34																		
35	INCREASE (DECREASE) IN NET POSITION	\$ (26,442)	\$ (33,568)	\$ (30,751)	\$ (25,882)	\$ (29,719)	\$ (17,919)	\$ (15,161)	\$ (91,354)	\$ (24,578)	\$ 19,287	\$ (7,539)	\$ (10,083)	\$ (1,826)	\$ (269,098)	\$ 24,618	(93.10%)	
36																		
38	{1} Audit entry made in December to reclass restitution revenue that belongs to EVO.																	