

Finance Committee

March 5, 2026

Finance Board Packet

Agenda - Finance Committee

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APPROVAL OF MINUTES

Action Approval of February 5, 2026 Minutes

FINANCE COMMITTEE REPORT

Action	Financial Reports for January 2026	Matt Heyn, President & CEO
Information	KPI Dashboard	Matt Heyn, President & CEO Chang Ahn, CFO
Information	Fund Transfers/Investment Review	Matt Heyn, President & CEO Chang Ahn, CFO

ADJOURNMENT

Posted on: March 2, 2026

By: Sheryl Perry, Clerk of the Board

In observance of the Americans with Disabilities Act, please notify us at 209-848-4102 prior to the meeting so that we may provide the agenda in alternative formats or make disability-related modifications and accommodations.

**OAK VALLEY HOSPITAL DISTRICT
Finance Committee Meeting Minutes
February 5, 2026**

Committee Members' Present:

Edward Chock, M.D., Chairperson
Frances Krieger, Vice Chairperson
Matthew Heyn, President & CEO
David Neal, CNO
Will Pringle, V.P., ONRC

The Finance Committee meeting was called to order by Edward Chock, M.D., Chairperson, at 5:01 p.m.

Public Comment:

No public in attendance.

Approval of Minutes – January 8, 2026:

Matt Heyn made the motion to approve the January 8, 2026, Finance Committee minutes. David Neal made the second. No public input.

Votes:

Chock - Aye
Krieger – Aye
Heyn – Aye
Pringle – Aye
Neal – Aye

Motion Carried

Approval of Chang Ahn as Finance Committee Member

Matt Heyn reported that Chang Ahn has been officially promoted from Assistant CFO to Chief Financial Officer. Mr. Heyn noted that Mr. Ahn has been with the District since 2016 and has demonstrated strong leadership, financial expertise, and readiness to assume the role. The committee recommended the appointment of Mr. Ahn to the Finance Committee in his capacity as Chief Financial Officer.

Fran Krieger made the motion to appoint Chang Ahn to the Finance Committee. David Neal made the second. No public input.

Votes:

Chock - Aye
Krieger – Aye
Heyn – Aye
Pringle – Aye
Neal – Aye

Motion Carried

Financial Report for December 2025:

Matt reported that the District recently completed its financial statement audit for the fiscal year ended June 30, 2025. As part of the audit, it was determined that Intergovernmental Transfer (IGT) payments must be reported as an operating expense in accordance with Generally Accepted Accounting Principles (GAAP), rather than as a non-operating transfer as done in prior years. This change aligns Oak Valley Hospital District’s reporting with industry standards and peer hospitals.

Although the audit adjustments resulted in a net difference of approximately \$90,000, the reclassification of IGT payments—totaling approximately \$10.2 million in FY2025—will significantly reduce reported operating margin and EBIDA percentages going forward. Matt emphasized that this is strictly a reporting change and does not impact the District’s cash position.

Impact on Operating Margin, EBIDA, and Days Cash on Hand:

Including IGT payments as an operating expense will lower the District’s reported operating margin and EBIDA ratios, which were previously overstated due to the prior classification method. Matt noted that EBIDA performance remains strong and has improved over the past three years, despite the reporting adjustment.

The change will also affect Days Cash on Hand calculations, as higher operating expenses reduce the ratio, even though actual cash balances remain unchanged. Leadership emphasized that the District’s financial position and cash reserves remain stable.

Joe Watt confirmed that the revised reporting approach is consistent with GAAP requirements and standard practice among rural hospitals.

Revenue Growth and Volume Trends:

Matt reported significant growth in acute inpatient admissions and overall gross revenue. December inpatient days and admissions increased substantially compared to prior year levels. Gross revenue has increased steadily, reaching approximately \$30.2 million in January.

Skilled nursing census, emergency department volume, and ambulance transports remain stable, with continued strong utilization across services.

Expense Trends and Operational Updates:

Matt noted that traveler staffing expenses remain elevated due to ICU staffing requirements and regulatory ratios, though leadership anticipates reductions as permanent staffing stabilizes. Employee medical benefit expenses were higher toward the end of the calendar year due to increased utilization.

Days Cash on Hand temporarily declined due to approximately \$9 million in required payments but is expected to recover as funds are received.

Strategic Financial Position and Grant Opportunities:

Matt explained that reporting financial performance in accordance with GAAP may improve the District's eligibility for state and federal funding opportunities, including Rural Hospital Transformation Program grants. Leadership will continue pursuing grant opportunities to support future operational and technology investments.

Fran Krieger made the motion to approve the December 2025 financial report. Will Pringle made the second. No public input.

Votes:

Chock - Aye
Krieger – Aye
Heyn – Aye
Pringle – Aye
Neal – Aye

Motion Carried

LAIF Account Review:

Matt reported that the District's Days Cash on Hand had temporarily declined due to approximately \$10.08 million held in the Local Agency Investment Fund (LAIF). In January, the District received additional funds, increasing the LAIF balance to approximately \$22 million, with an additional \$2 million in the operating account, for a combined total of approximately \$24 million in cash.

ADJOURNMENT

David Neal made the motion to adjourn the Finance Committee meeting. Will Pringle made the second. No public input.

Votes:

Chock - Aye
Krieger – Aye
Heyn – Aye
Pringle – Aye
Neal – Aye

Motion Carried

The meeting was adjourned at 5:32 p.m.

Recorder: Sheryl Perry, Clerk of the Board

APPROVED: Edward Chock, M.D., Secretary

DATE:

To: Finance Committee

From: Matt Heyn & Chang Ahn

Date: March 5, 2026

Subject: Hospital Operations – January 2026

Executive Summary

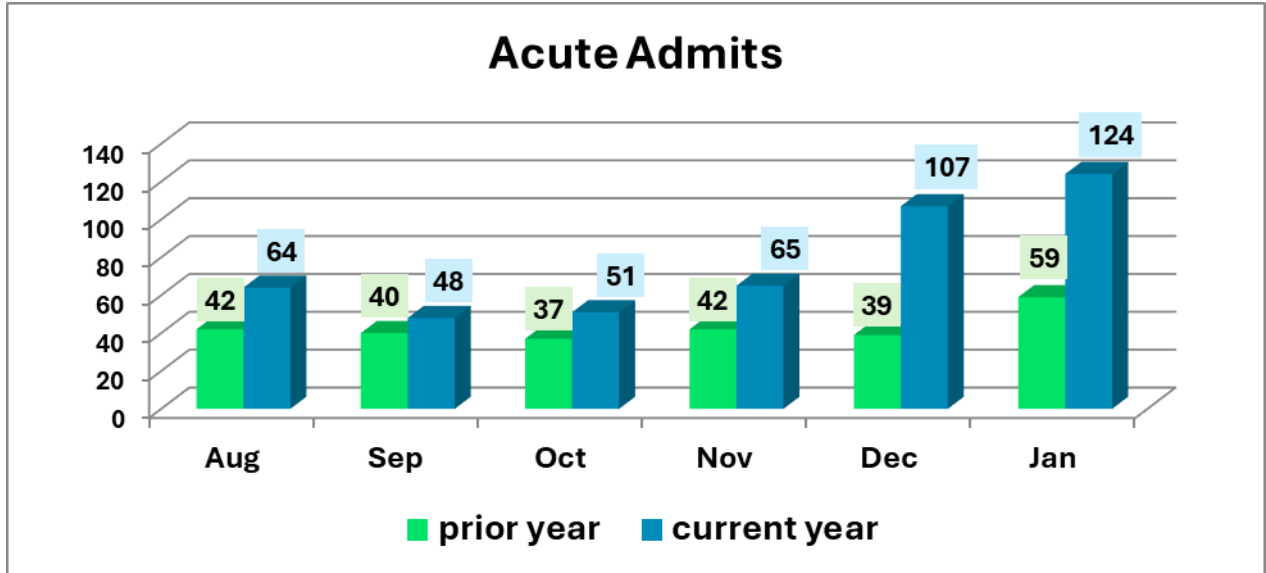
As a result of the most recent financial statement audit, January 2026 financial reporting now reflects intergovernmental transfers (IGT) as an operating expense rather than a non-operating transfer, adhering to Generally Accepted Accounting Principles (GAAP) compliance requirements. To catch up on FY2026 obligations, approximately \$1.8 million in IGT payments will be recorded monthly from January through June 2026, which will negatively impact reported operating margins. For context, FY2025 IGTs totaled \$10,235,855.

Despite this change, operational performance remains strong: January gross patient revenue reached a historic high of over \$30.2 million. The District posted an operating profit of \$261,000 before new hospital expenses. After accounting for \$338,000 in new hospital depreciation and interest, the operating income (loss) was \$(77,000). Additionally, year-to-date EBIDA stands at 13.1%. Days of cash on hand increased significantly from 46 to 88, driven primarily by the receipt of \$14.6 million in CY2024 rate range IGTs. Accounts receivable days increased from 60 to 63.

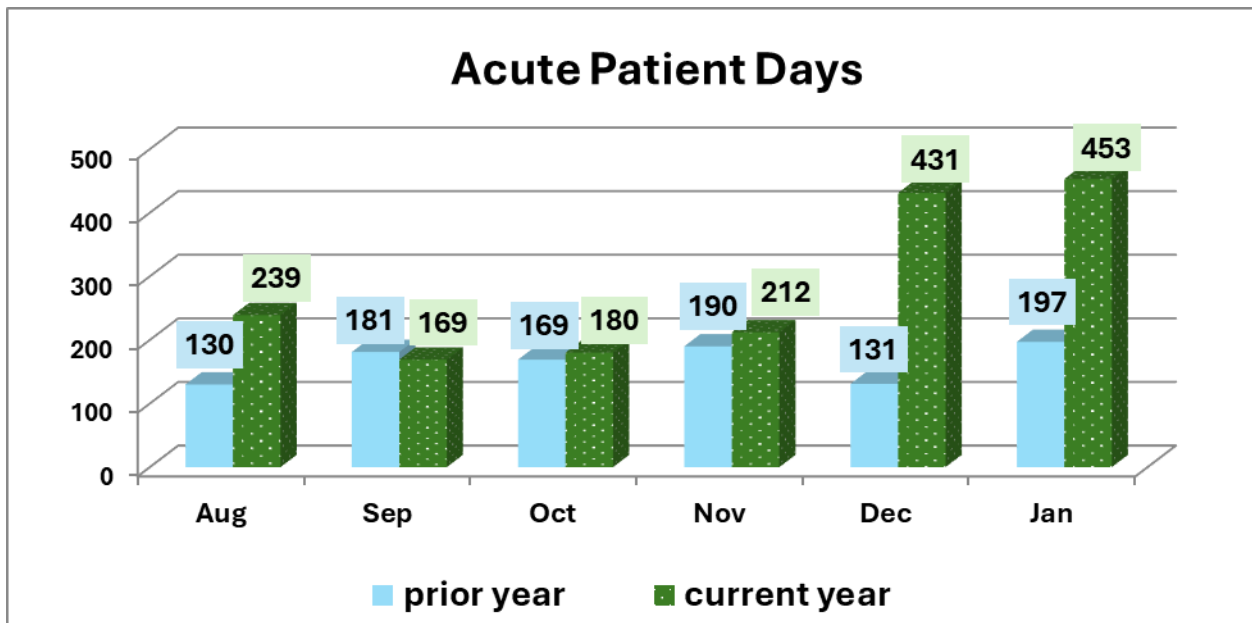
Income Statement

Acute Care Revenue:

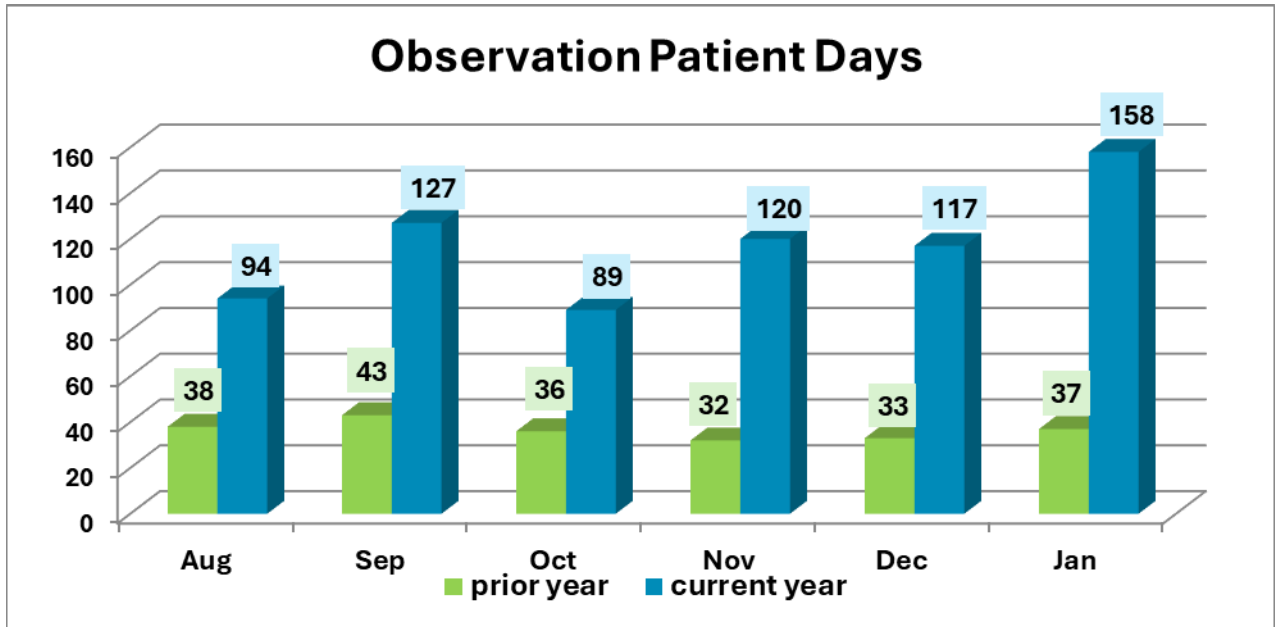
In January we had 124 acute care admissions including 6 ICU admits. Last year in January there were just 59 acute care admits. The chart below shows a year-to-year comparison for the last six months.



Our acute care inpatient days were 453 in January including 33 ICU patient days, as compared to last year's January of 197 days.

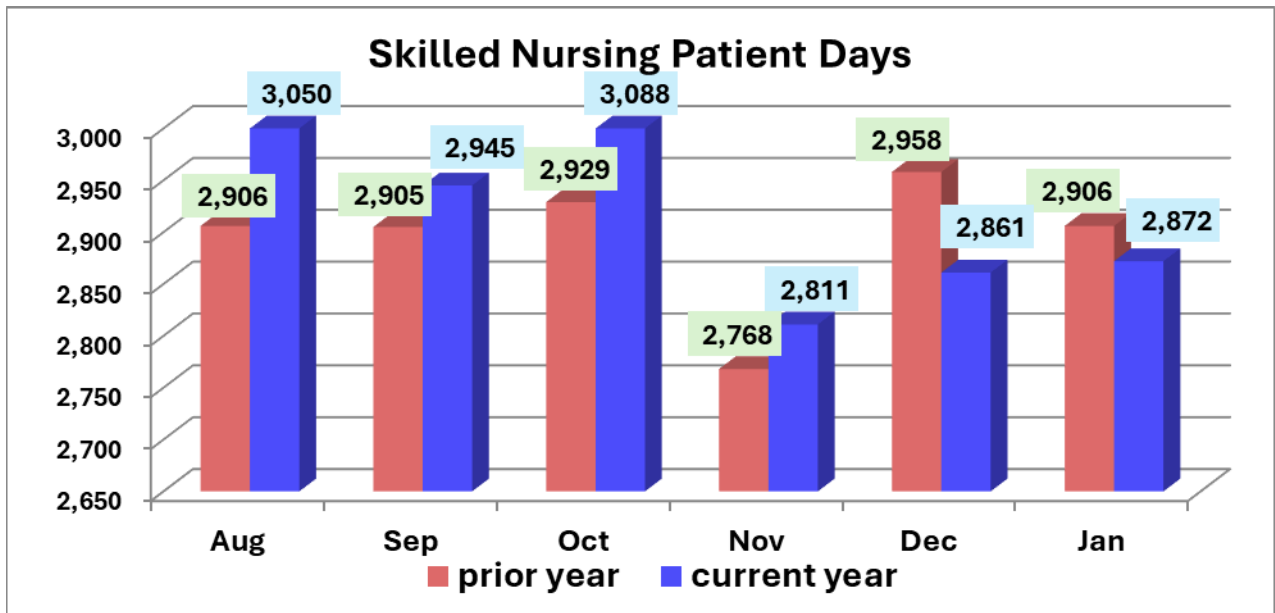


In January we also had 158 observation patient days, and 78 patients admitted to an observation status on the Med/Surg acute care unit, but they are considered outpatients as they are not sick enough to meet inpatient criteria. Even though the patients do not meet inpatient criteria, they still require significant staffing and other resources.

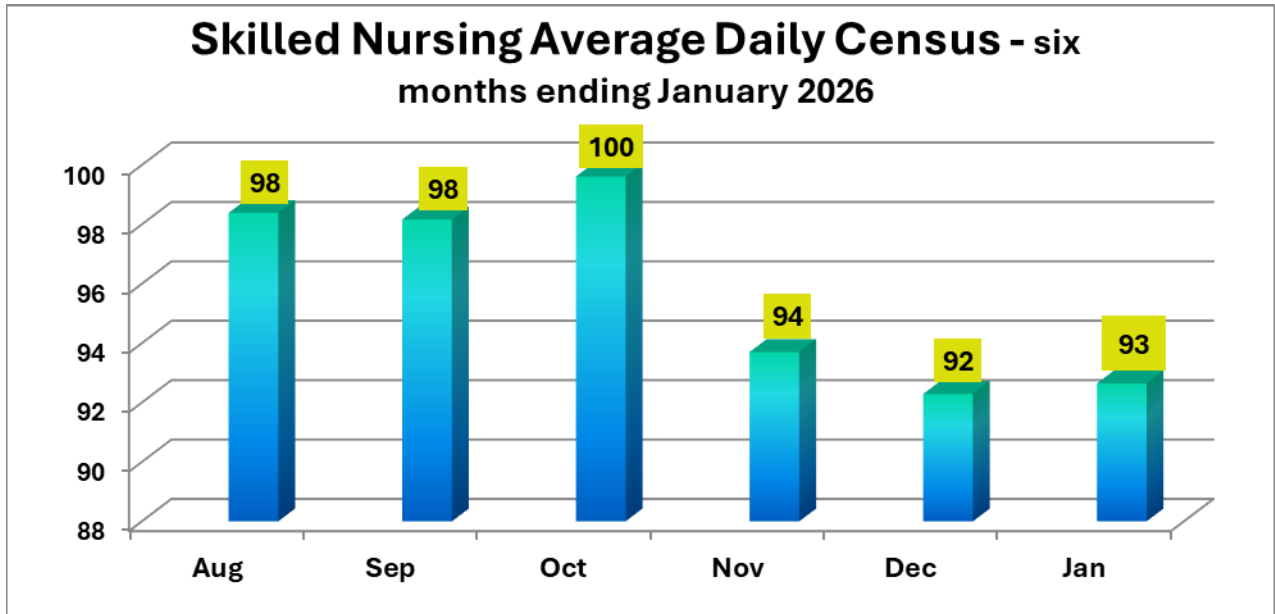


Skilled Nursing:

In skilled nursing, we had 2,872 resident (patient) days during January. The chart below shows a year-to-year comparison for the last six months.

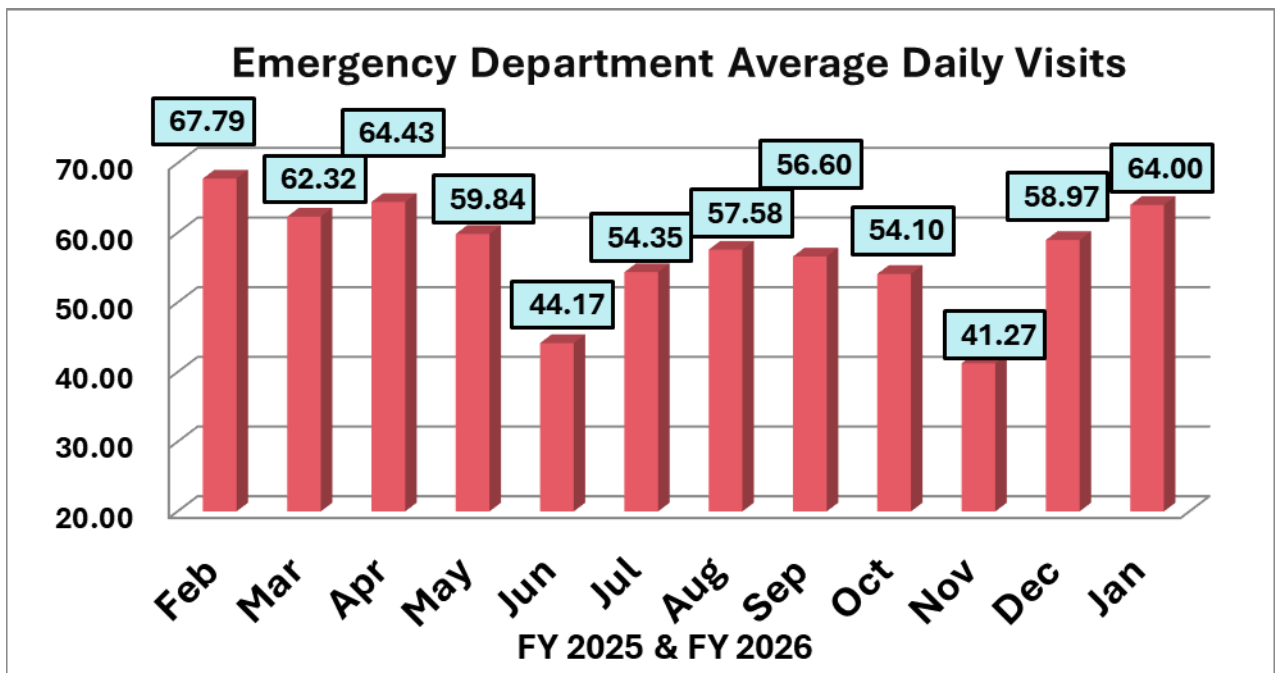


Our skilled nursing average daily census for January was 93, and we had 16 admits.



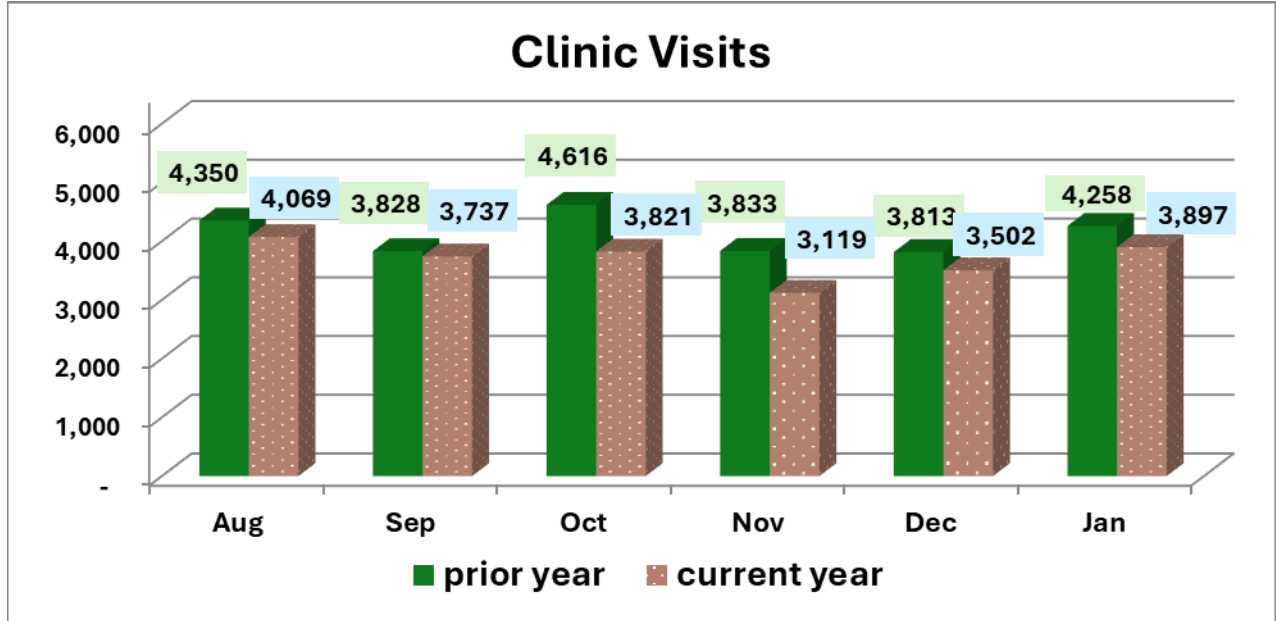
Outpatient Services

The emergency room averaged 64 daily visits, which is 1,984 total visits in January. The graph below shows the average daily visits for the last twelve months.

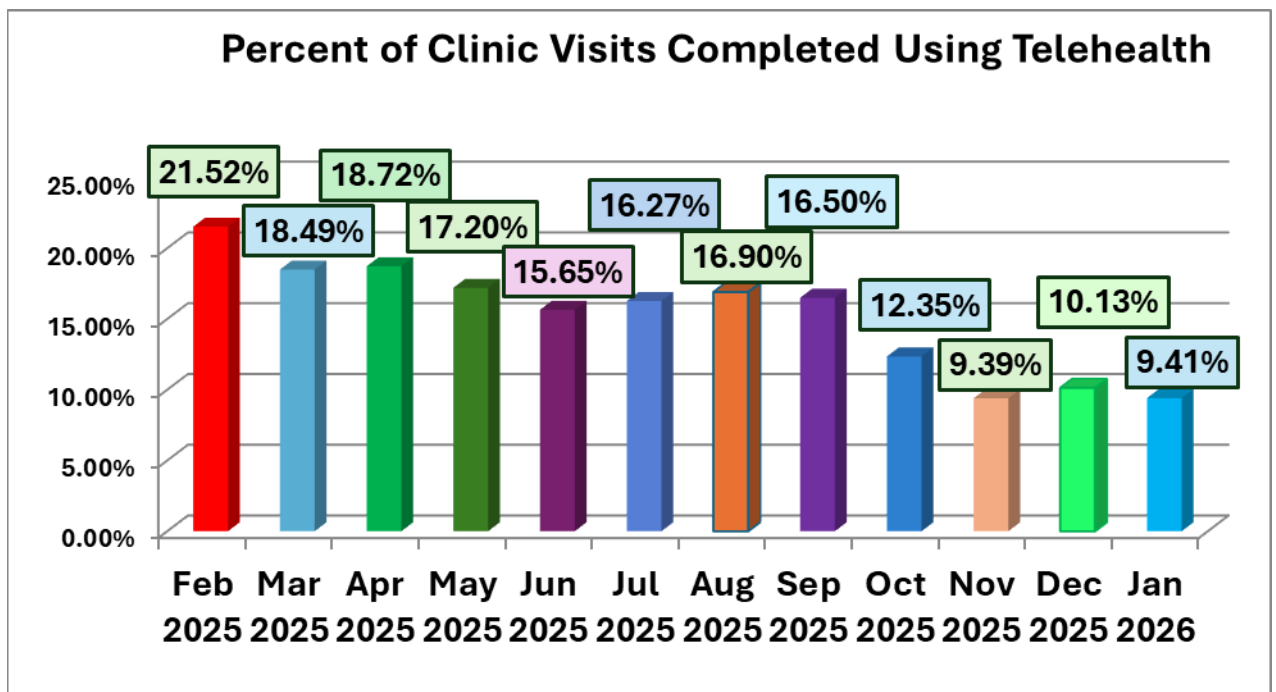


Clinic Services:

Clinic visits for all the clinics totaled 3,897 during January. The graph below shows the total number of clinical visits for the last six months with a comparison to the prior year.

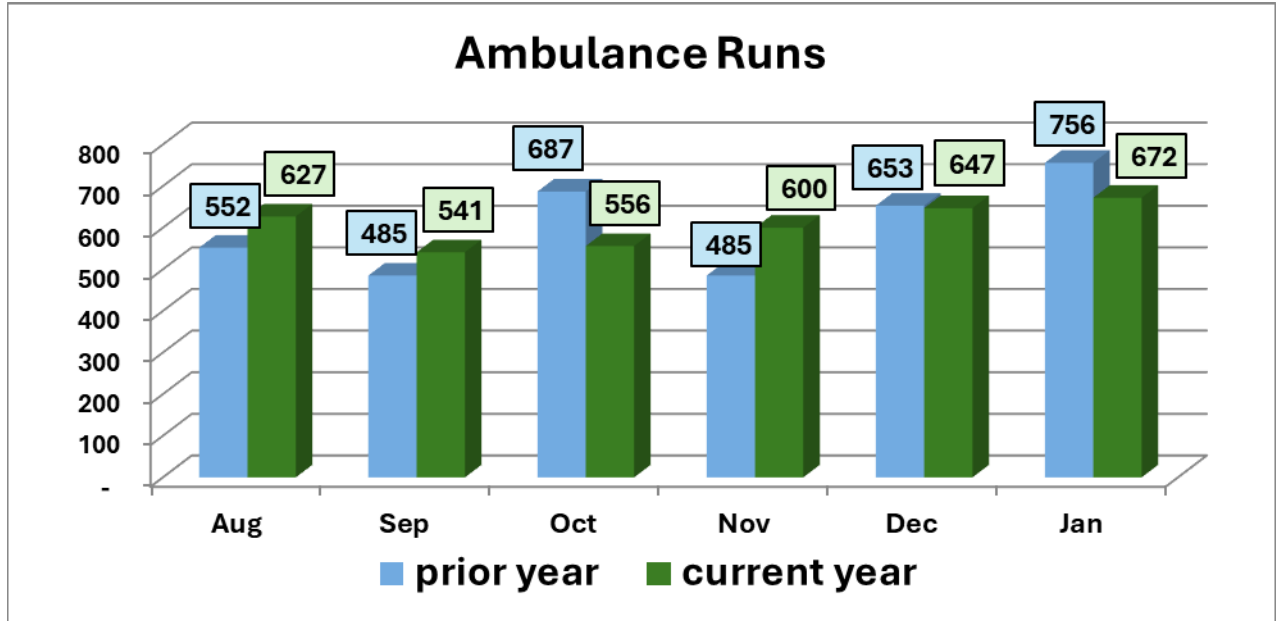


During January, telehealth visits comprised 9.4% of total clinic visits. Telehealth visits remain an excellent tool to see clinic patients that may not otherwise have access.



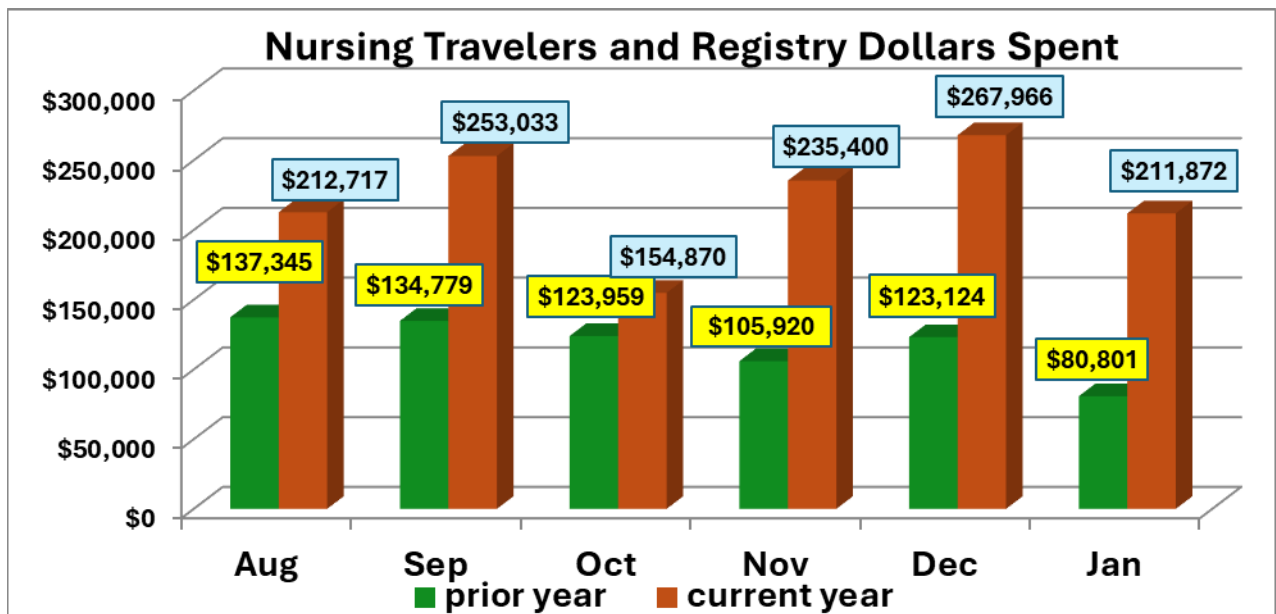
Ambulance Services:

Our ambulance services sector had 672 “runs” in January.

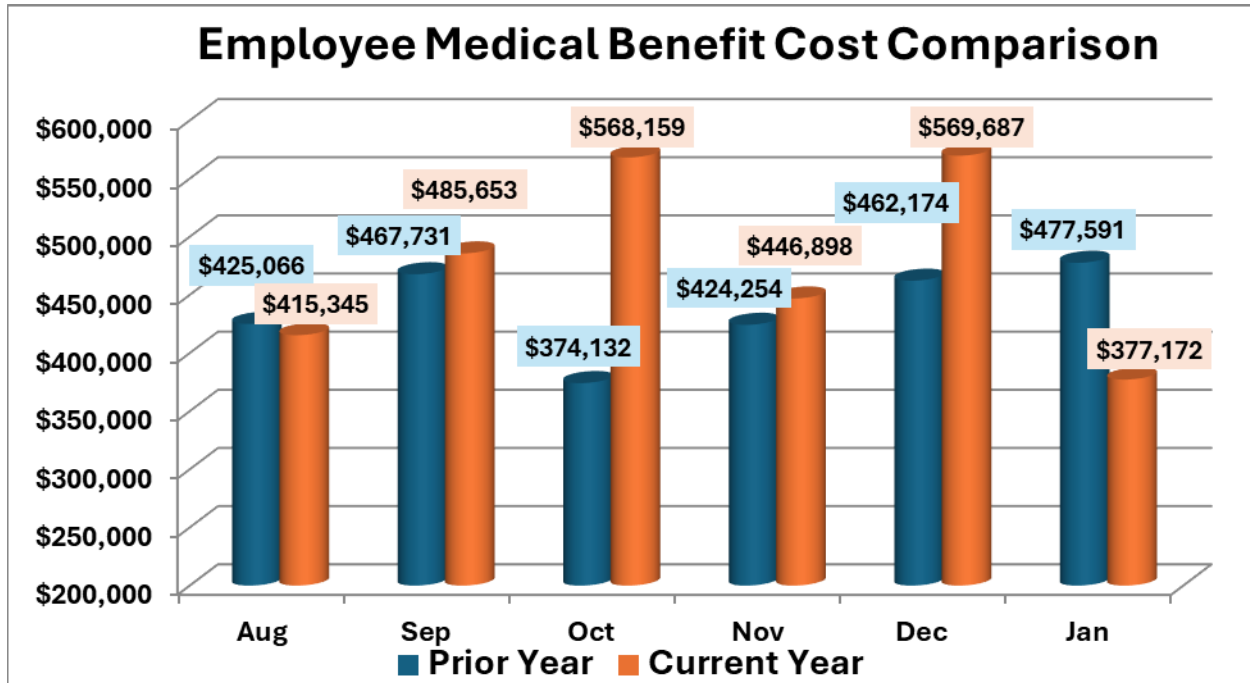


Expenses:

The ongoing nursing shortage necessitates continued reliance on traveler staff, with RN traveler costs reaching \$268K in January. While travelers are utilized in the Emergency and ICU departments, the majority of \$165K are stationed in Med/Surg. We are actively working to reduce this dependence.



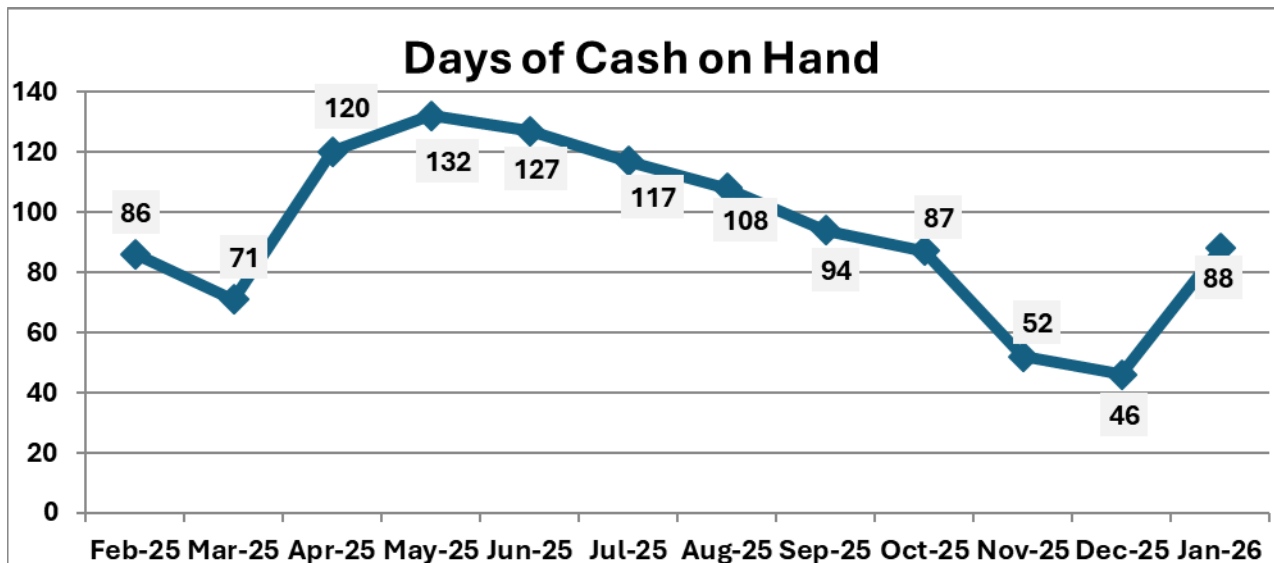
Our benefit package is a valuable tool for employee attraction and retention. In January we incurred \$570K in health insurance costs for our employees and their dependents.



Balance Sheet

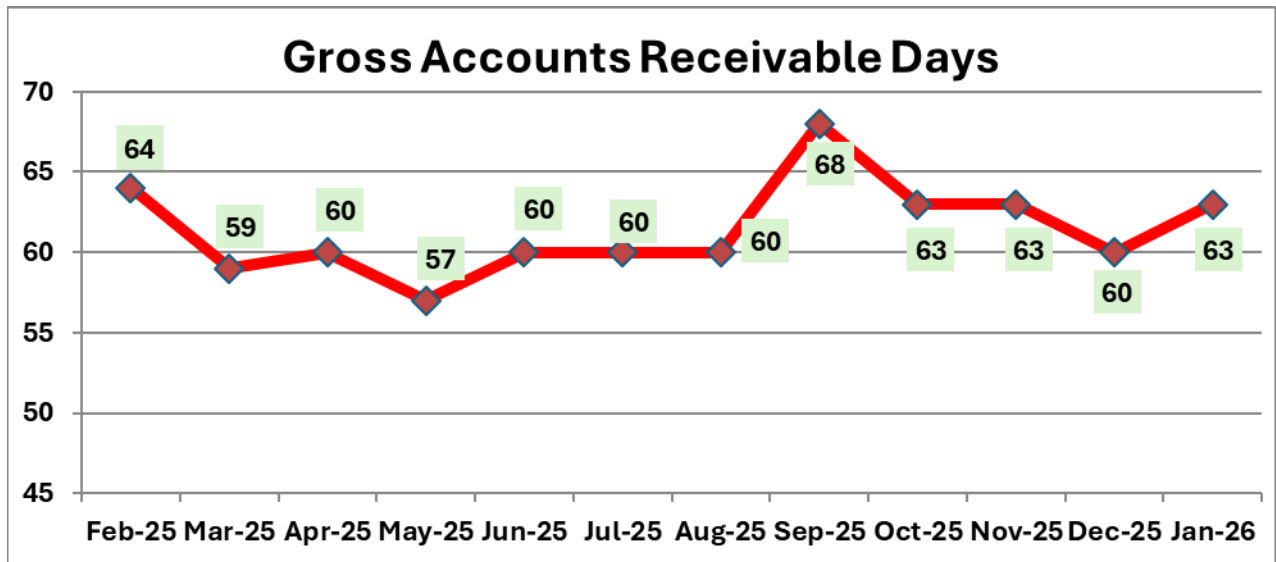
Days of Cash on Hand

Our days of cash on hand as of the end of January were at 88 days with \$22.8 million cash on hand, as compared to last year's January of 92 days with \$19.0 million cash on hand. Please note that our average daily expense is higher with \$1.8 million IGT Transfers as an operating expense.



Accounts Receivable Gross Days

The following data tracks our gross accounts receivable days over the past year. Although the average increased from 60 to 63 days, we are actively refining our billing and payment procedures. Our ongoing partnership with Forvis Mazars revenue cycle consultants ensures we are identifying and capturing new opportunities for improvement.



OAK VALLEY DISTRICT HOSPITAL
STATEMENT OF REVENUES AND EXPENSES
For Discussion Only - Impact of New Hospital

SCHEDULE A

JANUARY, 2026

Amounts in (000's)

JAN					Line #	YEAR - TO - DATE					
Actual	Budget	Var %	Last Yr	Var %		Actual	Budget	Var %	Last Yr	Var %	
Operating Revenues											
\$9,143	\$5,082	80%	\$5,030	82%	1	Gross inpatient revenue	\$44,648	\$32,116	39%	\$29,768	50%
21,064	16,984	24%	17,307	22%	2	Gross outpatient revenue	130,621	115,009	14%	109,109	20%
30,206	22,067	37%	22,336	35%	3	Total gross patient revenue	175,270	147,125	19%	138,877	26%
15	6	145%	6	147%	4	Capitation premium revenue	69	42	64%	41	66%
(16,150)	(13,831)	17%	(14,627)	10%	5	Deductions from revenue	(109,235)	(94,302)	16%	(87,985)	24%
(779)	(511)	52%	(562)	39%	6	Provision for doubtful accounts	(4,542)	(3,497)	30%	(3,380)	34%
13,293	7,731	72%	7,154	86%	7	Net patient revenue	61,561	49,369	25%	47,554	29%
(2,621)	786	-433%	488	-637%	8	Other operating revenue	1,368	5,502	-75%	3,799	-64%
10,672	8,517	25%	7,642	40%	9	Total operating revenue	62,928	54,870	15%	51,352	23%
Operating expenses											
2,943	2,955	0%	2,457	20%	10	Salaries-productive	19,010	19,051	0%	17,045	12%
145	116	25%	85	71%	11	Salaries-non productive	798	747	7%	474	68%
212	90	136%	81	162%	12	Registry/Travelers/Temp agency exp	1,590	571	178%	832	91%
1,599	1,463	9%	1,363	17%	13	Benefits	9,695	9,644	1%	8,454	15%
909	511	78%	504	80%	14	Supplies	5,071	3,356	51%	3,049	66%
942	585	61%	425	122%	15	Professional fees	4,930	4,042	22%	2,861	72%
913	760	20%	661	38%	16	Purchased services	6,400	5,196	23%	4,426	45%
149	172	-13%	162	-8%	17	Utilities	1,298	1,276	2%	1,279	1%
97	87	12%	90	8%	18	Insurance	681	610	12%	633	8%
2,212	404	448%	494	348%	19	Other	5,197	2,753	89%	3,545	47%
208	201	3%	146	43%	20	Depreciation	1,336	1,408	-5%	1,019	31%
82	91	-10%	80	2%	21	Interest	618	638	-3%	609	1%
10,411	7,435	40%	6,548	59%	22	Total operating expenses	56,622	49,292	15%	44,227	28%
261	1,082	-76%	1,094	-76%	23	Operating income (loss) without new hospital	6,306	5,578	13%	7,125	-11%
221	221	0%	251	0%		Depreciation for new hospital	1,545	1,545	0%	1,756	0%
118	118	0%	135	0%		Interest for new hospital	824	824	0%	947	0%
338	338		386			Additional building cost for new hospital	2,369	2,369		2,703	
(78)	743		708			Operating income (loss)	3,937	3,209		4,423	
268	293	-8%	265	1%	30	Total non-operating income (loss)	2,031	2,053	-1%	2,006	1%
\$191	\$1,037	-82%	\$973	-80%	31	Net Income (loss)	\$5,968	\$5,262	13%	\$6,429	-7%

**OAK VALLEY DISTRICT HOSPITAL
STATEMENT OF REVENUES AND EXPENSES**

SCHEDULE A-1

JANUARY, 2026

Amounts in (000's)

JAN					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
\$9,143	\$5,082	80%	\$5,030	82%	1	Gross inpatient revenue	\$44,648	\$32,116	39%	\$29,768	50%
21,064	16,984	24%	17,307	22%	2	Gross outpatient revenue	130,621	115,009	14%	109,109	20%
30,206	22,067	37%	22,336	35%	3	Total gross patient revenue	175,270	147,125	19%	138,877	26%
15	6	145%	6	147%	4	Capitation premium revenue	69	42	64%	41	66%
(16,150)	(13,831)	17%	(14,627)	10%	5	Deductions from revenue	(109,235)	(94,302)	16%	(87,985)	24%
(779)	(511)	52%	(562)	39%	6	Provision for doubtful accounts	(4,542)	(3,497)	30%	(3,380)	34%
13,293	7,731	72%	7,154	86%	7	Net patient revenue	61,561	49,369	25%	47,554	29%
(2,621)	786	-433%	488	-637%	8	Other operating revenue	1,368	5,502	-75%	3,799	-64%
10,672	8,517	25%	7,642	40%	9	Total operating revenue	62,928	54,870	15%	51,352	23%
2,943	2,955	0%	2,457	20%	10	Salaries-productive	19,010	19,051	0%	17,045	12%
145	116	25%	85	71%	11	Salaries-non productive	798	747	7%	474	68%
212	90	136%	81	162%	12	Registry/Travelers/Temp agency exp	1,590	571	178%	832	91%
1,599	1,463	9%	1,363	17%	13	Benefits	9,695	9,644	1%	8,454	15%
909	511	78%	504	80%	14	Supplies	5,071	3,356	51%	3,049	66%
942	585	61%	425	122%	15	Professional fees	4,930	4,042	22%	2,861	72%
913	760	20%	661	38%	16	Purchased services	6,400	5,196	23%	4,426	45%
149	172	-13%	162	-8%	17	Utilities	1,298	1,276	2%	1,279	1%
97	87	12%	90	8%	18	Insurance	681	610	12%	633	8%
2,212	404	448%	494	348%	19	Other	5,197	2,753	89%	3,545	47%
429	422	2%	397	8%	20	Depreciation	2,881	2,953	-2%	2,775	4%
200	209	-4%	216	-7%	21	Interest	1,441	1,461	-1%	1,556	-7%
10,749	7,773	38%	6,934	55%	22	Total operating expenses	58,991	51,661	14%	46,930	26%
(78)	743	-110%	708	-111%	23	Operating income (loss)	3,937	3,209	23%	4,423	-11%
214	214	0%	209	3%	24	County Revenue - GO Bonds	1,501	1,501	0%	1,464	3%
54	79	-32%	56	-4%	25	Investment Income/Realized Gain/Loss	529	551	-4%	542	-2%
0	0	0%	0	0%	26	Unrealized gain/losses on investments	0	0	0%	0	0%
0	0	0%	0	0%	27	SJRHS fee in consideration of funds transfer	0	0	0%	0	0%
0	0	0%	0	0%	28	Amortization of deferred contribution from SJRHS	0	0	0%	0	0%
0	0	0%	0	0%	29	Other revenue (expense)	0	0	0%	0	0%
268	293	-8%	265	1%	30	Total non-operating income (loss)	2,031	2,053	-1%	2,006	1%
\$191	\$1,037	-82%	\$973	-80%	31	Net Income (loss)	\$5,968	\$5,262	13%	\$6,429	-7%

**OAK VALLEY DISTRICT HOSPITAL
BALANCE SHEET**

SCHEDULE A-2

JANUARY, 2026

Amounts in 000's

ASSETS	JAN 2026	JUNE 2025	LIABILITIES AND NET ASSETS	JAN 2026	JUNE 2025
<u>CURRENT ASSETS</u>			<u>CURRENT LIABILITIES</u>		
Cash and cash equivalents	\$ 712	\$ 2,064	Short -term borrowings	\$ -	\$ -
Accounts Receivable-gross	53,491	43,304	Current maturities of long term debt	4,385	4,060
Contractual allowances	(32,668)	(27,850)	Accounts payable	8,710	7,116
Allowance for doubtful accounts	(6,262)	(5,179)	Due to governmental agencies	-	-
Due from Governmental Agencies	91	-	Due to SJRHS/CHW	-	-
Other Receivables	16,062	15,214	Accrued liabilities		
Supply inventories	1,223	1,120	Payroll	1,644	726
Prepaid expenses and other	1,282	729	Vacation & Sick	3,287	3,269
Total current assets	<u>33,932</u>	<u>29,403</u>	Other	1,151	1,215
			Commercial Loan Payable - OVCB	-	-
			Total current liabilities	<u>19,177</u>	<u>16,386</u>
<u>INVESTMENTS</u>			<u>OTHER LIABILITIES</u>		
Other Investments	22,122	24,785	Hospital prof. and gen. liability ins reserves	-	-
Under bond indenture for cap projects	4,742	5,619	Deferred Compensation	-	-
Donor restricted	171	125	Deferred revenue for SJRHS/CHW contribution	-	-
Total investments	<u>27,035</u>	<u>30,529</u>	Other	-	-
			Total other liabilities	<u>-</u>	<u>-</u>
<u>LEASED ASSETS</u>			<u>OPERATING LEASE LIABILITY</u>		
Leased Assets	3,170	3,170	Operating Lease Liability	3,403	3,403
Total leased assets	<u>3,170</u>	<u>3,170</u>	Total operating lease liability	<u>3,403</u>	<u>3,403</u>
<u>PROPERTY, PLANT AND EQUIPMENT</u>			<u>LONG TERM DEBT</u>		
Land	393	393	Capitalized leases	676	-
Land Improvements	-	-	Other debt	53,053	56,414
Buildings	122,378	122,358	Total long term debt	<u>53,730</u>	<u>56,414</u>
Building Service Equipment	-	-			
Equipment	27,667	25,480			
Construction in Progress	1,418	521			
Total gross property, plant and equipment	151,855	148,752			
Accumulated Depreciation	(100,434)	(97,552)			
Net property, plant and equipment	<u>51,422</u>	<u>51,199</u>			
<u>OTHER ASSETS</u>			<u>NET ASSETS (Fund Balances)</u>		
Notes Receivable	-	-	Unrestricted (General Fund)	39,501	38,397
Investment in consolidated subsidiaries	-	-	Restricted	138	92
Ownership interests	390	390	Total net assets	<u>39,638</u>	<u>38,488</u>
Land and improved real estate (non operating)	-	-			
Goodwill	-	-			
Unamortized affiliation costs	-	-			
Deferred financing costs	-	-			
Total other assets	<u>390</u>	<u>390</u>			
Total assets	<u>\$ 115,948</u>	<u>\$ 114,692</u>	Total Liabilities and net assets	<u>\$ 115,948</u>	<u>\$ 114,692</u>

**OAK VALLEY DISTRICT HOSPITAL
STATEMENT OF CHANGES IN NET ASSETS (EQUITY)**

SCHEDULE A-3

JANUARY, 2026
Amounts in (000's)

Line #	JAN	YEAR TO-DATE
UNRESTRICTED NET ASSETS		
1	\$ 37,750	\$ 38,397
2	191	5,968
3	1,560	(4,864)
4	-	-
5	-	-
6	0	0
7	<u>\$ 39,501</u>	<u>\$ 39,501</u>
RESTRICTED NET ASSETS		
8	\$ 143	\$ 92
9	-	-
10	-	-
11	-	-
12	(5)	46
13	<u>\$ 138</u>	<u>\$ 138</u>

**OAK VALLEY DISTRICT HOSPITAL
STATEMENT OF CHANGES IN CASH FLOWS**

SCHEDULE A-4

JANUARY, 2026
Amounts in (000's)

Line #	JAN	YEAR TO-DATE
Operating Activities		
1	\$ (78)	\$ 3,937
2	\$ 268	\$ 2,031
3	\$ 429	\$ 2,881
4	\$ (2,116)	\$ (4,286)
5	\$ 11,792	\$ (1,595)
6	\$ 952	\$ 2,790
7	\$ -	\$ -
8	<u>\$ 11,247</u>	<u>\$ 5,759</u>
Investing Activities		
9	\$ (524)	\$ (3,103)
10	\$ -	\$ -
11	\$ -	\$ -
12	\$ (21)	\$ (2,684)
13	<u>\$ (544)</u>	<u>\$ (5,788)</u>
Other		
14	\$ -	\$ -
15	\$ -	\$ -
16	\$ 1,555	\$ (4,818)
17	<u>\$ 1,555</u>	<u>\$ (4,818)</u>
18	\$ 12,257	\$ (4,847)
19	<u>\$ 15,489</u>	<u>\$ 32,594</u>
20	<u>\$ 27,747</u>	<u>\$ 27,747</u>
	\$ -	\$ -
21	\$ 712	\$ 712
22	\$ 27,035	\$ 27,035
23	<u>\$ 27,747</u>	<u>\$ 27,747</u>

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS

SCHEDULE B-1

JANUARY, 2026

JAN					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
KEY VOLUME INDICATORS											
Admissions											
124	65	91%	59	110%	1	General acute	527	411	28%	290	82%
11	10	10%	12	-8%	2	TCU	74	63	17%	59	25%
5	3	67%	4	25%	3	ONRC	38	17	124%	15	153%
16	13	23%	16	0%	4	Total Skilled Nursing	112	80	40%	74	51%
Patient Days											
33	69	-52%	0	0%	5	ICU	33	197	-83%	0	0%
420	224	88%	197	113%	6	Medical/surgical	1,876	1,368	37%	1,088	72%
453	293	55%	197	130%	7	Total Acute	1,909	1,565	22%	1,088	75%
254	223	14%	191	33%	8	TCU	1,771	1,531	16%	1,424	24%
2,618	2,684	-2%	2,715	-4%	9	ONRC	18,736	18,430	2%	18,792	0%
2,872	2,907	-1%	2,906	-1%	10	Total Skilled Nursing	20,507	19,961	3%	20,216	1%
Average daily census (ADC)											
14.6	9.5	55%	6.4	130%	11	General acute	8.9	7.3	22%	5.1	75%
92.6	93.8	-1%	93.7	-1%	12	SNF	95.4	92.8	3%	94.0	1%
Occupancy % on available beds											
50%	33%	55%	22%	130%	13	General acute	31%	25%	22%	17%	75%
81%	82%	-1%	82%	-1%	14	SNF	83%	81%	3%	82%	1%
Average length of stay											
3.7	4.5	-19%	3.3	9%	15	General acute	3.6	3.8	-5%	3.8	-3%
179.5	223.6	-20%	181.6	-1%	16	SNF	183.1	249.5	-27%	273.2	-33%
32	19	68%	20	60%	17	Surgeries - inpatient	244	109	124%	75	225%
31	10	210%	8	288%	18	Surgeries - outpatient	141	68	107%	50	182%
0	0	0%	0	0%	19	Surgeries - outpatient pain clinic	0	0	0%	0	0%
13	2	550%	0	0%	20	Endoscopy - Inpatient Procedures	52	16	225%	1	5100%
45	50	-10%	56	-20%	21	Endoscopy - Outpatient Procedures	309	320	-3%	304	2%
196	60	227%	57	244%	22	ER admits	869	363	139%	276	215%
1,984	1,935	3%	2,058	-4%	23	ER visits	11,906	13,129	-9%	12,291	-3%
1.58	0.92	71%	0.97	64%	24	ER Admits to total admits	1.65	0.88	87%	0.95	73%
9.88%	3.10%	219%	2.77%	257%	25	ER admits to ER Visits Percentage	7.30%	2.76%	164%	2.25%	225%
78	28	179%	28	179%	26	Outpt Care-Observation-# of patients	424	195	117%	177	140%
158	42	274%	37	330%	27	Outpt Care-Observation-Adjusted Days	777	294	165%	236	230%
3,879	4,006	-3%	4,258	-9%	28	Clinic Visits	26,292	27,639	-5%	28,736	-9%
672	632	6%	756	-11%	29	Ambulance runs	4,284	4,094	5%	4,190	2%
8,533	8,387	2%	8,668	-2%	30	Total Outpatient visits	55,573	57,521	-3%	57,055	-3%
4,646	1,911	143%	1,990	133%	31	Laboratory - Inpatient Procedures	18,113	11,472	58%	11,094	63%
14,291	10,954	30%	11,019	30%	32	Laboratory - Outpatient Procedures	83,755	74,265	13%	71,302	17%
329	125	163%	132	149%	33	Radiology - Inpatient Procedures	1,458	748	95%	685	113%
2,113	1,780	19%	1,671	26%	34	Radiology - Outpatient Procedures	14,253	12,307	16%	11,326	26%

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS

SCHEDULE B-2

JANUARY, 2026

JAN					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
Payor Mix (Gross Charges)											
19.9%	15.7%	4.2%	20.7%	-0.8%	35	Medicare FFS	18.2%	15.4%	2.8%	15.1%	3.1%
12.4%	10.4%	2.1%	11.1%	1.3%	36	Medicare HMO	11.7%	10.1%	1.6%	9.9%	1.8%
0.0%	0.0%	0.0%	0.0%	0.0%	37	Medicare Capitated Risk	0.0%	0.0%	0.0%	0.0%	0.0%
5.8%	7.4%	-1.6%	4.9%	0.9%	38	Medi-Cal	6.4%	7.5%	-1.1%	7.6%	-1.2%
38.6%	44.2%	-5.6%	42.9%	-4.3%	39	Medi-Cal HMO	41.1%	44.6%	-3.5%	45.7%	-4.6%
21.2%	20.8%	0.3%	18.7%	2.5%	40	Commercial Contract (FFS)	21.1%	20.8%	0.2%	20.4%	0.7%
0.0%	0.0%	0.0%	0.0%	0.0%	41	Commercial Capitated	0.0%	0.0%	0.0%	0.0%	0.0%
2.1%	1.5%	0.6%	1.8%	0.4%	42	Other	1.5%	1.5%	0.0%	1.3%	0.3%
Case Mix Index											
1.3810	1.3000	6%	1.3130	5%	43	Medicare FFS	1.3593	1.3000	5%	1.2922	5%
1.3840	1.2000	15%	1.0785	28%	44	General Acute	1.2281	1.2000	2%	1.2333	0%
1.3825	1.2500	11%	1.2157	14%	45	Total Hospital	1.2916	1.2500	3%	1.2718	2%
Medicare Inpt FFS Performance											
67	36	86%	36	86%	46	Medicare acute discharges	275	212	30%	136	102%
3.67	4.58	-20%	3.78	-3%	47	Acute length of stay	3.53	3.89	-9%	3.91	-10%
1.3810	1.3000	6%	1.3130	5%	48	Medicare Case Mix index	1.3593	1.3000	5%	1.2922	5%
2.6587	3.5256	-25%	2.8772	-8%	49	Adjusted LOS with Case Mix Index Factor	2.5977	2.9935	-13%	3.0271	-14%
32,566	24,323	34%	30,235	8%	50	Per Case IP Charges case mix adjusted	30,229	24,036	26%	30,761	-2%
64.5%	15.3%	49.2%	25.1%	39.4%	51	Reimb as % of Gross Charge	33.9%	18.1%	15.7%	25.1%	8.7%
44.8%	-131.0%	175.8%	-23.8%	68.5%	52	Medicare Margin % (Margin / reimb)	0.6%	-93.6%	94.2%	-34.4%	35.1%
55.2%	231.0%	-175.8%	123.8%	-68.5%	53	Medicare cost as % of reimbursement	99.4%	193.6%	-94.2%	134.4%	-35.1%

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS

SCHEDULE B-3

JANUARY, 2026

JAN					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
Labor											
413.4	423.0	-2%	372.9	11%	54	FTE's Productive (incl registry/temp hrs)	409.5	406.6	1%	384.8	6%
423.0	430.7	-2%	378.5	12%	55	FTE's Total	416.6	414.1	1%	390.8	7%
2.82	2.44	15%	2.27	24%	56	Total FTE per adjusted occupied bed	2.61	2.37	10%	2.30	13%
145.0	192.6	-25%	165.5	-12%	57	Labor hours per adjusted admit	173.1	193.9	-11%	234.3	-26%
104.9	154.1	-32%	136.1	-23%	58	Labor hours per adj. admit case mix adjusted	134.0	155.2	-14%	184.3	-27%
136,360	126,389	8%	123,982	10%	59	Labor Cost per FTE inc. benefits (annual; inc registry/temp exp)	126,717	123,057	3%	116,438	9%
48.4%	46.3%	5%	52.0%	-7%	60	Non Wage benefits as % of Salary	45.3%	47.3%	-4%	46.1%	-2%
370,006	211,327	75%	222,538	66%	61	Net revenue per FTE (annualized) (a)	250,882	202,413	24%	206,568	21%
3,687	870	324%	1,371	169%	50a	Registry / Temp Help Hours	25,700	5,528	365%	13,021	97%
Revenues (a)											
2,855	1,412	102%	1,383	106%	62	Net pt. revenue per adjusted pat day	1,795	1,312	37%	1,303	38%
25,792	19,566	32%	17,702	46%	63	Net pt. revenue per adjusted admit	20,881	18,874	11%	23,271	-10%
18,656	15,653	19%	14,561	28%	64	Net pt. rev. per adj. admit case mix adjusted	16,167	15,099	7%	18,298	-12%
69.7%	77.0%	-9%	77.5%	-10%	65	Outpt revenue as % of total revenue	74.5%	78.2%	-5%	78.6%	-5%
46.6%	37.3%	25%	34.5%	35%	66	Net pt. revenue as percent of gross charges	37.7%	35.9%	5%	36.7%	3%
Operating Expenses (b)											
2,871	1,276	125%	1,246	130%	67	Total expense per adj. pat day	1,680	1,227	37%	1,182	42%
25,942	17,685	47%	15,950	63%	68	Total expense per adjusted admit	19,546	17,647	11%	21,107	-7%
36.6%	66.2%	-45%	61.8%	-41%	69	Labor Expense (inc. benefits) as % of total exp.	54.0%	65.0%	-17%	62.1%	-13%
6.8%	6.6%	3%	7.0%	-3%	70	Supply expense as % of net patient revenues	8.2%	6.8%	21%	6.4%	28%
1,276	1,035	23%	1,026	24%	71	Supply expense per CMI adjusted admit	1,332	1,026	30%	1,173	13%
4.7%	9.0%	-48%	9.5%	-50%	72	Capital cost (Depr & interest as % of total exp.)	7.5%	9.6%	-22%	10.0%	-25%
Key Financial Ratios											
-0.7%	8.7%	-9.5%	9.3%	-10.0%	73	Operating Income Margin %	6.3%	5.8%	0.4%	8.6%	-2.4%
1.8%	12.2%	-10.4%	12.7%	-11.0%	74	Total Income Margin %	9.5%	9.6%	-0.1%	12.5%	-3.0%
5.2%	16.1%	-11.0%	17.3%	-12.1%	75	EBITDA margin % (net oper inc. before depr & interest)	13.1%	13.9%	-0.8%	17.0%	-3.9%
87	85	2	92	-5	76	Days Cash on Hand	87	85	2	92	-5
62	53	9	65	-3	77	Days rev. in Accounts Receivable-gross	62	53	9	65	-3

(a) Excludes other operating revenues; provision for doubtful accounts offset against revenues
(b) Total operating expenses exclude provision for doubtful accounts less other operating revenues.

SUPPORTING SCHEDULES

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E Payor Utilization Statistics

G-1 Statement of Revenues and Expenses

G-2 Summary Operational Statistics

I Graphs of Activities

OAK VALLEY DISTRICT HOSPITAL
 DETAIL OPERATIONAL STATISTICS

SCHEDULE C-1

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JANUARY, 2026

JAN					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
Patient Days											
33	69	-52%	0	0%	1	ICU	33	197	-83%	0	0%
420	224	88%	197	113%	2	Medical/surgical	1,876	1,368	37%	1,088	72%
453	293	55%	197	130%	3	Total Acute	1,909	1,565	22%	1,088	75%
254	223	14%	191	33%	4	TCU	1,771	1,531	16%	1,424	24%
2,618	2,684	-2%	2,715	-4%	5	ONRC	18,736	18,430	2%	18,792	0%
2,872	2,907	-1%	2,906	-1%	6	Total Skilled Nursing	20,507	19,961	3%	20,216	1%
Average Daily Census											
1.1	2.2	-52%	0.0	0%	7	ICU	0.2	0.9	-83%	0.0	0%
13.5	7.2	88%	6.4	113%	8	Medical/surgical	8.7	6.4	37%	5.1	72%
14.6	9.5	55%	6.4	130%	9	Total Acute	8.9	7.3	22%	5.1	75%
8.2	7.2	14%	6.2	33%	10	TCU	8.2	7.1	16%	6.6	24%
84.5	86.6	-2%	87.6	-4%	11	ONRC	87.1	85.7	2%	87.4	0%
92.6	93.8	-1%	93.7	-1%	12	Total Skilled Nursing	95.4	92.8	3%	94.0	1%
Surgery											
32	19	68%	20	60%	15	Inpatient cases	244	109	124%	75	225%
31	10	210%	8	288%	16	Outpatient cases	141	68	107%	50	182%
0	0	0%	0	0%	16b	Outpatient pain management	0	0	0%	0	0%
Endoscopy											
13	2	550%	0	0%	17	Inpatient procedures	52	16	225%	1	5100%
45	50	-10%	56	-20%	18	Outpatient procedures	309	320	-3%	304	2%
7	12	-42%	0	0%	19	Infusion Therapy-# of patients	19	87	-78%	47	-60%
50	15	233%	0	0%	20	Bed Hold Days-ONRC	231	106	118%	24	863%
78	28	179%	28	179%	21	Outpt Care-Observation-# of patients	424	195	117%	177	140%
3,789	1,012	274%	882	330%	22	Outpt Care-Observation-Hours	18,653	7,049	165%	5,660	230%
158	42	274%	37	330%	23	Outpt Care-Observation-Adjusted Days	777	294	165%	236	230%
ER Volumes											
196	60	227%	57	244%	24	ER Inpt Admits	869	363	139%	276	215%
1,788	1,875	-5%	2,001	-11%	25	ER Outpt visits	11,037	12,766	-14%	12,015	-8%
1,984	1,935	3%	2,058	-4%	26	ER total visits (Inpt + Outpt)	11,906	13,129	-9%	12,291	-3%
Ambulance Runs											
569	543	5%	656	-13%	27	Oakdale	3,600	3,498	3%	3,596	0%
103	89	16%	100	3%	28	Waterford	684	596	15%	594	15%
1,363	1,612	-15%	1,519	-10%	29	Oakdale Clinic-OP Visits	9,687	11,129	-13%	10,951	-12%
498	622	-20%	493	1%	30	Oakdale Prenatal Clinic-OP Visits	3,396	4,229	-20%	3,160	7%
0	0	0%	0	0%	31	Oakdale Dental Clinic	0	0	0%	0	0%
330	354	-7%	338	-2%	32	Industrial Med Clinic-OP Visits	2,207	2,447	-10%	2,211	0%
379	471	-20%	503	-25%	33	Escalon Clinic-OP Visits	2,458	3,155	-22%	3,013	-18%
906	947	-4%	943	-4%	34	Riverbank Clinic-OP Visits	5,700	6,679	-15%	6,583	-13%
403	431	-6%	462	-13%	35	Waterford Clinic	2,844	2,880	-1%	2,818	1%
8,533	8,387	2%	8,668	-2%	36	Outpatient Visits (All per OSHPD Definition)	55,573	57,521	-3%	57,055	-3%

OAK VALLEY DISTRICT HOSPITAL
 DETAIL OPERATIONAL STATISTICS

SCHEDULE C-1

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JANUARY, 2026

JAN						YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %	Line #	Actual	Budget	Var %	Last Yr	Var %
						Blood Bank				
12	12	0%	5	140%	37	IP Units	82	64	28%	18
13	8	63%	3	333%	38	OP Units	75	59	27%	36
						Central Services				
1,929	1,044	85%	1,068	81%	39	IP Line Items	9,105	6,241	46%	6,552
2,810	2,297	22%	2,373	18%	40	OP Line Items	18,123	16,077	13%	15,512
						Electrocardiogram				
18	11	64%	10	80%	41	IP Procedures	79	78	1%	87
8	7	14%	9	-11%	42	OP Procedures	64	41	56%	46
						Laboratory				
4,646	1,911	143%	1,990	133%	43	I/P Procedures	18,113	11,472	58%	11,094
14,291	10,954	30%	11,019	30%	44	O/P Procedures	83,755	74,265	13%	71,302
						Pharmacy				
9,703	4,642	109%	5,258	85%	45	IP Line Items	43,679	28,486	53%	29,125
5,647	4,782	18%	5,084	11%	46	OP Line Items	36,964	32,239	15%	30,388
						Physical Therapy				
208	74	181%	92	126%	47	IP Treatments	636	426	49%	449
1,058	1,270	-17%	1,188	-11%	48	OP Treatments	6,854	9,182	-25%	8,551
						Radiology				
174	65	168%	76	129%	49	IP Procedures	772	375	106%	344
1,265	1,086	16%	989	28%	50	OP Procedures	8,366	7,507	11%	6,841
						MRI				
7	4	75%	2	250%	50	IP Procedures	28	27	4%	23
46	35	31%	34	35%	51	OP Procedures	281	238	18%	217
						CT Scanner				
139	48	190%	48	190%	52	IP Procedures	586	284	106%	265
476	361	32%	338	41%	53	OP Procedures	3,296	2,556	29%	2,429
						Ultrasound				
16	12	33%	8	100%	54	IP Procedures	100	89	12%	76
326	298	9%	310	5%	55	OP Procedures	2,310	2,006	15%	1,839
						Respiratory Therapy				
459	302	52%	389	18%	57	IP Treatments	1,922	1,655	16%	1,629
121	53	128%	66	83%	58	OP Treatments	546	336	63%	261
						Echocardiology				
28	6	367%	5	460%	59	IP Treatments	114	42	171%	43
21	4	425%	6	250%	60	OP Treatments	95	29	228%	36
						Dietary				
2,580	1,554	66%	1,563	65%	59	Patient Meals - Hospital	13,965	9,984	40%	9,721
4,627	3,495	32%	3,410	36%	60	Non Patient Meals (Cafeteria)	28,993	24,294	19%	22,889
						Laundry				
10,000	9,957	0%	10,000	0%	61	Pounds Processed	70,000	69,863	0%	70,000

OAK VALLEY DISTRICT HOSPITAL
FINANCIAL REVENUE STATISTICS

SCHEDULE D

Page 1 of 2

JANUARY, 2026

JAN					Line #	YEAR - TO - DATE					
Actual	Budget	Var %	Last Yr	Var %		Actual	Budget	Var %	Last Yr	Var %	
GROSS PATIENT REVENUES											
6,487	4,030	61%	4,318	50%	1	Inpatient routine per day	5,110	3,911	31%	3,807	34%
6,487	4,030	61%	4,318	50%	3	Total per day	5,110	3,911	31%	3,807	34%
58,608	55,850	5%	55,272	6%	4	Inpatient routine per admit	59,452	56,246	6%	67,963	-13%
-	-	0%	-	0%	5	Inpatient ancillary per admit	-	-	0%	-	0%
58,608	55,850	5%	55,272	6%	6	Total per admit	59,452	56,246	6%	67,963	-13%
2,468	2,025	22%	1,997	24%	7	Outpatient ancillary per visit	2,350	1,999	18%	1,912	23%
NET PATIENT REVENUES (a)											
<u>INPATIENT (000s)</u>											
1,661	(75)	-2323%	178	836%	8	Medicare FFS	2,951	(221)	-1438%	573	415%
686	335	105%	400	72%	9	Medicare HMO	2,630	2,102	25%	1,665	58%
-	-	0%	-	0%	10	Medicare Capitated Risk	-	-	0%	-	0%
5,654	2,033	178%	3,718	52%	11	Medi-Cal	29,581	13,653	117%	27,201	9%
348	(60)	-678%	799	-56%	12	Commercial Contract (FFS)	2,368	(243)	-1076%	2,069	14%
-	-	0%	-	0%	13	Commercial Capitated	-	-	0%	-	0
190	(27)	-802%	35	436%	14	Other	198	(205)	-197%	(205)	-196%
8,539	2,206	287%	5,130	66%	15	Total	37,729	15,087	150%	31,302	21%
<u>OUTPATIENT (000s)</u>											
(230)	268	-186%	(33)	604%	16	Medicare FFS	1,785	1,165	53%	3,052	-41%
690	250	176%	581	19%	17	Medicare HMO	2,539	1,258	102%	(439)	-678%
-	-	0%	-	0%	18	Medicare Capitated Risk	-	-	0%	-	0%
2,146	2,698	-20%	632	240%	19	Medi-Cal	7,374	16,714	-56%	3,868	91%
2,780	2,534	10%	1,107	151%	20	Commercial Contract (FFS)	15,743	16,643	-5%	11,480	37%
(1)	(6)	-91%	(12)	-96%	21	Commercial Capitated	(7)	(40)	-84%	(29)	-77%
(631)	(219)	189%	(250)	152%	22	Other	(3,603)	(1,457)	147%	(1,680)	115%
4,754	5,525	-14%	2,024	135%	23	Total	23,832	34,282	-30%	16,251	47%
<u>TOTAL (000s)</u>											
1,431	193	642%	145	888%	24	Medicare FFS	4,737	945	401%	3,625	31%
1,376	585	135%	981	40%	25	Medicare HMO	5,170	3,360	54%	1,226	322%
-	-	0%	-	0%	26	Medicare Capitated Risk	-	-	0%	-	0%
7,799	4,730	65%	4,350	79%	27	Medi-Cal	36,954	30,366	22%	31,069	19%
3,128	2,474	26%	1,905	64%	28	Commercial Contract (FFS)	18,112	16,400	10%	13,549	34%
(1)	(6)	-91%	(12)	-96%	29	Commercial Capitated	(7)	(40)	-84%	(29)	-77%
(441)	(246)	79%	(215)	105%	30	Other	(3,405)	(1,662)	105%	(1,885)	81%
13,293	7,731	72%	7,154	86%	31	Total	61,561	49,369	25%	47,554	29%
13,293	7,731		7,154			Total per financials (net pt revenue less bad debt provision)	61,561	49,369		47,554	

(a) Excludes other operating revenues; provision for doubtful accounts and capitated expenses are offset against revenues.

OAK VALLEY DISTRICT HOSPITAL
FINANCIAL REVENUE STATISTICS

SCHEDULE D

Page 2 of 2

JANUARY, 2026

JAN					Line #	YEAR - TO - DATE					
Actual	Budget	Var %	Last Yr	Var %		Actual	Budget	Var %	Last Yr	Var %	
NET PATIENT REVENUES PER ADJ DAY (a)											
2,912	335	770%	330	784%	32	Medicare FFS	1,741	290	500%	1,654	5%
4,791	2,633	82%	6,247	-23%	33	Medicare HMO	2,835	2,552	11%	1,228	131%
-	-	0%	-	0%	34	Medicare Capitated Risk	-	-	0%	-	0%
2,351	1,212	94%	1,025	129%	35	Medi-Cal	1,458	1,107	32%	1,140	28%
11,624	11,650	0%	14,900	-22%	36	Commercial Contract (FFS)	17,168	9,008	91%	8,709	97%
-	-	0%	-	0%	37	Commercial Capitated	-	-	0%	-	0%
(14,197)	(590)	2307%	(1,392)	920%	38	Other	(3,536)	(670)	428%	(1,138)	211%
2,855	1,412	102%	1,383	106%	39	Total	1,795	1,312	37%	1,303	38%
0	0		0								
NET PATIENT REVENUES PER ADJ ADMIT (a)											
9,555	1,352	607%	1,133	743%	40	Medicare FFS	5,992	1,097	446%	5,809	3%
23,755	14,623	62%	21,575	10%	41	Medicare HMO	10,825	9,755	11%	4,785	126%
-	-	0%	-	0%	42	Medicare Capitated Risk	-	-	0%	-	0%
180,778	216,729	-17%	36,071	401%	43	Medi-Cal	133,439	201,777	-34%	46,299	188%
37,777	46,597	-19%	49,666	-24%	44	Commercial Contract (FFS)	56,111	34,254	64%	30,437	84%
-	-	0%	-	0%	45	Commercial Capitated	-	-	0%	-	0%
(184,558)	(5,957)	2998%	(13,906)	1227%	46	Other	(40,401)	(12,093)	234%	(19,253)	110%
25,792	19,566	32%	17,702	46%	47	Total	20,881	18,874	11%	23,271	-10%
0	-		-								
NET REVENUES AS % OF GROSS CHGS-INPATIENT											
63.7%	-7.3%	-971%	10.4%		48	Medicare FFS	26.3%	-3.5%		10.9%	
66.2%	48.8%	36%	66.6%		49	Medicare HMO	50.2%	50.6%		45.5%	
0.0%	0.0%	0%	0.0%		50	Medicare Capitated Risk	0.0%	0.0%		0.0%	
131.3%	71.8%	83%	161.7%		51	Medi-Cal	129.7%	74.0%		149.4%	
37.5%	-11.6%	-424%	245.1%		52	Commercial Contract (FFS)	50.5%	-7.7%		83.4%	
0.0%	0.0%	0%	0.0%		53	Commercial Capitated	0.0%	0.0%		0.0%	
71.0%	-113.0%	-163%	34.8%		54	Other	29.3%	-141.7%		-113.8%	
93.4%	43.4%	115%	102.0%		55	Total	84.5%	47.0%		105.2%	
		0%									
NET REVENUES AS % OF GROSS CHGS-OUTPATIENT											
-6.8%	10.9%	-162%	-1.1%		56	Medicare FFS	8.7%	7.1%		19.4%	
25.4%	15.6%	63%	30.9%		57	Medicare HMO	16.6%	11.7%		-4.3%	
0.0%	0.0%	0%	0.0%		58	Medicare Capitated Risk	0.0%	0.0%		0.0%	
23.6%	31.5%	-25%	7.6%		59	Medi-Cal	12.2%	27.9%		6.5%	
50.9%	62.2%	-18%	28.8%		60	Commercial Contract (FFS)	48.9%	60.5%		44.4%	
0.0%	0.0%	0%	0.0%		61	Commercial Capitated	0.0%	0.0%		0.0%	
-169.4%	-71.5%	137%	-85.7%		62	Other	-177.1%	-70.6%		-105.8%	
22.6%	32.5%	-31%	11.7%		63	Total	18.2%	29.8%		14.9%	
Medicare Inpt FFS Performance											
67	36	86%	36		64	Medicare acute discharges	275	212		136	
3.67	4.58	-20%	3.78		65	Acute length of stay	3.53	3.89		3.91	
20.00	23.78	-16%	17.36		66	SNF length of stay	21.70	21.72		19.16	
1.381	1.300	6%	1.313		67	Medicare Case Mix index	1.359	1.300		1.292	
32566	24323	34%	30235		68	Per Case IP Charges case mix adjusted	30229	24036		30761	
64.5%	15.3%	323%	25.1%		69	Reimb as % of Gross Charge	33.9%	18.1%		25.1%	
44.8%	-131.0%	-134%	-23.8%		70	Medicare Margin % (Margin / reimb)	0.6%	-93.6%		-34.4%	
55.2%	231.0%	-76%	123.8%		71	Medicare cost as % of reimbursement	99.4%	193.6%		134.4%	

(a) Excludes other operating revenues; provision for doubtful accounts and capitated expenses are offset against revenues.

OAK VALLEY DISTRICT HOSPITAL
PAYOR UTILIZATION STATISTICS

SCHEDULE E

Page 1

JANUARY, 2026

JAN					YEAR - TO - DATE					
Actual	Budget	% of Act	Last Yr	% of Last Yr	Line #	Actual	Budget	% of Act	Last Yr	% of Last Yr
ACUTE PATIENT DAYS										
168	114	37.1%	110	55.8%	1	645	560	33.8%	324	29.8%
78	51	17.2%	26	13.2%	2	326	265	17.1%	208	19.1%
-	-	0.0%	-	0.0%	3	-	-	0.0%	-	0.0%
32	23	7.1%	2	1.0%	4	119	139	6.2%	63	5.8%
123	79	27.2%	40	20.3%	5	491	413	25.7%	371	34.1%
39	23	8.6%	10	5.1%	6	134	174	7.0%	100	9.2%
-	-	0.0%	-	0.0%	7	-	-	0.0%	-	0.0%
13	3	2.9%	9	4.6%	8	194	14	10.2%	22	2.0%
453	293	100.0%	197	100.0%	9	1,909	1,565	100.0%	1,088	100.0%
ACUTE ADMITS										
53	28	42.7%	29	49.2%	10	197	152	37.4%	90	31.0%
14	8	11.3%	7	11.9%	11	78	60	14.8%	46	15.9%
-	-	0.0%	-	0.0%	12	-	-	0.0%	-	0.0%
13	5	10.5%	1	1.7%	13	38	35	7.2%	15	5.2%
31	17	25.0%	15	25.4%	14	152	114	28.8%	98	33.8%
12	6	9.7%	3	5.1%	15	41	45	7.8%	31	10.7%
-	-	0.0%	-	0.0%	16	-	-	0.0%	-	0.0%
1	1	0.8%	4	6.8%	17	21	5	4.0%	10	3.4%
124	65	100.0%	59	100.0%	18	527	411	100.0%	290	100.0%
SNF DAYS										
136	167	4.7%	155	5.3%	19	947	997	4.6%	672	3.3%
4	47	0.1%	36	1.2%	20	420	306	2.0%	171	0.8%
-	-	0.0%	-	0.0%	21	-	-	0.0%	-	0.0%
405	1,959	14.1%	479	16.5%	22	2,642	13,392	12.9%	2,733	13.5%
2,327	649	81.0%	2,143	73.7%	23	16,360	4,783	79.8%	16,089	79.6%
-	3	0.0%	-	0.0%	24	-	37	0.0%	109	0.5%
-	-	0.0%	-	0.0%	25	-	-	0.0%	-	0.0%
-	82	0.0%	93	3.2%	26	138	446	0.7%	442	2.2%
2,872	2,907	100.0%	2,906	100.0%	27	20,507	19,961	100.0%	20,216	100.0%
SNF ADMITS										
6	7	37.5%	9	56.3%	28	41	42	36.6%	33	44.6%
1	2	6.3%	2	12.5%	29	22	18	19.6%	11	14.9%
-	-	0.0%	-	0.0%	30	-	-	0.0%	-	0.0%
2	1	12.5%	-	0.0%	31	18	6	16.1%	3	4.1%
7	2	0	5	31.3%	32	31	10	27.7%	23	31.1%
-	-	0.0%	-	0.0%	33	-	2	0.0%	4	5.4%
-	-	0.0%	-	0.0%	34	-	-	0.0%	-	0.0%
-	1	0.0%	-	0.0%	35	-	2	0.0%	-	0.0%
16	13	100.0%	16	100.0%	36	112	80	100.0%	74	100.0%
ACUTE AVERAGE LENGTH OF STAY										
3.17	4.07	(0.90)	3.79	(0.62)	37	3.27	3.68	(0.41)	3.60	(0.33)
5.57	6.38	(0.80)	3.71	1.86	38	4.18	4.42	(0.24)	4.52	(0.34)
-	-	-	-	-	39	-	-	-	-	-
2.46	4.60	(2.14)	2.00	0.46	40	3.13	3.97	(0.84)	4.20	(1.07)
3.97	4.65	(0.68)	2.67	1.30	41	3.23	3.62	(0.39)	3.79	(0.56)
3.25	3.83	(0.58)	3.33	(0.08)	42	3.27	3.87	(0.60)	3.23	0.04
-	-	-	-	-	43	-	-	-	-	-
13.00	3.00	10.00	2.25	10.75	44	9.24	2.80	6.44	2.20	7.04
3.65	4.51	(0.85)	3.34	0.31	45	3.62	3.81	(0.19)	3.75	(0.13)
SNF AVERAGE LENGTH OF STAY										
22.67	23.86	(1.19)	17.22	5.44	46	23.10	23.74	(0.64)	20.36	2.73
4.00	23.50	(19.50)	18.00	(14.00)	47	19.09	17.00	2.09	15.55	3.55
-	-	-	-	-	48	-	-	-	-	-
203	1,959	(1,757)	-	203	49	147	2,232	(2,085)	911	(764)
332.43	324.50	7.93	428.60	(96.17)	50	527.74	478.30	49.44	699.52	(171.78)
-	-	-	-	-	51	-	18.50	(18.50)	27.25	(27.25)
-	-	-	-	-	52	-	-	-	-	-
-	82.00	(82.00)	-	-	53	-	223.00	(223.00)	-	-
179.50	223.62	(44.12)	181.63	(2.13)	54	183.10	249.51	(66.41)	273.19	(90.09)

OAK VALLEY DISTRICT HOSPITAL
STATEMENT OF REVENUES AND EXPENSES - TREND BY MONTH

SCHEDULE G-1

JANUARY, 2026
Amounts in (000's)

Line #	2025 JAN	2025 FEB	2025 MAR	2025 APR	2025 MAY	2025 JUN	2025 JUL	2025 AUG	2025 SEP	2025 OCT	2025 NOV	2025 DEC	2026 JAN
REVENUES													
1	\$ 5,030	\$ 4,496	\$ 4,271	\$ 4,118	\$ 3,927	\$ 4,609	\$ 5,496	\$ 5,900	\$ 4,624	\$ 5,320	\$ 5,322	\$ 8,843	\$ 9,143
2	17,307	16,004	17,907	16,868	18,466	16,224	18,215	17,051	17,429	21,426	16,345	19,091	21,064
3	22,336	20,500	22,178	20,986	22,393	20,833	23,712	22,952	22,053	26,746	21,667	27,934	30,206
4	6	6	6	6	5	6	5	5	5	5	16	16	15
5	(14,627)	(12,581)	(15,417)	(12,158)	(14,961)	(8,119)	(15,635)	(14,923)	(13,975)	(17,042)	(13,539)	(17,973)	(16,150)
6	(562)	(516)	650	(425)	(492)	(519)	(631)	(610)	(583)	(710)	(527)	(703)	(779)
7	7,154	7,409	7,417	8,408	6,945	12,200	7,452	7,424	7,501	9,000	7,618	9,274	13,293
8	488	401	531	303	377	(4,311)	1,142	850	590	632	387	389	(2,621)
9	7,642	7,810	7,949	8,711	7,322	7,890	8,594	8,273	8,090	9,632	8,005	9,663	10,672
OPERATING EXPENSES													
10	2,457	2,299	2,517	2,447	2,489	2,353	2,587	2,626	2,544	2,709	2,677	2,924	2,943
11	85	136	359	(58)	89	101	77	121	82	87	71	215	145
12	81	78	122	177	223	255	254	213	253	155	235	268	212
13	1,363	1,264	1,501	1,239	1,236	1,751	1,425	1,419	1,272	1,476	1,263	1,241	1,599
14	504	502	484	530	599	765	708	558	653	665	708	868	909
15	425	463	483	475	485	698	622	598	697	653	673	745	942
16	661	665	654	719	693	920	824	796	990	970	973	933	913
17	162	152	138	131	138	199	223	218	232	172	147	157	149
18	90	90	90	90	90	124	90	90	94	88	107	114	97
19	494	422	406	454	457	10,862	478	420	492	542	509	544	2,212
20	397	394	395	395	399	400	401	401	401	412	413	423	429
21	216	216	215	215	216	373	209	214	211	211	201	195	200
22	6,934	6,681	7,367	6,814	7,114	18,800	7,898	7,674	7,921	8,142	7,977	8,629	10,749
23	708	1,129	582	1,897	208	(10,910)	696	600	169	1,490	28	1,034	(78)
NON OPERATING REVENUES (EXPENSES)													
24	209	209	209	209	209	372	214	214	214	214	214	214	214
25	56	66	57	53	58	170	99	96	89	80	70	42	54
	-	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	296	-	-	-	-	-	-	-
28	265	275	266	262	267	838	313	311	304	295	284	256	268
29	-	-	-	-	-	-	-	-	-	-	-	-	-
30	\$ 973	\$ 1,404	\$ 848	\$ 2,158	\$ 475	\$ (10,072)	\$ 1,009	\$ 910	\$ 472	\$ 1,784	\$ 312	\$ 1,290	\$ 191

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS - TREND BY MONTH

SCHEDULE G-2

Page 1

JANUARY, 2026

Line #		2025 JAN	2025 FEB	2025 MAR	2025 APR	2025 MAY	2025 JUN	2025 JUL	2025 AUG	2025 SEP	2025 OCT	2025 NOV	2025 DEC	2026 JAN
<u>Admissions</u>														
1	General acute	59	53	38	52	47	59	68	64	48	51	65	107	124
2	SNF/Sub-acute	16	11	16	12	14	11	23	17	20	13	9	14	16
<u>Patient Days</u>														
3	ICU	-	-	-	-	-	-	-	-	-	-	-	-	33
4	Medical/surgical	197	175	153	138	130	183	225	239	169	180	212	431	420
<u>Average daily census (ADC)</u>														
5	General acute	6.4	6.3	4.9	4.6	4.2	6.1	7.3	7.7	5.6	5.8	7.1	13.9	14.6
6	SNF/Sub-acute	93.7	91.9	90.5	88.0	87.9	86.1	92.9	98.4	98.2	99.6	93.7	92.3	92.6
<u>Occupancy % on available beds</u>														
7	General acute	22%	22%	17%	16%	14%	21%	25%	27%	19%	20%	24%	48%	50%
8	SNF	82%	80%	79%	77%	76%	75%	81%	86%	85%	87%	81%	80%	81%
<u>Average length of stay</u>														
9	General acute	3.34	3.30	4.03	2.65	2.77	3.10	3.31	3.73	3.52	3.53	3.26	4.03	3.65
10	SNF/Sub-acute	181.63	233.82	175.44	220.08	194.71	234.73	125.22	179.41	147.25	237.54	312.33	204.36	179.50
<u>Other Volumes</u>														
11	Surgeries - inpatient	20	14	26	23	31	25	42	30	33	28	42	37	32
12	Surgeries - outpatient	8	10	17	16	20	15	22	14	10	23	15	26	31
13	Surgeries - outpatient pain clinic	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Endosocopy - Inpatient	-	6	3	2	3	4	4	10	3	10	7	5	13
15	Endosocopy - Outpatient	56	70	48	59	56	61	26	60	46	50	44	38	45
16	ER admits	57	49	36	47	37	48	103	112	109	92	106	151	196
17	ER visits	2,058	1,898	1,932	1,933	1,855	1,325	1,685	1,785	1,698	1,677	1,249	1,828	1,984
18	Clinic Visits	4,258	4,019	4,163	4,129	4,291	3,949	4,165	4,069	3,737	3,821	3,119	3,502	3,879
19	Ambulance runs	756	517	566	571	552	534	641	627	541	556	600	647	672
20	Total Outpatient visits	8,668	8,146	8,550	8,517	8,639	8,060	8,245	8,143	7,702	8,187	6,969	7,794	8,533
21	Laboratory - Inpatient	1,990	1,880	1,431	1,376	1,355	1,383	1,668	2,098	1,582	1,706	2,199	4,214	4,646
22	Laboratory - Outpatient	11,019	11,087	11,998	11,818	12,332	11,146	11,292	11,634	11,035	12,295	10,784	12,424	14,291
23	Radiology - Inpatient	132	120	112	110	93	134	129	173	178	169	167	313	329
24	Radiology - Outpatient	1,637	1,611	2,006	1,949	2,011	2,174	2,009	2,093	2,149	2,115	1,775	1,999	2,113

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS - TREND BY MONTH

SCHEDULE G-2

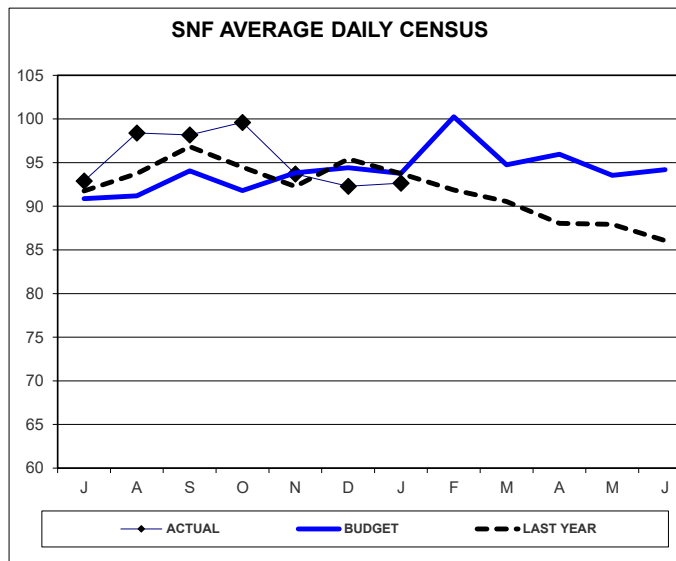
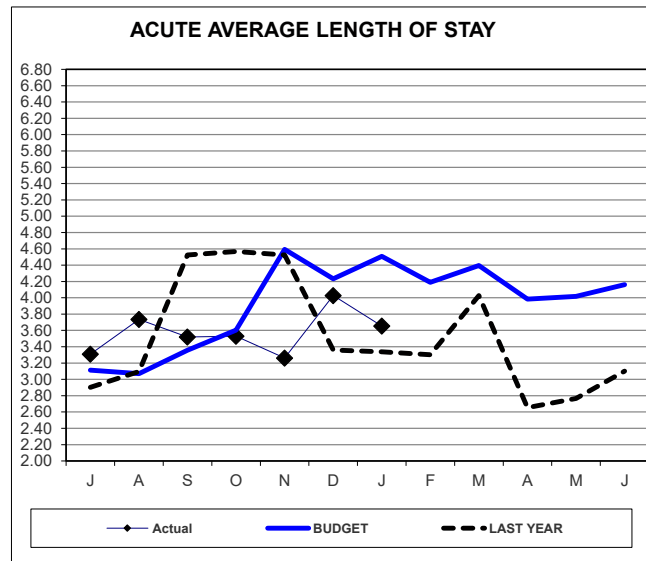
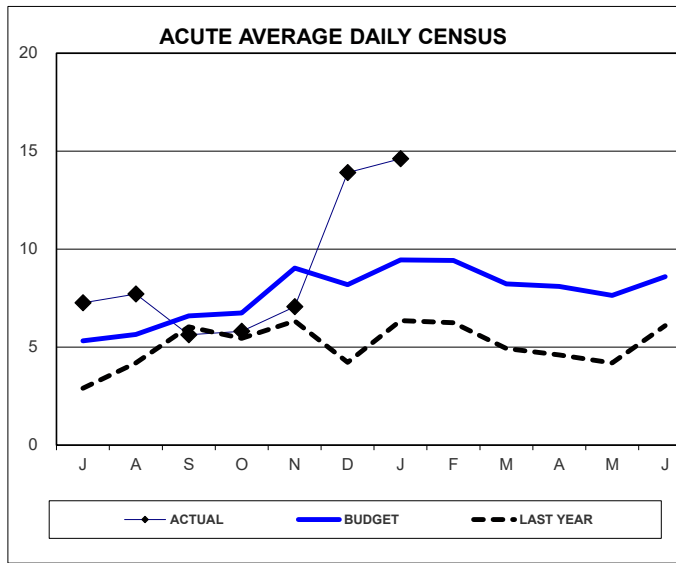
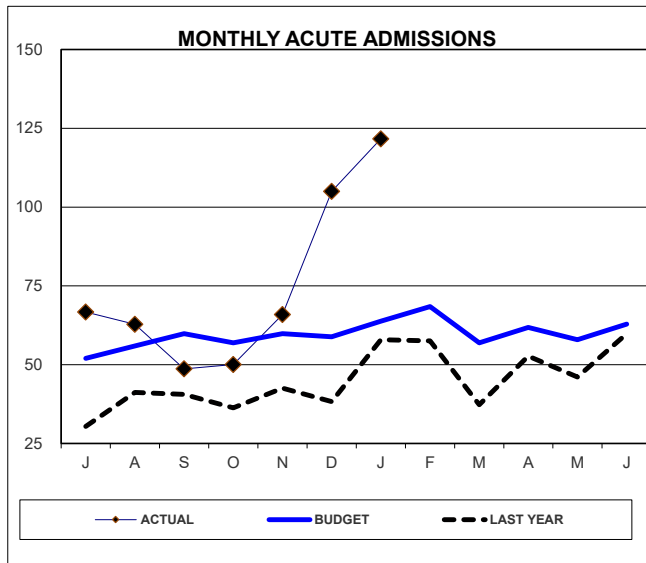
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JANUARY, 2026

Line #		2025 JAN	2025 FEB	2025 MAR	2025 APR	2025 MAY	2025 JUN	2025 JUL	2025 AUG	2025 SEP	2025 OCT	2025 NOV	2025 DEC	2026 JAN
Payor Mix (Gross Charges)														
25	Medicare FFS	20.7%	17.6%	15.6%	15.1%	13.5%	16.8%	16.1%	17.9%	18.5%	17.7%	19.7%	17.3%	19.9%
26	Medicare HMO	11.1%	11.1%	10.2%	8.9%	10.3%	10.6%	11.5%	12.3%	11.8%	7.7%	13.3%	13.1%	12.4%
27	Medicare Capitated Risk	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
28	Medi-Cal	4.9%	7.9%	9.1%	7.3%	5.8%	6.7%	4.7%	6.3%	6.1%	7.1%	6.7%	8.0%	5.8%
29	Medi-Cal HMO	42.9%	42.9%	43.6%	44.6%	41.2%	43.4%	44.6%	38.5%	40.7%	46.0%	39.3%	40.1%	38.6%
30	Commercial Contract (FFS)	18.7%	19.4%	19.9%	21.5%	26.7%	21.0%	21.7%	23.6%	21.1%	20.2%	19.8%	20.0%	21.2%
31	Commercial Capitated	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
32	Other	1.8%	1.1%	1.6%	2.6%	2.4%	1.5%	1.4%	1.4%	1.8%	1.3%	1.2%	1.6%	2.1%
33	Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Case Mix Index														
34	Medicare FFS	1.313	1.524	1.665	1.258	1.246	1.247	1.202	1.157	1.347	1.458	1.474	1.497	1.381
35	General Acute	1.079	1.259	1.128	1.358	1.374	1.190	1.269	1.123	1.203	1.042	1.354	1.222	1.384
36	Total Hospital	1.216	1.425	1.384	1.306	1.331	1.207	1.238	1.142	1.282	1.224	1.425	1.348	1.383
Medicare FFS Performance														
37	Acute length of stay	3.79	4.47	3.93	2.93	4.33	3.00	3.74	3.17	2.85	3.46	2.82	3.83	3.17
38	Adjusted LOS with Case Mix Index Factor	2.89	2.93	2.36	2.33	3.48	2.41	3.11	2.74	2.12	2.37	1.91	2.56	2.30
Labor														
39	FTE's Productive (incl registry/temp hrs)	373	399	390	386	375	366	396	408	395	409	416	428	413
40	FTE's Total	378	407	399	391	381	373	402	416	401	417	421	437	423
41	Total FTE per adjusted occupied bed	2.27	2.42	2.19	2.26	2.00	2.37	2.44	2.64	2.19	2.13	2.70	3.10	2.82
42	Labor hours per adjusted admit	165.5	189.8	193.7	172.5	157.4	174.1	144.5	192.7	163.2	190.1	212.8	180.9	145.0
43	Labor hours per adj. admit case mix adjusted	136.1	133.2	139.9	132.0	118.3	144.2	116.7	168.7	127.3	155.4	149.3	134.2	104.9
44	Labor Cost per FTE inc. benefits (annual; inc registry/temp exp)	123,982	121,077	132,942	118,480	124,736	145,545	127,114	123,995	126,043	125,105	122,851	125,341	136,360
45	Non Wage benefits as % of Salary	52.0%	50.3%	50.1%	48.3%	44.1%	64.6%	48.8%	47.9%	44.2%	50.0%	42.3%	36.4%	48.4%
46	Net revenue per FTE (annualized) (a)	222,538	237,473	219,142	261,842	214,565	398,198	218,093	210,202	227,780	254,339	213,289	250,057	370,006
34a	Registry/Temp Help Hours	1,371	1,374	1,995	2,235	1,949	2,025	3,586	3,842	3,439	3,235	3,545	3,566	3,687
Revenues (a)														
47	Net pt. revenue per adjusted pat day	1,383	1,575	1,313	1,622	1,174	2,588	1,459	1,521	1,368	1,481	1,577	2,122	2,855
48	Net pt. revenue per adjusted admit	17,702	21,666	20,406	21,709	16,239	33,322	15,151	19,474	17,872	23,247	22,545	21,747	25,792
49	Net pt. rev. per adj. admit case mix adjusted	14,561	15,204	14,744	16,623	12,200	27,614	12,238	17,046	13,942	18,999	15,822	16,133	18,656
50	Outpt revenue as % of total revenue	77.5%	78.1%	80.7%	80.4%	82.5%	77.9%	76.8%	74.3%	79.0%	80.1%	75.4%	68.3%	69.7%
51	Net pt. revenue as percent of gross charges	32.0%	36.1%	33.4%	40.1%	31.0%	58.6%	31.4%	32.3%	34.0%	33.6%	35.2%	33.2%	44.0%
Operating Expenses (b)														
52	Total expense per adj. pat day	1,246	1,335	1,210	1,256	1,138	4,903	1,323	1,398	1,337	1,236	1,624	1,885	2,871
53	Total expense per adjusted admit	15,950	18,365	18,805	16,812	15,753	63,120	13,737	17,901	17,470	19,399	22,463	19,323	25,942
54	Labor Expense (inc. benefits) as % of total exp.	56.9%	55.6%	72.7%	54.8%	55.8%	18.9%	58.8%	58.9%	52.4%	53.9%	52.3%	52.0%	34.6%
55	Supply expense as % of net patient revenues	7.0%	6.8%	6.5%	6.3%	8.6%	6.3%	9.5%	7.5%	8.7%	7.4%	9.3%	9.4%	6.8%
56	Supply expense per CMI adjusted admit	1,026	1,030	963	1,048	1,052	1,731	1,163	1,282	1,214	1,405	1,471	1,511	1,276
57	Capital cost (Depr. & interest as % of total exp)	9.5%	9.7%	8.9%	9.4%	9.1%	3.3%	9.0%	9.0%	8.4%	8.3%	8.1%	7.5%	4.7%
Key Financial Ratios														
58	Operating Income Margin %	9.3%	14.5%	7.3%	21.8%	2.8%	-138.3%	8.1%	7.2%	2.1%	15.5%	0.3%	10.7%	-0.7%
59	Total Income Margin %	12.7%	18.0%	10.7%	24.8%	6.5%	-127.7%	11.7%	11.0%	5.8%	18.5%	3.9%	13.3%	1.8%
60	EBITDA margin % (net oper inc. before depr & interest)	17.3%	22.3%	15.0%	28.8%	11.2%	-128.5%	15.2%	14.7%	9.7%	21.9%	8.0%	17.1%	5.2%
Days Cash on Hand														
61	Days Cash on Hand	92.48	85.92	71.00	119.71	132.42	110.18	102.48	94.42	82.01	75.89	45.55	41.01	82.60
62	Days rev. in Accounts Receivable-gross	64.66	63.52	59.20	59.70	57.14	61.39	60.25	60.16	68.29	63.06	63.39	59.81	61.77

(a) Excludes other operating revenues; provision for doubtful accounts and capitated expenses are offset against revenues.

(b) Total operating expenses exclude provision for doubtful accounts and capitated expenses less other operating revenues.



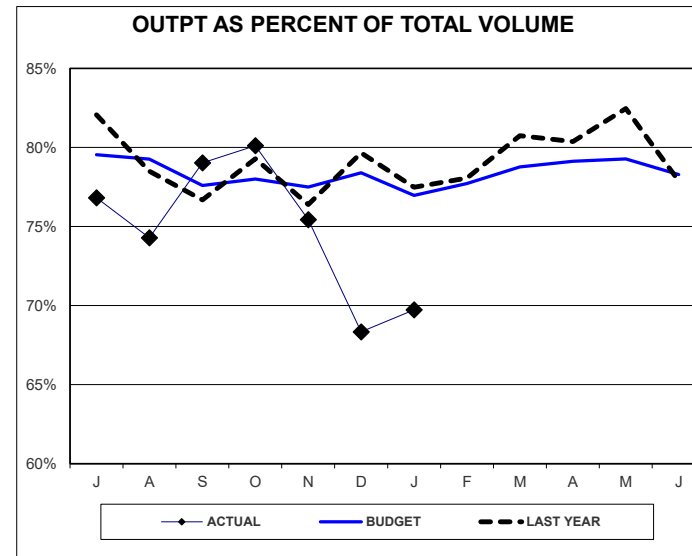
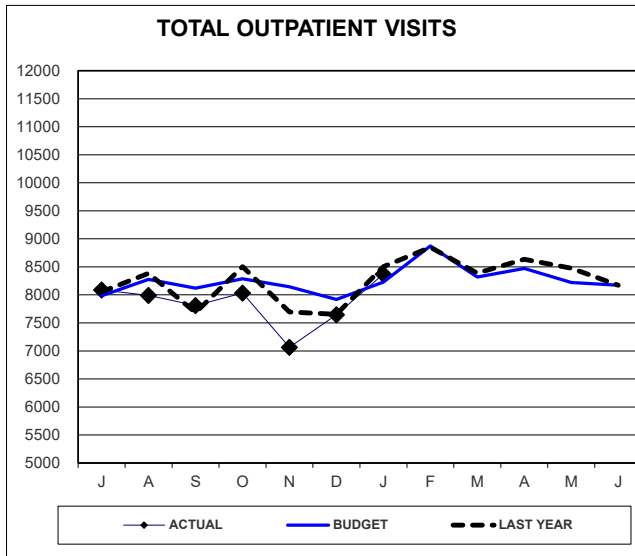
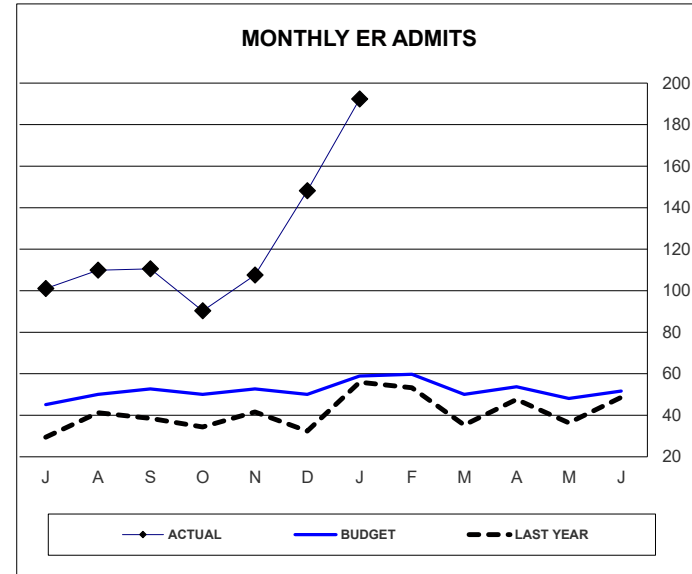
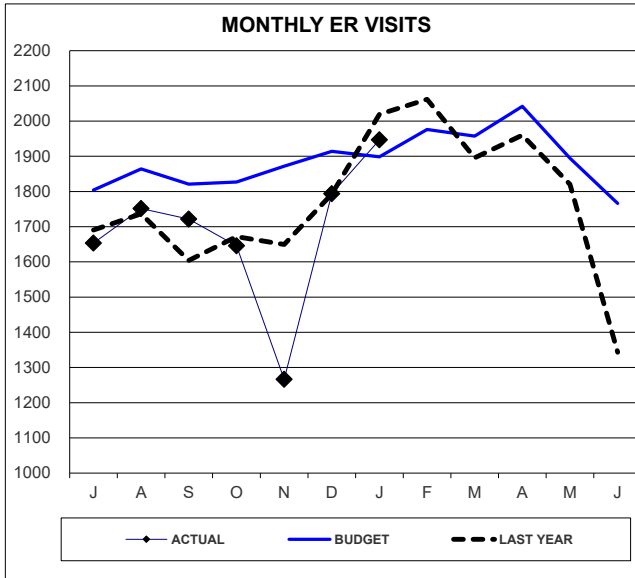
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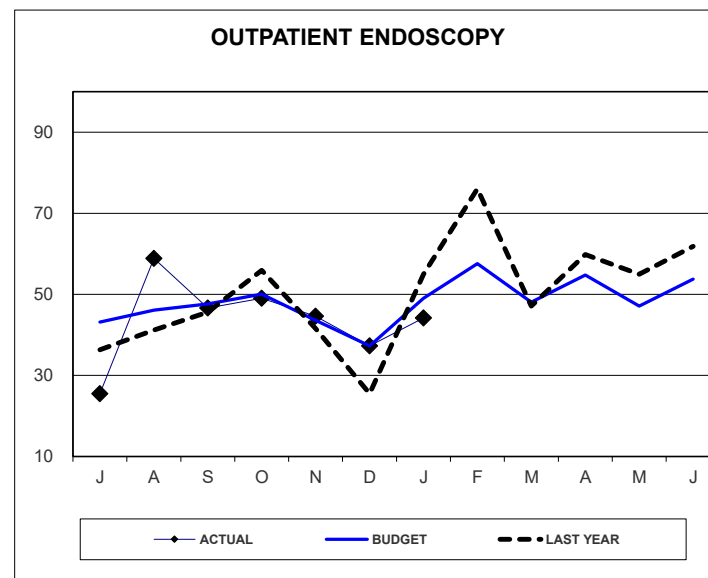
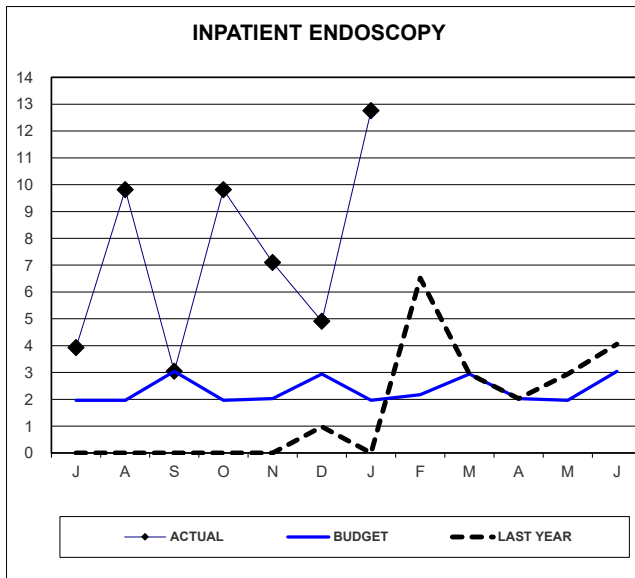
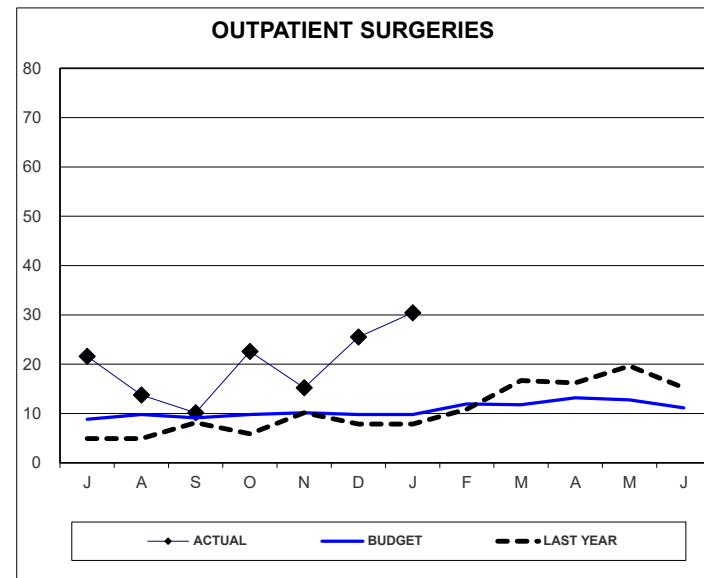
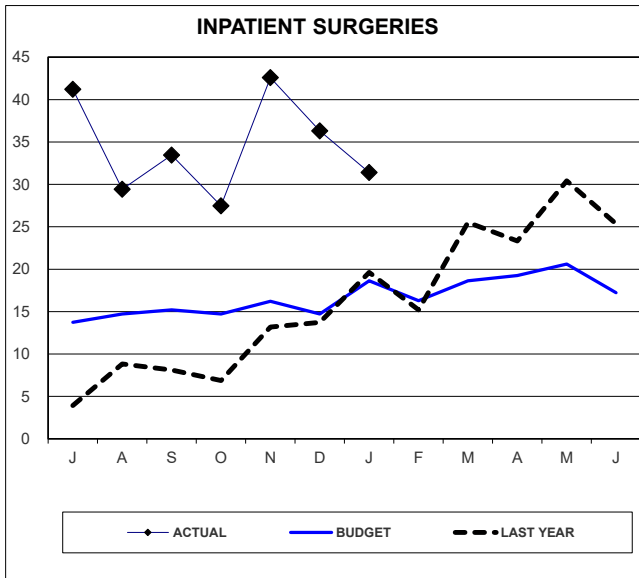
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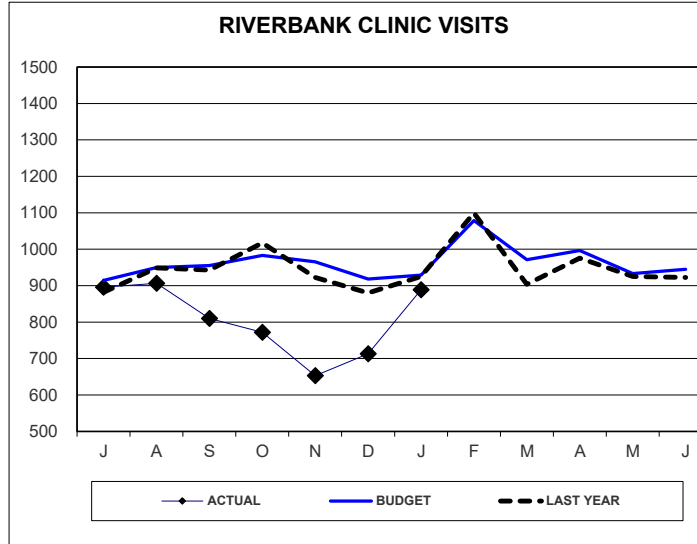
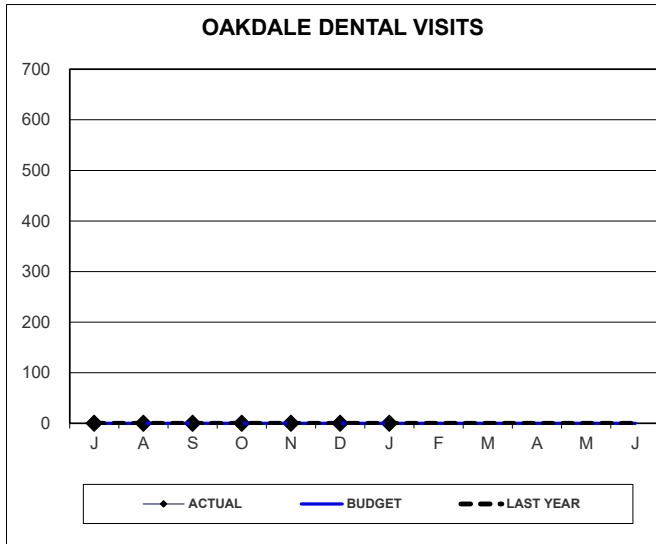
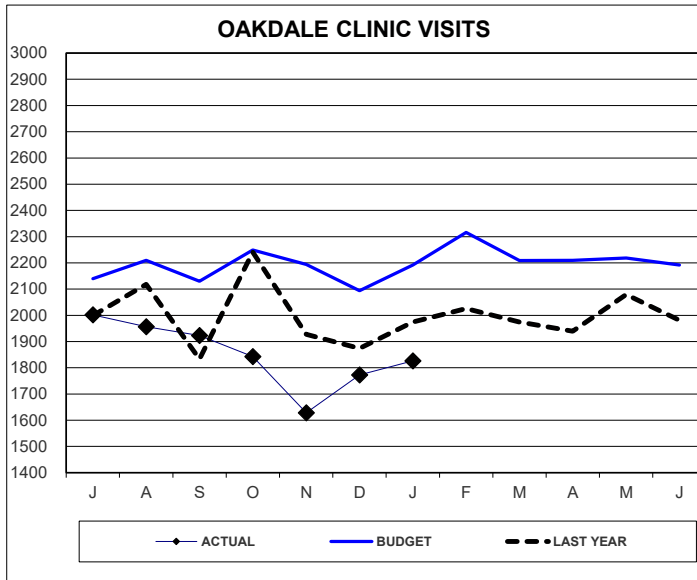
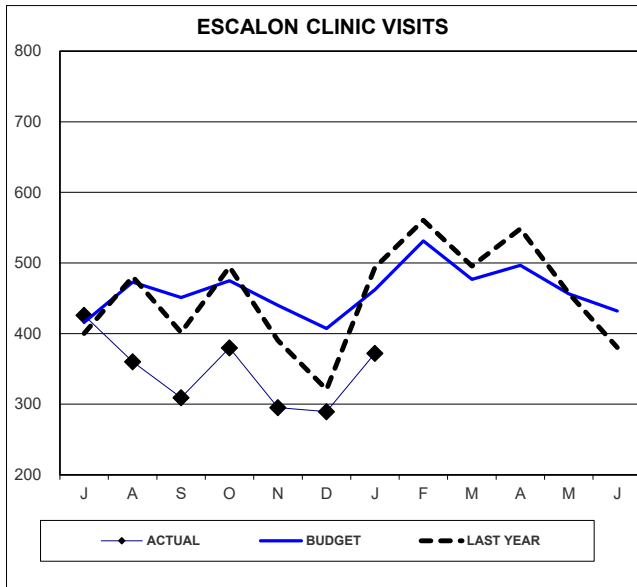
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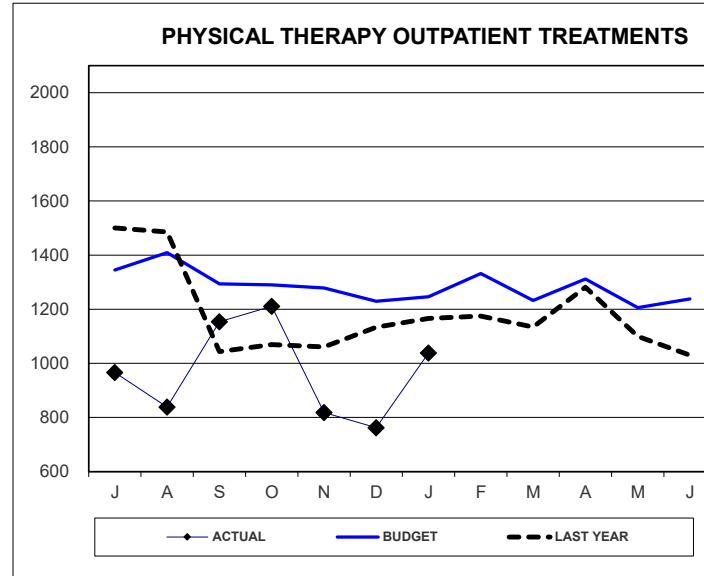
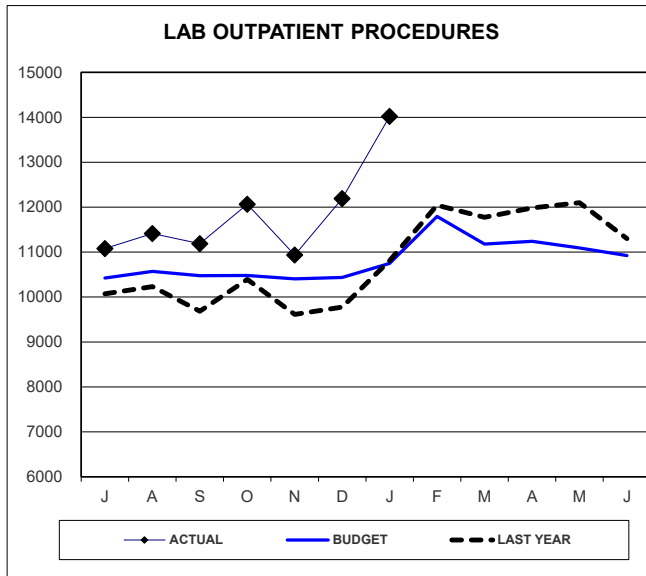
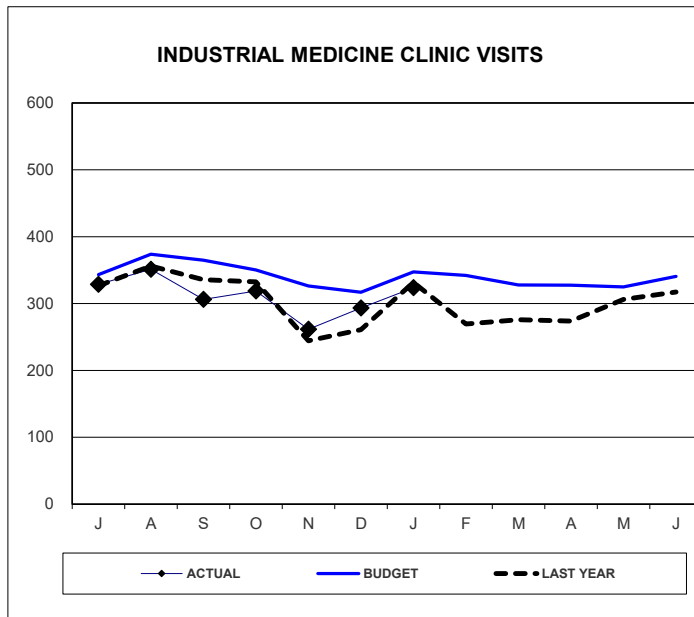
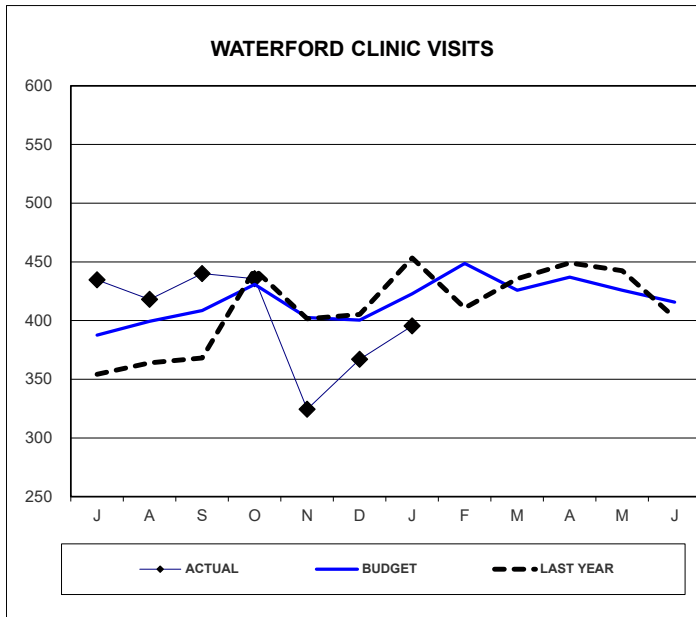
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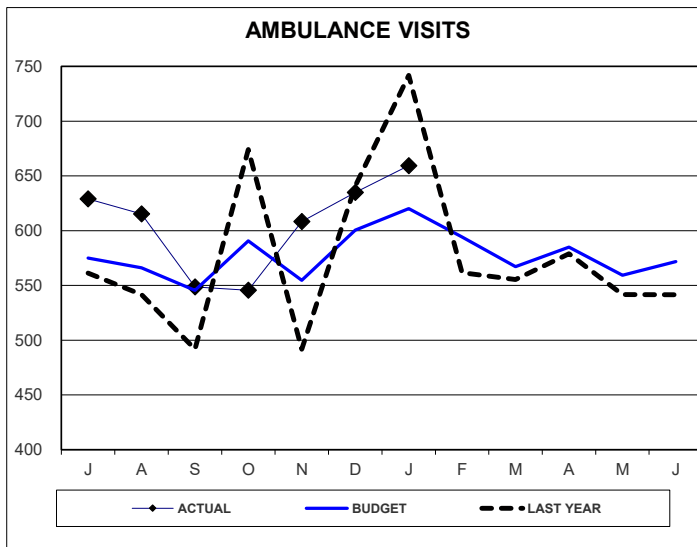
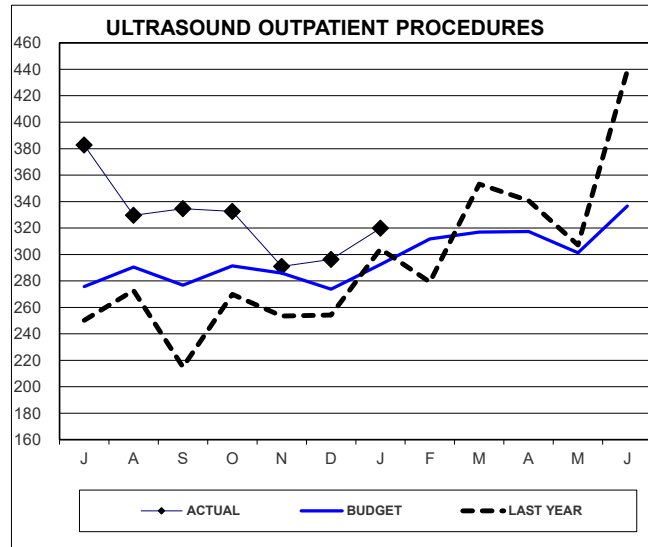
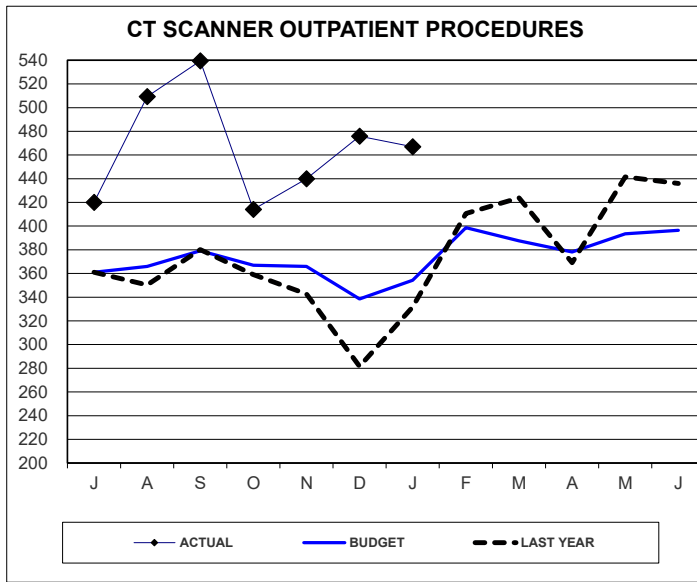
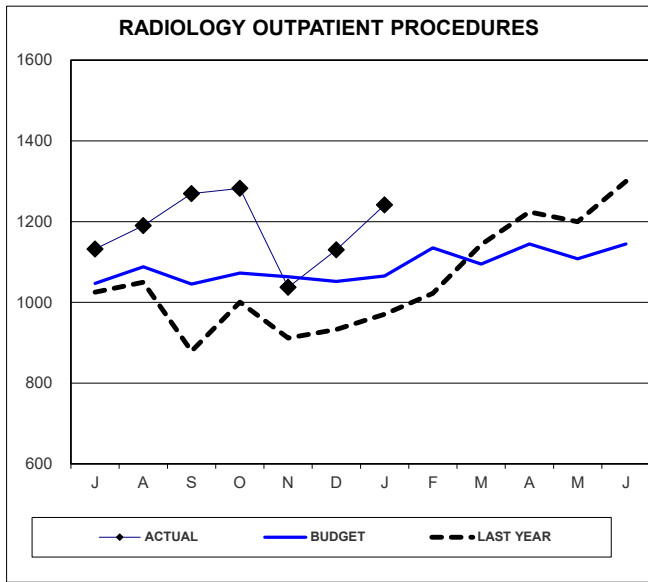
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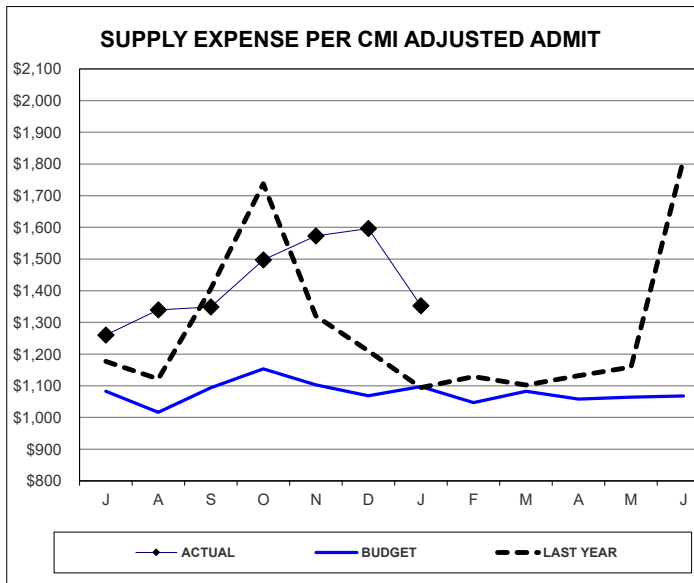
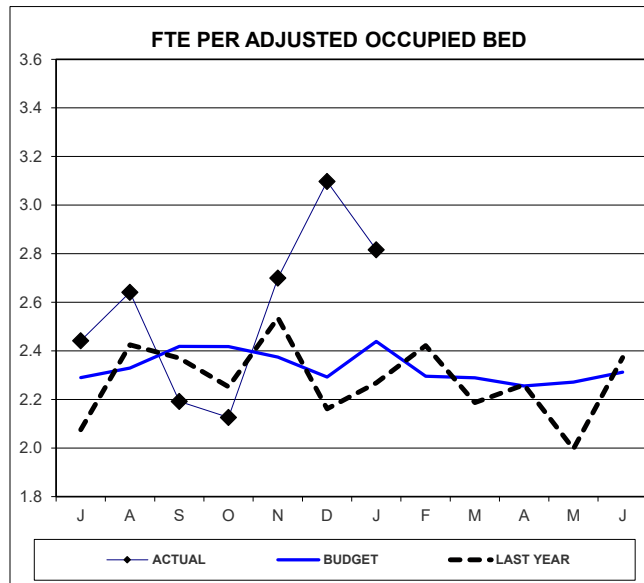
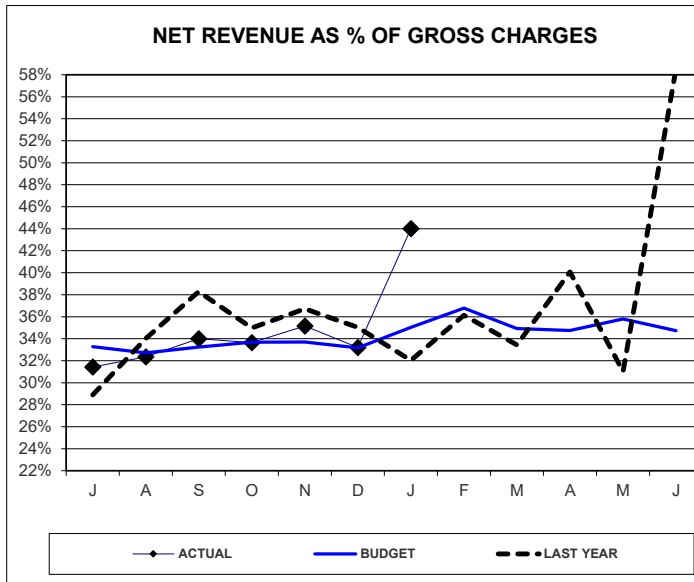
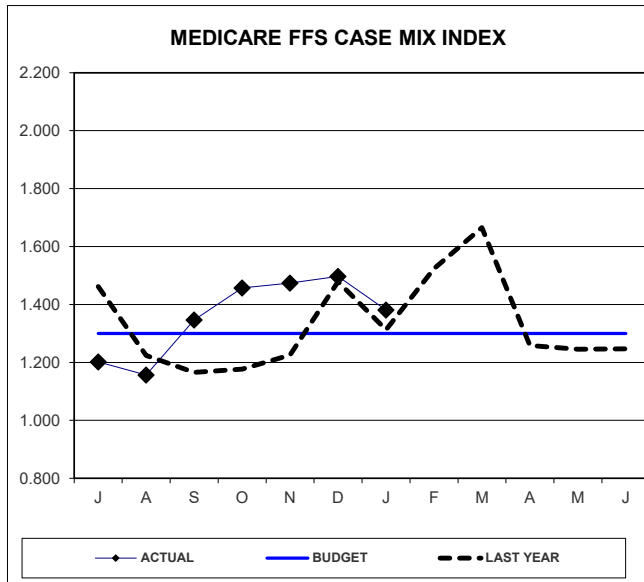
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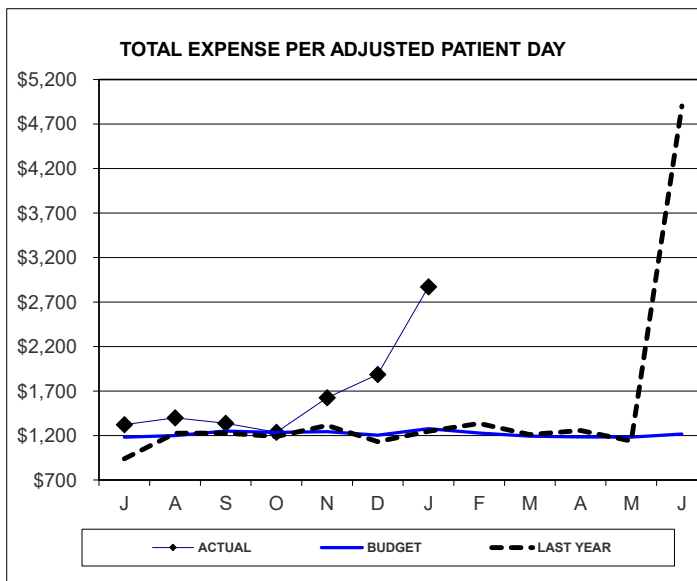
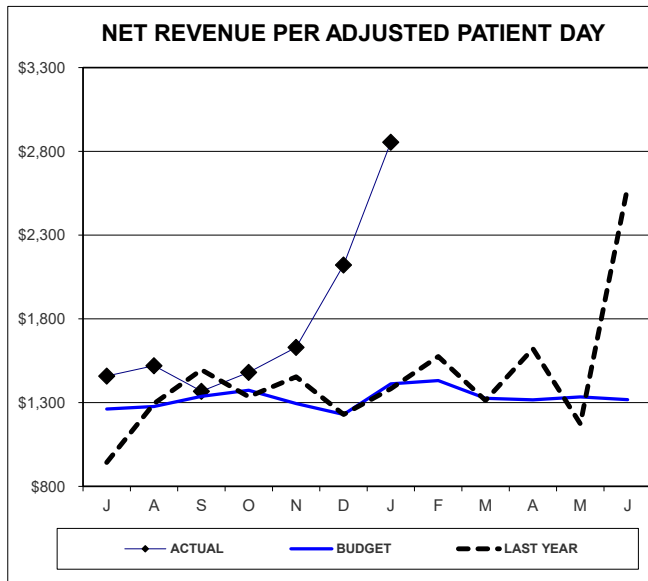
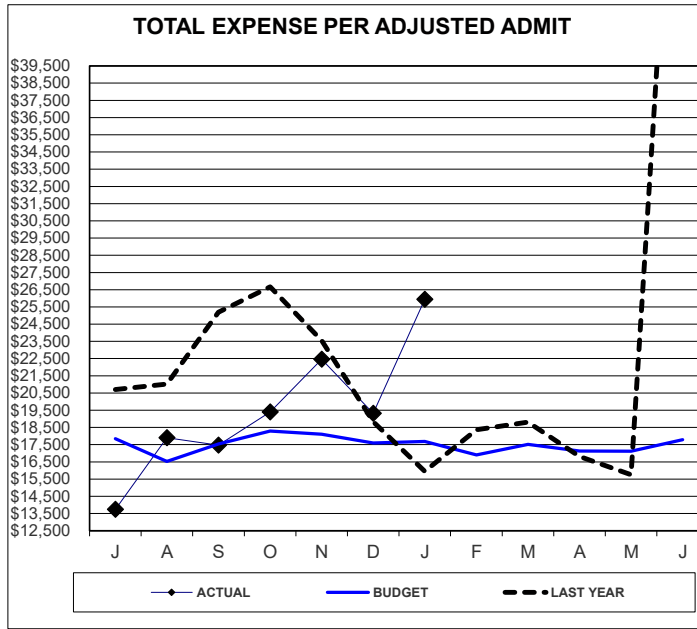
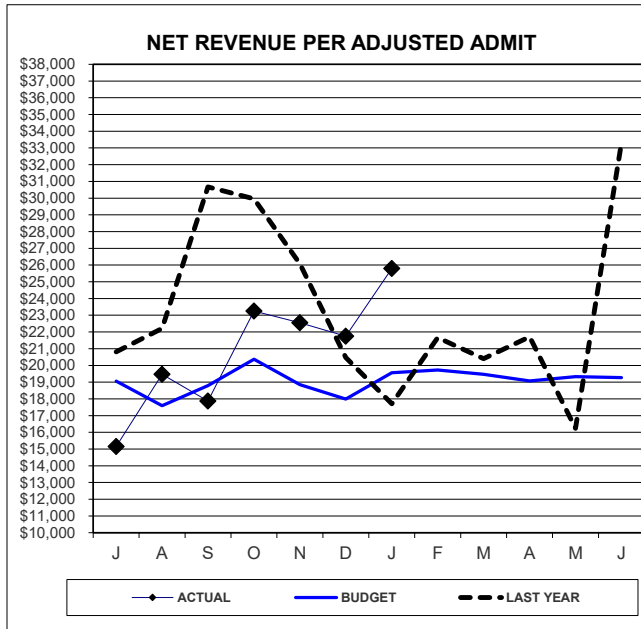
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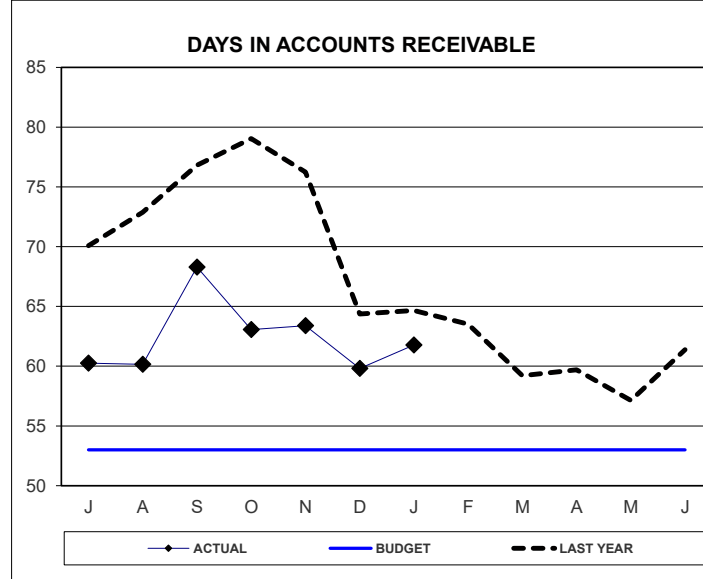
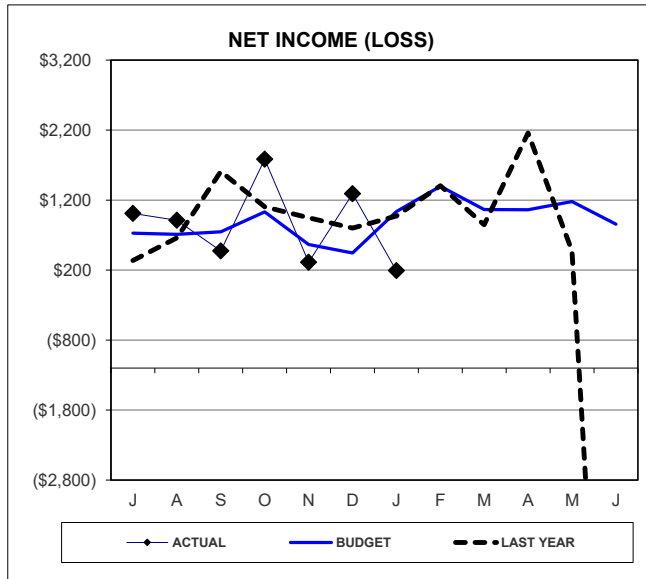
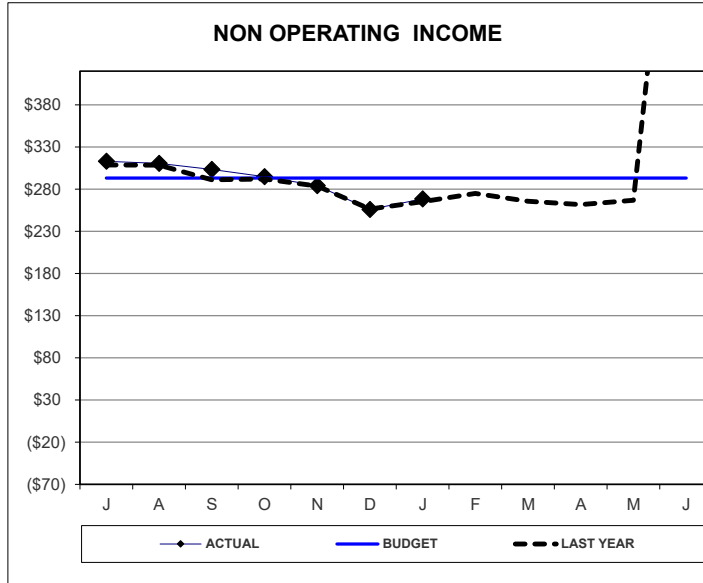
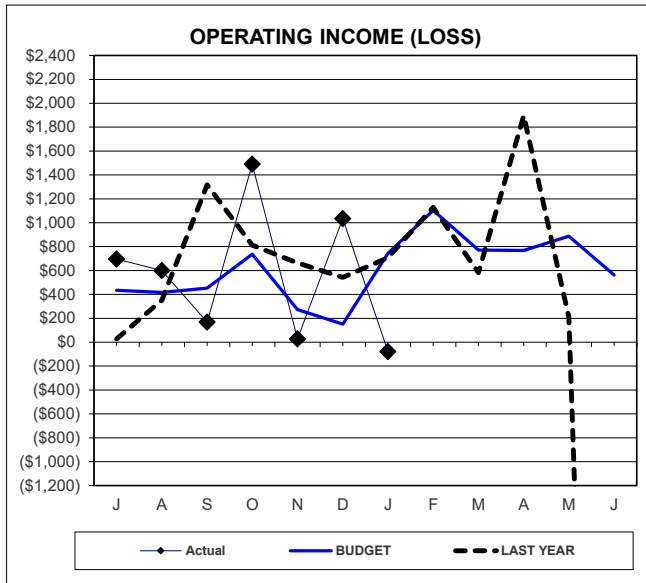
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KEY PERFORMANCE INDEX

KPI METRICS DASHBOARD - All Facilities

Metrics	Month Beginning:																
	OVDH Baseline	OVDH Goal	Industry Benchmark (HBI) - CY2024	Monthly Average (2025)	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026
Payments (All)	\$4,413,201			\$5,186,786	\$4,714,330	\$4,336,804	\$5,178,575	\$6,800,827	\$5,113,404	\$4,570,952	\$5,698,236	\$4,868,909	\$3,860,377	\$6,006,367	\$5,905,865	\$6,789,436	\$5,845,321
Change from Prior Month					-2.0%	-8.0%	19.4%	31.3%	-24.8%	-10.6%	24.7%	-14.6%	-1.7%	55.6%	-1.7%	15.0%	-13.9%
Average Daily Payments	\$213,397			\$250,575	\$224,492	\$228,253	\$246,599	\$309,128	\$243,495	\$228,548	\$259,011	\$231,853	\$183,827	\$273,017	\$328,104	\$308,611	\$265,696
Change from Prior Month					-2.0%	1.7%	8.0%	25.4%	-21.2%	-6.1%	13.3%	-10.5%	-20.7%	48.5%	20.2%	-5.9%	-13.9%
Payments (OVDH BAR)				\$2,287,184	\$2,391,641	\$2,431,531	\$4,344,885	\$2,974,017	\$2,557,327	\$3,037,891	\$3,000,113	\$2,361,898	\$3,557,519	\$2,737,093	\$3,362,848	\$3,128,176	\$3,128,176
Payments (OVDH PBR)				\$659,160	\$612,573	\$935,413	\$719,460	\$614,858	\$654,502	\$829,457	\$519,937	\$281,897	\$116,225	\$1,333,981	\$573,189	\$96,765	\$96,765
Payments (ONRC/SNF)				\$1,697,674	\$1,301,793	\$1,774,287	\$1,687,310	\$1,456,883	\$1,310,095	\$1,762,370	\$1,298,695	\$1,167,434	\$2,279,354	\$1,678,193	\$2,160,670	\$2,122,785	\$2,122,785
Payments (Athena)													\$107,939	\$648,901	\$419,019	\$419,019	
Point of Service (POS) Collections	\$34,864			\$52,186	\$70,311	\$30,795	\$37,342	\$49,172	\$67,645	\$49,026	\$68,516	\$50,164	\$49,148	\$53,269	\$48,658	\$43,828	\$78,575
Total Patient Collections				\$5,186,785	\$4,714,329	\$4,336,802	\$5,178,573	\$6,800,826	\$5,113,402	\$4,570,950	\$5,698,234	\$4,868,909	\$3,860,377	\$6,006,367	\$5,905,865	\$6,789,436	\$5,845,321
POS as % of Net Revenue	0.53%		≥ 0.90%	0.70%	0.98%	0.42%	0.50%	0.58%	0.97%	0.74%	0.92%	0.68%	0.66%	0.59%	0.64%	0.47%	0.59%
Accounts Receivable (Total Billed & Unbilled)	\$39,591,692			\$44,646,582	\$42,315,997	\$43,911,357	\$42,786,602	\$42,727,789	\$40,704,541	\$42,651,902	\$43,164,981	\$43,825,942	\$50,366,095	\$49,300,512	\$49,356,684	\$50,113,364	\$54,365,456
Change from Prior Month					22.4%	3.8%	-2.6%	-0.1%	-4.7%	4.8%	1.2%	1.5%	19.9%	0.1%	1.5%	8.5%	
Accounts Receivable (Acute)	\$32,977,838			\$30,136,932	\$30,670,642	\$30,456,308	\$29,941,635	\$30,453,861	\$28,032,138	\$28,328,460	\$29,932,957	\$27,105,495	\$33,066,588	\$31,734,799	\$31,783,367	\$34,207,295	\$38,143,909
Accounts Receivable (Clinics)				\$1,778,830	\$1,508,046	\$1,364,750	\$1,442,035	\$1,558,495	\$1,723,630	\$1,851,820	\$1,986,640	\$1,843,628	\$1,584,044	\$3,193,666	\$1,510,374	\$690,171	\$331,212
Accounts Receivable (ONRC/SNF)				\$5,015,270	\$4,689,767	\$4,803,021	\$4,869,066	\$4,826,117	\$4,732,675	\$5,031,837	\$5,066,819	\$4,900,167	\$5,365,352	\$5,398,298	\$5,484,856	\$5,137,999	\$4,943,323
Accounts Receivable (Athena)														\$1,151,466	\$1,401,017	\$1,480,628	
Days in Gross A/R	62.9		≤ 50.20	60.8	58.1	60.2	59.2	59.7	57.1	60.5	59.4	59.8	67.5	63.3	63.9	60.5	62.6
Change from Prior Month					7.8%	3.6%	-1.6%	0.8%	-4.4%	5.8%	-1.8%	0.7%	12.8%	-6.1%	0.8%	-5.2%	3.5%
Percent of A/R > 90 Days	47.3%		≤ 28.27%	30.3%	33.4%	28.7%	20.7%	25.3%	26.0%	31.1%	31.6%	34.7%	30.2%	32.8%	39.4%	35.1%	34.0%
Unbilled A/R	\$6,613,854			\$7,610,871	\$5,447,543	\$7,287,278	\$6,533,866	\$5,889,315	\$6,216,099	\$7,439,785	\$6,178,565	\$9,976,652	\$10,350,111	\$8,973,749	\$9,426,621	\$8,676,882	\$9,466,384
Change from Prior Month					-15.1%	33.8%	-10.3%	-9.9%	5.5%	19.7%	-17.0%	61.5%	3.7%	-13.3%	5.0%	-8.0%	9.1%
Days in Unbilled A/R (Acute)	10.5		≤ 6.64	10.1	8.6	11.6	10.5	9.5	10.0	12.1	9.7	15.5	15.6	13.1	14.1	10.5	10.9
Unbilled (DNFC)	4.1		≤ 3	3.5	2.8	3.4	3.9	3.1	2.7	4.7	2.1	6.7	7.1	2.4	2.1	1.3	3.5
Unbilled (Billing/Other)	6.3			5.8	8.2	6.6	6.4	7.3	7.4	7.6	8.8	8.5	10.7	12.0	9.2	7.4	
Total Initial Denials (Acute) - Volume										8371	7777	7965	9005	12291	8723	10648	10623
Initial Denials Rate (Acute)	15.9%			44.3%	43.9%												
Total Initial Denials (Acute) - Amount										\$7,244,338	\$7,058,322	\$7,073,176	\$10,570,501	\$11,741,980	\$8,214,580	\$10,021,897	\$10,345,509
Initial Denials as % of Gross Revenue (Acute)	0.0%		≤ 12%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.1%	34.0%	34.9%	52.5%	51.8%	45.6%	40.6%	37.9%
Gross Revenue (Acute)	\$16,449,394			\$19,450,220	\$ 19,291,951	\$ 17,655,890	\$ 19,167,340	\$ 18,191,001	\$ 19,785,203	\$18,052,224	\$20,736,421	\$20,247,700	\$20,150,751	\$22,660,192	\$18,013,750	\$24,674,010	\$27,314,262
Gross Revenue (Clinics)	\$1,105,861			\$1,031,434	\$ 1,233,684	\$ 1,175,402	\$ 1,213,988	\$ 1,070,732	\$ 1,203,542	\$1,070,034	\$1,095,052	\$734,708	\$68,953	\$1,930,737	\$548,943	\$3,306	\$0
Gross Revenue (ONRC/SNF)	\$1,829,067			\$1,778,515	\$ 1,810,761	\$ 1,667,807	\$ 1,796,715	\$ 1,723,831	\$ 1,403,869	\$1,705,224	\$1,827,016	\$1,941,584	\$1,868,867	\$1,996,836	\$1,821,153	\$1,832,905	\$1,924,610
Gross Revenue (Athena)															\$1,276,507	\$1,426,098	\$1,055,971
Gross Revenue (Total)	\$19,384,322			\$22,376,215	\$ 22,336,396	\$ 20,499,099	\$ 22,178,043	\$ 20,985,564	\$ 22,392,614	\$ 20,827,481	\$ 23,658,489	\$ 22,923,992	\$ 22,088,571	\$ 26,587,764	\$ 21,660,353	\$ 27,929,707	\$ 30,294,843
Change from Prior Month					16.0%	-8.2%	8.2%	-5.4%	6.7%	-7.0%	13.6%	-3.1%	-3.6%	20.4%	-18.5%	28.9%	8.5%
Adjustments (Acute)	\$14,271,906			\$15,458,343	\$15,017,561	\$13,119,666	\$16,484,905	\$13,978,668	\$17,861,346	\$13,932,106	\$16,925,309	\$15,784,954	\$11,241,450	\$21,390,115	\$14,305,695	\$18,333,053	\$19,334,156
Change from Prior Month					-9.6%	-12.6%	25.7%	-15.2%	27.8%	-22.0%	21.5%	-6.7%	-28.8%	90.3%	-33.1%	28.2%	5.5%
Net Revenue	\$6,619,714			\$7,531,288	\$7,154,000	\$7,409,000	\$7,417,000	\$8,408,000	\$6,939,604	\$6,631,129	\$7,446,275	\$7,418,497	\$7,495,177	\$8,994,201	\$7,601,772	\$9,257,834	\$13,278,280
Change from Prior Month					3.6%	0.1%	13.4%	-17.5%	-4.4%	12.3%	-0.4%	1.0%	20.0%	-15.5%	21.8%	43.4%	
Cash to Net %	64.46%		≥ 100.14%	69%	66%	59%	70%	81%	74%	69%	77%	66%	52%	67%	78%	73%	44%
Average Daily Revenue (Total)	\$629,559			\$733,673	\$728,021	\$729,302	\$722,373	\$715,311	\$712,568	\$705,557	\$726,941	\$732,717	\$746,424	\$778,264	\$772,931	\$828,020	\$868,314
Average Daily Revenue (Acute)				\$639,701	\$630,809	\$630,733	\$623,502	\$618,137	\$621,125	\$615,697	\$636,672	\$641,699	\$664,509	\$685,420	\$668,403	\$710,304	\$760,892
Change from Prior Month					13.5%	0.2%	-1.0%	-1.0%	-0.4%	-1.0%	3.0%	0.8%	1.9%	4.3%	-0.7%	7.1%	4.9%
# of Business/Working Days				21	21	19	21	22	21	20	21	21	21	22	18	22	22
# of Days in Month				30	31	28	31	30	31	30	31	31	30	31	30	31	31

Notes:
¹ Industry Benchmark - HBI 2022 (Q1 - Q4 Averages) Hospital Benchmarks, \$0M - \$199M, Average

OAK VALLEY HOSPITAL DISTRICT
INVESTMENT REPORT
January 31, 2026

DESCRIPTION/ MATURITY	MATURITY DATE	VALUE	CURRENT YIELD	YIELD TO MATURITY	INDEX RATING S&P	POLICY MAX	DIFFERENCE FROM POLICY MAX	PRIOR MONTH VALUE	DIFFERENCE FROM PRIOR MONTH
Level I									
Current (0-2 yrs)									
Local Agency Investment Fund (LAIF)	N/A	\$22,122,265.73	3.931%					\$10,080,632.43	12,041,633.30
Morgan Stanley: Money Market Funds	N/A	0.00	0.200%					0.00	0.00
<i>Total</i>		22,122,265.73				22,122,265.73	0.00	10,080,632.43	12,041,633.30
Level II									
(3-4 yrs - no more than 60% beyond 2 years)									
policy max stated at 40%									
<i>Total</i>		0.00				8,848,906.29	(8,848,906.29)	0.00	0.00
Level III									
(5 yrs - no more than 20% beyond 4 years)									
<i>Total</i>		0.00				4,424,453.15	(4,424,453.15)	0.00	0.00
Total beyond 2 years		0.00				13,273,359.44	(13,273,359.44)	0.00	0.00
TOTAL ASSETS		\$22,122,265.73						\$10,080,632.43	12,041,633.30