

Finance Committee

April 2, 2026

Finance Board Packet

Agenda - Finance Committee

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APPROVAL OF MINUTES

Action Approval of March 5, 2026, Minutes

FINANCE COMMITTEE REPORT

Action Financial Reports for February 2026 Chang Ahn, CFO

Information KPI Dashboard Chang Ahn, CFO

Information Fund Transfers/Investment Review Chang Ahn, CFO

ADJOURNMENT

Posted on: March 30, 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
March 5, 2026**

Committee Members Present:

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

The Finance Committee meeting was called to order by Edward Chock, M.D., Chairperson, at 5:03 p.m.

Public Comment:

No public present.

Approval of Minutes – February 5, 2026:

David Neal made the motion to approve the February 5, 2026, Finance Committee minutes. Will Pringle made the second. No public input.

Votes:

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

MOTION CARRIED

Financial Report for January 2026:

January financial results were reviewed. Gross patient revenue reached approximately \$30.2 million. An operating loss of approximately \$77,000 was reported, driven by the change in IGT expense recognition, despite an operating gain of approximately \$261,000 prior to depreciation and interest. It was noted this change may increase future supplemental payments.

Acute Care / ICU

There were 124 acute care admissions in January, including 6 ICU admissions. Acute inpatient days totaled 453, including 33 ICU days. ICU utilization has increased following its opening, with consistent daily census reported.

Observation Services

Observation services included 78 patients and 158 observation days for the month.

Skilled Nursing Facility (SNF)

Skilled nursing utilization increased, with a reported census of approximately 93, with continued growth noted.

Outpatient / Clinic Services

Average daily outpatient clinic visits were approximately 64, with continued upward trends. Telehealth utilization has declined slightly.

Ambulance Services

There were 672 ambulance runs in January, with approximately 63% transported to the hospital.

Expenses

Nursing traveler expenses decreased, reflecting improved recruitment. Medical benefit expenses totaled approximately \$377,000 for the month, consistent with seasonal trends.

Employee Health Plan

Initial data shows approximately 60% of claims were utilized within the organization, compared to historical levels of approximately 20%.

Cash / Accounts Receivable

Days cash on hand increased to approximately 63 days. Accounts receivable days were reported at approximately 63, remaining stable with increases attributed to higher recent volumes.

Fran Krieger made the motion to approve the January 2026 financial report. Will Pringle made the second. No public input.

Votes:

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

MOTION CARRIED

Revenue Cycle

Revenue cycle operations continue to present challenges. Efforts are underway to reduce claim denials through improved processes and analysis. Additional focus has been placed on collecting patient responsibility, including co-pays, at the point of service.

Payer Contracts

A comprehensive review of payer contracts is in progress to evaluate reimbursement terms and ensure payments align with contract agreements. Plans include renegotiating multiple contracts to improve reimbursement rates. Additional review is being conducted to confirm timely payments and identify potential interest owed on late payments.

LAIF Account Review

The LAIF balance at the end of January was approximately \$22,122,000.

ADJOURNMENT

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

Votes:

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

MOTION CARRIED

The meeting was adjourned at 5:19 p.m.

Recorder: Sheryl Perry, Clerk of the Board

APPROVED: Edward Chock, M.D., Secretary

DATE:

To: Finance Committee

From: Chang Ahn

Date: April 2, 2026

Subject: Hospital Operations – February 2026

Executive Summary

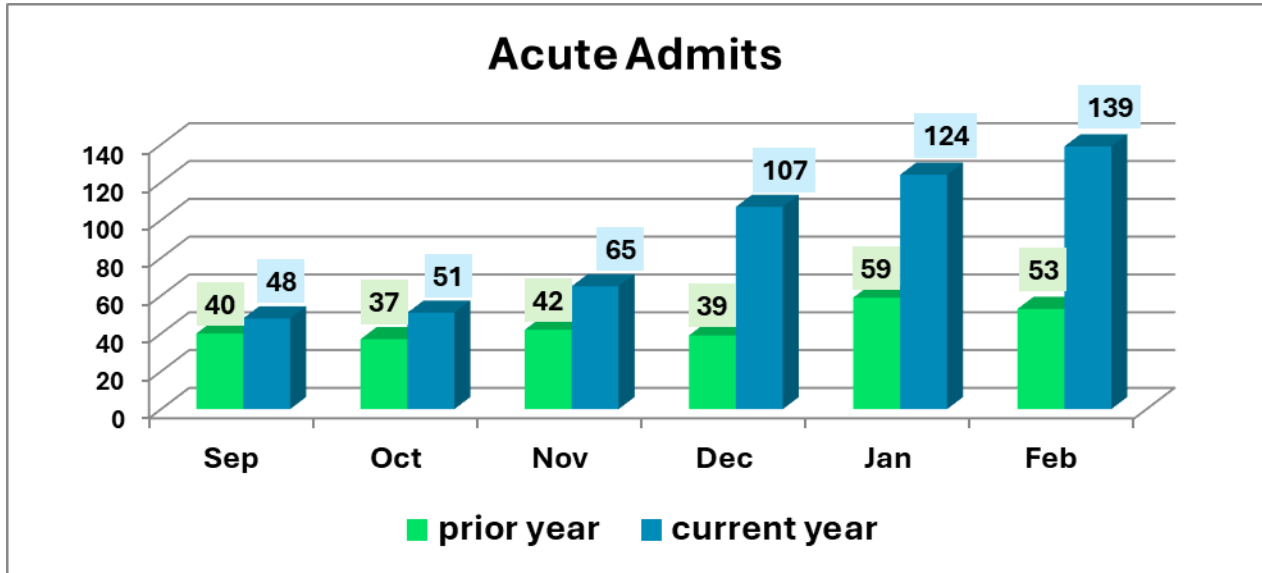
As a result of the most recent financial statement audit, January and February financial reporting reflects intergovernmental transfers (IGT) as an operating expense rather than a non-operating transfer, adhering to Generally Accepted Accounting Principles (GAAP) compliance requirements. To catch up 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 very strong: February gross patient revenue reached a historic high of over \$31.1 million. The District posted an operating profit of \$1.05 million before new hospital expenses. After accounting for \$338K in new hospital depreciation and interest, the operating income was \$710K. Additionally, year-to-date EBIDA stands solid at 12.9%. Days of cash on hand decreased from 88 to 58, driven primarily by the \$4.65 million wire to DHCS for QIP (Quality Incentive Pool) and DHDP IGTs, and by an increase in average daily expenses, which now includes \$1.8 million in Intergovernmental Transfers (IGT) as an operating cost. Record-setting gross patient revenue (\$30.2 million in January and \$31.1 million in February) powered a significant reduction in Accounts Receivable days from 62 to 54.

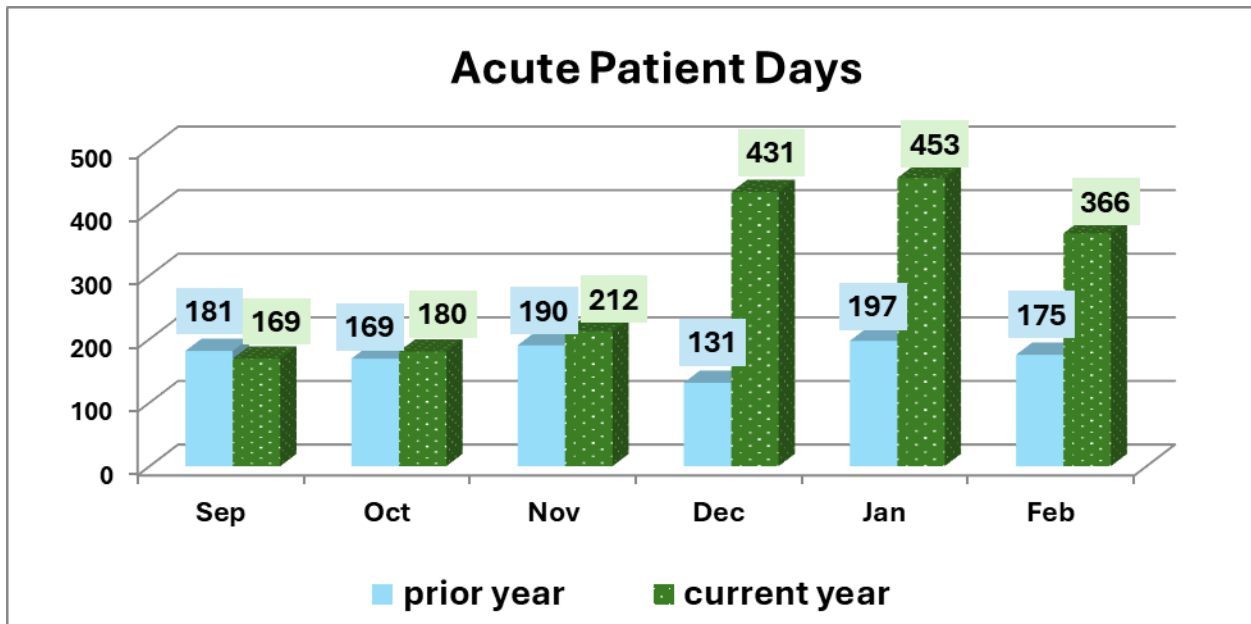
Income Statement

Acute Care Revenue:

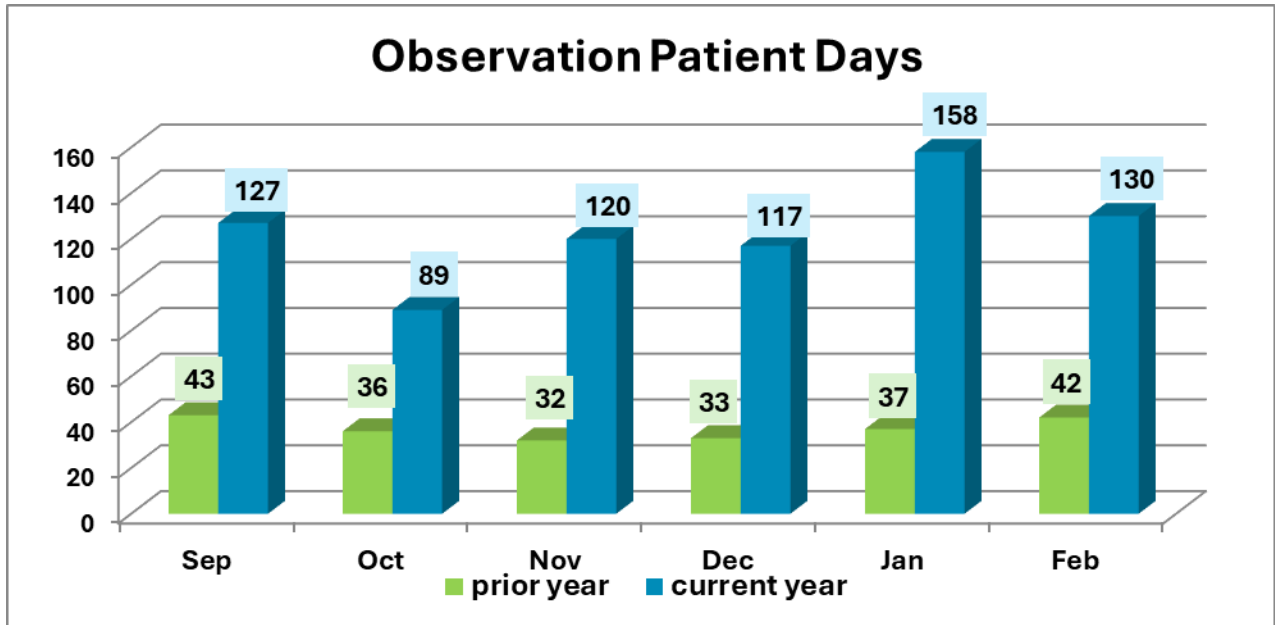
Admissions for acute care climbed to 139 this February, nearly tripling the 53 admissions recorded a year prior. Of these, 14 required ICU care. For a more comprehensive view of this growth, the chart below tracks year-over-year data across the last half-year.



Acute care volume showed a sharp rise in February, with total inpatient days increasing to 366— inclusive of 70 ICU days—compared to 175 days during the same period last year.

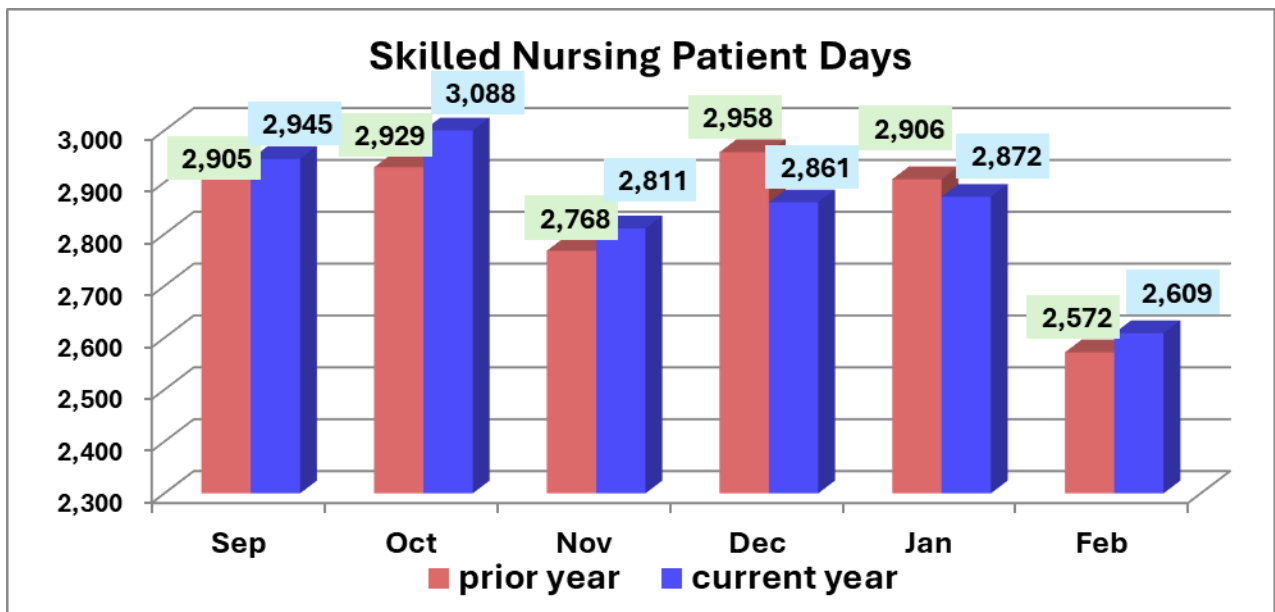


February metrics for the Med/Surg unit included 130 observation patient days and 80 admissions to observation status. Despite their outpatient classification, these patients required a high level of care and resource utilization.

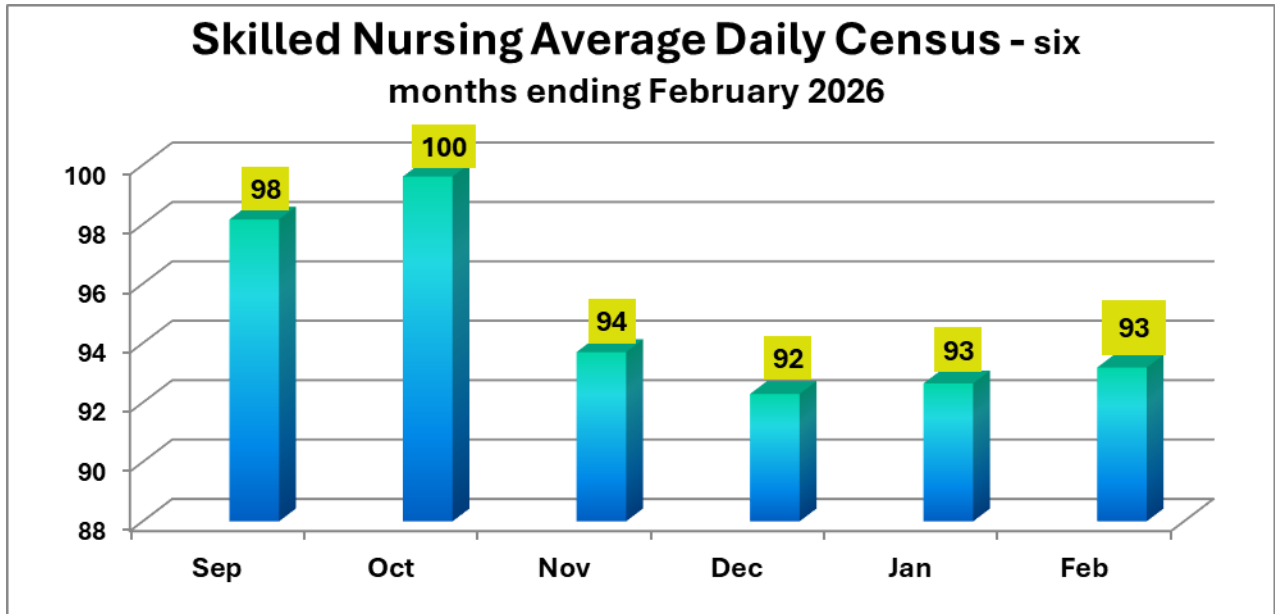


Skilled Nursing:

In skilled nursing, we had 2,609 resident (patient) days during February. The chart below shows a year-to-year comparison for the last six months.

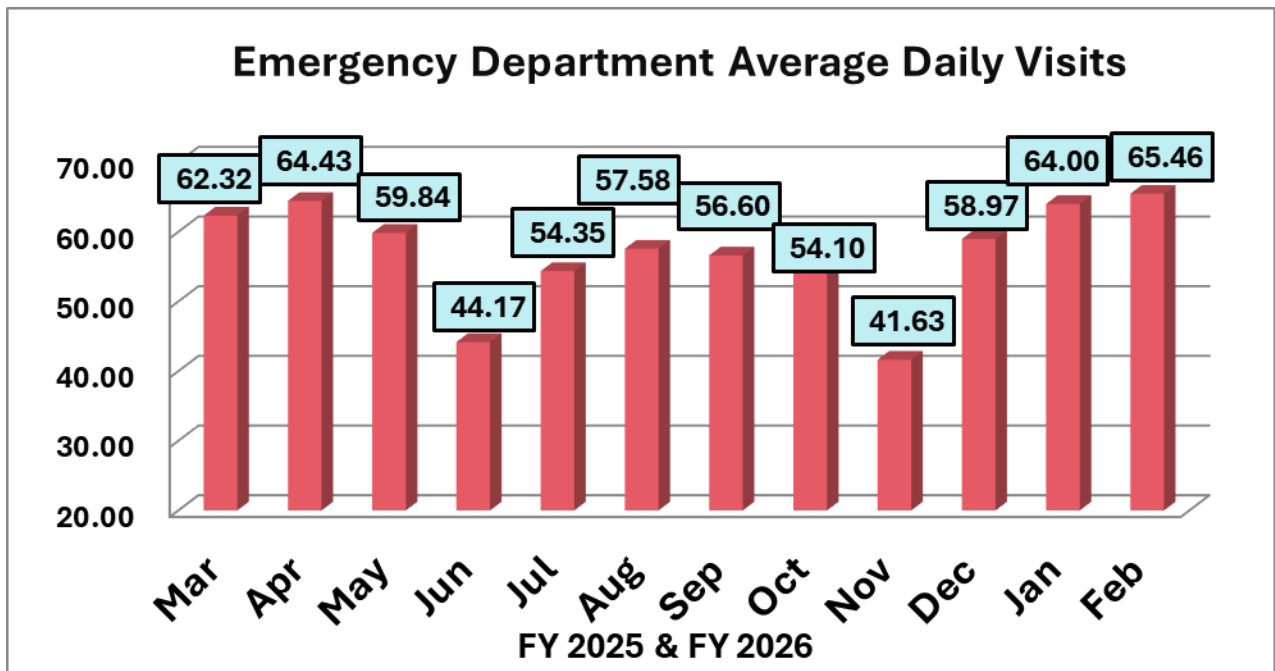


February saw a 93-resident average daily census (ADC) for our skilled nursing unit, supported by 16 new admissions.



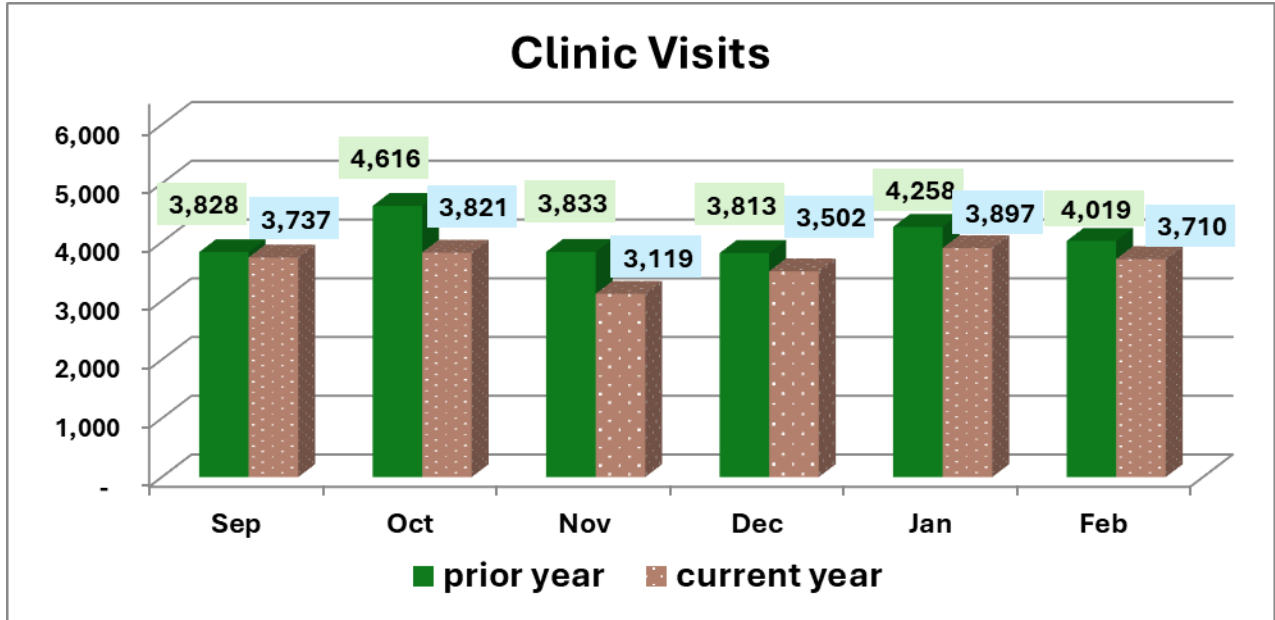
Outpatient Services

A daily average of 65 visits led to a cumulative total of 1,833 emergency room visits for the month of February. The graph below shows the average daily visits for the last twelve months.

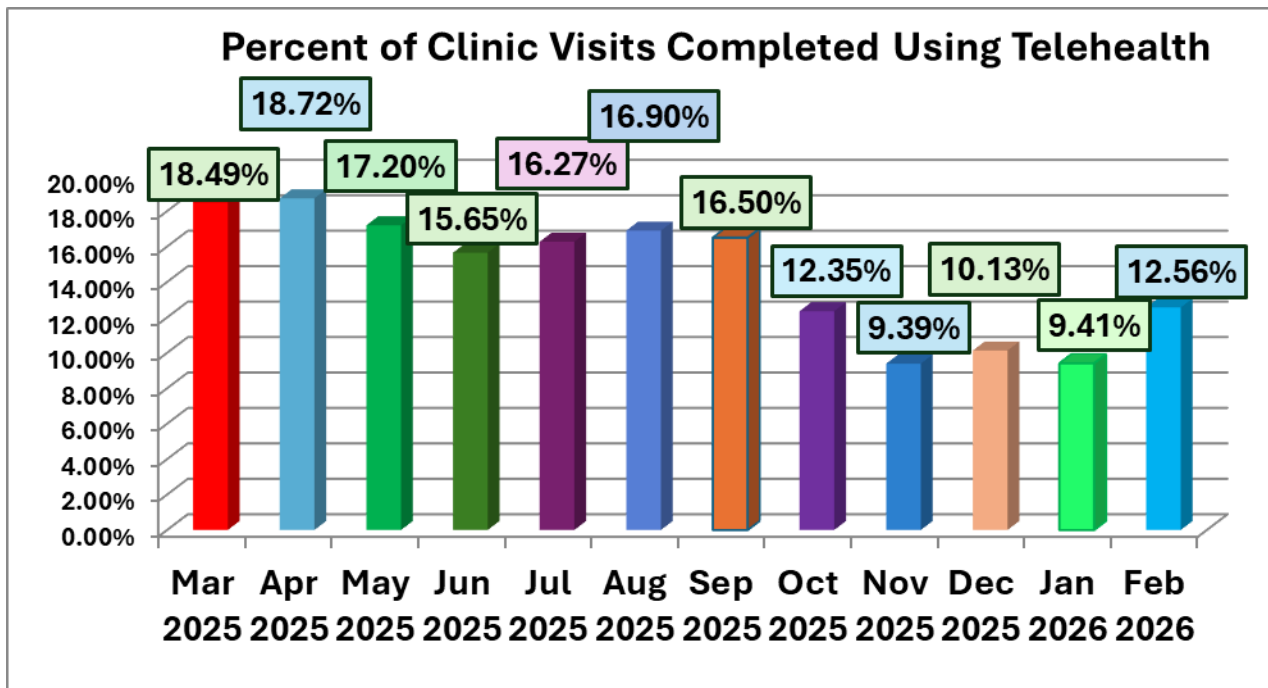


Clinic Services:

Clinic visits for all the clinics totaled 3,710 during February. The graph below shows the total number of clinical visits for the last six months with a comparison to the prior year.

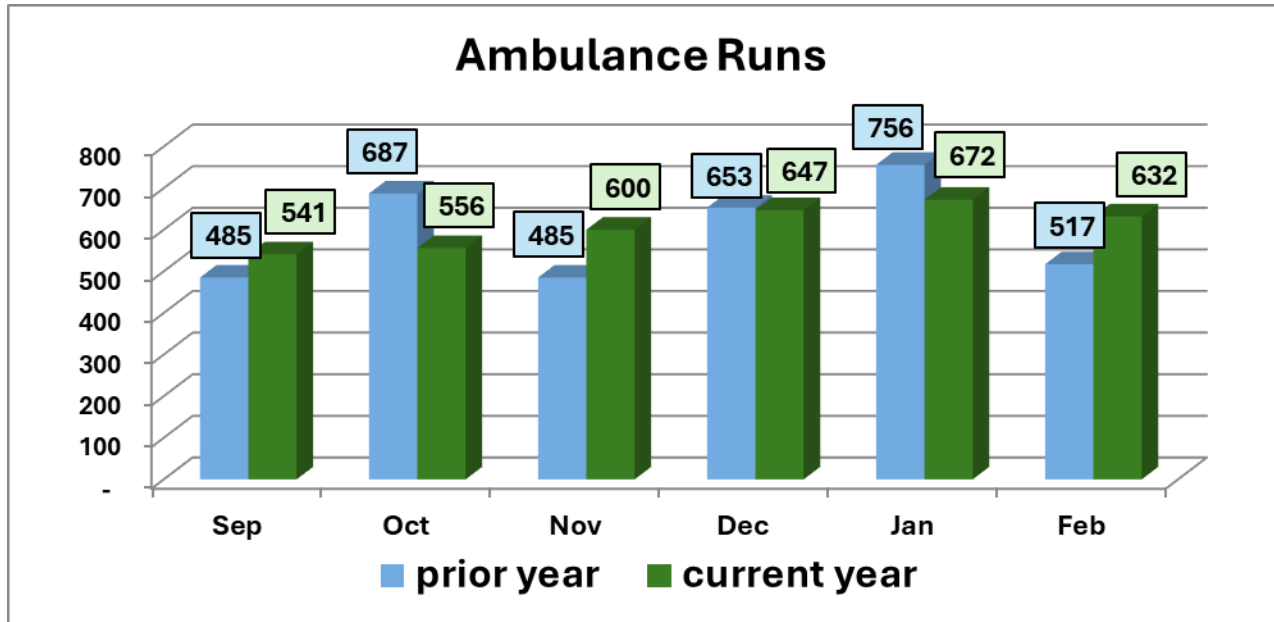


Telehealth accounted for 12.6% of our clinic visits in February, proving to be an essential, flexible option for our patients. By eliminating transportation or mobility barriers, virtual care helps us reach underserved patients and maintain continuity of care.



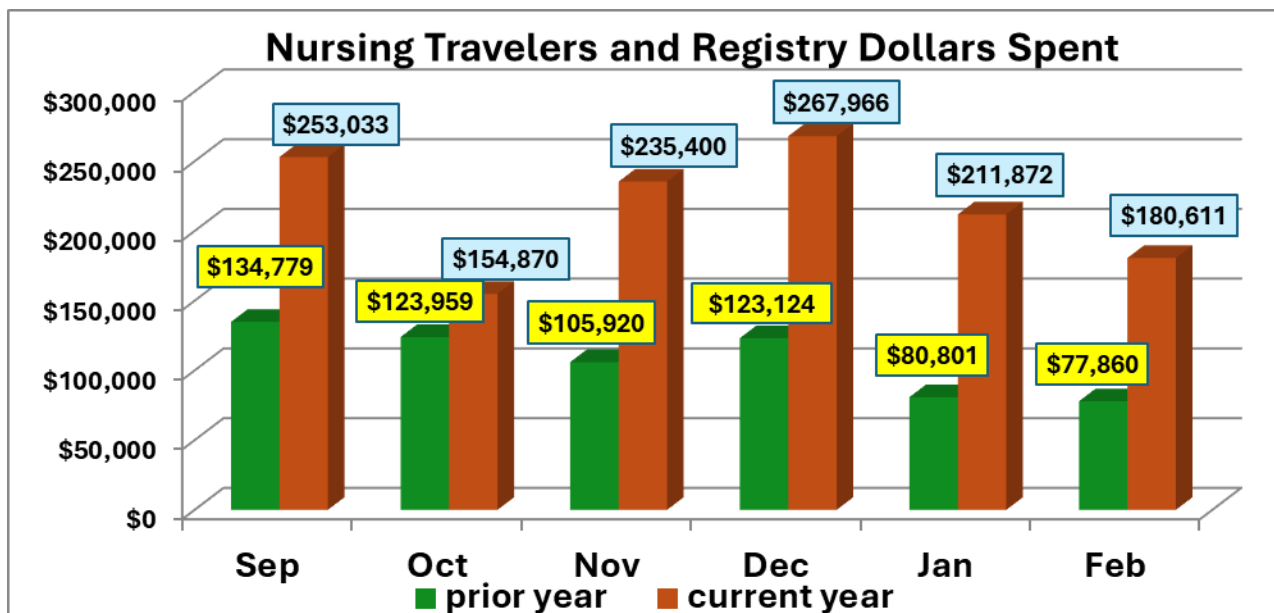
Ambulance Services:

Our ambulance services sector had 632 “runs” in February which is average daily runs of 23 comparing to 22 in January.

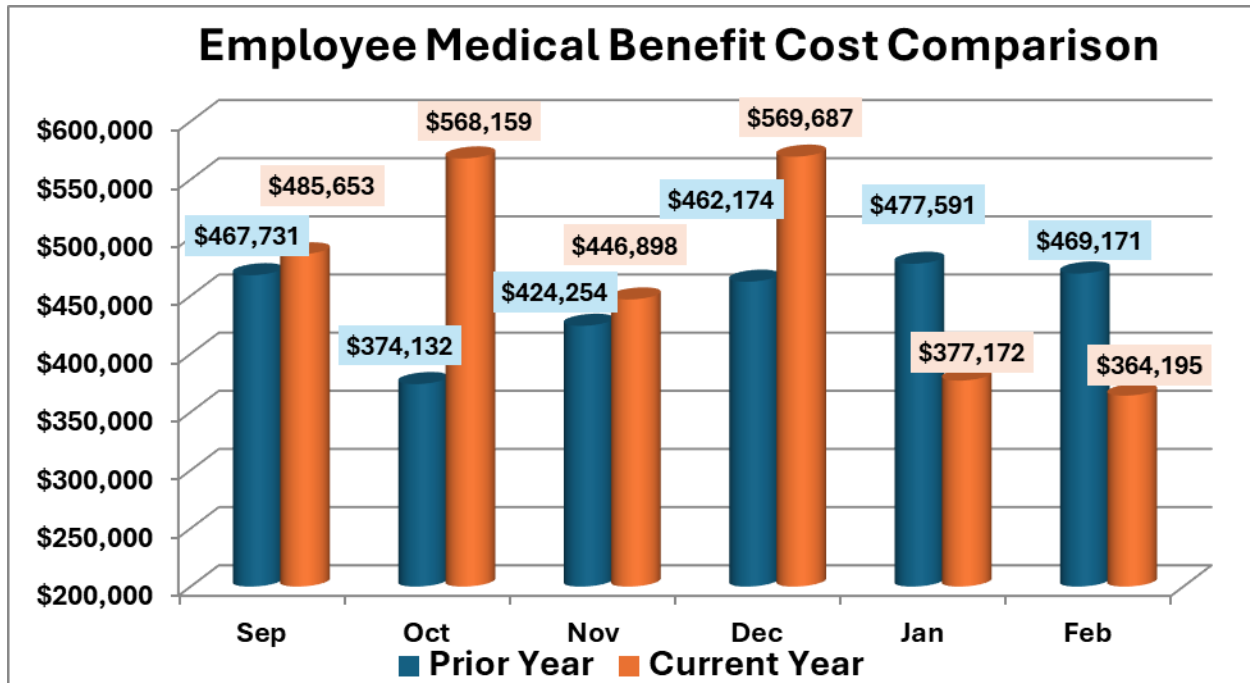


Expenses:

The ongoing nursing shortage necessitates continued reliance on traveler staff, with RN traveler costs reaching \$181K in February. While travelers are utilized in the Emergency, Med/Surg, and ICU departments, the majority of \$139K are stationed in Med/Surg. We are actively working to reduce this dependence by hiring full-time RNs.



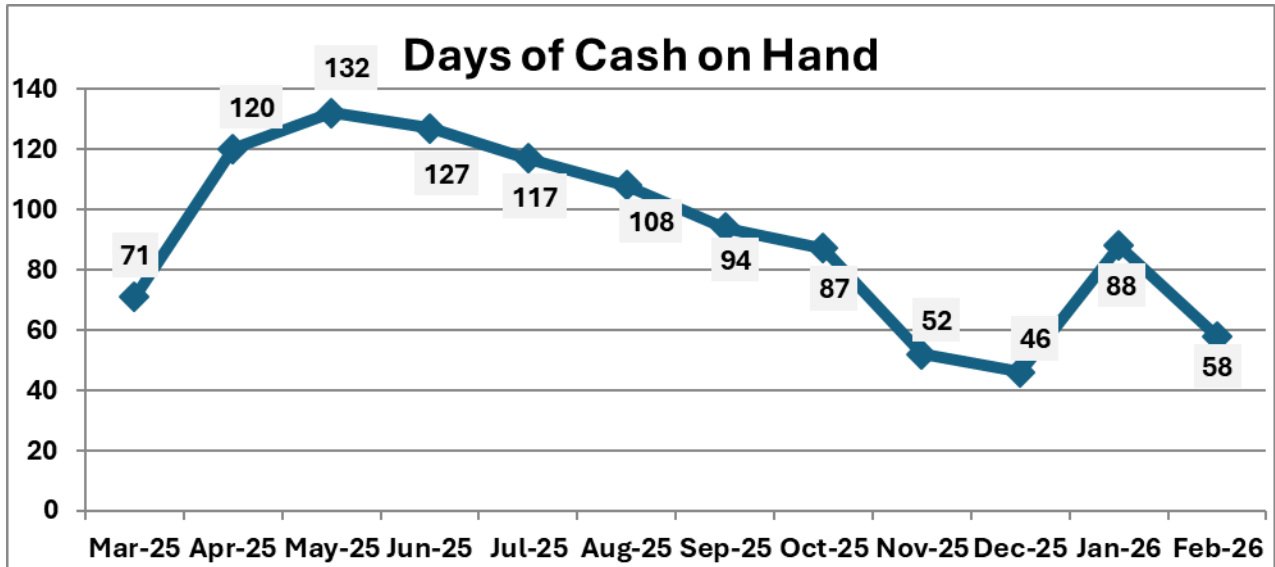
Our employee benefits package remains a key driver for recruitment and retention. Our revised medical benefits program is successfully lowering costs, with February expenses down to \$364K compared to the same period last year. This demonstrates that we can provide high-value, attractive benefits while simultaneously optimizing our health insurance expenditure.



Balance Sheet

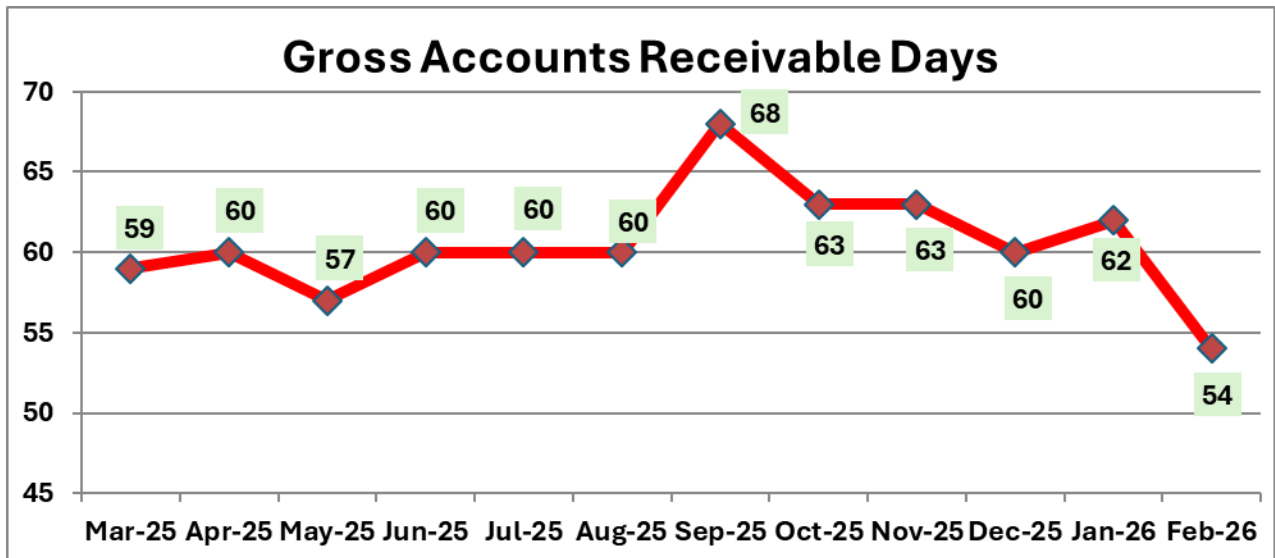
Days of Cash on Hand

As of late February, cash holdings totaled \$16.0 million, representing 58 days of liquidity. This reduced coverage stems primarily from a \$4.65 million wire to DHCS for QIP & DHDP IGTs, alongside higher average daily expenses, which now include \$1.8 million in IGT as an operating cost.



Accounts Receivable Gross Days

The following data tracks our gross accounts receivable days over the past year. Driven by record-breaking gross patient revenues in January (\$30.2 million) and February (\$31.1 million), our Accounts Receivable days successfully decreased from 62 to 54. In addition, 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
FEBRUARY, 2026

SCHEDULE A

Amounts in (000's)

FEB					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
Operating Revenues											
\$9,259	\$4,666	98%	\$4,496	106%	1	Gross inpatient revenue	\$53,907	\$36,782	47%	\$34,264	57%
21,883	16,275	34%	16,004	37%	2	Gross outpatient revenue	152,505	131,284	16%	125,113	22%
31,142	20,941	49%	20,500	52%	3	Total gross patient revenue	206,412	168,066	23%	159,377	30%
15	6	153%	6	150%	4	Capitation premium revenue	84	48	75%	47	77%
(19,246)	(12,768)	51%	(12,581)	53%	5	Deductions from revenue	(128,481)	(107,071)	20%	(100,566)	28%
(595)	(476)	25%	(516)	15%	6	Provision for doubtful accounts	(5,138)	(3,972)	29%	(3,896)	32%
11,316	7,702	47%	7,409	53%	7	Net patient revenue	72,877	57,071	28%	54,963	33%
136	785	-83%	401	-66%	8	Other operating revenue	1,504	6,287	-76%	4,199	-64%
11,452	8,487	35%	7,810	47%	9	Total operating revenue	74,381	63,358	17%	59,162	26%
Operating expenses											
2,969	2,748	8%	2,299	29%	10	Salaries-productive	21,979	21,799	1%	19,344	14%
111	109	2%	136	-18%	11	Salaries-non productive	909	856	6%	610	49%
181	80	124%	78	132%	12	Registry/Travelers/Temp agency exp	1,771	652	172%	909	95%
1,283	1,355	-5%	1,264	1%	13	Benefits	10,978	10,999	0%	9,719	13%
1,021	483	111%	502	103%	14	Supplies	6,092	3,839	59%	3,551	72%
1,050	570	84%	463	127%	15	Professional fees	5,979	4,611	30%	3,324	80%
1,001	753	33%	665	50%	16	Purchased services	7,401	5,949	24%	5,092	45%
146	164	-11%	152	-4%	17	Utilities	1,443	1,440	0%	1,431	1%
155	87	77%	90	72%	18	Insurance	836	697	20%	723	16%
2,201	404	445%	422	422%	19	Other	7,398	3,157	134%	3,966	87%
205	201	2%	143	44%	20	Depreciation	1,541	1,609	-4%	1,162	33%
82	91	-10%	80	2%	21	Interest	700	729	-4%	690	1%
10,404	7,045	48%	6,295	65%	22	Total operating expenses	67,026	56,337	19%	50,522	33%
1,048	1,442	-27%	1,515	-31%	23	Operating income (loss) without new hospital	7,354	7,020	5%	8,640	-15%
221	221	0%	251	0%		Depreciation for new hospital	1,766	1,766	0%	2,007	0%
118	118	0%	135	0%		Interest for new hospital	941	941	0%	1,082	0%
338	338		386			Additional building cost for new hospital	2,707	2,707		3,089	
710	1,104		1,129			Operating income (loss)	4,647	4,313		5,551	
281	293	-4%	275	2%	30	Total non-operating income (loss)	2,312	2,346	-1%	2,281	1%
\$991	\$1,397	-29%	\$1,404	-29%	31	Net Income (loss)	\$6,959	\$6,659	5%	\$7,833	-11%

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

SCHEDULE A-1

FEBRUARY, 2026

Amounts in (000's)

FEB					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
\$9,259	\$4,666	98%	\$4,496	106%	1	Gross inpatient revenue	\$53,907	\$36,782	47%	\$34,264	57%
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15	6	153%	6	150%	4	Capitation premium revenue	84	48	75%	47	77%
(19,246)	(12,768)	51%	(12,581)	53%	5	Deductions from revenue	(128,481)	(107,071)	20%	(100,566)	28%
(595)	(476)	25%	(516)	15%	6	Provision for doubtful accounts	(5,138)	(3,972)	29%	(3,896)	32%
11,316	7,702	47%	7,409	53%	7	Net patient revenue	72,877	57,071	28%	54,963	33%
136	785	-83%	401	-66%	8	Other operating revenue	1,504	6,287	-76%	4,199	-64%
11,452	8,487	35%	7,810	47%	9	Total operating revenue	74,381	63,358	17%	59,162	26%
						Operating expenses					
2,969	2,748	8%	2,299	29%	10	Salaries-productive	21,979	21,799	1%	19,344	14%
111	109	2%	136	-18%	11	Salaries-non productive	909	856	6%	610	49%
181	80	124%	78	132%	12	Registry/Travelers/Temp agency exp	1,771	652	172%	909	95%
1,283	1,355	-5%	1,264	1%	13	Benefits	10,978	10,999	0%	9,719	13%
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2,201	404	445%	422	422%	19	Other	7,398	3,157	134%	3,966	87%
426	422	1%	394	8%	20	Depreciation	3,307	3,375	-2%	3,169	4%
200	209	-4%	216	-7%	21	Interest	1,641	1,670	-2%	1,771	-7%
10,743	7,384	45%	6,681	61%	22	Total operating expenses	69,734	59,045	18%	53,610	30%
710	1,104	-36%	1,129	-37%	23	Operating income (loss)	4,647	4,313	8%	5,551	-16%
						Non Operating Revenues (expense)					
214	214	0%	209	3%	24	County Revenue - GO Bonds	1,716	1,716	0%	1,673	3%
67	79	-15%	66	2%	25	Investment Income/Realized Gain/Loss	596	630	-5%	608	-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%
281	293	-4%	275	2%	30	Total non-operating income (loss)	2,312	2,346	-1%	2,281	1%
\$991	\$1,397	-29%	\$1,404	-29%	31	Net Income (loss)	\$6,959	\$6,659	5%	\$7,833	-11%

**OAK VALLEY DISTRICT HOSPITAL
BALANCE SHEET**

SCHEDULE A-2

FEBRUARY, 2026

Amounts in 000's

ASSETS	FEB 2026	JUNE 2025	LIABILITIES AND NET ASSETS	FEB 2026	JUNE 2025
<u>CURRENT ASSETS</u>			<u>CURRENT LIABILITIES</u>		
Cash and cash equivalents	\$ 986	\$ 2,064	Short -term borrowings	\$ -	\$ -
Accounts Receivable-gross	53,691	43,304	Current maturities of long term debt	4,385	4,060
Contractual allowances	(31,929)	(27,850)	Accounts payable	8,646	7,116
Allowance for doubtful accounts	(5,360)	(5,179)	Due to governmental agencies	-	-
Due from Governmental Agencies	142	-	Due to SJRHS/CHW	-	-
Other Receivables	19,270	15,214	Accrued liabilities		
Supply inventories	1,234	1,120	Payroll	1,643	726
Prepaid expenses and other	1,217	729	Vacation & Sick	3,334	3,269
Total current assets	<u>39,251</u>	<u>29,403</u>	Other	1,157	1,215
			Commercial Loan Payable - OVCB	-	-
			Total current liabilities	<u>19,165</u>	<u>16,386</u>
<u>INVESTMENTS</u>			<u>OTHER LIABILITIES</u>		
Other Investments	14,981	24,785	Hospital prof. and gen. liability ins reserves	-	-
Under bond indenture for cap projects	5,081	5,619	Deferred Compensation	-	-
Donor restricted	174	125	Deferred revenue for SJRHS/CHW contribution	-	-
Total investments	<u>20,237</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	628	-
Land Improvements	-	-	Other debt	53,048	56,414
Buildings	122,378	122,358	Total long term debt	<u>53,675</u>	<u>56,414</u>
Building Service Equipment	-	-			
Equipment	27,722	25,480	<u>NET ASSETS (Fund Balances)</u>		
Construction in Progress	1,434	521	Unrestricted (General Fund)	37,860	38,397
Total gross property, plant and equipment	151,926	148,752	Restricted	140	92
Accumulated Depreciation	(100,729)	(97,552)	Total net assets	<u>38,000</u>	<u>38,488</u>
Net property, plant and equipment	<u>51,197</u>	<u>51,199</u>			
<u>OTHER ASSETS</u>					
Notes Receivable	-	-			
Investment in consolidated subsidiaries	-	-			
Ownership interests	390	390			
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>\$ 114,245</u>	<u>\$ 114,692</u>	Total Liabilities and net assets	<u>\$ 114,245</u>	<u>\$ 114,692</u>

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

SCHEDULE A-3

FEBRUARY, 2026
Amounts in (000's)

Line #		<u>FEB</u>	<u>YEAR TO-DATE</u>
UNRESTRICTED NET ASSETS			
1	Balance beginning of period	\$ 39,501	\$ 38,397
2	Net income (loss)	991	6,959
3	Fund Balance intergovernmental transfers	(2,631)	(7,495)
4	Unrealized gains (losses) on investments	-	-
5	Use of donor restricted assets for property, plant and equip	-	-
6	Other	0	0
7	Balance end of period	<u>\$ 37,860</u>	<u>\$ 37,860</u>
RESTRICTED NET ASSETS			
8	Balance beginning of period	\$ 138	\$ 92
9	Donor Restricted contributions	-	-
10	Use of donor restricted assets	-	-
11	Investment income	-	-
12	Other	2	48
13	Balance end of period	<u>\$ 140</u>	<u>\$ 140</u>

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

SCHEDULE A-4

FEBRUARY, 2026
Amounts in (000's)

Line #	FEB	YEAR TO-DATE
Operating Activities		
1	\$ 710	\$ 4,647
2	\$ 281	\$ 2,312
3	\$ 426	\$ 3,307
4	\$ (1,840)	\$ (6,126)
5	\$ (3,205)	\$ (4,800)
6	\$ (12)	\$ 2,779
7	\$ -	\$ -
8	<u>\$ (3,640)</u>	<u>\$ 2,119</u>
Investing Activities		
9	\$ (202)	\$ (3,305)
10	\$ -	\$ -
11	\$ -	\$ -
12	\$ (54)	\$ (2,738)
13	<u>\$ (256)</u>	<u>\$ (6,044)</u>
Other		
14	\$ -	\$ -
15	\$ -	\$ -
16	\$ (2,629)	\$ (7,447)
17	<u>\$ (2,629)</u>	<u>\$ (7,447)</u>
18	\$ (6,524)	\$ (11,371)
19	<u>\$ 27,747</u>	<u>\$ 32,594</u>
20	<u>\$ 21,223</u>	<u>\$ 21,223</u>
	\$ -	\$ -
21	\$ 986	\$ 986
22	\$ 20,237	\$ 20,237
23	<u>\$ 21,223</u>	<u>\$ 21,223</u>

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS

SCHEDULE B-1

FEBRUARY, 2026

FEB					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
KEY VOLUME INDICATORS											
Admissions											
139	63	121%	53	162%	1	General acute	666	474	41%	343	94%
10	9	11%	8	25%	2	TCU	84	72	17%	67	25%
1	3	-67%	3	-67%	3	ONRC	39	20	95%	18	117%
11	12	-8%	11	0%	4	Total Skilled Nursing	123	92	34%	85	45%
Patient Days											
70	69	1%	0	0%	5	ICU	103	266	-61%	0	0%
296	195	52%	175	69%	6	Medical/surgical	2,172	1,563	39%	1,263	72%
366	264	39%	175	109%	7	Total Acute	2,275	1,829	24%	1,263	80%
212	217	-2%	264	-20%	8	TCU	1,983	1,748	13%	1,688	17%
2,397	2,590	-7%	2,308	4%	9	ONRC	21,133	21,020	1%	21,100	0%
2,609	2,807	-7%	2,572	1%	10	Total Skilled Nursing	23,116	22,768	2%	22,788	1%
Average daily census (ADC)											
13.1	9.4	39%	6.3	109%	11	General acute	9.4	7.5	24%	5.2	80%
93.2	100.3	-7%	91.9	1%	12	SNF	95.1	93.7	2%	93.8	1%
Occupancy % on available beds											
45%	33%	39%	22%	109%	13	General acute	32%	26%	24%	18%	80%
81%	87%	-7%	80%	1%	14	SNF	83%	81%	2%	82%	1%
Average length of stay											
2.6	4.2	-37%	3.3	-20%	15	General acute	3.4	3.9	-11%	3.7	-7%
237.2	233.9	1%	233.8	1%	16	SNF	187.9	247.5	-24%	268.1	-30%
27	15	80%	14	93%	17	Surgeries - inpatient	271	124	119%	89	204%
57	11	418%	10	470%	18	Surgeries - outpatient	198	79	151%	60	230%
0	0	0%	0	0%	19	Surgeries - outpatient pain clinic	0	0	0%	0	0%
16	2	700%	6	167%	20	Endoscopy - Inpatient Procedures	68	18	278%	7	871%
43	53	-19%	70	-39%	21	Endoscopy - Outpatient Procedures	352	373	-6%	374	-6%
182	55	231%	49	271%	22	ER admits	1,051	418	151%	325	223%
1,833	1,819	1%	1,898	-3%	23	ER visits	13,739	14,948	-8%	14,189	-3%
1.31	0.87	50%	0.92	42%	24	ER Admits to total admits	1.58	0.88	79%	0.95	67%
9.93%	3.02%	228%	2.58%	285%	25	ER admits to ER Visits Percentage	7.65%	2.80%	174%	2.29%	234%
80	30	167%	33	142%	26	Outpt Care-Observation-# of patients	504	225	124%	210	140%
130	45	187%	42	210%	27	Outpt Care-Observation-Adjusted Days	907	339	168%	278	227%
3,670	3,929	-7%	4,019	-9%	28	Clinic Visits	29,962	31,568	-5%	32,755	-9%
632	547	16%	517	22%	29	Ambulance runs	4,916	4,641	6%	4,707	4%
7,964	8,168	-2%	8,146	-2%	30	Total Outpatient visits	63,537	65,689	-3%	65,201	-3%
3,442	1,719	100%	1,880	83%	31	Laboratory - Inpatient Procedures	21,555	13,191	63%	12,974	66%
13,412	10,857	24%	11,087	21%	32	Laboratory - Outpatient Procedures	97,167	85,122	14%	82,389	18%
314	112	180%	120	162%	33	Radiology - Inpatient Procedures	1,772	860	106%	805	120%
2,126	1,735	23%	1,611	32%	34	Radiology - Outpatient Procedures	16,379	14,042	17%	12,937	27%

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS

SCHEDULE B-2

FEBRUARY, 2026

FEB					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
Payor Mix (Gross Charges)											
22.5%	15.5%	7.0%	17.6%	5.0%	35	Medicare FFS	18.8%	15.4%	3.4%	15.4%	3.4%
11.2%	10.1%	1.1%	11.1%	0.1%	36	Medicare HMO	11.6%	10.1%	1.5%	10.1%	1.5%
0.0%	0.0%	0.0%	0.0%	0.0%	37	Medicare Capitated Risk	0.0%	0.0%	0.0%	0.0%	0.0%
5.5%	7.5%	-2.0%	7.9%	-2.5%	38	Medi-Cal	6.3%	7.5%	-1.2%	7.6%	-1.4%
39.7%	44.6%	-4.9%	42.9%	-3.1%	39	Medi-Cal HMO	40.9%	44.6%	-3.7%	45.3%	-4.4%
19.2%	20.8%	-1.6%	19.4%	-0.3%	40	Commercial Contract (FFS)	20.8%	20.8%	-0.1%	20.3%	0.5%
0.0%	0.0%	0.0%	0.0%	0.0%	41	Commercial Capitated	0.0%	0.0%	0.0%	0.0%	0.0%
1.9%	1.5%	0.4%	1.1%	0.8%	42	Other	1.6%	1.5%	0.1%	1.3%	0.3%
Case Mix Index											
1.2429	1.3000	-4%	1.5236	-18%	43	Medicare FFS	1.3447	1.3000	3%	1.3212	2%
1.3286	1.2000	11%	1.2587	6%	44	General Acute	1.2406	1.2000	3%	1.2365	0%
1.2854	1.2500	3%	1.4250	-10%	45	Total Hospital	1.2908	1.2500	3%	1.2909	0%
Medicare Inpt FFS Performance											
71	34	109%	31	129%	46	Medicare acute discharges	346	246	41%	167	107%
3.28	4.29	-24%	4.03	-19%	47	Acute length of stay	3.48	3.95	-12%	3.93	-12%
1.2429	1.3000	-4%	1.5236	-18%	48	Medicare Case Mix index	1.3447	1.3000	3%	1.3212	2%
2.6403	3.3032	-20%	2.6465	0%	49	Adjusted LOS with Case Mix Index Factor	2.5877	3.0363	-15%	2.9778	-13%
38,994	22,730	72%	31,760	23%	50	Per Case IP Charges case mix adjusted	31,496	23,859	32%	31,141	1%
24.3%	22.4%	1.9%	24.9%	-0.6%	51	Reimb as % of Gross Charge	32.0%	18.7%	13.3%	25.1%	6.9%
-42.0%	-57.3%	15.3%	-30.8%	-11.2%	52	Medicare Margin % (Margin / reimb)	-5.6%	-88.0%	82.4%	-34.1%	28.5%
142.0%	157.3%	-15.3%	130.8%	11.2%	53	Medicare cost as % of reimbursement	105.6%	188.0%	-82.4%	134.1%	-28.5%

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS

SCHEDULE B-3

FEBRUARY, 2026

FEB					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
Labor											
449.6	432.8	4%	398.6	13%	54	FTE's Productive (incl registry/temp hrs)	414.1	409.7	1%	386.4	7%
457.8	441.0	4%	406.7	13%	55	FTE's Total	421.3	417.2	1%	392.6	7%
3.09	2.30	34%	2.42	27%	56	Total FTE per adjusted occupied bed	2.68	2.36	14%	2.32	16%
134.9	180.2	-25%	189.8	-29%	57	Labor hours per adjusted admit	167.1	192.1	-13%	227.9	-27%
104.9	144.2	-27%	133.2	-21%	58	Labor hours per adj. admit case mix adjusted	129.4	153.7	-16%	176.5	-27%
129,389	126,876	2%	121,077	7%	59	Labor Cost per FTE inc. benefits (annual; inc registry/temp exp)	127,051	123,522	3%	116,991	9%
39.3%	46.1%	-15%	50.3%	-22%	60	Non Wage benefits as % of Salary	44.5%	47.2%	-6%	46.6%	-4%
322,224	227,676	42%	237,473	36%	61	Net revenue per FTE (annualized) (a)	259,814	205,490	26%	210,256	24%
3,417	779	339%	1,374	149%	50a	Registry / Temp Help Hours	29,117	6,307	362%	14,394	102%
Revenues (a)											
2,725	1,432	90%	1,575	73%	62	Net pt. revenue per adjusted pat day	1,908	1,327	44%	1,335	43%
20,896	19,726	6%	21,666	-4%	63	Net pt. revenue per adjusted admit	20,869	18,982	10%	23,033	-9%
16,257	15,781	3%	15,204	7%	64	Net pt. rev. per adj. admit case mix adjusted	16,167	15,186	6%	17,842	-9%
70.3%	77.7%	-10%	78.1%	-10%	65	Outpt revenue as % of total revenue	73.9%	78.1%	-5%	78.5%	-6%
38.2%	39.1%	-2%	38.7%	-1%	66	Net pt. revenue as percent of gross charges	37.8%	36.3%	4%	36.9%	2%
Operating Expenses (b)											
2,554	1,227	108%	1,335	91%	67	Total expense per adj. pat day	1,787	1,227	46%	1,200	49%
19,586	16,899	16%	18,365	7%	68	Total expense per adjusted admit	19,538	17,548	11%	20,707	-6%
42.8%	65.0%	-34%	60.2%	-29%	69	Labor Expense (inc. benefits) as % of total exp.	52.2%	65.0%	-20%	61.9%	-16%
9.0%	6.3%	44%	6.8%	33%	70	Supply expense as % of net patient revenues	8.4%	6.7%	24%	6.5%	29%
1,467	989	48%	1,030	42%	71	Supply expense per CMI adjusted admit	1,351	1,021	32%	1,153	17%
5.9%	9.6%	-38%	9.7%	-39%	72	Capital cost (Depr & interest as % of total exp.)	7.3%	9.6%	-24%	10.0%	-27%
Key Financial Ratios											
6.2%	13.0%	-6.8%	14.5%	-8.3%	73	Operating Income Margin %	6.2%	6.8%	-0.6%	9.4%	-3.1%
8.7%	16.5%	-7.8%	18.0%	-9.3%	74	Total Income Margin %	9.4%	10.5%	-1.2%	13.2%	-3.9%
11.7%	20.4%	-8.8%	22.3%	-10.6%	75	EBITDA margin % (net oper inc. before depr & interest)	12.9%	14.8%	-1.9%	17.7%	-4.8%
58	85	(27)	86	-28	76	Days Cash on Hand	58	85	(27)	86	-28
54	53	1	64	-10	77	Days rev. in Accounts Receivable-gross	54	53	1	64	-10

(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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D Financial Revenue Statistics

E Payor Utilization Statistics

G-1 Statement of Revenues and Expenses

G-2 Summary Operational Statistics

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OAK VALLEY DISTRICT HOSPITAL
 DETAIL OPERATIONAL STATISTICS

SCHEDULE C-1

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FEBRUARY, 2026

FEB					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
						Patient Days					
70	69	1%	0	0%	1	ICU	103	266	-61%	0	0%
296	195	52%	175	69%	2	Medical/surgical	2,172	1,563	39%	1,263	72%
366	264	39%	175	109%	3	Total Acute	2,275	1,829	24%	1,263	80%
212	217	-2%	264	-20%	4	TCU	1,983	1,748	13%	1,688	17%
2,397	2,590	-7%	2,308	4%	5	ONRC	21,133	21,020	1%	21,100	0%
2,609	2,807	-7%	2,572	1%	6	Total Skilled Nursing	23,116	22,768	2%	22,788	1%
						Average Daily Census					
2.5	2.5	1%	0.0	0%	7	ICU	0.4	1.1	-61%	0.0	0%
10.6	7.0	52%	6.3	69%	8	Medical/surgical	8.9	6.4	39%	5.2	72%
13.1	9.4	39%	6.3	109%	9	Total Acute	9.4	7.5	24%	5.2	80%
7.6	7.8	-2%	9.4	-20%	10	TCU	8.2	7.2	13%	6.9	17%
85.6	92.5	-7%	82.4	4%	11	ONRC	87.0	86.5	1%	86.8	0%
93.2	100.3	-7%	91.9	1%	12	Total Skilled Nursing	95.1	93.7	2%	93.8	1%
						Surgery					
27	15	80%	14	93%	15	Inpatient cases	271	124	119%	89	204%
57	11	418%	10	470%	16	Outpatient cases	198	79	151%	60	230%
0	0	0%	0	0%	16b	Outpatient pain management	0	0	0%	0	0%
						Endoscopy					
16	2	700%	6	167%	17	Inpatient procedures	68	18	278%	7	871%
43	53	-19%	70	-39%	18	Outpatient procedures	352	373	-6%	374	-6%
3	13	-77%	9	-67%	19	Infusion Therapy-# of patients	22	100	-78%	56	-61%
41	15	173%	47	-13%	20	Bed Hold Days-ONRC	272	121	125%	71	283%
80	30	167%	33	142%	21	Outpt Care-Observation-# of patients	504	225	124%	210	140%
3,114	1,084	187%	1,005	210%	22	Outpt Care-Observation-Hours	21,767	8,133	168%	6,665	227%
130	45	187%	42	210%	23	Outpt Care-Observation-Adjusted Days	907	339	168%	278	227%
						ER Volumes					
182	55	231%	49	271%	24	ER Inpt Admits	1,051	418	151%	325	223%
1,651	1,764	-6%	1,849	-11%	25	ER Outpt visits	12,688	14,530	-13%	13,864	-8%
1,833	1,819	1%	1,898	-3%	26	ER total visits (Inpt + Outpt)	13,739	14,948	-8%	14,189	-3%
						Ambulance Runs					
551	473	16%	454	21%	27	Oakdale	4,151	3,971	5%	4,050	2%
81	74	9%	63	29%	28	Waterford	765	670	14%	657	16%
1,450	1,559	-7%	1,463	-1%	29	Oakdale Clinic-OP Visits	11,137	12,688	-12%	12,414	-10%
440	573	-23%	402	9%	30	Oakdale Prenatal Clinic-OP Visits	3,836	4,802	-20%	3,562	8%
0	0	0%	0	0%	31	Oakdale Dental Clinic	0	0	0%	0	0%
263	315	-17%	248	6%	32	Industrial Med Clinic-OP Visits	2,470	2,762	-11%	2,459	0%
331	489	-32%	516	-36%	33	Escalon Clinic-OP Visits	2,789	3,644	-23%	3,529	-21%
834	993	-16%	1,012	-18%	34	Riverbank Clinic-OP Visits	6,534	7,672	-15%	7,595	-14%
352	413	-15%	378	-7%	35	Waterford Clinic	3,196	3,293	-3%	3,196	0%
7,964	8,168	-2%	8,146	-2%	36	Outpatient Visits (All per OSHPD Definition)	63,537	65,689	-3%	65,201	-3%

OAK VALLEY DISTRICT HOSPITAL
 DETAIL OPERATIONAL STATISTICS

SCHEDULE C-1

Page 2

FEBRUARY, 2026

FEB						YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %	Line #	Actual	Budget	Var %	Last Yr	Var %
Blood Bank										
14	12	17%	9	56%	37	96	76	26%	27	256%
26	9	189%	9	189%	38	101	68	49%	45	124%
Central Services										
115	996	-88%	983	-88%	39	9,220	7,237	27%	7,535	22%
153	2,297	-93%	1,953	-92%	40	18,276	18,374	-1%	17,465	5%
Electrocardiogram										
21	11	91%	11	91%	41	100	89	12%	98	2%
12	6	100%	5	140%	42	76	47	62%	51	49%
Laboratory										
3,442	1,719	100%	1,880	83%	43	21,555	13,191	63%	12,974	66%
13,412	10,857	24%	11,087	21%	44	97,167	85,122	14%	82,389	18%
Pharmacy										
7,499	4,119	82%	4,496	67%	45	51,178	32,605	57%	33,621	52%
6,054	4,593	32%	4,597	32%	46	43,018	36,832	17%	34,985	23%
Physical Therapy										
122	65	88%	82	49%	47	758	491	54%	531	43%
1,054	1,226	-14%	1,081	-2%	48	7,908	10,408	-24%	9,632	-18%
Radiology										
152	56	171%	59	158%	49	924	431	114%	403	129%
1,267	1,045	21%	941	35%	50	9,633	8,552	13%	7,782	24%
MRI										
10	4	150%	2	400%	50	38	31	23%	25	52%
55	36	53%	35	57%	51	336	274	23%	252	33%
CT Scanner										
129	44	193%	47	174%	52	715	328	118%	312	129%
535	367	46%	378	42%	53	3,831	2,923	31%	2,807	36%
Ultrasound										
33	12	175%	14	136%	54	133	101	32%	90	48%
269	287	-6%	257	5%	55	2,579	2,293	12%	2,096	23%
Respiratory Therapy										
545	293	86%	361	51%	57	2,467	1,948	27%	1,990	24%
160	56	186%	51	214%	58	706	392	80%	312	126%
Echocardiology										
27	6	350%	3	800%	59	141	48	194%	46	207%
19	4	375%	1	1800%	60	114	33	245%	37	208%
Dietary										
2,469	1,513	63%	1,601	54%	59	16,434	11,497	43%	11,322	45%
3,341	3,272	2%	2,823	18%	60	32,334	27,566	17%	25,712	26%
Laundry										
10,000	10,057	-1%	10,000	0%	61	80,000	79,920	0%	80,000	0%

OAK VALLEY DISTRICT HOSPITAL
FINANCIAL REVENUE STATISTICS

SCHEDULE D

Page 1 of 2

FEBRUARY, 2026

FEB					Line #	YEAR - TO - DATE					
Actual	Budget	Var %	Last Yr	Var %		Actual	Budget	Var %	Last Yr	Var %	
GROSS PATIENT REVENUES											
7,498	3,892	93%	4,359	72%	1	Inpatient routine per day	5,406	3,909	38%	3,871	40%
7,498	3,892	93%	4,359	72%	3	Total per day	5,406	3,909	38%	3,871	40%
57,508	53,631	7%	59,946	-4%	4	Inpatient routine per admit	59,109	55,900	6%	66,791	-12%
-	-	0%	-	0%	5	Inpatient ancillary per admit	-	-	0%	-	0%
57,508	53,631	7%	59,946	-4%	6	Total per admit	59,109	55,900	6%	66,791	-12%
2,748	1,992	38%	1,965	40%	7	Outpatient ancillary per visit	2,400	1,999	20%	1,919	25%
NET PATIENT REVENUES (a)											
<u>INPATIENT (000s)</u>											
385	14	2558%	657	-41%	8	Medicare FFS	3,336	(206)	-1718%	1,230	171%
593	330	80%	(138)	-528%	9	Medicare HMO	3,223	2,432	33%	1,526	111%
-	-	0%	-	0%	10	Medicare Capitated Risk	-	-	0%	-	0%
5,684	1,968	189%	4,038	41%	11	Medi-Cal	35,265	15,621	126%	31,239	13%
(80)	(14)	460%	235	-134%	12	Commercial Contract (FFS)	2,288	(257)	-991%	2,304	-1%
-	-	0%	-	0%	13	Commercial Capitated	-	-	0%	-	0
155	(26)	-698%	(61)	-353%	14	Other	353	(231)	-253%	(267)	-232%
6,737	2,272	197%	4,731	42%	15	Total	44,466	17,359	156%	36,033	23%
<u>OUTPATIENT (000s)</u>											
2,770	266	941%	642	331%	16	Medicare FFS	4,555	1,431	218%	3,694	23%
792	239	232%	(138)	-675%	17	Medicare HMO	3,332	1,497	123%	(577)	-677%
-	-	0%	-	0%	18	Medicare Capitated Risk	-	-	0%	-	0%
(851)	2,689	-132%	1,595	-153%	19	Medi-Cal	6,522	19,402	-66%	5,463	19%
2,284	2,431	-6%	839	172%	20	Commercial Contract (FFS)	18,027	19,074	-5%	12,319	46%
(1)	(5)	-88%	-	0%	21	Commercial Capitated	(7)	(46)	-84%	(29)	-75%
(415)	(189)	120%	(260)	60%	22	Other	(4,018)	(1,646)	144%	(1,940)	107%
4,579	5,430	-16%	2,678	71%	23	Total	28,411	39,712	-28%	18,930	50%
<u>TOTAL (000s)</u>											
3,154	281	1024%	1,299	143%	24	Medicare FFS	7,891	1,225	544%	4,924	60%
1,385	569	144%	(276)	-601%	25	Medicare HMO	6,555	3,929	67%	949	590%
-	-	0%	-	0%	26	Medicare Capitated Risk	-	-	0%	-	0%
4,833	4,657	4%	5,634	-14%	27	Medi-Cal	41,787	35,023	19%	36,702	14%
2,204	2,417	-9%	1,074	105%	28	Commercial Contract (FFS)	20,316	18,817	8%	14,623	39%
(1)	(5)	-88%	-	0%	29	Commercial Capitated	(7)	(46)	-84%	(29)	-75%
(260)	(215)	21%	(322)	-19%	30	Other	(3,665)	(1,877)	95%	(2,207)	66%
11,316	7,702	47%	7,409	53%	31	Total	72,877	57,071	28%	54,963	33%
11,316	7,702		7,409			Total per financials (net pt revenue less bad debt provision)	72,877	57,071		54,963	

(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

FEBRUARY, 2026

FEB					Line #	YEAR - TO - DATE					
Actual	Budget	Var %	Last Yr	Var %		Actual	Budget	Var %	Last Yr	Var %	
NET PATIENT REVENUES PER ADJ DAY (a)											
6,391	497	1187%	3,276	95%	32	Medicare FFS	2,470	321	671%	1,898	30%
6,891	2,788	147%	(1,831)	-476%	33	Medicare HMO	3,245	2,583	26%	830	291%
-	-	0%	-	0%	34	Medicare Capitated Risk	-	-	0%	-	0%
1,583	1,222	30%	1,377	15%	35	Medi-Cal	1,478	1,121	32%	1,173	26%
21,986	9,363	135%	4,839	354%	36	Commercial Contract (FFS)	17,533	9,052	94%	8,225	113%
-	-	0%	-	0%	37	Commercial Capitated	-	-	0%	-	0%
(5,317)	(548)	871%	(49)	10683%	38	Other	(3,841)	(653)	489%	(1,045)	267%
2,725	1,432	90%	1,575	73%	39	Total	1,908	1,327	44%	1,335	43%
(0)	0		(0)								
NET PATIENT REVENUES PER ADJ ADMIT (a)											
21,665	2,142	911%	15,204	42%	40	Medicare FFS	8,479	1,235	587%	7,003	21%
19,586	11,024	78%	(7,452)	-363%	41	Medicare HMO	11,965	9,918	21%	3,257	267%
-	-	0%	-	0%	42	Medicare Capitated Risk	-	-	0%	-	0%
103,413	182,849	-43%	49,813	108%	43	Medi-Cal	128,024	199,014	-36%	47,016	172%
32,979	42,653	-23%	14,975	120%	44	Commercial Contract (FFS)	52,241	35,165	49%	28,242	85%
-	-	0%	-	0%	45	Commercial Capitated	-	-	0%	-	0%
(23,925)	(14,769)	62%	(372)	6327%	46	Other	(39,636)	(12,367)	221%	(15,428)	157%
20,896	19,726	6%	21,666	-4%	47	Total	20,869	18,982	10%	23,033	-9%
(0)	-		(0.74)								
NET REVENUES AS % OF GROSS CHGS-INPATIENT											
12.5%	1.6%	692%	53.7%		48	Medicare FFS	23.3%	-2.9%		19.0%	
63.2%	53.5%	18%	-16.1%		49	Medicare HMO	52.2%	50.9%		33.8%	
0.0%	0.0%	0%	0.0%		50	Medicare Capitated Risk	0.0%	0.0%		0.0%	
132.0%	74.3%	78%	199.4%		51	Medi-Cal	130.1%	74.0%		154.4%	
-11.2%	-3.1%	261%	60.6%		52	Commercial Contract (FFS)	42.4%	-7.1%		80.3%	
0.0%	0.0%	0%	0.0%		53	Commercial Capitated	0.0%	0.0%		0.0%	
71.9%	-120.5%	-160%	-7774.5%		54	Other	39.6%	-139.0%		-147.1%	
72.8%	48.7%	49%	105.2%		55	Total	82.5%	47.2%		105.2%	
		0%									
NET REVENUES AS % OF GROSS CHGS-OUTPATIENT											
70.4%	11.4%	518%	27.0%		56	Medicare FFS	18.6%	7.6%		20.4%	
31.0%	15.9%	96%	-9.8%		57	Medicare HMO	18.7%	12.2%		-5.0%	
0.0%	0.0%	0%	0.0%		58	Medicare Capitated Risk	0.0%	0.0%		0.0%	
-8.7%	32.6%	-127%	19.0%		59	Medi-Cal	9.3%	27.8%		7.9%	
43.5%	62.5%	-30%	23.3%		60	Commercial Contract (FFS)	48.1%	60.7%		41.9%	
0.0%	0.0%	0%	0.0%		61	Commercial Capitated	0.0%	0.0%		0.0%	
-112.0%	-64.6%	73%	-114.8%		62	Other	-167.1%	-69.8%		-106.9%	
20.9%	33.4%	-37%	16.7%		63	Total	18.6%	30.2%		15.1%	
Medicare Inpt FFS Performance											
71	34	109%	31		64	Medicare acute discharges	346	246		167	
3.28	4.29	-24%	4.03		65	Acute length of stay	3.48	3.95		3.93	
19.00	24.33	-22%	33.33		66	SNF length of stay	21.46	22.06		20.86	
1.243	1.300	-4%	1.524		67	Medicare Case Mix index	1.345	1.300		1.321	
38994	22730	72%	31760		68	Per Case IP Charges case mix adjusted	31496	23859		31141	
24.3%	22.4%	8%	24.9%		69	Reimb as % of Gross Charge	32.0%	18.7%		25.1%	
-42.0%	-57.3%	-27%	-30.8%		70	Medicare Margin % (Margin / reimb)	-5.6%	-88.0%		-34.1%	
142.0%	157.3%	-10%	130.8%		71	Medicare cost as % of reimbursement	105.6%	188.0%		134.1%	

(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

FEBRUARY, 2026

FEB					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										
179	100	48.9%	76	43.4%	1	824	660	36.2%	400	31.7%
54	46	14.8%	49	28.0%	2	380	311	16.7%	257	20.3%
-	-	0.0%	-	0.0%	3	-	-	0.0%	-	0.0%
38	24	10.4%	8	4.6%	4	157	163	6.9%	71	5.6%
66	66	18.0%	21	12.0%	5	557	479	24.5%	392	31.0%
12	26	3.3%	17	9.7%	6	146	200	6.4%	117	9.3%
-	-	0.0%	-	0.0%	7	-	-	0.0%	-	0.0%
17	2	4.6%	4	2.3%	8	211	16	9.3%	26	2.1%
366	264	100.0%	175	100.0%	9	2,275	1,829	100.0%	1,263	100.0%
ACUTE ADMITS										
52	23	37.4%	17	32.1%	10	249	175	37.4%	107	31.2%
19	11	13.7%	14	26.4%	11	97	71	14.6%	60	17.5%
-	-	0.0%	-	0.0%	12	-	-	0.0%	-	0.0%
18	6	12.9%	4	7.5%	13	56	41	8.4%	19	5.5%
38	16	27.3%	10	18.9%	14	190	130	28.5%	108	31.5%
8	6	5.8%	5	9.4%	15	49	51	7.4%	36	10.5%
-	-	0.0%	-	0.0%	16	-	-	0.0%	-	0.0%
4	1	2.9%	3	5.7%	17	25	6	3.8%	13	3.8%
139	63	100.0%	53	100.0%	18	666	474	100.0%	343	100.0%
SNF DAYS										
114	179	4.4%	176	6.8%	19	1,061	1,176	4.6%	848	3.7%
-	40	0.0%	24	0.9%	20	420	346	1.8%	195	0.9%
-	-	0.0%	-	0.0%	21	-	-	0.0%	-	0.0%
273	1,749	10.5%	378	14.7%	22	2,915	15,141	12.6%	3,111	13.7%
2,219	760	85.1%	1,924	74.8%	23	18,579	5,543	80.4%	18,013	79.0%
-	4	0.0%	14	0.5%	24	-	41	0.0%	123	0.5%
-	-	0.0%	-	0.0%	25	-	-	0.0%	-	0.0%
3	75	0.1%	56	2.2%	26	141	521	0.6%	498	2.2%
2,609	2,807	100.0%	2,572	100.0%	27	23,116	22,768	100.0%	22,788	100.0%
SNF ADMITS										
6	7	54.5%	6	54.5%	28	47	49	38.2%	39	45.9%
-	2	0.0%	-	0.0%	29	22	20	17.9%	11	12.9%
-	-	0.0%	-	0.0%	30	-	-	0.0%	-	0.0%
2	1	18.2%	-	0.0%	31	20	7	16.3%	3	3.5%
3	2	0	4	36.4%	32	34	12	27.6%	27	31.8%
-	-	0.0%	1	9.1%	33	-	2	0.0%	5	5.9%
-	-	0.0%	-	0.0%	34	-	-	0.0%	-	0.0%
-	-	0.0%	-	0.0%	35	-	2	0.0%	-	0.0%
11	12	100.0%	11	100.0%	36	123	92	100.0%	85	100.0%
ACUTE AVERAGE LENGTH OF STAY										
3.44	4.35	(0.91)	4.47	(1.03)	37	3.31	3.77	(0.46)	3.74	(0.43)
2.84	4.18	(1.34)	3.50	(0.66)	38	3.92	4.38	(0.46)	4.28	(0.37)
-	-	-	-	-	39	-	-	-	-	-
2.11	4.00	(1.89)	2.00	0.11	40	2.80	3.98	(1.17)	3.74	(0.93)
1.74	4.13	(2.39)	2.10	(0.36)	41	2.93	3.68	(0.75)	3.63	(0.70)
1.50	4.33	(2.83)	3.40	(1.90)	42	2.98	3.92	(0.94)	3.25	(0.27)
-	-	-	-	-	43	-	-	-	-	-
4.25	2.00	2.25	1.33	2.92	44	8.44	2.67	5.77	2.00	6.44
2.63	4.19	(1.56)	3.30	(0.67)	45	3.42	3.86	(0.44)	3.68	(0.27)
SNF AVERAGE LENGTH OF STAY										
19.00	25.57	(6.57)	29.33	(10.33)	46	22.57	24.00	(1.43)	21.74	0.83
-	20.00	(20.00)	-	-	47	19.09	17.30	1.79	17.73	1.36
-	-	-	-	-	48	-	-	-	-	-
137	1,749	(1,613)	-	137	49	146	2,163	(2,017)	1,037	(891)
739.67	380.00	359.67	481.00	258.67	50	546.44	461.92	84.52	667.15	(120.71)
-	-	-	14.00	(14.00)	51	-	20.50	(20.50)	24.60	(24.60)
-	-	-	-	-	52	-	-	-	-	-
-	-	-	-	-	53	-	260.50	(260.50)	-	-
237.18	233.92	3.27	233.82	3.36	54	187.93	247.48	(59.54)	268.09	(80.16)

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

SCHEDULE G-1

FEBRUARY, 2026
Amounts in (000's)

Line #	2025 FEB	2025 MAR	2025 APR	2025 MAY	2025 JUN	2025 JUL	2025 AUG	2025 SEP	2025 OCT	2025 NOV	2025 DEC	2026 JAN	2026 FEB
REVENUES													
1	\$ 4,496	\$ 4,271	\$ 4,118	\$ 3,927	\$ 4,609	\$ 5,496	\$ 5,900	\$ 4,624	\$ 5,320	\$ 5,322	\$ 8,843	\$ 9,143	\$ 9,259
2	16,004	17,907	16,868	18,466	16,224	18,215	17,051	17,429	21,426	16,345	19,091	21,064	21,883
3	20,500	22,178	20,986	22,393	20,833	23,712	22,952	22,053	26,746	21,667	27,934	30,206	31,142
4	6	6	6	5	6	5	5	5	5	16	16	15	15
5	(12,581)	(15,417)	(12,158)	(14,961)	(8,119)	(15,635)	(14,923)	(13,975)	(17,042)	(13,539)	(17,973)	(16,150)	(19,246)
6	(516)	650	(425)	(492)	(519)	(631)	(610)	(583)	(710)	(527)	(703)	(779)	(595)
7	7,409	7,417	8,408	6,945	12,200	7,452	7,424	7,501	9,000	7,618	9,274	13,293	11,316
8	401	531	303	377	(4,311)	1,142	850	590	632	387	389	(2,621)	136
9	7,810	7,949	8,711	7,322	7,890	8,594	8,273	8,090	9,632	8,005	9,663	10,672	11,452
OPERATING EXPENSES													
10	2,299	2,517	2,447	2,489	2,353	2,587	2,626	2,544	2,709	2,677	2,924	2,943	2,969
11	136	359	(58)	89	101	77	121	82	87	71	215	145	111
12	78	122	177	223	255	254	213	253	155	235	268	212	181
13	1,264	1,501	1,239	1,236	1,751	1,425	1,419	1,272	1,476	1,263	1,241	1,599	1,283
14	502	484	530	599	765	708	558	653	665	708	868	909	1,021
15	463	483	475	485	698	622	598	697	653	673	745	942	1,050
16	665	654	719	693	920	824	796	990	970	973	933	913	1,001
17	152	138	131	138	199	223	218	232	172	147	157	149	146
18	90	90	90	90	124	90	90	94	88	107	114	97	155
19	422	406	454	457	10,862	478	420	492	542	509	544	2,212	2,201
20	394	395	395	399	400	401	401	401	412	413	423	429	426
21	216	215	215	216	373	209	214	211	211	201	195	200	200
22	6,681	7,367	6,814	7,114	18,800	7,898	7,674	7,921	8,142	7,977	8,629	10,749	10,743
23	1,129	582	1,897	208	(10,910)	696	600	169	1,490	28	1,034	(78)	710
NON OPERATING REVENUES (EXPENSES)													
24	209	209	209	209	372	214	214	214	214	214	214	214	214
25	66	57	53	58	170	99	96	89	80	70	42	54	67
	-	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	296	-	-	-	-	-	-	-	-
28	275	266	262	267	838	313	311	304	295	284	256	268	281
29	-	-	-	-	-	-	-	-	-	-	-	-	-
30	\$ 1,404	\$ 848	\$ 2,158	\$ 475	\$ (10,072)	\$ 1,009	\$ 910	\$ 472	\$ 1,784	\$ 312	\$ 1,290	\$ 191	\$ 991

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS - TREND BY MONTH

SCHEDULE G-2

Page 1

FEBRUARY, 2026

Line #		2025 FEB	2025 MAR	2025 APR	2025 MAY	2025 JUN	2025 JUL	2025 AUG	2025 SEP	2025 OCT	2025 NOV	2025 DEC	2026 JAN	2026 FEB
<u>Admissions</u>														
1	General acute	53	38	52	47	59	68	64	48	51	65	107	124	139
2	SNF/Sub-acute	11	16	12	14	11	23	17	20	13	9	14	16	11
<u>Patient Days</u>														
3	ICU	-	-	-	-	-	-	-	-	-	-	-	33	70
4	Medical/surgical	175	153	138	130	183	225	239	169	180	212	431	420	296
<u>Average daily census (ADC)</u>														
5	General acute	6.3	4.9	4.6	4.2	6.1	7.3	7.7	5.6	5.8	7.1	13.9	14.6	13.1
6	SNF/Sub-acute	91.9	90.5	88.0	87.9	86.1	92.9	98.4	98.2	99.6	93.7	92.3	92.6	93.2
<u>Occupancy % on available beds</u>														
7	General acute	22%	17%	16%	14%	21%	25%	27%	19%	20%	24%	48%	50%	45%
8	SNF	80%	79%	77%	76%	75%	81%	86%	85%	87%	81%	80%	81%	81%
<u>Average length of stay</u>														
9	General acute	3.30	4.03	2.65	2.77	3.10	3.31	3.73	3.52	3.53	3.26	4.03	3.65	2.63
10	SNF/Sub-acute	233.82	175.44	220.08	194.71	234.73	125.22	179.41	147.25	237.54	312.33	204.36	179.50	237.18
<u>Other Volumes</u>														
11	Surgeries - inpatient	14	26	23	31	25	42	30	33	28	42	37	32	27
12	Surgeries - outpatient	10	17	16	20	15	22	14	10	23	15	26	31	57
13	Surgeries - outpatient pain clinic	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Endoscopy - Inpatient	6	3	2	3	4	4	10	3	10	7	5	13	16
15	Endoscopy - Outpatient	70	48	59	56	61	26	60	46	50	44	38	45	43
16	ER admits	49	36	47	37	48	103	112	109	92	106	151	196	182
17	ER visits	1,898	1,932	1,933	1,855	1,325	1,685	1,785	1,698	1,677	1,249	1,828	1,984	1,833
18	Clinic Visits	4,019	4,163	4,129	4,291	3,949	4,165	4,069	3,737	3,821	3,119	3,502	3,879	3,670
19	Ambulance runs	517	566	571	552	534	641	627	541	556	600	647	672	632
20	Total Outpatient visits	8,146	8,550	8,517	8,639	8,060	8,245	8,143	7,702	8,187	6,969	7,794	8,533	7,964
21	Laboratory - Inpatient	1,880	1,431	1,376	1,355	1,383	1,668	2,098	1,582	1,706	2,199	4,214	4,646	3,442
22	Laboratory - Outpatient	11,087	11,998	11,818	12,332	11,146	11,292	11,634	11,035	12,295	10,784	12,424	14,291	13,412
23	Radiology - Inpatient	120	112	110	93	134	129	173	178	169	167	313	329	314
24	Radiology - Outpatient	1,576	2,006	1,949	2,011	2,174	2,009	2,093	2,149	2,115	1,775	1,999	2,113	2,126

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS - TREND BY MONTH

SCHEDULE G-2

Page 2

FEBRUARY, 2026

Line #		2025 FEB	2025 MAR	2025 APR	2025 MAY	2025 JUN	2025 JUL	2025 AUG	2025 SEP	2025 OCT	2025 NOV	2025 DEC	2026 JAN	2026 FEB
Payor Mix (Gross Charges)														
25	Medicare FFS	17.6%	15.6%	15.1%	13.5%	16.8%	16.1%	17.9%	18.5%	17.7%	19.7%	17.3%	19.9%	22.5%
26	Medicare HMO	11.1%	10.2%	8.9%	10.3%	10.6%	11.5%	12.3%	11.8%	7.7%	13.3%	13.1%	12.4%	11.2%
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	7.9%	9.1%	7.3%	5.8%	6.7%	4.7%	6.3%	6.1%	7.1%	6.7%	8.0%	5.8%	5.5%
29	Medi-Cal HMO	42.9%	43.6%	44.6%	41.2%	43.4%	44.6%	38.5%	40.7%	46.0%	39.3%	40.1%	38.6%	39.7%
30	Commercial Contract (FFS)	19.4%	19.9%	21.5%	26.7%	21.0%	21.7%	23.6%	21.1%	20.2%	19.8%	20.0%	21.2%	19.2%
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	1.1%	1.6%	2.6%	2.4%	1.5%	1.4%	1.4%	1.8%	1.3%	1.2%	1.6%	2.1%	1.9%
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	1.524	1.665	1.258	1.246	1.247	1.202	1.157	1.347	1.458	1.474	1.497	1.381	1.243
35	General Acute	1.259	1.128	1.358	1.374	1.190	1.269	1.123	1.203	1.042	1.354	1.222	1.384	1.329
36	Total Hospital	1.425	1.384	1.306	1.331	1.207	1.238	1.142	1.282	1.224	1.425	1.348	1.383	1.285
Medicare FFS Performance														
37	Acute length of stay	4.47	3.93	2.93	4.33	3.00	3.74	3.17	2.85	3.46	2.82	3.83	3.17	3.44
38	Adjusted LOS with Case Mix Index Factor	2.93	2.36	2.33	3.48	2.41	3.11	2.74	2.12	2.37	1.91	2.56	2.30	2.77
Labor														
39	FTE's Productive (incl registry/temp hrs)	399	390	386	375	366	396	408	395	409	416	428	413	450
40	FTE's Total	407	399	391	381	373	402	416	401	417	421	437	423	458
41	Total FTE per adjusted occupied bed	2.42	2.19	2.26	2.00	2.37	2.44	2.64	2.19	2.13	2.70	3.10	2.82	3.09
42	Labor hours per adjusted admit	189.8	193.7	172.5	157.4	174.1	144.5	192.7	163.2	190.1	212.8	180.9	145.0	134.9
43	Labor hours per adj. admit case mix adjusted	133.2	139.9	132.0	118.3	144.2	116.7	168.7	127.3	155.4	149.3	134.2	104.9	104.9
44	Labor Cost per FTE inc. benefits (annual; inc registry/temp exp)	121,077	132,942	118,480	124,736	145,545	127,114	123,995	126,043	125,105	122,851	125,341	136,360	129,389
45	Non Wage benefits as % of Salary	50.3%	50.1%	48.3%	44.1%	64.6%	48.8%	47.9%	44.2%	50.0%	42.3%	36.4%	48.4%	39.3%
46	Net revenue per FTE (annualized) (a)	237,473	219,142	261,842	214,565	398,198	218,093	210,202	227,780	254,339	220,398	276,849	370,006	322,224
34a	Registry/Temp Help Hours	1,374	1,995	2,235	1,949	2,025	3,586	3,842	3,439	3,235	3,545	4,366	3,687	3,417
Revenues (a)														
47	Net pt. revenue per adjusted pat day	1,575	1,313	1,622	1,174	2,588	1,459	1,521	1,368	1,481	1,630	2,349	2,855	2,725
48	Net pt. revenue per adjusted admit	21,666	20,406	21,709	16,239	33,322	15,151	19,474	17,872	23,247	22,545	21,747	25,792	20,896
49	Net pt. rev. per adj. admit case mix adjusted	15,204	14,744	16,623	12,200	27,614	12,238	17,046	13,942	18,999	15,822	16,133	18,656	16,257
50	Outpt revenue as % of total revenue	78.1%	80.7%	80.4%	82.5%	77.9%	76.8%	74.3%	79.0%	80.1%	75.4%	68.3%	69.7%	70.3%
51	Net pt. revenue as percent of gross charges	36.1%	33.4%	40.1%	31.0%	58.6%	31.4%	32.3%	34.0%	33.6%	35.2%	33.2%	44.0%	36.3%
Operating Expenses (b)														
52	Total expense per adj. pat day	1,335	1,210	1,256	1,138	4,903	1,323	1,398	1,337	1,236	1,624	1,885	2,871	2,554
53	Total expense per adjusted admit	18,365	18,805	16,812	15,753	63,120	13,737	17,901	17,470	19,399	22,463	19,323	25,942	19,586
54	Labor Expense (inc. benefits) as % of total exp.	55.6%	72.7%	54.8%	55.8%	18.9%	58.8%	58.9%	52.4%	53.9%	52.3%	52.0%	34.6%	40.6%
55	Supply expense as % of net patient revenues	6.8%	6.5%	6.3%	8.6%	6.3%	9.5%	7.5%	8.7%	7.4%	9.3%	9.4%	6.8%	9.0%
56	Supply expense per CMI adjusted admit	1,030	963	1,048	1,052	1,731	1,163	1,282	1,214	1,405	1,471	1,511	1,276	1,467
57	Capital cost (Depr. & interest as % of total exp)	9.7%	8.9%	9.4%	9.1%	3.3%	9.0%	9.0%	8.4%	8.3%	8.1%	7.5%	4.7%	5.9%
Key Financial Ratios														
58	Operating Income Margin %	14.5%	7.3%	21.8%	2.8%	-138.3%	8.1%	7.2%	2.1%	15.5%	0.3%	10.7%	-0.7%	6.2%
59	Total Income Margin %	18.0%	10.7%	24.8%	6.5%	-127.7%	11.7%	11.0%	5.8%	18.5%	3.9%	13.3%	1.8%	8.7%
60	EBITDA margin % (net oper inc. before depr & interest)	22.3%	15.0%	28.8%	11.2%	-128.5%	15.2%	14.7%	9.7%	21.9%	8.0%	17.1%	5.2%	11.7%
Days Cash on Hand														
61	Days Cash on Hand	85.92	71.00	119.71	132.42	110.18	102.48	94.42	82.01	75.89	45.55	41.01	82.60	55.54
62	Days rev. in Accounts Receivable-gross	63.52	59.20	59.70	57.14	61.39	60.25	60.16	68.29	63.06	63.39	59.81	61.77	53.91

(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.

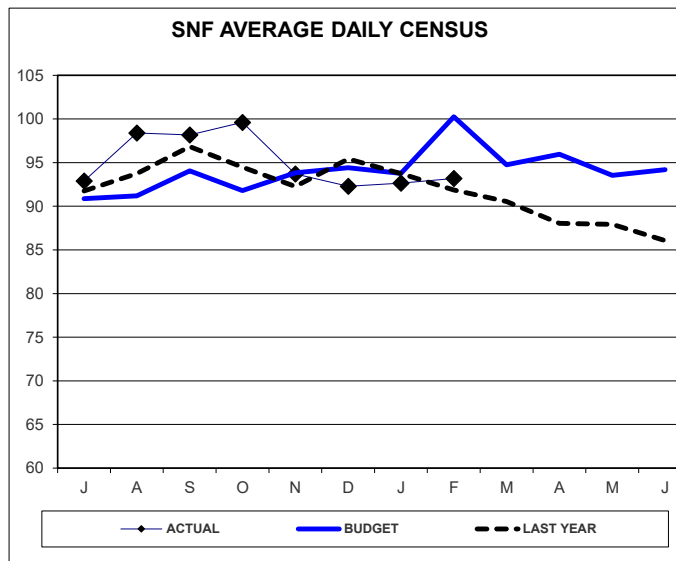
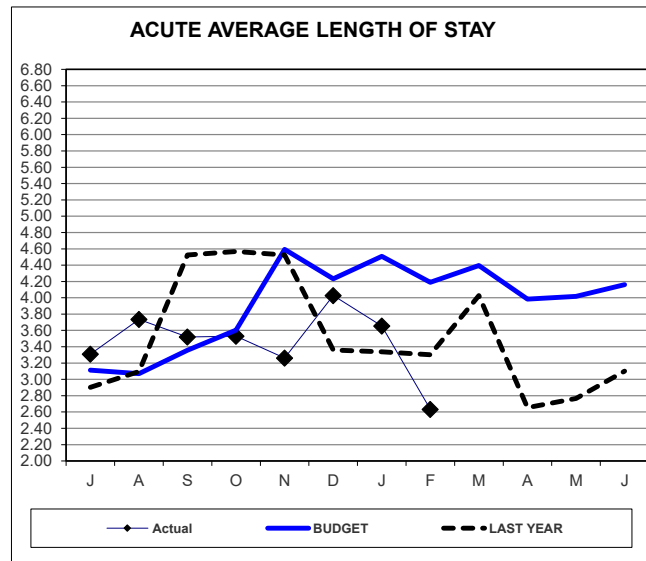
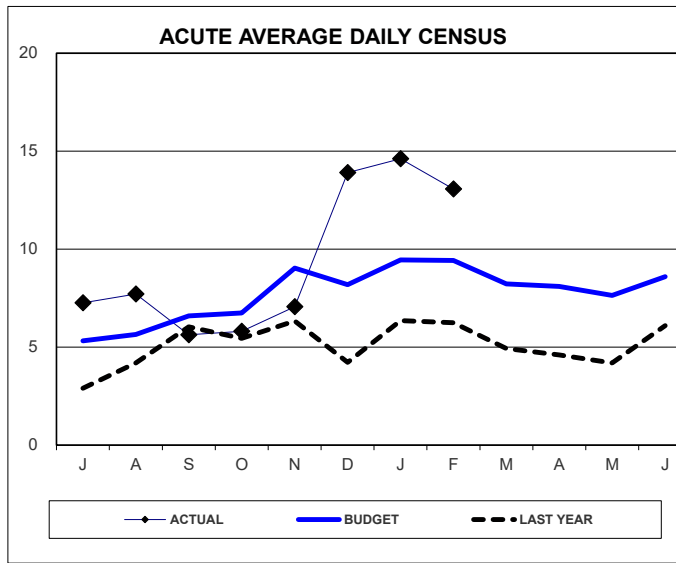
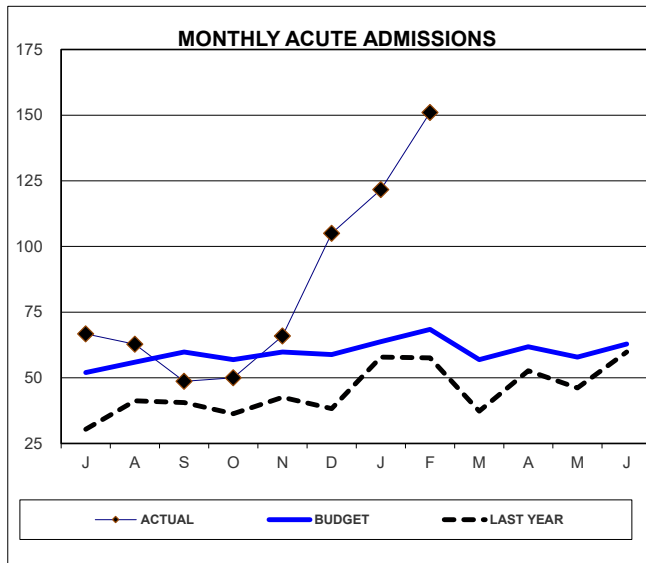
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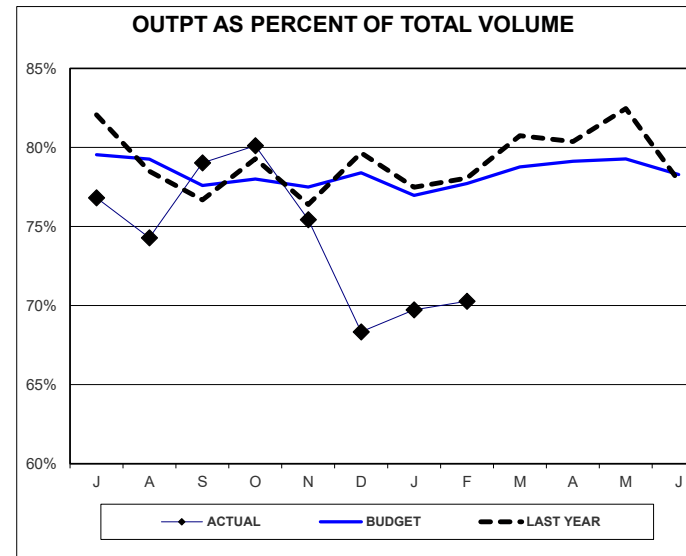
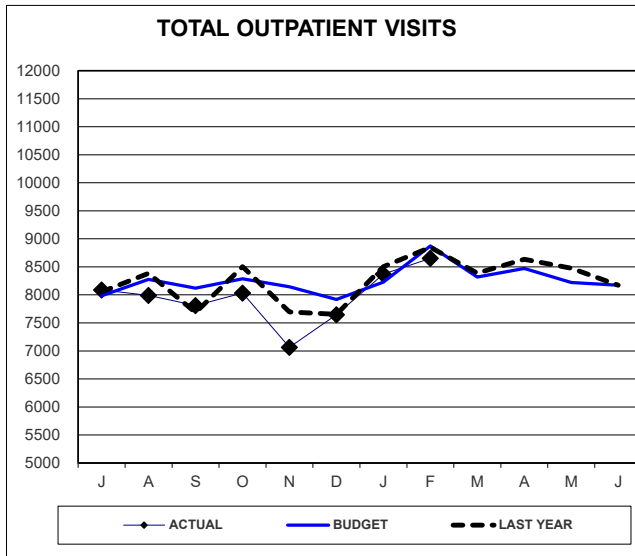
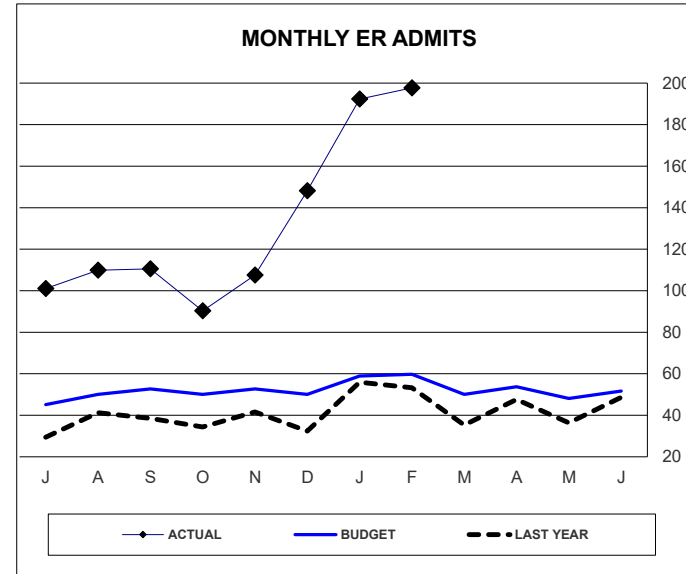
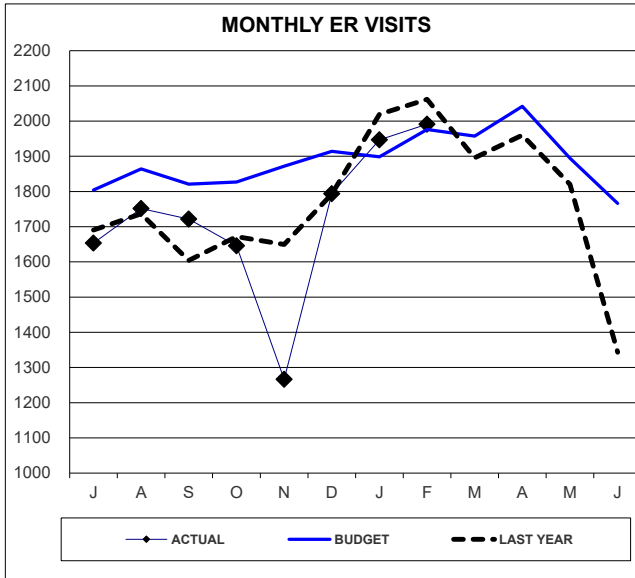
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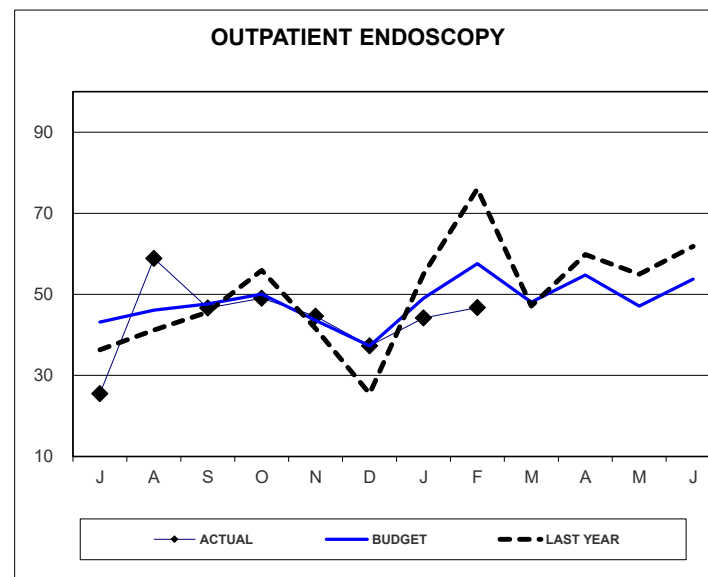
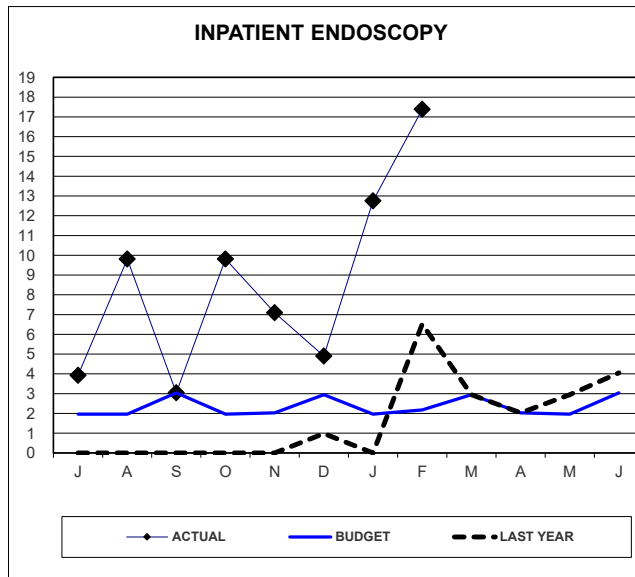
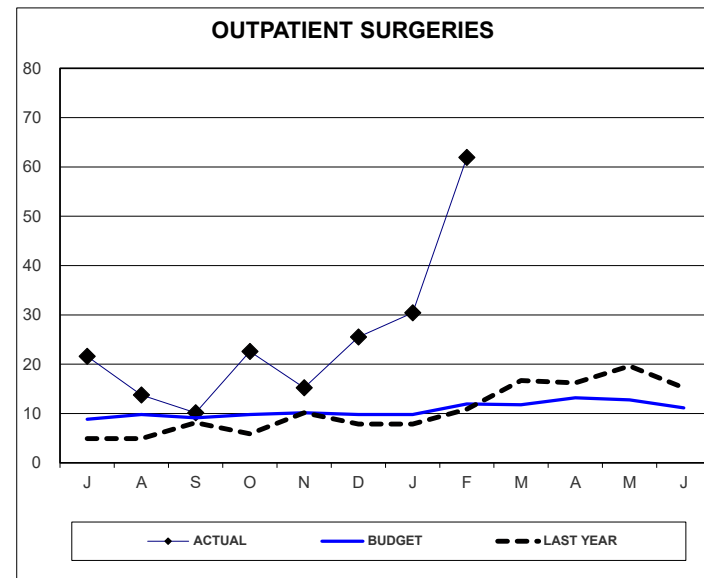
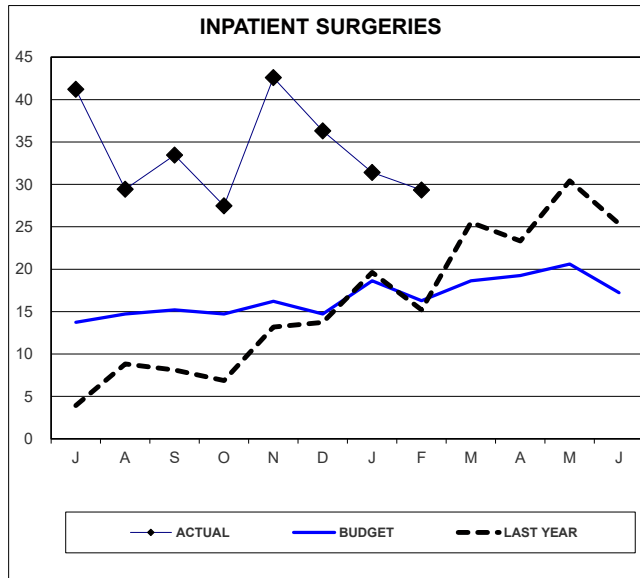
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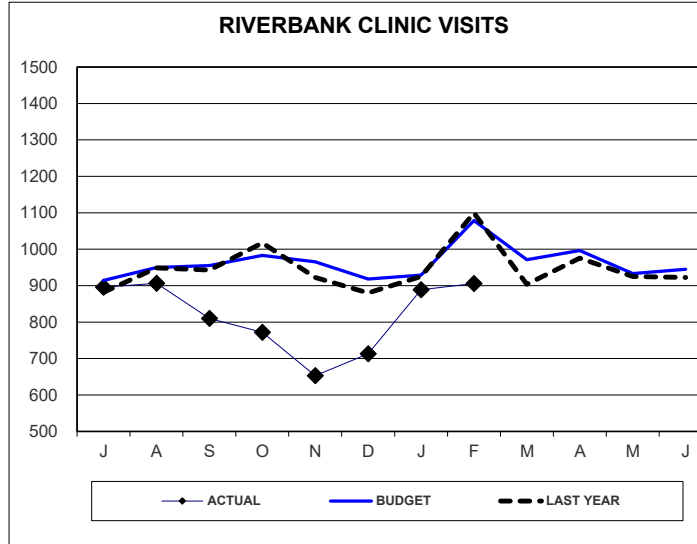
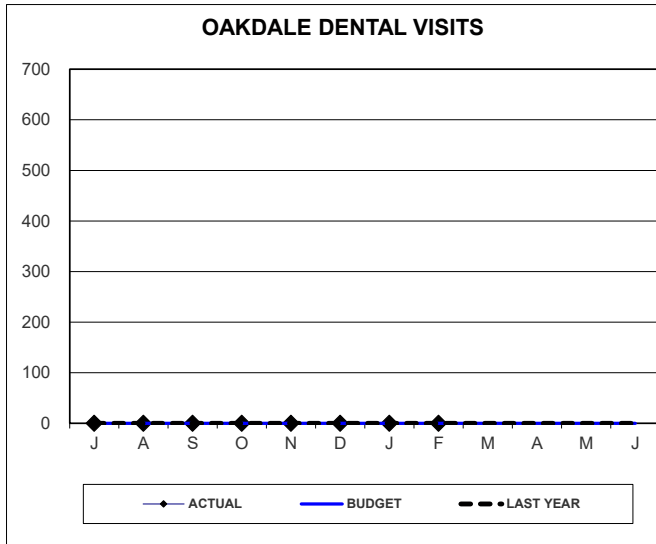
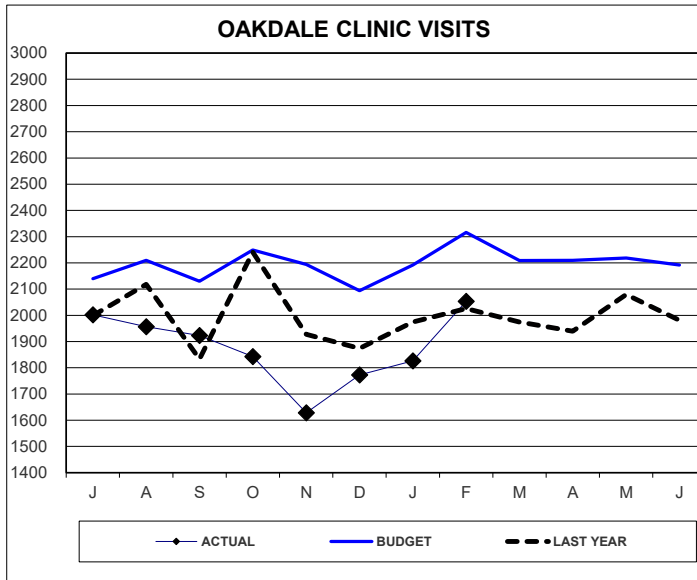
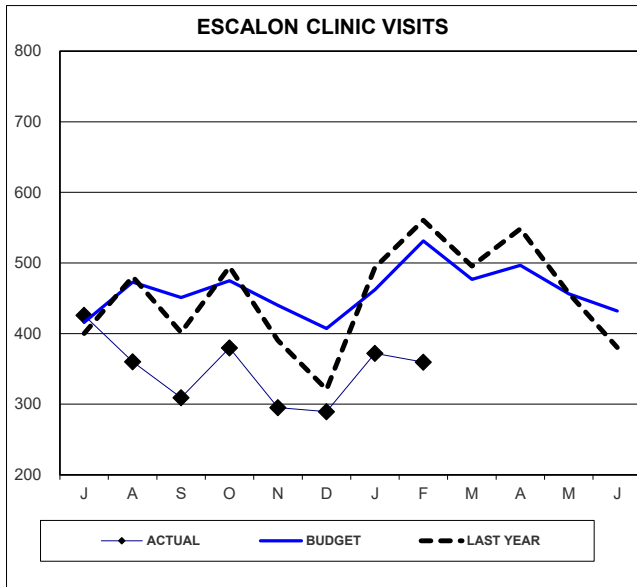
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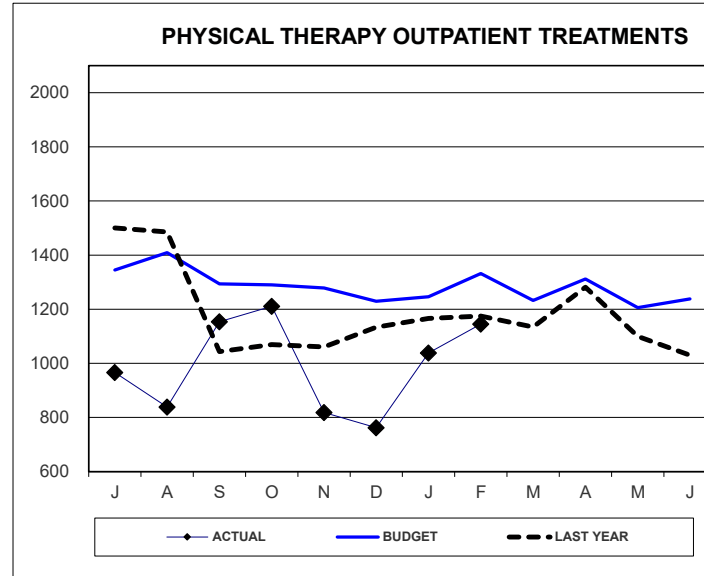
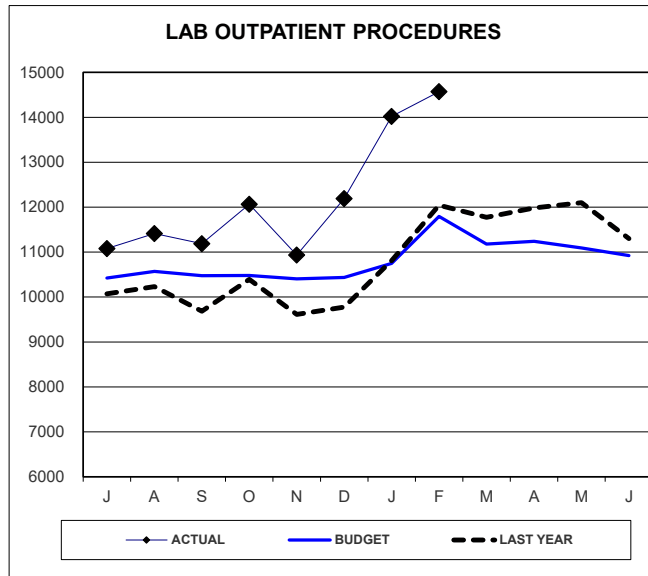
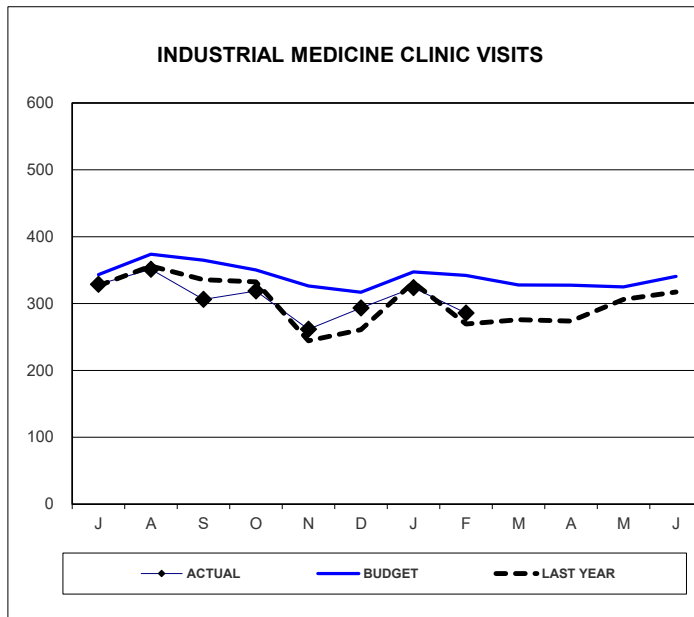
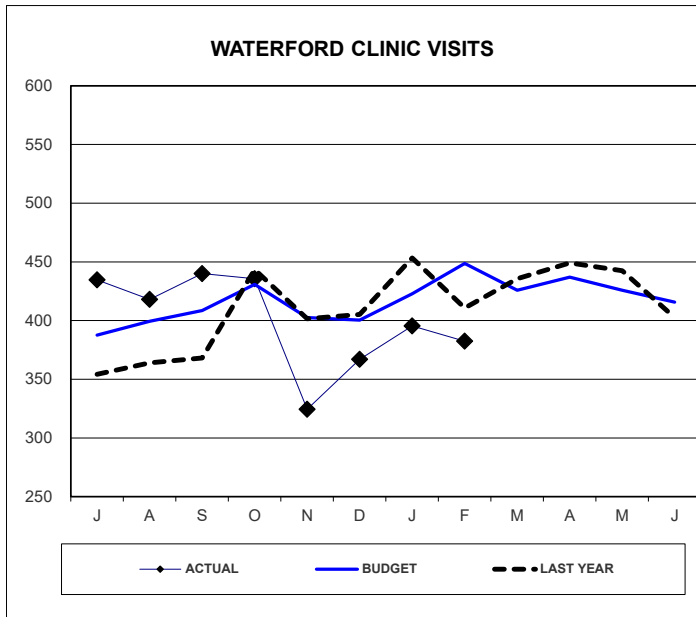
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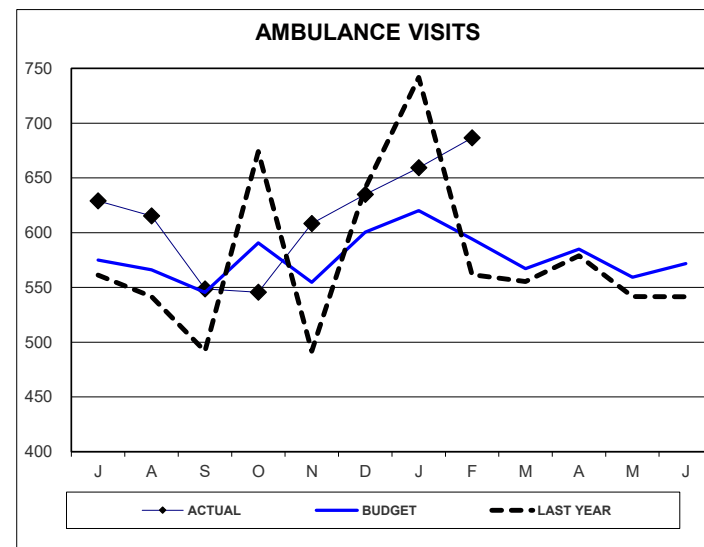
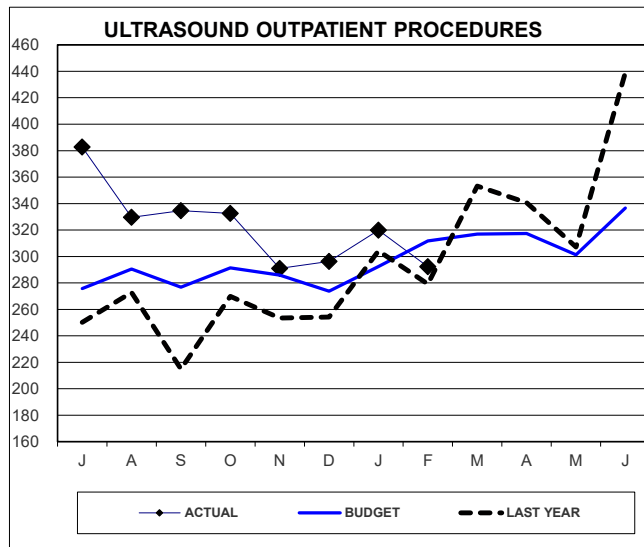
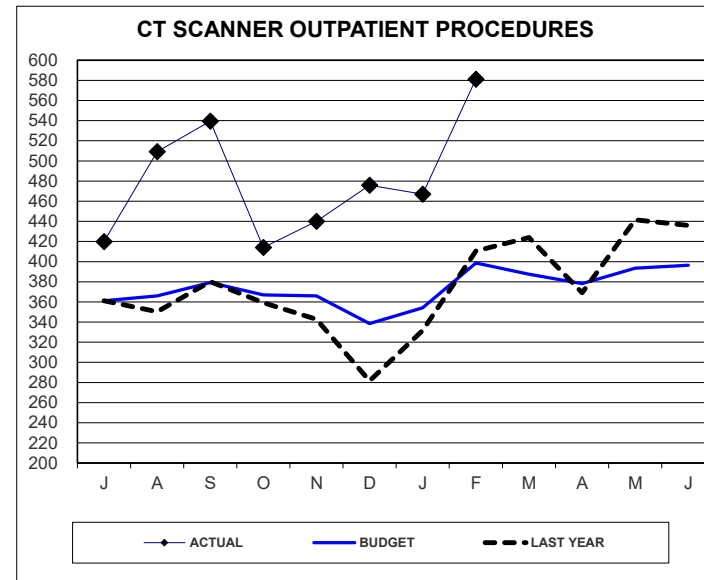
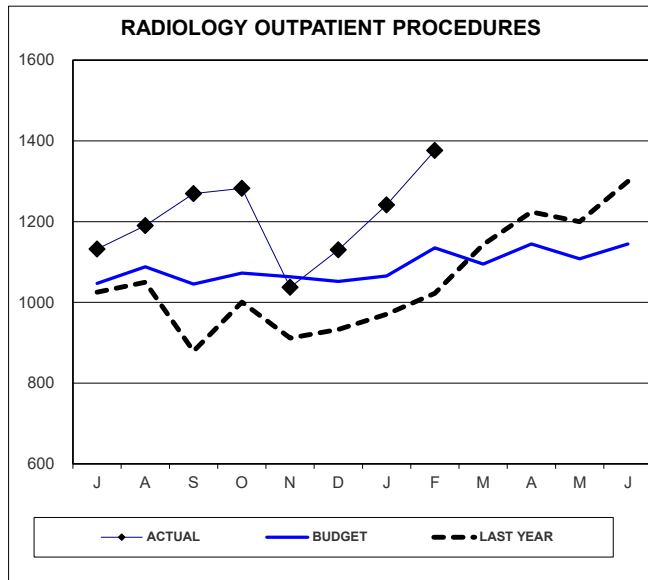
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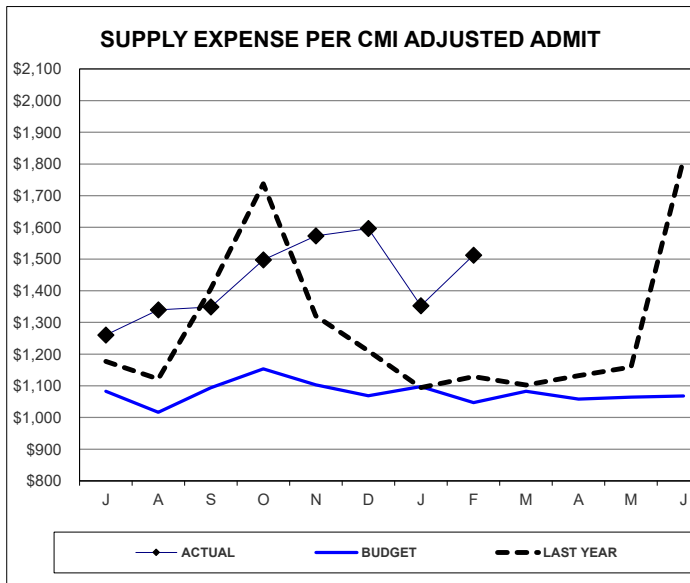
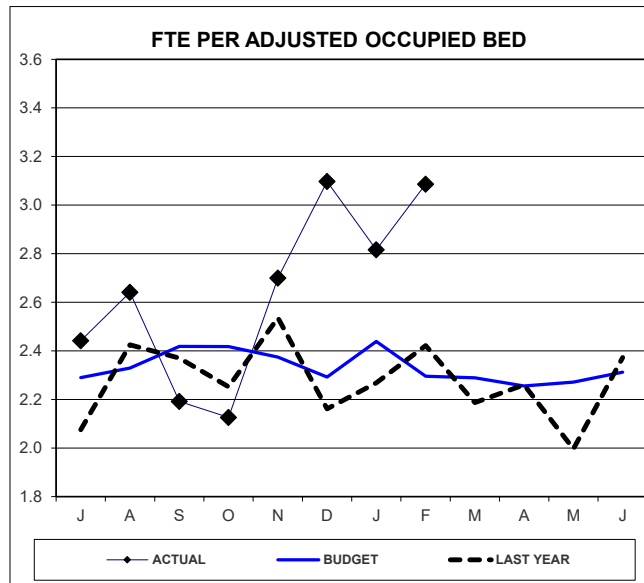
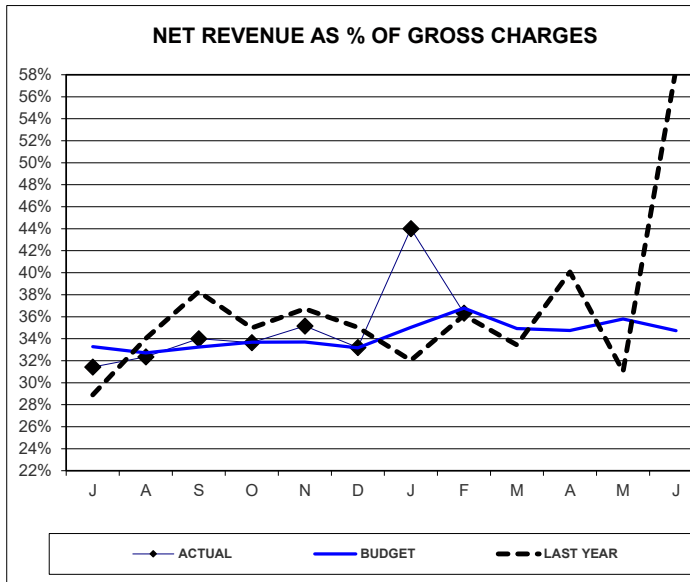
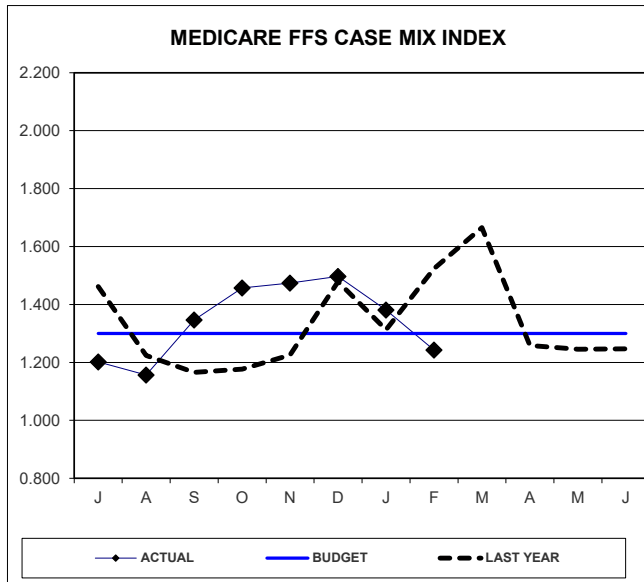
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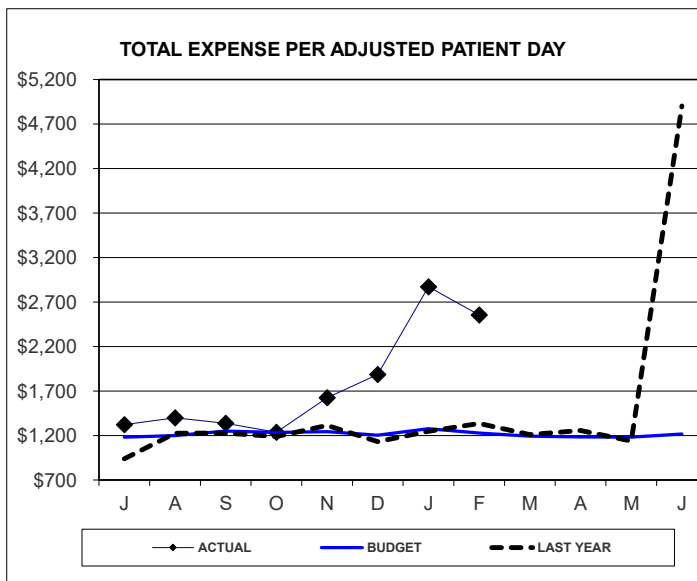
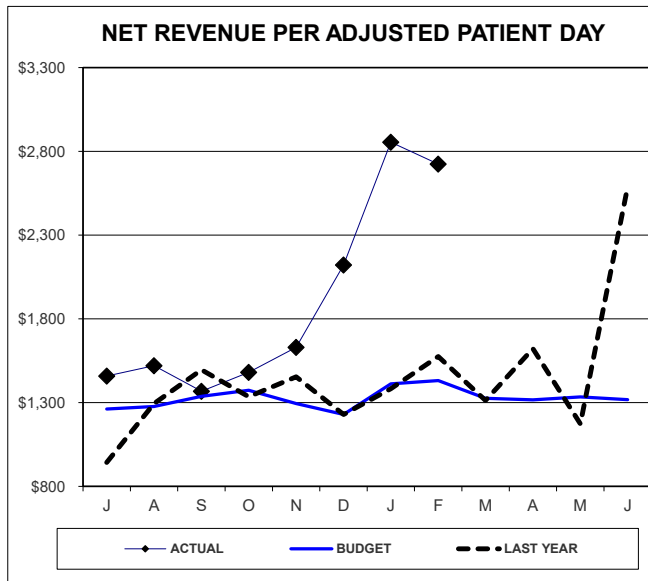
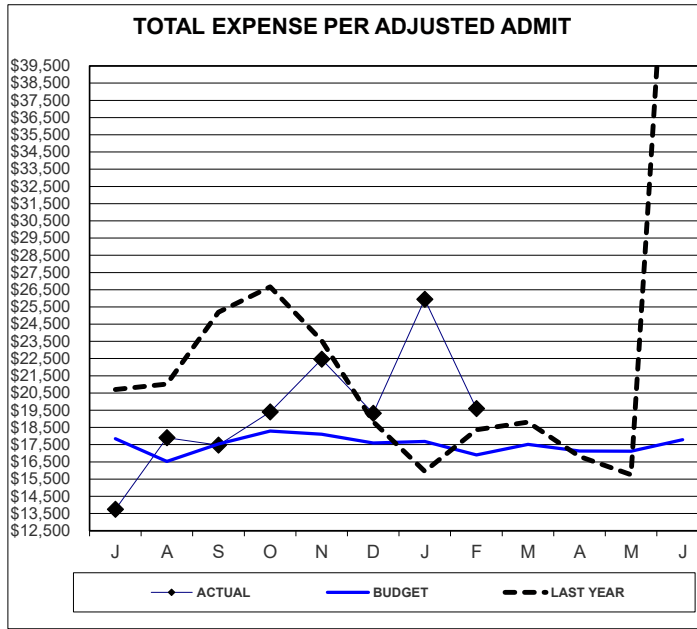
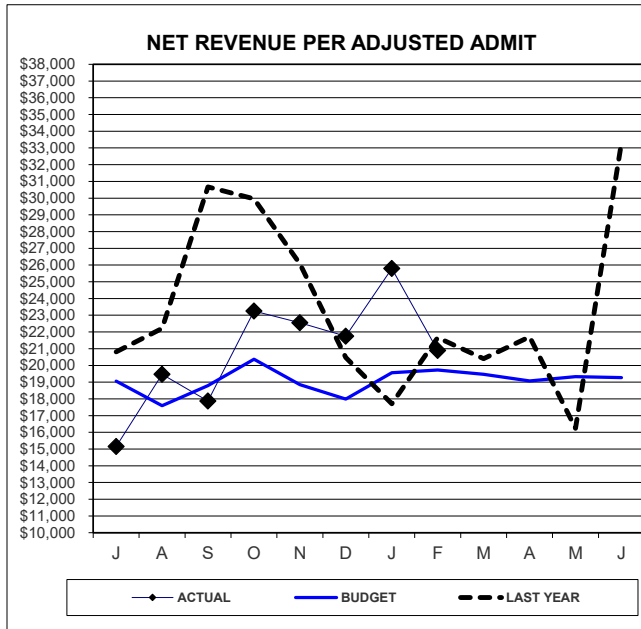
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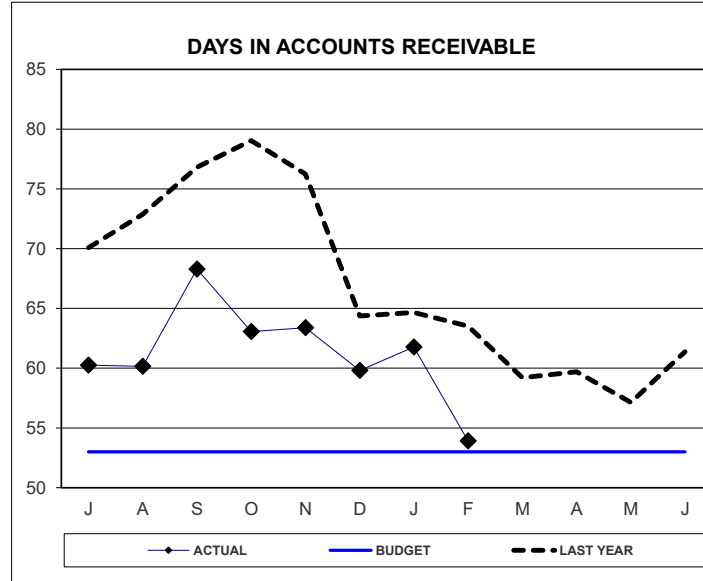
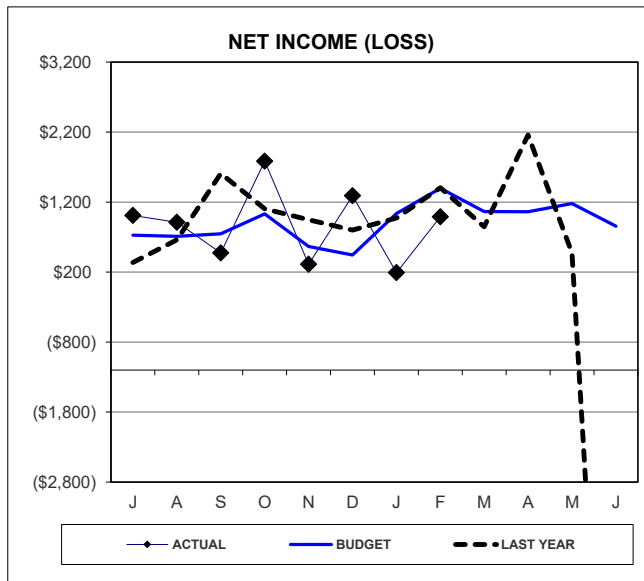
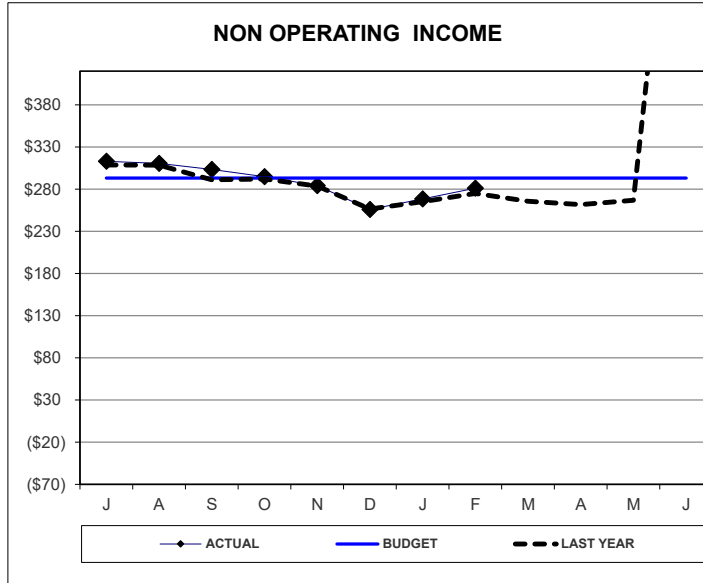
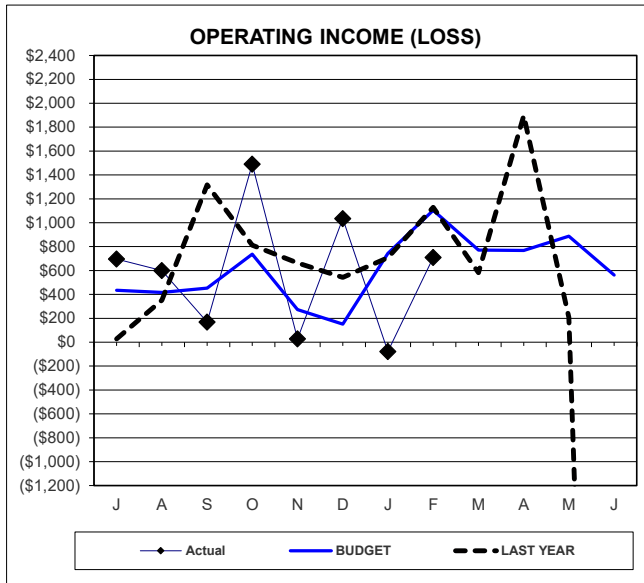
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KEY PERFORMANCE INDEX

KPI METRICS DASHBOARD - All Facilities

Month Beginning:

Metrics	OVDH Baseline	OVDH Goal	Industry Benchmark (HBI) - CY2024	Monthly Average (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	2/28/2026
Payments (All)	\$4,413,201			\$5,186,786	\$4,570,952	\$5,698,236	\$4,868,909	\$3,860,377	\$6,006,367	\$5,905,865	\$6,789,436	\$5,883,116	\$6,067,766
Change from Prior Month					◆ -10.6%	● 24.7%	◆ -14.6%	◆ -20.7%	● 55.6%	◆ -1.7%	● 15.0%	◆ -13.3%	● 3.1%
Average Daily Payments	\$213,397			\$250,575	\$228,548	\$259,011	\$231,853	\$183,827	\$273,017	\$328,104	\$308,611	\$294,156	\$319,356
Change from Prior Month					◆ -6.1%	● 13.3%	◆ -10.5%	◆ -20.7%	● 48.5%	● 20.2%	◆ -5.9%	◆ -4.7%	● 8.6%
Payments (OVHD BAR)					\$2,557,327	\$3,037,891	\$3,000,113	\$2,361,898	\$3,557,519	\$2,737,093	\$3,362,848	\$3,128,176	\$3,759,290
Payments (OVHD PBR)					\$654,502	\$829,457	\$519,937	\$281,897	\$116,225	\$1,333,981	\$573,189	\$96,765	\$43,721
Payments (ONRC/SNF)					\$1,310,095	\$1,762,370	\$1,298,695	\$1,167,434	\$2,279,354	\$1,678,193	\$2,160,670	\$2,122,785	\$1,924,564
Payments (Athena)										\$107,939	\$648,901	\$456,815	\$276,248
Point of Service (POS) Collections	\$34,864			\$52,186	\$49,026	\$68,516	\$50,164	\$49,148	\$53,269	\$48,658	\$43,828	\$78,575	\$63,943
Total Patient Collections				\$5,186,785	\$4,570,950	\$5,698,234	\$4,868,909	\$3,860,377	\$6,006,367	\$5,905,865	\$6,789,436	\$5,883,116	\$6,067,766
POS as % of Net Revenue	0.53%		≥ 0.90%	0.70%	0.74%	0.92%	0.68%	0.66%	0.59%	0.64%	0.47%	0.59%	0.57%
Accounts Receivable (Total Billed & Unbilled)	\$39,591,692			\$44,646,582	\$42,651,902	\$43,164,981	\$43,825,942	\$50,366,095	\$49,300,512	\$49,356,684	\$50,113,364	\$54,365,456	\$54,769,614
Change from Prior Month					◆ 4.8%	◆ 1.2%	◆ 1.5%	◆ 14.9%	● -2.1%	◆ 0.1%	◆ 1.5%	◆ 8.5%	◆ 0.7%
Accounts Receivable (Acute)	\$32,977,838			\$30,136,932	\$28,328,460	\$29,932,957	\$27,105,495	\$33,066,588	\$31,734,799	\$31,783,367	\$34,207,295	\$38,143,909	\$40,131,983
Accounts Receivable (Clinics)				\$1,778,830	\$1,851,820	\$1,986,640	\$1,843,628	\$1,584,044	\$3,193,666	\$1,510,374	\$690,171	\$331,212	\$115,089
Accounts Receivable (ONRC/SNF)				\$5,015,270	\$5,031,837	\$5,066,819	\$4,900,167	\$5,365,352	\$5,398,298	\$5,484,856	\$5,137,999	\$4,943,323	\$3,627,456
Accounts Receivable (Athena)										\$1,151,466	\$1,401,017	\$1,480,628	\$1,148,325
Days in Gross A/R	62.9		≤ 50.20	60.8	60.5	59.4	59.8	67.5	63.3	63.9	60.5	62.6	55.2
Change from Prior Month					◆ 5.8%	● -1.8%	◆ 0.7%	◆ 12.8%	● -6.1%	◆ 0.8%	● -5.2%	◆ 3.5%	● -11.9%
Percent of A/R > 90 Days	47.3%		≤ 28.27%	30.3%	31.1%	31.6%	34.7%	30.2%	32.8%	39.4%	35.1%	34.0%	33.9%
Unbilled A/R	\$6,613,854			\$7,610,871	\$7,439,785	\$6,178,565	\$9,976,652	\$10,350,111	\$8,973,749	\$9,426,621	\$8,676,882	\$9,466,384	\$9,976,939
Change from Prior Month					◆ 19.7%	● -17.0%	◆ 61.5%	◆ 3.7%	● -13.3%	◆ 5.0%	◆ -8.0%	◆ 9.1%	◆ 5.4%
Days in Unbilled AR (Acute)	10.5		≤ 6.64	10.1	12.1	9.7	15.5	15.6	13.1	14.1	10.5	10.9	10.1
Unbilled (DNFC)	4.1		≤ 3	3.6	4.7	2.1	6.7	7.1	2.4	2.1	1.3	3.5	4.2
Unbilled (Billing/Other)	6.3			7.4	7.4	7.6	8.8	8.5	10.7	12.0	9.2	7.4	5.9
Total Initial Denials (Acute) - Volume					5295	5176	4692	5669	7965	5745	6557	7965	5168
Total Initial Denials (Acute) - Amount					\$4,382,135	\$4,459,350	\$4,717,655	\$6,400,175	\$7,466,350	\$5,295,953	\$5,329,132	\$6,592,585	\$4,623,147
Initial Denials as % of Gross Revenue (Acute)			≤ 12%	24.3%	21.5%	23.3%	31.8%	31.8%	32.9%	29.4%	21.6%	24.1%	16.4%
Gross Revenue (Acute)	\$16,449,394			\$19,450,220	\$18,052,224	\$20,736,421	\$20,247,700	\$20,150,751	\$22,660,192	\$18,013,750	\$24,674,010	\$27,314,262	\$28,120,886
Gross Revenue (Clinics)	\$1,105,861			\$1,031,434	\$1,070,034	\$1,095,052	\$734,708	\$68,953	\$1,930,737	\$548,943	\$3,306	\$0	\$52
Gross Revenue (ONRC/SNF)	\$1,829,067			\$1,778,515	\$1,705,224	\$1,827,016	\$1,941,584	\$1,868,867	\$1,996,836	\$1,821,153	\$1,832,905	\$1,924,610	\$1,837,341
Gross Revenue (Athena)										\$1,276,507	\$1,426,098	\$1,055,971	\$1,148,256
Gross Revenue (Total)	\$19,384,322			\$22,376,215	\$20,827,481	\$23,658,489	\$22,923,992	\$22,088,571	\$26,587,764	\$21,660,353	\$27,929,707	\$30,294,843	\$31,106,431
Change from Prior Month					◆ -7.0%	● 13.6%	◆ -3.1%	◆ -3.6%	● 20.4%	◆ -18.5%	● 28.9%	● 8.5%	● 2.7%
Adjustments (Acute)	\$14,271,906			\$15,458,343	\$13,932,106	\$16,925,309	\$15,784,954	\$11,241,450	\$21,390,115	\$14,305,695	\$18,333,053	\$19,334,156	\$21,536,217
Change from Prior Month					● -22.0%	◆ 21.5%	● -6.7%	● -28.8%	◆ 90.3%	● -33.1%	◆ 28.2%	◆ 5.5%	◆ 11.4%
Net Revenue	\$6,619,714			\$7,531,288	\$6,631,129	\$7,446,275	\$7,418,497	\$7,495,177	\$8,994,201	\$7,601,772	\$9,257,834	\$13,278,280	\$11,300,627
Change from Prior Month					◆ -4.4%	● 12.3%	◆ -0.4%	● 1.0%	● 20.0%	◆ -15.5%	● 21.8%	◆ 43.4%	◆ -14.9%
Cash to Net %	64.46%		≥ 100.14%	69%	69%	77%	66%	52%	67%	78%	73%	44%	54%
Average Daily Revenue (Total)	\$629,559			\$733,673	\$705,557	\$726,941	\$732,717	\$746,424	\$778,264	\$772,931	\$828,020	\$868,314	\$992,566
Average Daily Revenue (Acute)				\$639,701	\$615,697	\$636,672	\$641,699	\$664,509	\$685,420	\$668,403	\$710,304	\$760,892	\$890,102
Change from Prior Month					◆ -1.0%	● 3.0%	● 0.8%	● 1.9%	● 4.3%	◆ -0.7%	● 7.1%	● 4.9%	● 14.3%
# of Business/Working Days				21	20	22	21	21	22	18	22	20	19
# of Days in Month				30	30	31	31	30	31	30	31	31	28

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

OAK VALLEY HOSPITAL DISTRICT
INVESTMENT REPORT
February 28, 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	\$14,981,469.28	3.871%					\$22,122,265.73	(7,140,796.45)
Morgan Stanley: Money Market Funds	N/A	0.00	0.200%					0.00	0.00
<i>Total</i>		14,981,469.28				14,981,469.28	0.00	22,122,265.73	(7,140,796.45)
Level II									
(3-4 yrs - no more than 60% beyond 2 years)									
policy max stated at 40%									
<i>Total</i>		0.00				5,992,587.71	(5,992,587.71)	0.00	0.00
Level III									
(5 yrs - no more than 20% beyond 4 years)									
<i>Total</i>		0.00				2,996,293.86	(2,996,293.86)	0.00	0.00
Total beyond 2 years		0.00				8,988,881.57	(8,988,881.57)	0.00	0.00
TOTAL ASSETS		\$14,981,469.28						\$22,122,265.73	(7,140,796.45)