

Finance Committee

May 7, 2026

Finance Board Packet

Agenda - Finance Committee

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APPROVAL OF MINUTES

Action Approval of April 2, 2026, Minutes

FINANCE COMMITTEE REPORT

Action Financial Reports for March 2026 Chang Ahn, CFO

Information KPI Dashboard Chang Ahn, CFO

Information Fund Transfers/Investment Review Chang Ahn, CFO

ADJOURNMENT

Posted on: May 4, 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
April 2, 2026**

Committee Members Present:

Edward Chock, M.D., Chairperson
Frances Krieger, Vice Chairperson
Matthew Heyn, President & CEO
Chang Ahn, VP/CFO
David Neal, Sr. VP/CNO
Will Pringle, VP/Chief Administrator, LTC

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

Public Comment:

No public present.

Approval of Minutes – March 5, 2026:

David Neal made the motion to approve the March 5, 2026, Finance Committee minutes. Matt Heyn made the second. No public input.

Votes:

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

MOTION CARRIED

Financial Report for February 2026:

February financial results were reviewed. Gross patient revenue reached approximately \$31.1 million, reflecting a historic high. The District reported an operating income of approximately \$710,000 after depreciation and interest, with an operating profit of approximately \$1.05 million prior to those expenses. It was noted that the updated IGT expense recognition—approximately \$1.8 million monthly through June—will continue to impact operating margins, though overall operational performance remains strong. Year-to-date EBIDA stands at approximately 12.9%.

Acute Care / ICU

There were 139 acute care admissions in February, including 14 ICU admissions. Acute inpatient days totaled 366, including 70 ICU days. Volumes reflect significant growth compared to prior year levels.

Observation Services

Observation services included approximately 80 patients and 130 observation days for the month, reflecting continued demand for higher-acuity outpatient care.

Skilled Nursing Facility (SNF)

Skilled nursing utilization remained strong, with approximately 2,609 patient days and an average daily census of 93, supported by 16 new admissions.

Outpatient / Clinic Services

Average daily outpatient visits were approximately 65. Total clinic visits reached 3,710 for the month. Telehealth accounted for approximately 12.6% of visits, continuing to support access to care.

Ambulance Services

There were 632 ambulance runs in February, averaging approximately 23 runs per day, consistent with January activity.

Expenses

RN traveler expenses totaled approximately \$181,000, with the majority attributed to Med/Surg staffing. Medical benefit expenses decreased to approximately \$364,000, reflecting improvements in the revised benefits program.

Cash / Accounts Receivable

Days cash on hand decreased to approximately 58 days, primarily due to a \$4.65 million IGT-related payment and increased operating expenses. Accounts receivable days improved from 62 to 54, driven by strong revenue performance.

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

Votes:

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

MOTION CARRIED

KPI Dashboard:

The KPI Dashboard was reviewed, reflecting continued improvement in key revenue cycle metrics. Average daily cash collections have increased to approximately \$320,000, compared to approximately \$230,000 in the prior year, demonstrating stronger cash flow performance. Accounts receivable days continue to improve, with lower days indicating faster collection of revenue.

Despite the implementation of approximately \$1.8 million in monthly IGT expense recognition, the District continues to outperform budget expectations, driven by strong patient revenue growth. Overall, financial performance remains favorable with continued positive trends in net revenue and collections.

Fund Transfers / Investment Review:

The Fund Transfers and Investment Review was presented. No bond transfers were recommended at this time. Cash on hand at the end of February was approximately \$16 million.

It was noted that cash levels may temporarily decrease in March due to ongoing operating expenses; however, the District anticipates receiving approximately \$12 million in April, which is expected to increase total cash holdings to approximately \$20 million. Additionally, approximately \$3 million in supplemental funding was received, further supporting cash flow.

ADJOURNMENT

Matt Heyn 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 5:15 p.m.

Recorder: Sheryl Perry, Clerk of the Board

APPROVED: Dan Cummins, Board Chairperson

DATE:

To: Finance Committee

From: Chang Ahn, VP & CFO

Date: May 7, 2026

Subject: Hospital Operations – March 2026

Executive Summary

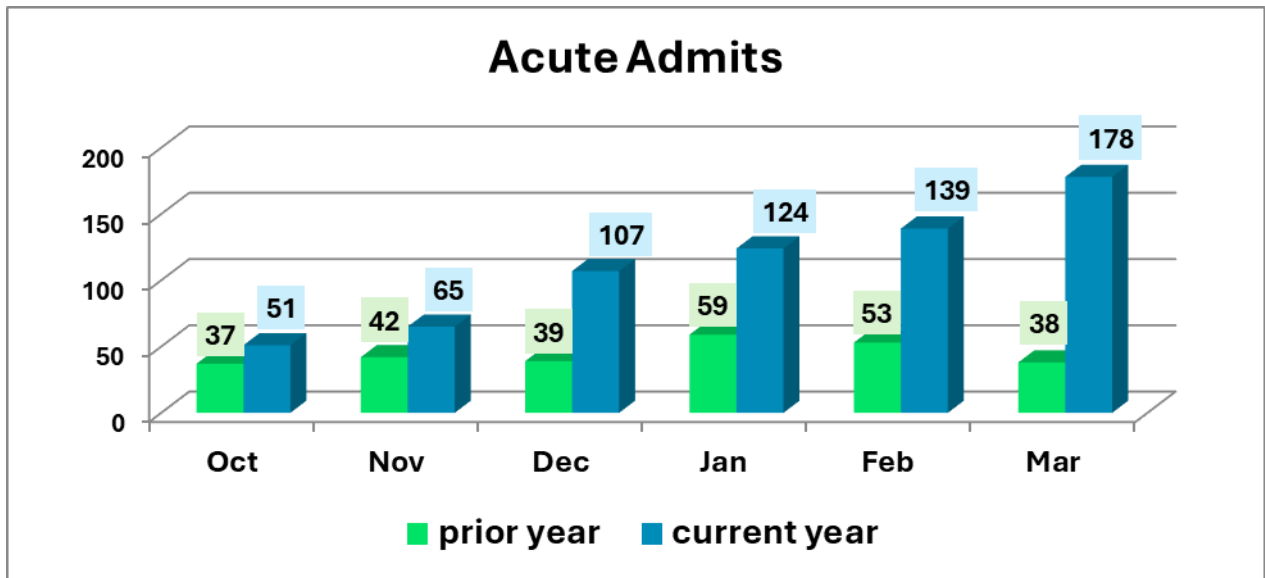
As a result of the most recent financial statement audit, January, February and March financial reporting reflects intergovernmental transfers (IGT) as an operating expense rather than a non-operating transfer, adhering to Generally Accepted Accounting Principles (GAAP) compliance requirements. To catch up on FY2026 obligations, approximately \$1.9 million in IGT payments will be recorded monthly from January through June 2026, which will negatively impact reported operating margins and days of cash on hand.

Despite this change, operational performance remains very strong: March gross patient revenue reached a historic high of over \$34.4 million. The District posted an operating profit of \$678 thousand before new hospital expenses. After accounting for \$338 thousand in new hospital depreciation and interest, the operating income was \$339 thousand. With non-operating income of \$264 thousand, March net income resulted in \$603 thousand. Additionally, year-to-date EBIDA stands solid at 12.2%. Days of cash on hand decreased from 58 to 52, driven by higher average daily expenses, including a new \$1.9 million IGT operating cost. However, we expect to recover \$12 million in DHDP & QIP (Quality Incentive Pool) IGT in April. Supported by staff and Forvis Mazars consultant's efforts, Gross Accounts Receivable days improved from 54 to 51 days.

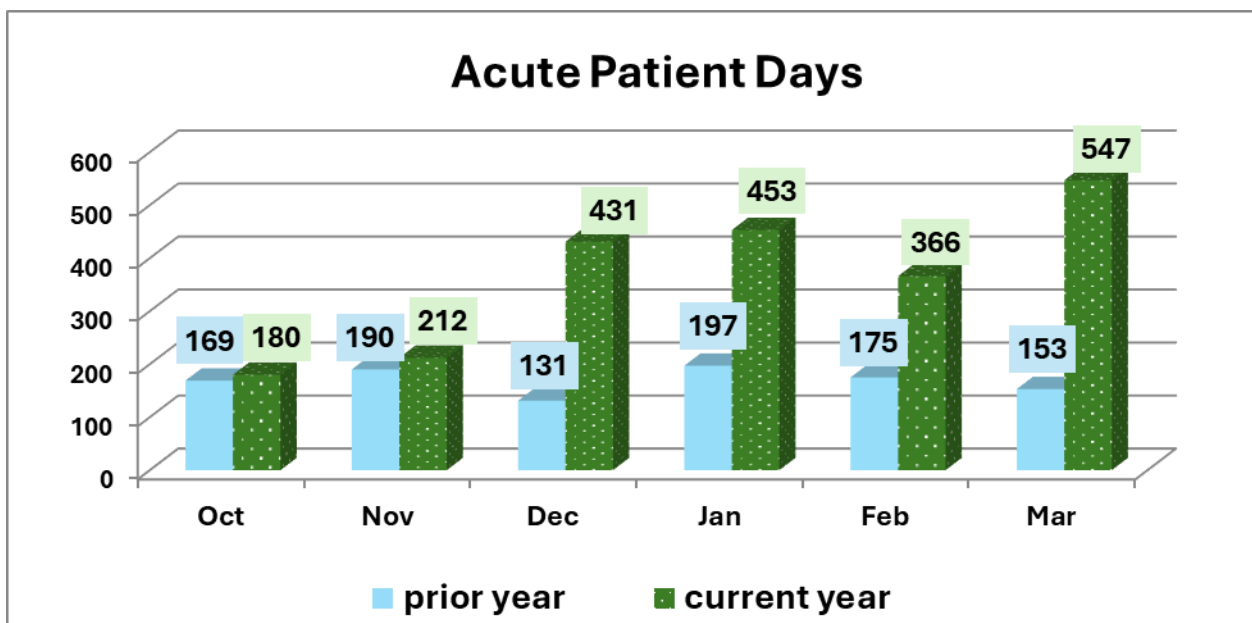
Income Statement

Acute Care Revenue:

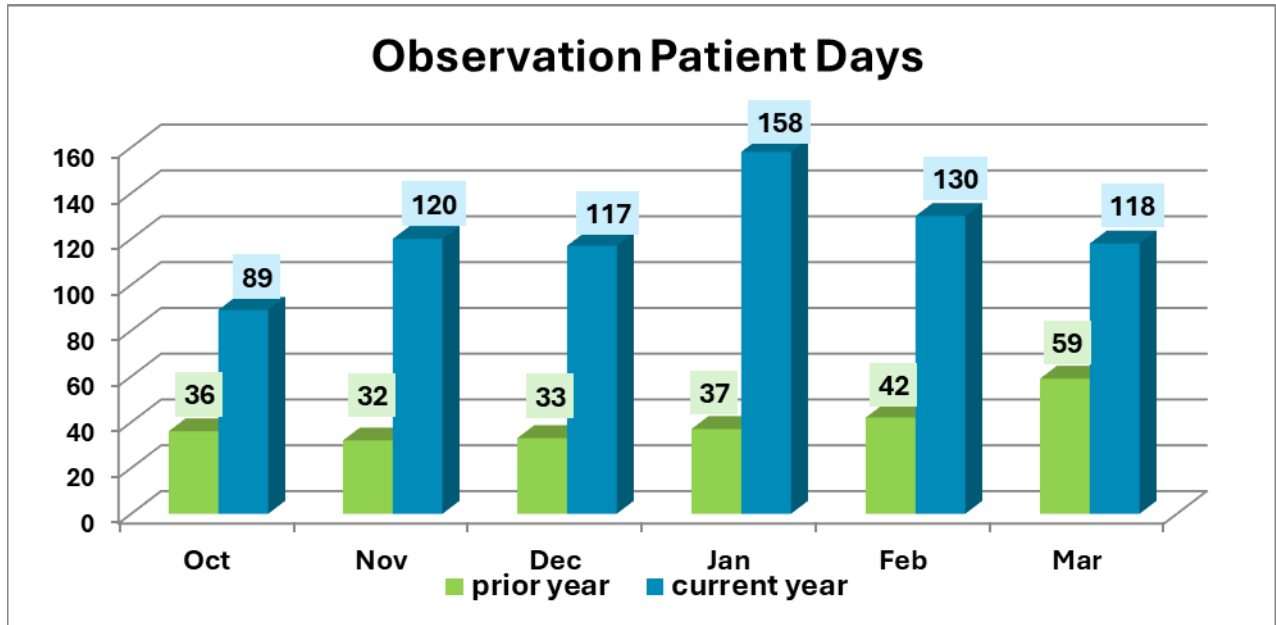
Acute care admissions experienced a significant surge this March, reaching 178 compared to just 38 in March of last year —an increase of nearly 4.7 times— with 11 patients admitted to the ICU. For a more comprehensive view of this growth, the chart below tracks year-over-year data across the last half-year.



Acute care volume showed a sharp rise in March, with total inpatient days increasing to 547— inclusive of 55 ICU days—compared to 153 days during the same period last year.

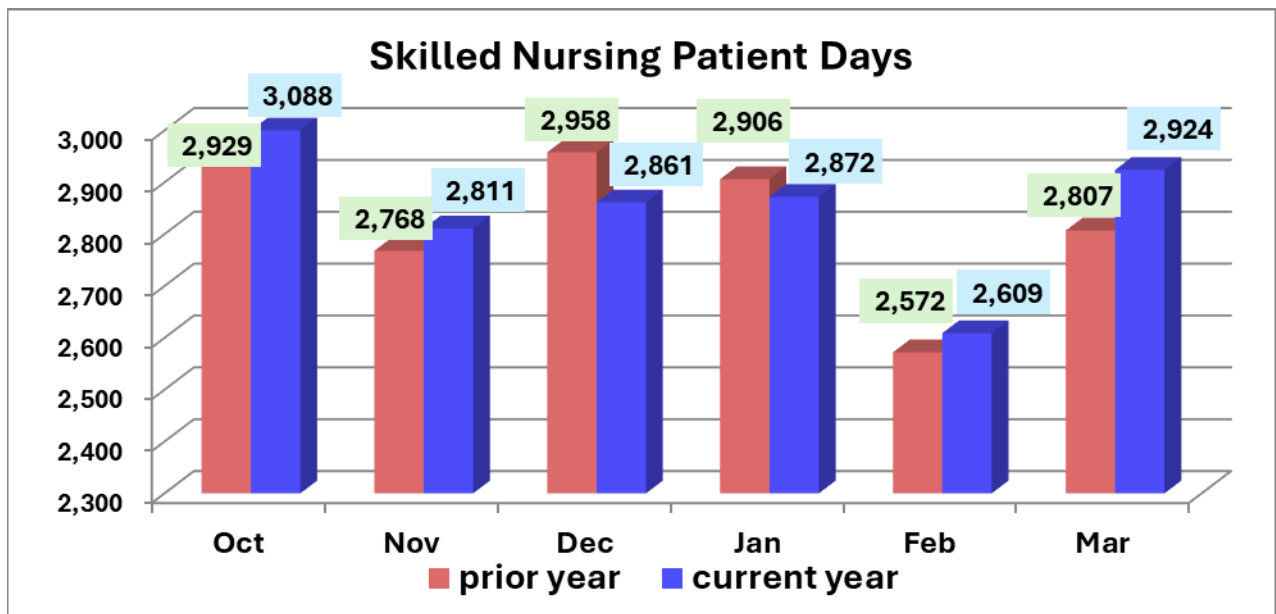


March metrics for the Med/Surg unit included 118 observation patient days and 64 admissions to observation status. Despite their outpatient classification, these patients required a high level of care and resource utilization.

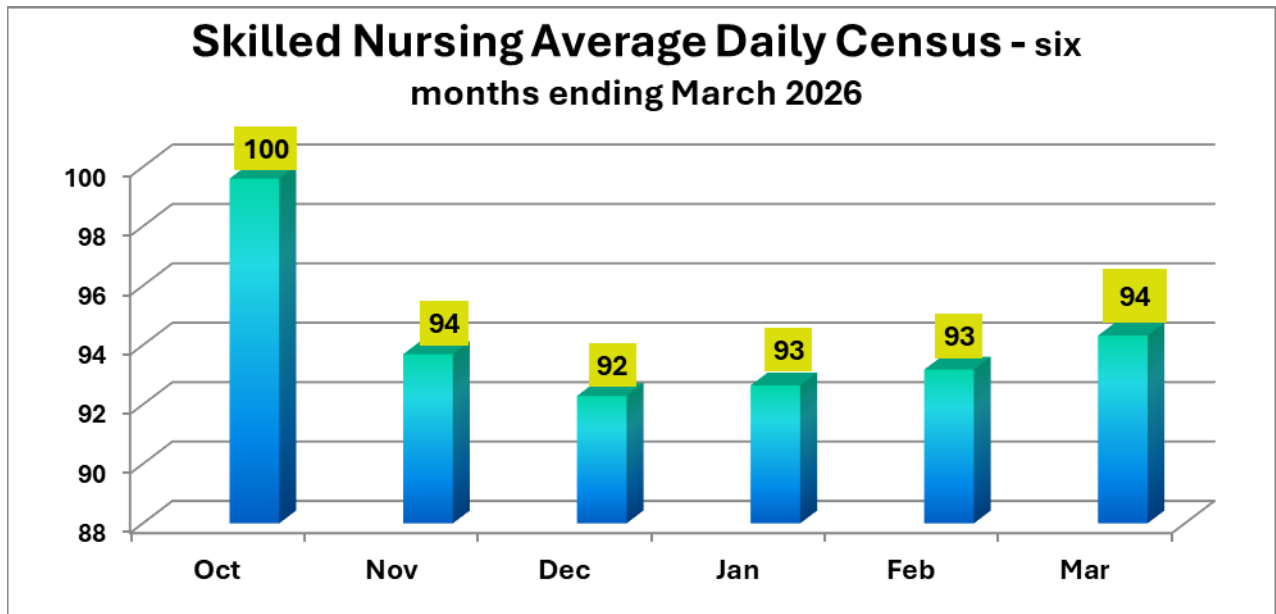


Skilled Nursing:

In skilled nursing, we had 2,924 resident (patient) days during March. The chart below shows a year-to-year comparison for the last six months.

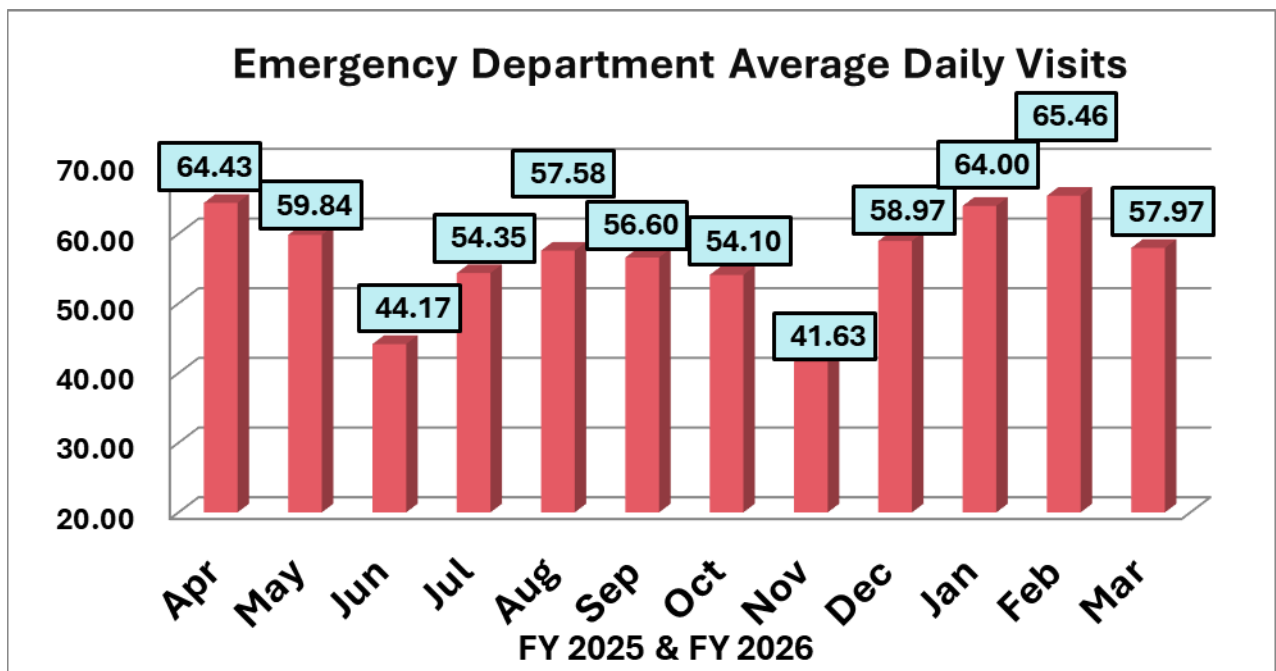


March saw a 94-resident average daily census (ADC) for our skilled nursing unit, supported by 12 new admissions.



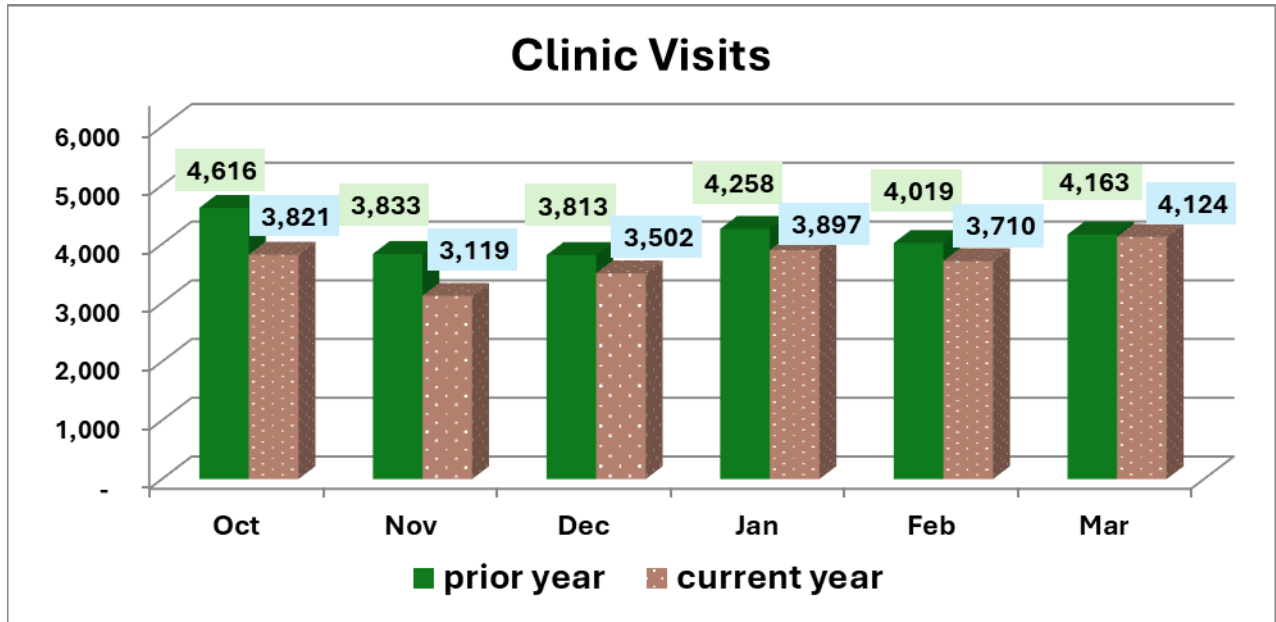
Outpatient Services

A daily average of 58 visits led to a cumulative total of 1,797 emergency room visits for the month of March. The graph below shows the average daily visits for the last twelve months.

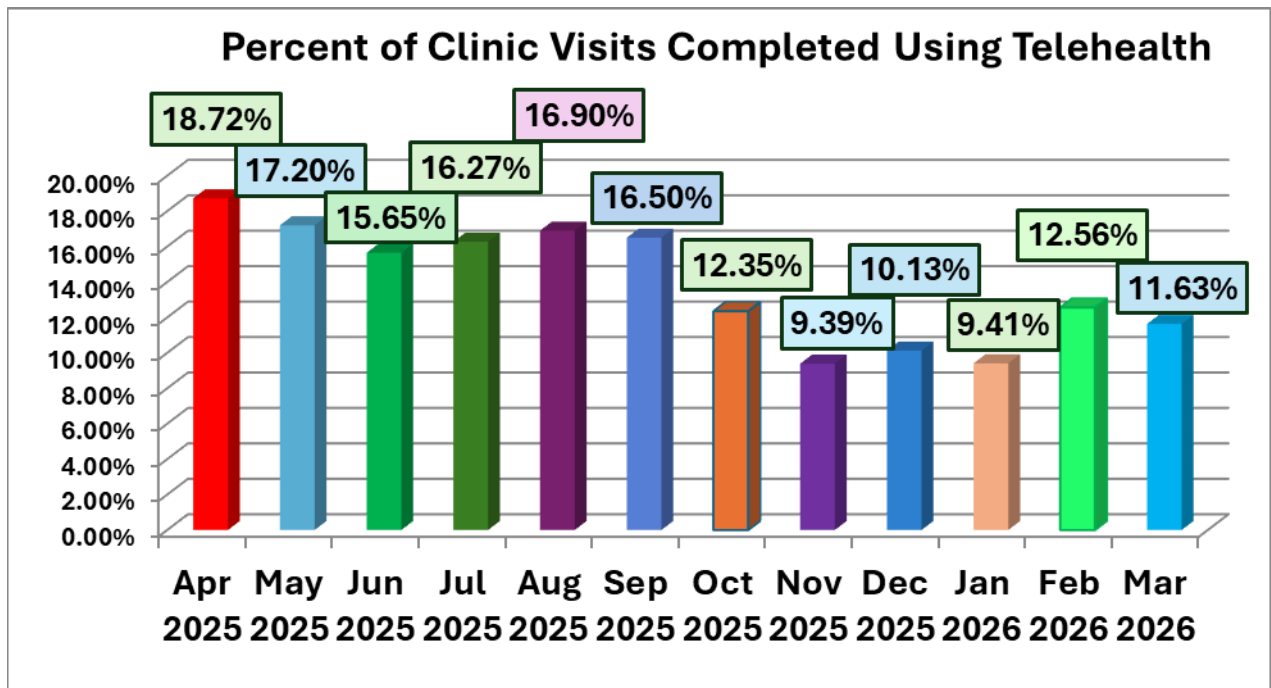


Clinic Services:

Clinic visits for all the clinics totaled 4,124 during March. The graph below shows the total number of clinical visits for the last six months with a comparison to the prior year.

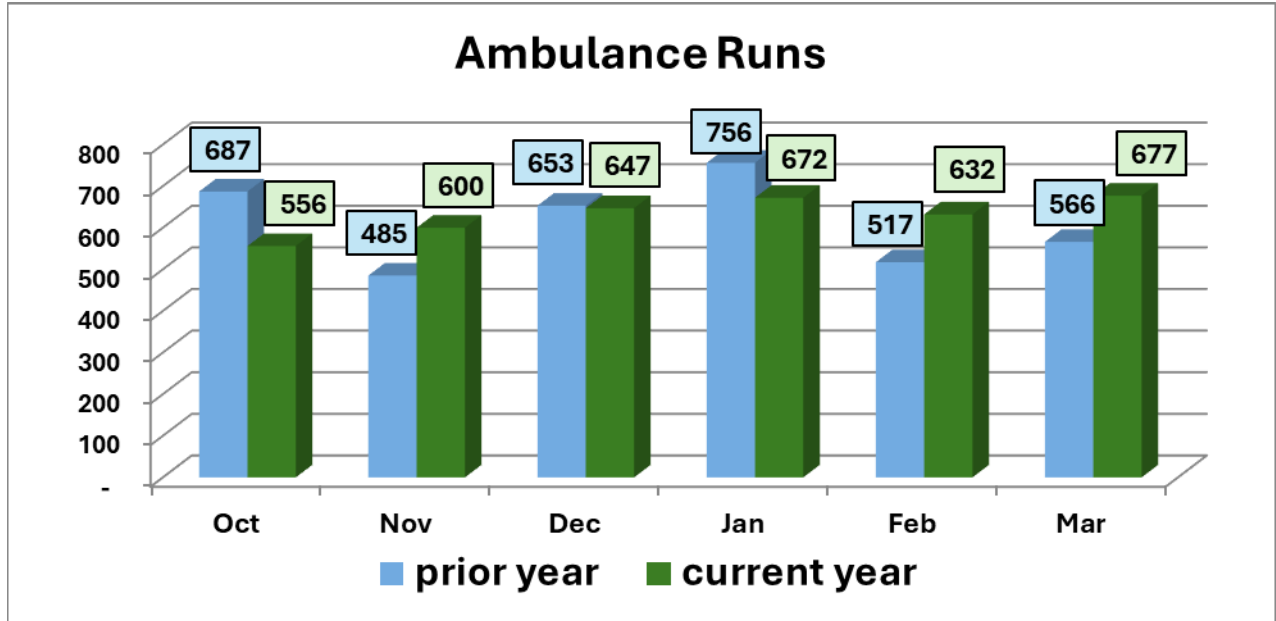


Telehealth accounted for 11.6% of our clinic visits in March, proving to be an essential, flexible option for our patients. By eliminating transportation or mobility barriers, virtual care helps us reach underserved patients and maintain continuity of care.



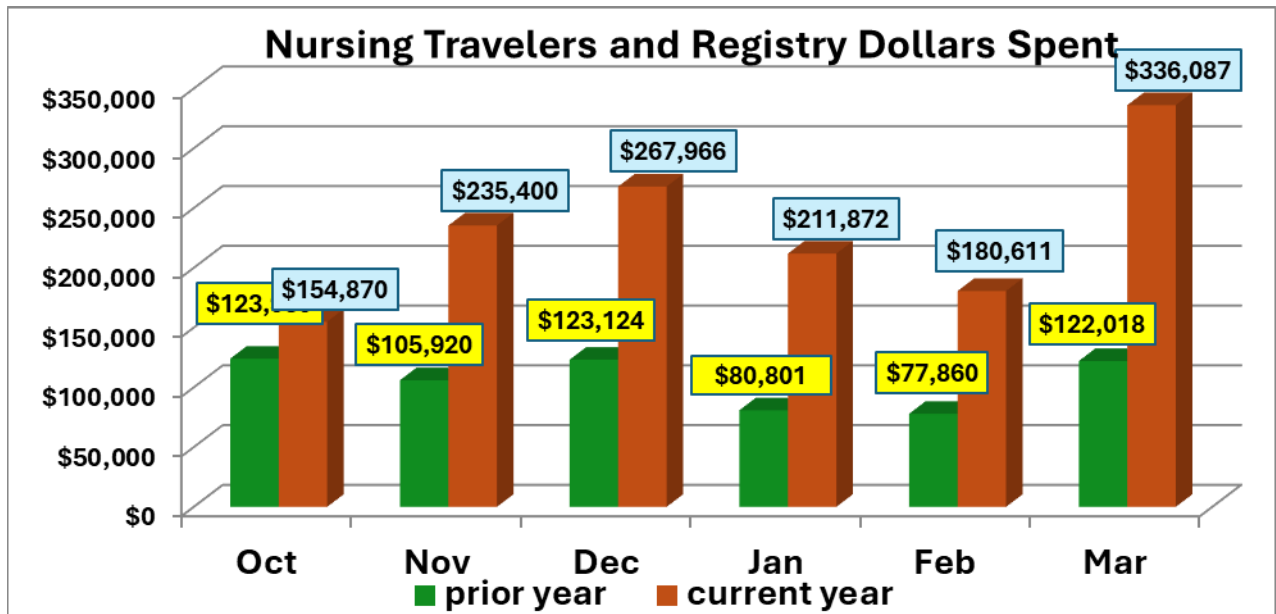
Ambulance Services:

Our ambulance services sector had 677 “runs” in March which is average daily runs of 22.

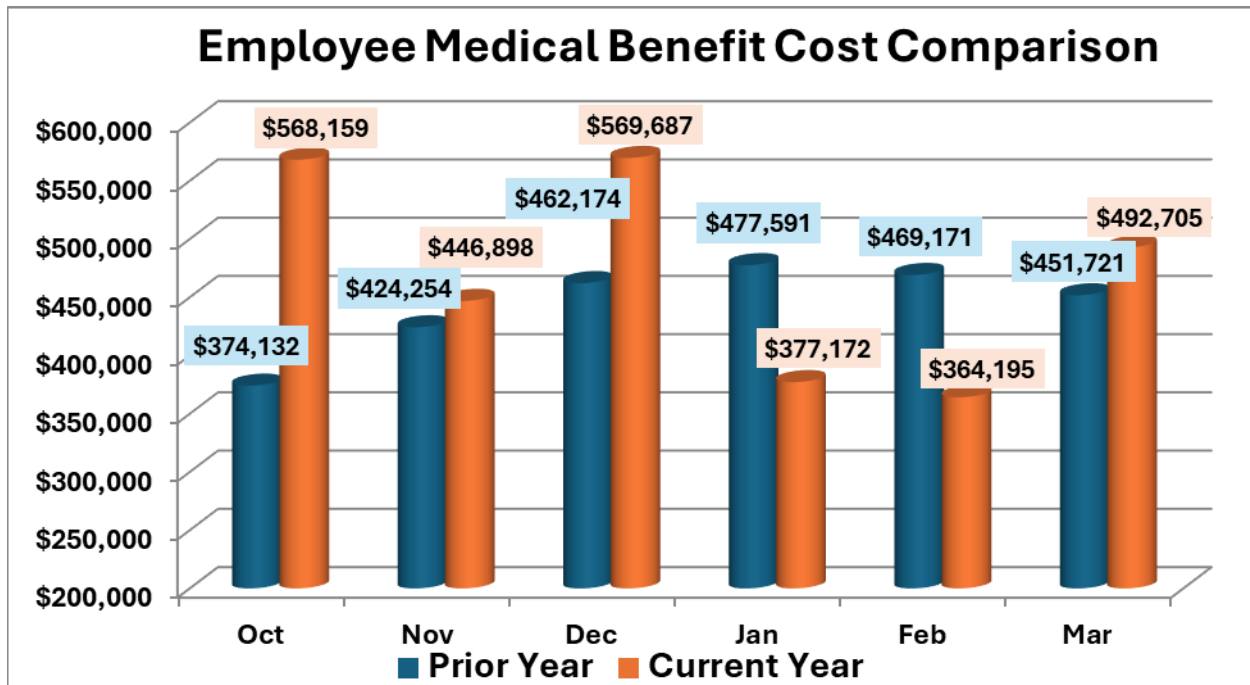


Expenses:

The ongoing nursing shortage necessitates continued reliance on traveler staff, with RN traveler costs reaching \$336 thousand in March. While travelers are utilized in the Emergency, Med/Surg, and ICU departments, the majority of \$230 thousand are stationed in Med/Surg. We are actively working to reduce this dependence by hiring full-time RNs.



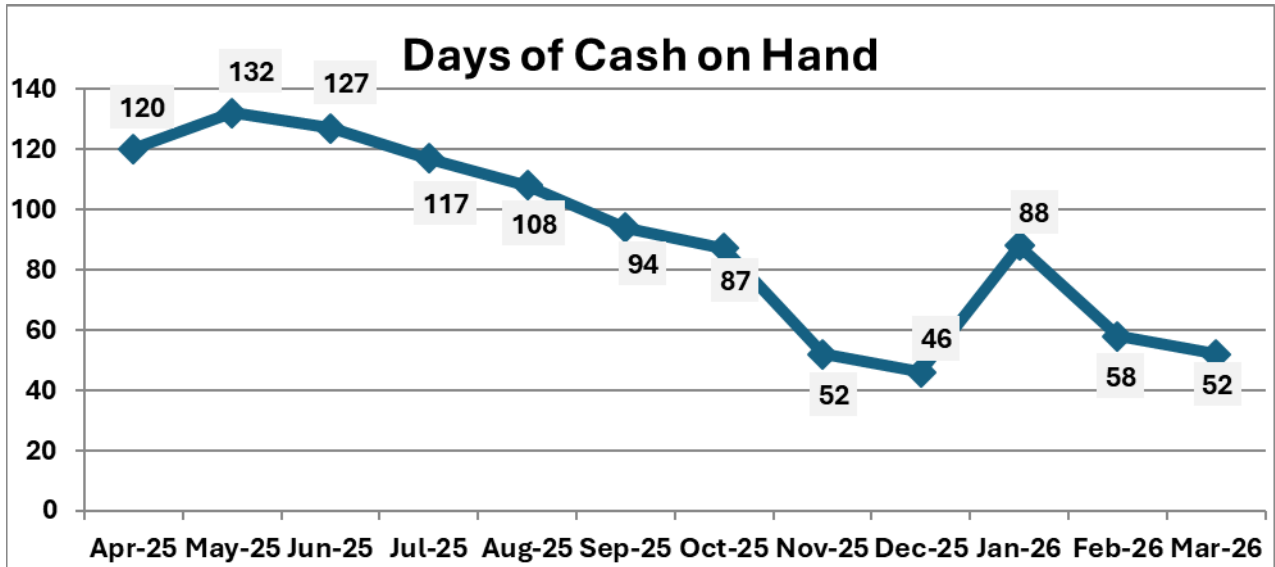
Our employee benefits package remains a key driver for recruitment and retention. Our revised medical benefits program is successfully lowering costs, with March expenses down to \$493 thousand compared to the same period last year. This demonstrates that we can provide high-value, attractive benefits while simultaneously optimizing our health insurance expenditure.



Balance Sheet

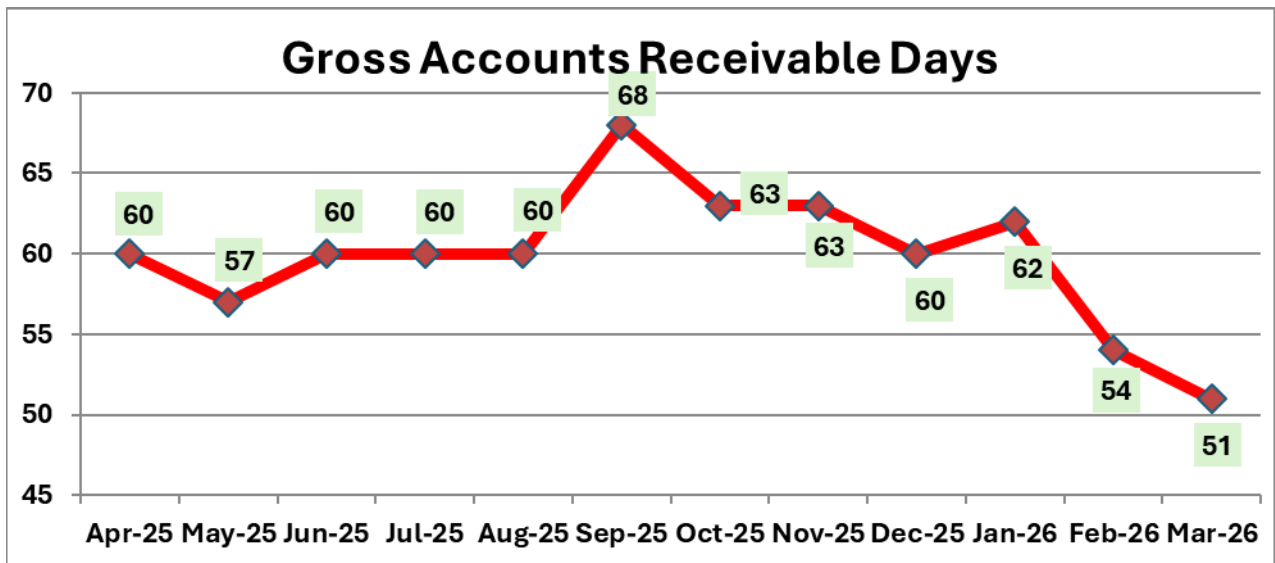
Days of Cash on Hand

As of late March, cash holdings totaled \$15.0 million, representing 52 days of liquidity. This reduced coverage stems primarily from higher average daily expenses, which now include approximately \$1.9 million in IGT as an operating cost.



Accounts Receivable Gross Days

The following data tracks our gross accounts receivable days over the past year. In March our Accounts Receivable days decreased from 54 to 51 because 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
MARCH, 2026

SCHEDULE A

Amounts in (000's)

MAR					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
					Operating Revenues						
\$10,972	\$4,682	134%	\$4,271	157%	1	Gross inpatient revenue	\$64,879	\$41,464	56%	\$38,535	68%
23,473	17,366	35%	17,907	31%	2	Gross outpatient revenue	175,978	148,650	18%	143,020	23%
34,445	22,048	56%	22,178	55%	3	Total gross patient revenue	240,857	190,114	27%	181,555	33%
15	6	157%	6	156%	4	Capitation premium revenue	99	54	84%	53	86%
(20,850)	(13,838)	51%	(15,417)	35%	5	Deductions from revenue	(149,332)	(120,909)	24%	(115,983)	29%
(900)	(516)	74%	650	-238%	6	Provision for doubtful accounts	(6,037)	(4,488)	35%	(3,246)	86%
12,710	7,700	65%	7,417	71%	7	Net patient revenue	85,587	64,771	32%	62,380	37%
(160)	786	-120%	531	-130%	8	Other operating revenue	1,344	7,073	-81%	4,731	-72%
12,551	8,486	48%	7,949	58%	9	Total operating revenue	86,931	71,844	21%	67,110	30%
					Operating expenses						
3,447	2,932	18%	2,517	37%	10	Salaries-productive	25,426	24,730	3%	21,861	16%
140	116	21%	359	-61%	11	Salaries-non productive	1,049	971	8%	970	8%
336	83	305%	122	175%	12	Registry/Travelers/Temp agency exp	2,107	735	187%	1,031	104%
1,489	1,456	2%	1,501	-1%	13	Benefits	12,468	12,455	0%	11,220	11%
1,421	502	183%	484	193%	14	Supplies	7,513	4,341	73%	4,036	86%
1,130	593	91%	483	134%	15	Professional fees	7,109	5,204	37%	3,807	87%
962	757	27%	654	47%	16	Purchased services	8,362	6,706	25%	5,746	46%
139	153	-9%	138	1%	17	Utilities	1,583	1,593	-1%	1,570	1%
102	87	17%	90	13%	18	Insurance	938	785	19%	814	15%
2,405	406	492%	406	492%	19	Other	9,802	3,563	175%	4,372	124%
212	201	6%	144	47%	20	Depreciation	1,753	1,810	-3%	1,306	34%
90	91	-1%	80	13%	21	Interest	790	820	-4%	769	3%
11,873	7,377	61%	6,981	70%	22	Total operating expenses	78,899	63,714	24%	57,502	37%
678	1,109	-39%	968	-30%	23	Operating income (loss) without new hospital	8,032	8,129	-1%	9,608	-16%
221	221	0%	251	0%		Depreciation for new hospital	1,987	1,987	0%	2,258	0%
118	118	0%	135	0%		Interest for new hospital	1,059	1,059	0%	1,217	0%
338	338		386			Additional building cost for new hospital	3,046	3,046		3,475	
339	771		582			Operating income (loss)	4,986	5,084		6,133	
264	293	-10%	266	-1%	30	Total non-operating income (loss)	2,576	2,639	-2%	2,547	1%
\$603	\$1,064	-43%	\$848	-29%	31	Net Income (loss)	\$7,562	\$7,723	-2%	\$8,680	-13%

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

SCHEDULE A-1

MARCH, 2026
Amounts in (000's)

MAR					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
\$10,972	\$4,682	134%	\$4,271	157%	1	Gross inpatient revenue	\$64,879	\$41,464	56%	\$38,535	68%
23,473	17,366	35%	17,907	31%	2	Gross outpatient revenue	175,978	148,650	18%	143,020	23%
34,445	22,048	56%	22,178	55%	3	Total gross patient revenue	240,857	190,114	27%	181,555	33%
15	6	157%	6	156%	4	Capitation premium revenue	99	54	84%	53	86%
(20,850)	(13,838)	51%	(15,417)	35%	5	Deductions from revenue	(149,332)	(120,909)	24%	(115,983)	29%
(900)	(516)	74%	650	-238%	6	Provision for doubtful accounts	(6,037)	(4,488)	35%	(3,246)	86%
12,710	7,700	65%	7,417	71%	7	Net patient revenue	85,587	64,771	32%	62,380	37%
(160)	786	-120%	531	-130%	8	Other operating revenue	1,344	7,073	-81%	4,731	-72%
12,551	8,486	48%	7,949	58%	9	Total operating revenue	86,931	71,844	21%	67,110	30%
						Operating expenses					
3,447	2,932	18%	2,517	37%	10	Salaries-productive	25,426	24,730	3%	21,861	16%
140	116	21%	359	-61%	11	Salaries-non productive	1,049	971	8%	970	8%
336	83	305%	122	175%	12	Registry/Travelers/Temp agency exp	2,107	735	187%	1,031	104%
1,489	1,456	2%	1,501	-1%	13	Benefits	12,468	12,455	0%	11,220	11%
1,421	502	183%	484	193%	14	Supplies	7,513	4,341	73%	4,036	86%
1,130	593	91%	483	134%	15	Professional fees	7,109	5,204	37%	3,807	87%
962	757	27%	654	47%	16	Purchased services	8,362	6,706	25%	5,746	46%
139	153	-9%	138	1%	17	Utilities	1,583	1,593	-1%	1,570	1%
102	87	17%	90	13%	18	Insurance	938	785	19%	814	15%
2,405	406	492%	406	492%	19	Other	9,802	3,563	175%	4,372	124%
433	422	3%	395	10%	20	Depreciation	3,740	3,797	-1%	3,564	5%
208	209	0%	215	-3%	21	Interest	1,849	1,879	-2%	1,986	-7%
12,212	7,716	58%	7,367	66%	22	Total operating expenses	81,945	66,760	23%	60,977	34%
339	771	-56%	582	-42%	23	Operating income (loss)	4,986	5,084	-2%	6,133	-19%
						Non Operating Revenues (expense)					
214	214	0%	209	3%	24	County Revenue - GO Bonds	1,930	1,930	0%	1,882	3%
49	79	-37%	57	-13%	25	Investment Income/Realized Gain/Loss	646	709	-9%	664	-3%
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%
264	293	-10%	266	-1%	30	Total non-operating income (loss)	2,576	2,639	-2%	2,547	1%
\$603	\$1,064	-43%	\$848	-29%	31	Net Income (loss)	\$7,562	\$7,723	-2%	\$8,680	-13%

**OAK VALLEY DISTRICT HOSPITAL
BALANCE SHEET**

SCHEDULE A-2

MARCH, 2026
Amounts in 000's

ASSETS	MAR 2026	JUNE 2025	LIABILITIES AND NET ASSETS	MAR 2026	JUNE 2025
<u>CURRENT ASSETS</u>			<u>CURRENT LIABILITIES</u>		
Cash and cash equivalents	\$ 2,399	\$ 2,064	Short -term borrowings	\$ -	\$ -
Accounts Receivable-gross	54,316	43,304	Current maturities of long term debt	4,385	4,060
Contractual allowances	(29,424)	(27,850)	Accounts payable	9,407	7,116
Allowance for doubtful accounts	(5,498)	(5,179)	Due to governmental agencies	-	-
Due from Governmental Agencies	(490)	-	Due to SJRHS/CHW	-	-
Other Receivables	21,677	15,214	Accrued liabilities		
Supply inventories	1,260	1,120	Payroll	2,042	726
Prepaid expenses and other	1,168	729	Vacation & Sick	3,365	3,269
Total current assets	<u>45,408</u>	<u>29,403</u>	Other	1,197	1,215
			Commercial Loan Payable - OVCB	-	-
			Total current liabilities	<u>20,396</u>	<u>16,386</u>
<u>INVESTMENTS</u>			<u>OTHER LIABILITIES</u>		
Other Investments	12,524	24,785	Hospital prof. and gen. liability ins reserves	-	-
Under bond indenture for cap projects	5,421	5,619	Deferred Compensation	-	-
Donor restricted	170	125	Deferred revenue for SJRHS/CHW contribution	-	-
Total investments	<u>18,114</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	656	-
Land Improvements	-	-	Other debt	53,041	56,414
Buildings	122,378	122,358	Total long term debt	<u>53,697</u>	<u>56,414</u>
Building Service Equipment	-	-			
Equipment	27,862	25,480	<u>NET ASSETS (Fund Balances)</u>		
Construction in Progress	1,503	521	Unrestricted (General Fund)	40,423	38,397
Total gross property, plant and equipment	152,136	148,752	Restricted	136	92
Accumulated Depreciation	(101,162)	(97,552)	Total net assets	<u>40,559</u>	<u>38,488</u>
Net property, plant and equipment	<u>50,974</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>\$ 118,056</u>	<u>\$ 114,692</u>	Total Liabilities and net assets	<u>\$ 118,056</u>	<u>\$ 114,692</u>

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

SCHEDULE A-3

MARCH, 2026
Amounts in (000's)

Line #		<u>MAR</u>	<u>YEAR TO-DATE</u>
UNRESTRICTED NET ASSETS			
1	Balance beginning of period	\$ 37,860	\$ 38,397
2	Net income (loss)	603	7,562
3	Fund Balance intergovernmental transfers	1,960	(5,535)
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>\$ 40,423</u>	<u>\$ 40,423</u>
RESTRICTED NET ASSETS			
8	Balance beginning of period	\$ 140	\$ 92
9	Donor Restricted contributions	-	-
10	Use of donor restricted assets	-	-
11	Investment income	-	-
12	Other	(4)	44
13	Balance end of period	<u>\$ 136</u>	<u>\$ 136</u>

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

SCHEDULE A-4

MARCH, 2026
Amounts in (000's)

Line #	MAR	YEAR TO-DATE
Operating Activities		
1	\$ 339	\$ 4,986
2	\$ 264	\$ 2,576
3	\$ 433	\$ 3,740
4	\$ (2,993)	\$ (9,119)
5	\$ (1,752)	\$ (6,552)
6	\$ 1,231	\$ 4,010
7	\$ -	\$ -
8	<u>\$ (2,478)</u>	<u>\$ (358)</u>
Investing Activities		
9	\$ (210)	\$ (3,515)
10	\$ -	\$ -
11	\$ -	\$ -
12	\$ 22	\$ (2,716)
13	<u>\$ (188)</u>	<u>\$ (6,231)</u>
Other		
14	\$ -	\$ -
15	\$ -	\$ -
16	\$ 1,956	\$ (5,491)
17	<u>\$ 1,956</u>	<u>\$ (5,491)</u>
18	\$ (709)	\$ (12,080)
19	<u>\$ 21,223</u>	<u>\$ 32,594</u>
20	<u>\$ 20,513</u>	<u>\$ 20,513</u>
	\$ -	\$ -
21	\$ 2,399	\$ 2,399
22	\$ 18,114	\$ 18,114
23	<u>\$ 20,513</u>	<u>\$ 20,513</u>

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS

SCHEDULE B-1

MARCH, 2026

MAR					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
KEY VOLUME INDICATORS											
Admissions											
178	58	207%	38	368%	1	General acute	844	532	59%	381	122%
11	10	10%	14	-21%	2	TCU	95	82	16%	81	17%
1	3	-67%	2	-50%	3	ONRC	40	23	74%	20	100%
12	13	-8%	16	-25%	4	Total Skilled Nursing	135	105	29%	101	34%
Patient Days											
55	63	-13%	0	0%	5	ICU	158	329	-52%	0	0%
492	192	156%	153	222%	6	Medical/surgical	2,664	1,755	52%	1,416	88%
547	255	115%	153	258%	7	Total Acute	2,822	2,084	35%	1,416	99%
291	225	29%	284	2%	8	TCU	2,274	1,973	15%	1,972	15%
2,633	2,712	-3%	2,523	4%	9	ONRC	23,766	23,732	0%	23,623	1%
2,924	2,937	0%	2,807	4%	10	Total Skilled Nursing	26,040	25,705	1%	25,595	2%
Average daily census (ADC)											
17.6	8.2	115%	4.9	258%	11	General acute	10.3	7.6	35%	5.2	99%
94.3	94.7	0%	90.5	4%	12	SNF	95.0	93.8	1%	93.4	2%
Occupancy % on available beds											
61%	28%	115%	17%	258%	13	General acute	36%	26%	35%	18%	99%
82%	82%	0%	79%	4%	14	SNF	83%	82%	1%	81%	2%
Average length of stay											
3.1	4.4	-30%	4.0	-24%	15	General acute	3.3	3.9	-15%	3.7	-10%
243.7	225.9	8%	175.4	39%	16	SNF	192.9	244.8	-21%	253.4	-24%
29	19	53%	26	12%	17	Surgeries - inpatient	300	143	110%	115	161%
74	12	517%	17	335%	18	Surgeries - outpatient	272	91	199%	77	253%
0	0	0%	0	0%	19	Surgeries - outpatient pain clinic	0	0	0%	0	0%
8	3	167%	3	167%	20	Endoscopy - Inpatient Procedures	76	21	262%	10	660%
35	49	-29%	48	-27%	21	Endoscopy - Outpatient Procedures	387	422	-8%	422	-8%
222	51	335%	36	517%	22	ER admits	1,273	469	171%	361	253%
1,735	1,995	-13%	1,932	-10%	23	ER visits	15,474	16,943	-9%	16,121	-4%
1.25	0.88	42%	0.95	32%	24	ER Admits to total admits	1.51	0.88	71%	0.95	59%
12.80%	2.56%	401%	1.86%	587%	25	ER admits to ER Visits Percentage	8.23%	2.77%	197%	2.24%	267%
64	32	100%	42	52%	26	Outpt Care-Observation-# of patients	568	257	121%	252	125%
118	48	144%	59	101%	27	Outpt Care-Observation-Adjusted Days	1,025	387	165%	336	205%
4,080	4,061	0%	4,163	-2%	28	Clinic Visits	34,042	35,629	-4%	36,918	-8%
677	578	17%	566	20%	29	Ambulance runs	5,593	5,219	7%	5,273	6%
8,989	8,479	6%	8,550	5%	30	Total Outpatient visits	72,526	74,168	-2%	73,751	-2%
3,581	1,580	127%	1,431	150%	31	Laboratory - Inpatient Procedures	25,136	14,771	70%	14,405	74%
15,933	11,395	40%	11,998	33%	32	Laboratory - Outpatient Procedures	113,100	96,517	17%	94,387	20%
413	110	275%	112	269%	33	Radiology - Inpatient Procedures	2,185	970	125%	917	138%
2,405	1,877	28%	2,006	20%	34	Radiology - Outpatient Procedures	18,784	15,919	18%	14,943	26%

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS

SCHEDULE B-2

MARCH, 2026

MAR					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
Payor Mix (Gross Charges)											
20.9%	15.3%	5.6%	15.6%	5.3%	35	Medicare FFS	19.1%	15.4%	3.7%	15.5%	3.7%
13.5%	10.0%	3.4%	10.2%	3.2%	36	Medicare HMO	11.9%	10.1%	1.8%	10.1%	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%
6.3%	7.5%	-1.3%	9.1%	-2.8%	38	Medi-Cal	6.3%	7.5%	-1.2%	7.8%	-1.5%
39.3%	44.8%	-5.5%	43.6%	-4.2%	39	Medi-Cal HMO	40.7%	44.6%	-3.9%	45.1%	-4.4%
19.8%	20.9%	-1.1%	19.9%	-0.1%	40	Commercial Contract (FFS)	20.6%	20.8%	-0.2%	20.2%	0.4%
0.0%	0.0%	0.0%	0.0%	0.0%	41	Commercial Capitated	0.0%	0.0%	0.0%	0.0%	0.0%
0.3%	1.5%	-1.2%	1.6%	-1.3%	42	Other	1.4%	1.5%	-0.1%	1.3%	0.1%
Case Mix Index											
1.3223	1.3000	2%	1.6654	-21%	43	Medicare FFS	1.3422	1.3000	3%	1.3594	-1%
1.1889	1.2000	-1%	1.1281	5%	44	General Acute	1.2349	1.2000	3%	1.2244	1%
1.2578	1.2500	1%	1.3840	-9%	45	Total Hospital	1.2872	1.2500	3%	1.3013	-1%
Medicare Inpt FFS Performance											
83	30	177%	17	388%	46	Medicare acute discharges	429	276	55%	184	133%
3.94	4.70	-16%	4.82	-18%	47	Acute length of stay	3.57	4.03	-11%	4.02	-11%
1.3223	1.3000	2%	1.6654	-21%	48	Medicare Case Mix index	1.3422	1.3000	3%	1.3594	-1%
2.9795	3.6154	-18%	2.8963	3%	49	Adjusted LOS with Case Mix Index Factor	2.6588	3.0992	-14%	2.9545	-10%
35,701	23,058	55%	21,542	66%	50	Per Case IP Charges case mix adjusted	32,200	23,767	35%	29,749	8%
39.7%	21.4%	18.3%	5.1%	34.5%	51	Reimb as % of Gross Charge	33.5%	19.0%	14.5%	22.7%	10.8%
10.6%	-63.9%	74.5%	-547.8%	558.4%	52	Medicare Margin % (Margin / reimb)	-1.6%	-84.9%	83.3%	-47.7%	46.1%
89.4%	163.9%	-74.5%	647.8%	-558.4%	53	Medicare cost as % of reimbursement	101.6%	184.9%	-83.3%	147.7%	-46.1%

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS

SCHEDULE B-3

MARCH, 2026

MAR					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
Labor											
476.0	421.0	13%	389.9	22%	54	FTE's Productive (incl registry/temp hrs)	421.1	410.9	2%	386.8	9%
482.2	428.8	12%	398.5	21%	55	FTE's Total	428.2	418.5	2%	393.3	9%
3.13	2.29	37%	2.19	43%	56	Total FTE per adjusted occupied bed	2.75	2.35	17%	2.30	19%
134.3	191.5	-30%	193.7	-31%	57	Labor hours per adjusted admit	161.7	192.1	-16%	223.6	-28%
106.8	153.2	-30%	139.9	-24%	58	Labor hours per adj. admit case mix adjusted	125.6	153.7	-18%	171.8	-27%
132,150	125,911	5%	132,942	-1%	59	Labor Cost per FTE inc. benefits (annual; inc registry/temp exp)	127,701	123,799	3%	118,820	7%
38.0%	46.5%	-18%	50.1%	-24%	60	Non Wage benefits as % of Salary	43.6%	47.1%	-7%	47.0%	-7%
310,360	211,416	47%	219,142	42%	61	Net revenue per FTE (annualized) (a)	266,253	206,177	29%	211,275	26%
4,551	801	468%	1,995	128%	50a	Registry / Temp Help Hours	33,668	7,108	374%	16,389	105%
Revenues (a)											
2,662	1,326	101%	1,313	103%	62	Net pt. revenue per adjusted pat day	2,006	1,327	51%	1,332	51%
20,043	19,465	3%	20,406	-2%	63	Net pt. revenue per adjusted admit	20,695	19,039	9%	22,710	-9%
15,935	15,572	2%	14,744	8%	64	Net pt. rev. per adj. admit case mix adjusted	16,078	15,231	6%	17,452	-8%
68.1%	78.8%	-13%	80.7%	-16%	65	Outpt revenue as % of total revenue	73.1%	78.2%	-7%	78.8%	-7%
39.5%	37.3%	6%	30.5%	29%	66	Net pt. revenue as percent of gross charges	38.0%	36.4%	4%	36.1%	5%
Operating Expenses (b)											
2,591	1,193	117%	1,210	114%	67	Total expense per adj. pat day	1,889	1,223	54%	1,201	57%
19,508	17,517	11%	18,805	4%	68	Total expense per adjusted admit	19,489	17,544	11%	20,477	-5%
43.7%	66.2%	-34%	65.8%	-34%	69	Labor Expense (inc. benefits) as % of total exp.	50.9%	65.2%	-22%	62.4%	-18%
11.2%	6.5%	71%	6.5%	71%	70	Supply expense as % of net patient revenues	8.8%	6.7%	31%	6.5%	36%
1,782	1,016	75%	963	85%	71	Supply expense per CMI adjusted admit	1,411	1,021	38%	1,129	25%
5.2%	9.1%	-43%	8.9%	-42%	72	Capital cost (Depr & interest as % of total exp.)	6.9%	9.5%	-27%	9.9%	-30%
Key Financial Ratios											
2.7%	9.1%	-6.4%	7.3%	-4.6%	73	Operating Income Margin %	5.7%	7.1%	-1.3%	9.1%	-3.4%
4.8%	12.5%	-7.7%	10.7%	-5.9%	74	Total Income Margin %	8.7%	10.7%	-2.1%	12.9%	-4.2%
7.8%	16.5%	-8.7%	15.0%	-7.2%	75	EBITDA margin % (net oper inc. before depr & interest)	12.2%	15.0%	-2.8%	17.4%	-5.2%
52	85	(33)	71	-19	76	Days Cash on Hand	52	85	(33)	71	-19
51	53	(2)	59	-8	77	Days rev. in Accounts Receivable-gross	51	53	(2)	59	-8

(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

I Graphs of Activities

OAK VALLEY DISTRICT HOSPITAL
 DETAIL OPERATIONAL STATISTICS

SCHEDULE C-1

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MARCH, 2026

MAR						YEAR - TO - DATE					
Actual	Budget	Var %	Last Yr	Var %	Line #	Actual	Budget	Var %	Last Yr	Var %	
Patient Days											
55	63	-13%	0	0%	1	ICU	158	329	-52%	0	0%
492	192	156%	153	222%	2	Medical/surgical	2,664	1,755	52%	1,416	88%
547	255	115%	153	258%	3	Total Acute	2,822	2,084	35%	1,416	99%
291	225	29%	284	2%	4	TCU	2,274	1,973	15%	1,972	15%
2,633	2,712	-3%	2,523	4%	5	ONRC	23,766	23,732	0%	23,623	1%
2,924	2,937	0%	2,807	4%	6	Total Skilled Nursing	26,040	25,705	1%	25,595	2%
Average Daily Census											
1.8	2.0	-13%	0.0	0%	7	ICU	0.6	1.2	-52%	0.0	0%
15.9	6.2	156%	4.9	222%	8	Medical/surgical	9.7	6.4	52%	5.2	88%
17.6	8.2	115%	4.9	258%	9	Total Acute	10.3	7.6	35%	5.2	99%
9.4	7.3	29%	9.2	2%	10	TCU	8.3	7.2	15%	7.2	15%
84.9	87.5	-3%	81.4	4%	11	ONRC	86.7	86.6	0%	86.2	1%
94.3	94.7	0%	90.5	4%	12	Total Skilled Nursing	95.0	93.8	1%	93.4	2%
Surgery											
29	19	53%	26	12%	15	Inpatient cases	300	143	110%	115	161%
74	12	517%	17	335%	16	Outpatient cases	272	91	199%	77	253%
0	0	0%	0	0%	16b	Outpatient pain management	0	0	0%	0	0%
Endoscopy											
8	3	167%	3	167%	17	Inpatient procedures	76	21	262%	10	660%
35	49	-29%	48	-27%	18	Outpatient procedures	387	422	-8%	422	-8%
10	12	-17%	15	-33%	19	Infusion Therapy-# of patients	32	112	-71%	71	-55%
17	16	6%	25	-32%	20	Bed Hold Days-ONRC	289	137	111%	96	201%
64	32	100%	42	52%	21	Outpt Care-Observation-# of patients	568	257	121%	252	125%
2,825	1,156	144%	1,408	101%	22	Outpt Care-Observation-Hours	24,592	9,289	165%	8,073	205%
118	48	144%	59	101%	23	Outpt Care-Observation-Adjusted Days	1,025	387	165%	336	205%
ER Volumes											
222	51	335%	36	517%	24	ER Inpt Admits	1,273	469	171%	361	253%
1,513	1,944	-22%	1,896	-20%	25	ER Outpt visits	14,201	16,474	-14%	15,760	-10%
1,735	1,995	-13%	1,932	-10%	26	ER total visits (Inpt + Outpt)	15,474	16,943	-9%	16,121	-4%
Ambulance Runs											
587	501	17%	497	18%	27	Oakdale	4,738	4,472	6%	4,547	4%
90	77	17%	69	30%	28	Waterford	855	747	14%	726	18%
1,595	1,647	-3%	1,571	2%	29	Oakdale Clinic-OP Visits	12,732	14,335	-11%	13,985	-9%
510	604	-16%	441	16%	30	Oakdale Prenatal Clinic-OP Visits	4,346	5,406	-20%	4,003	9%
0	0	0%	0	0%	31	Oakdale Dental Clinic	0	0	0%	0	0%
341	334	2%	281	21%	32	Industrial Med Clinic-OP Visits	2,811	3,096	-9%	2,740	3%
374	486	-23%	505	-26%	33	Escalon Clinic-OP Visits	3,163	4,130	-23%	4,034	-22%
843	990	-15%	921	-8%	34	Riverbank Clinic-OP Visits	7,377	8,662	-15%	8,516	-13%
417	434	-4%	444	-6%	35	Waterford Clinic	3,613	3,727	-3%	3,640	-1%
8,989	8,479	6%	8,550	5%	36	Outpatient Visits (All per OSHPD Definition)	72,526	74,168	-2%	73,751	-2%

OAK VALLEY DISTRICT HOSPITAL
 DETAIL OPERATIONAL STATISTICS

SCHEDULE C-1

Page 2

MARCH, 2026

MAR						YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %	Line #	Actual	Budget	Var %	Last Yr	Var %
						Blood Bank				
18	10	80%	5	260%	37	IP Units	114	86	33%	32
6	8	-25%	5	20%	38	OP Units	107	76	41%	50
						Central Services				
38	944	-96%	869	-96%	39	IP Line Items	9,258	8,181	13%	8,404
57	2,297	-98%	2,291	-98%	40	OP Line Items	18,333	20,671	-11%	19,756
						Electrocardiogram				
8	10	-20%	8	0%	41	IP Procedures	108	99	9%	106
4	6	-33%	6	-33%	42	OP Procedures	80	53	51%	57
						Laboratory				
3,581	1,580	127%	1,431	150%	43	I/P Procedures	25,136	14,771	70%	14,405
15,933	11,395	40%	11,998	33%	44	O/P Procedures	113,100	96,517	17%	94,387
						Pharmacy				
11,323	3,875	192%	3,588	216%	45	IP Line Items	62,501	36,480	71%	37,209
6,059	4,903	24%	5,285	15%	46	OP Line Items	49,077	41,735	18%	40,270
						Physical Therapy				
181	59	207%	61	197%	47	IP Treatments	939	550	71%	592
1,119	1,256	-11%	1,156	-3%	48	OP Treatments	9,027	11,664	-23%	10,788
						Radiology				
218	55	296%	55	296%	49	IP Procedures	1,142	486	135%	458
1,455	1,116	30%	1,165	25%	50	OP Procedures	11,088	9,668	15%	8,947
						MRI				
17	4	325%	2	750%	50	IP Procedures	55	35	57%	27
60	43	40%	49	22%	51	OP Procedures	396	317	25%	301
						CT Scanner				
156	43	263%	48	225%	52	IP Procedures	871	371	135%	360
546	395	38%	432	26%	53	OP Procedures	4,377	3,318	32%	3,239
						Ultrasound				
39	12	225%	9	333%	54	IP Procedures	172	113	52%	99
344	323	7%	360	-4%	55	OP Procedures	2,923	2,616	12%	2,456
						Respiratory Therapy				
771	251	207%	278	177%	57	IP Treatments	3,238	2,199	47%	2,268
151	68	122%	90	68%	58	OP Treatments	857	460	86%	402
						Echocardiology				
48	6	700%	8	500%	59	IP Treatments	189	54	250%	54
24	5	380%	2	1100%	60	OP Treatments	138	38	263%	39
						Dietary				
2,939	1,538	91%	1,631	80%	59	Patient Meals - Hospital	19,373	13,035	49%	12,953
4,653	3,549	31%	3,518	32%	60	Non Patient Meals (Cafeteria)	36,987	31,115	19%	29,230
						Laundry				
10,000	10,044	0%	10,000	0%	61	Pounds Processed	90,000	89,964	0%	90,000

OAK VALLEY DISTRICT HOSPITAL
FINANCIAL REVENUE STATISTICS

SCHEDULE D

Page 1 of 2

MARCH, 2026

MAR					Line #	YEAR - TO - DATE					
Actual	Budget	Var %	Last Yr	Var %		Actual	Budget	Var %	Last Yr	Var %	
GROSS PATIENT REVENUES											
7,215	3,797	90%	3,927	84%	1	Inpatient routine per day	5,645	3,896	45%	3,877	46%
7,215	3,797	90%	3,927	84%	3	Total per day	5,645	3,896	45%	3,877	46%
54,316	55,736	-3%	61,015	-11%	4	Inpatient routine per admit	58,240	55,882	4%	66,097	-12%
-	-	0%	-	0%	5	Inpatient ancillary per admit	-	-	0%	-	0%
54,316	55,736	-3%	61,015	-11%	6	Total per admit	58,240	55,882	4%	66,097	-12%
2,611	2,048	27%	2,094	25%	7	Outpatient ancillary per visit	2,426	2,004	21%	1,939	25%
NET PATIENT REVENUES (a)											
<u>INPATIENT (000s)</u>											
678	2	37729%	(64)	-1160%	8	Medicare FFS	4,014	(204)	-2064%	1,166	244%
1,288	318	305%	139	824%	9	Medicare HMO	4,510	2,750	64%	1,666	171%
-	-	0%	-	0%	10	Medicare Capitated Risk	-	-	0%	-	0%
4,805	2,019	138%	4,461	8%	11	Medi-Cal	40,070	17,640	127%	35,700	12%
638	(5)	-12003%	1,253	-49%	12	Commercial Contract (FFS)	2,927	(262)	-1216%	3,557	-18%
-	-	0%	-	0%	13	Commercial Capitated	-	-	0%	-	0
(310)	(31)	897%	59	-628%	14	Other	43	(262)	-117%	(208)	-121%
7,099	2,303	208%	5,848	21%	15	Total	51,565	19,662	162%	41,881	23%
<u>OUTPATIENT (000s)</u>											
1,783	223	700%	(206)	-966%	16	Medicare FFS	6,338	1,654	283%	3,488	82%
644	209	208%	301	114%	17	Medicare HMO	3,975	1,706	133%	(276)	-1539%
-	-	0%	-	0%	18	Medicare Capitated Risk	-	-	0%	-	0%
250	2,633	-91%	(1,143)	-122%	19	Medi-Cal	6,772	22,036	-69%	4,320	57%
3,657	2,543	44%	1,777	106%	20	Commercial Contract (FFS)	21,684	21,617	0%	14,096	54%
1	(6)	-120%	(0)	-392%	21	Commercial Capitated	(6)	(52)	-88%	(30)	-80%
(722)	(205)	252%	840	-186%	22	Other	(4,740)	(1,851)	156%	(1,099)	331%
5,611	5,397	4%	1,569	258%	23	Total	34,022	45,109	-25%	20,499	66%
<u>TOTAL (000s)</u>											
2,461	225	996%	(270)	-1012%	24	Medicare FFS	10,352	1,450	614%	4,654	122%
1,931	527	266%	440	339%	25	Medicare HMO	8,486	4,456	90%	1,389	511%
-	-	0%	-	0%	26	Medicare Capitated Risk	-	-	0%	-	0%
5,055	4,653	9%	3,318	52%	27	Medi-Cal	46,842	39,676	18%	40,020	17%
4,295	2,538	69%	3,030	42%	28	Commercial Contract (FFS)	24,611	21,355	15%	17,653	39%
1	(6)	-120%	(0)	-392%	29	Commercial Capitated	(6)	(52)	-88%	(30)	-80%
(1,032)	(236)	337%	899	-215%	30	Other	(4,697)	(2,114)	122%	(1,308)	259%
12,710	7,700	65%	7,417	71%	31	Total	85,587	64,771	32%	62,380	37%
12,710	7,700		7,417			Total per financials (net pt revenue less bad debt provision)	85,587	64,771		62,380	

(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

MARCH, 2026

MAR						YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %	Line #	Actual	Budget	Var %	Last Yr	Var %
NET PATIENT REVENUES PER ADJ DAY (a)										
3,698	384	862%	(712)	-620%	32	2,675	329	712%	1,565	71%
7,624	2,371	221%	2,282	234%	33	3,831	2,557	50%	1,044	267%
-	-	0%	-	0%	34	-	-	0%	-	0%
1,614	1,131	43%	774	108%	35	1,506	1,122	34%	1,125	34%
8,990	9,438	-5%	13,111	-31%	36	15,327	9,096	68%	8,781	75%
-	-	0%	-	0%	37	-	-	0%	-	0%
(185,097)	(547)	33708%	-	0%	38	(3,803)	(639)	495%	(478)	695%
2,662	1,326	101%	1,313	103%	39	2,006	1,327	51%	1,332	51%
(0)	0		0							
NET PATIENT REVENUES PER ADJ ADMIT (a)										
13,995	1,709	719%	(2,537)	-652%	40	9,351	1,290	625%	5,746	63%
26,553	9,589	177%	8,710	205%	41	13,990	9,880	42%	4,086	242%
-	-	0%	-	0%	42	-	-	0%	-	0%
154,987	202,303	-23%	29,081	433%	43	132,130	199,390	-34%	44,763	195%
39,704	42,469	-7%	47,199	-16%	44	50,001	35,886	39%	30,295	65%
-	-	0%	-	0%	45	-	-	0%	-	0%
1,265,786	(14,586)	-8778%	-	0%	46	(34,409)	(12,565)	174%	(7,784)	342%
20,043	19,465	3%	20,406	-2%	47	20,695	19,039	9%	22,710	-9%
(0)	-		0.00							
NET REVENUES AS % OF GROSS CHGS-INPATIENT										
21.8%	0.2%	10813%	-6.5%		48	23.0%	-2.5%		15.7%	
69.7%	52.9%	32%	28.3%		49	56.2%	51.2%		33.3%	
0.0%	0.0%	0%	0.0%		50	0.0%	0.0%		0.0%	
87.7%	74.8%	17%	181.7%		51	122.9%	74.1%		157.4%	
84.3%	-1.2%	-7373%	363.8%		52	47.5%	-6.5%		110.7%	
0.0%	0.0%	0%	0.0%		53	0.0%	0.0%		0.0%	
140.0%	-151.7%	-192%	0.0%		54	6.5%	-140.4%		-114.8%	
64.7%	49.2%	32%	136.9%		55	79.5%	47.4%		108.7%	
		0%								
NET REVENUES AS % OF GROSS CHGS-OUTPATIENT										
43.7%	9.0%	384%	-8.3%		56	22.1%	7.8%		16.9%	
23.1%	13.0%	77%	17.0%		57	19.3%	12.3%		-2.1%	
0.0%	0.0%	0%	0.0%		58	0.0%	0.0%		0.0%	
2.4%	29.8%	-92%	-12.4%		59	8.4%	27.6%		5.4%	
60.3%	61.4%	-2%	43.6%		60	49.8%	60.8%		42.1%	
0.0%	0.0%	0%	0.0%		61	0.0%	0.0%		0.0%	
-231.7%	-65.9%	252%	241.5%		62	-174.5%	-69.4%		-50.8%	
23.9%	31.1%	-23%	8.8%		63	19.3%	30.3%		14.3%	
Medicare Inpt FFS Performance										
83	30	177%	17		64	429	276		184	
3.94	4.70	-16%	4.82		65	3.57	4.03		4.02	
16.82	22.60	-26%	16.75		66	20.83	22.13		20.06	
1.322	1.300	2%	1.665		67	1.342	1.300		1.359	
35701	23058	55%	21542		68	32200	23767		29749	
39.7%	21.4%	86%	5.1%		69	33.5%	19.0%		22.7%	
10.6%	-63.9%	-117%	-547.8%		70	-1.6%	-84.9%		-47.7%	
89.4%	163.9%	-45%	647.8%		71	101.6%	184.9%		147.7%	

(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

MAR					MARCH, 2026					YEAR - TO - DATE					
Actual	Budget	% of Act	Last Yr	% of Last Yr	Line #	Actual	Budget	% of Act	Last Yr	% of Last Yr	Actual	Budget	% of Act	Last Yr	% of Last Yr
ACUTE PATIENT DAYS															
226	96	41.3%	55	35.9%	1	1,050	756	37.2%	455	32.1%					
101	45	18.5%	27	17.6%	2	481	356	17.0%	284	20.1%					
-	-	0.0%	-	0.0%	3	-	-	0.0%	-	0.0%					
34	28	6.2%	24	15.7%	4	191	191	6.8%	95	6.7%					
157	58	28.7%	30	19.6%	5	714	537	25.3%	422	29.8%					
53	26	9.7%	18	11.8%	6	199	226	7.1%	135	9.5%					
-	-	0.0%	-	0.0%	7	-	-	0.0%	-	0.0%					
(24)	2	-4.4%	(1)	-0.7%	8	187	18	6.6%	25	1.8%					
547	255	100.0%	153	100.0%	9	2,822	2,084	100.0%	1,416	100.0%					
ACUTE ADMITS															
56	21	31.5%	14	36.8%	10	305	196	36.1%	121	31.8%					
27	9	15.2%	3	7.9%	11	124	80	14.7%	63	16.5%					
-	-	0.0%	-	0.0%	12	-	-	0.0%	-	0.0%					
12	5	6.7%	4	10.5%	13	68	46	8.1%	23	6.0%					
69	16	38.8%	12	31.6%	14	259	146	30.7%	120	31.5%					
12	6	6.7%	5	13.2%	15	61	57	7.2%	41	10.8%					
-	-	0.0%	-	0.0%	16	-	-	0.0%	-	0.0%					
2	1	1.1%	-	0.0%	17	27	7	3.2%	13	3.4%					
178	58	100.0%	38	100.0%	18	844	532	100.0%	381	100.0%					
SNF DAYS															
185	179	6.3%	156	5.6%	19	1,246	1,355	4.8%	1,004	3.9%					
-	47	0.0%	45	1.6%	20	420	393	1.6%	240	0.9%					
-	-	0.0%	-	0.0%	21	-	-	0.0%	-	0.0%					
352	1,814	12.0%	337	12.0%	22	3,267	16,955	12.5%	3,448	13.5%					
2,356	820	80.6%	2,207	78.6%	23	20,935	6,363	80.4%	20,220	79.0%					
-	3	0.0%	-	0.0%	24	-	44	0.0%	123	0.5%					
-	-	0.0%	-	0.0%	25	-	-	0.0%	-	0.0%					
31	74	1.1%	62	2.2%	26	172	595	0.7%	560	2.2%					
2,924	2,937	100.0%	2,807	100.0%	27	26,040	25,705	100.0%	25,595	100.0%					
SNF ADMITS															
10	7	83.3%	8	50.0%	28	57	56	42.2%	47	46.5%					
1	3	8.3%	4	25.0%	29	23	23	17.0%	15	14.9%					
-	-	0.0%	-	0.0%	30	-	-	0.0%	-	0.0%					
-	1	0.0%	-	0.0%	31	20	8	14.8%	3	3.0%					
1	2	0	4	25.0%	32	35	14	25.9%	31	30.7%					
-	-	0.0%	-	0.0%	33	-	2	0.0%	5	5.0%					
-	-	0.0%	-	0.0%	34	-	-	0.0%	-	0.0%					
-	-	0.0%	-	0.0%	35	-	2	0.0%	-	0.0%					
12	13	100.0%	16	100.0%	36	135	105	100.0%	101	100.0%					
ACUTE AVERAGE LENGTH OF STAY															
4.04	4.57	(0.54)	3.93	0.11	37	3.44	3.86	(0.41)	3.76	(0.32)					
3.74	5.00	(1.26)	9.00	(5.26)	38	3.88	4.45	(0.57)	4.51	(0.63)					
-	-	-	-	-	39	-	-	-	-	-					
2.83	5.60	(2.77)	6.00	(3.17)	40	2.81	4.15	(1.34)	4.13	(1.32)					
2.28	3.63	(1.35)	2.50	(0.22)	41	2.76	3.68	(0.92)	3.52	(0.76)					
4.42	4.33	0.08	3.60	0.82	42	3.26	3.96	(0.70)	3.29	(0.03)					
-	-	-	-	-	43	-	-	-	-	-					
(12.00)	2.00	(14.00)	-	(12.00)	44	6.93	2.57	4.35	1.92	5.00					
3.07	4.40	(1.32)	4.03	(0.95)	45	3.34	3.92	(0.57)	3.72	(0.37)					
SNF AVERAGE LENGTH OF STAY															
18.50	25.57	(7.07)	19.50	(1.00)	46	21.86	24.20	(2.34)	21.36	0.50					
-	15.67	(15.67)	11.25	(11.25)	47	18.26	17.09	1.17	16.00	2.26					
-	-	-	-	-	48	-	-	-	-	-					
-	1,814	(1,814)	-	-	49	163	2,119	(1,956)	1,149	(986)					
2,356.00	410.00	1,946.00	551.75	1,804.25	50	598.14	454.50	143.64	652.26	(54.12)					
-	-	-	-	-	51	-	22.00	(22.00)	24.60	(24.60)					
-	-	-	-	-	52	-	-	-	-	-					
-	-	-	-	-	53	-	297.50	(297.50)	-	-					
243.67	225.92	17.74	175.44	68.23	54	192.89	244.81	(51.92)	253.42	(60.53)					

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

SCHEDULE G-1

MARCH, 2026
Amounts in (000's)

Line #	2025 MAR	2025 APR	2025 MAY	2025 JUN	2025 JUL	2025 AUG	2025 SEP	2025 OCT	2025 NOV	2025 DEC	2026 JAN	2026 FEB	2026 MAR
REVENUES													
1	\$ 4,271	\$ 4,118	\$ 3,927	\$ 4,609	\$ 5,496	\$ 5,900	\$ 4,624	\$ 5,320	\$ 5,322	\$ 8,843	\$ 9,143	\$ 9,259	\$ 10,972
2	17,907	16,868	18,466	16,224	18,215	17,051	17,429	21,426	16,345	19,091	21,064	21,883	23,473
3	22,178	20,986	22,393	20,833	23,712	22,952	22,053	26,746	21,667	27,934	30,206	31,142	34,445
4	6	6	5	6	5	5	5	5	16	16	15	15	15
5	(15,417)	(12,158)	(14,961)	(8,119)	(15,635)	(14,923)	(13,975)	(17,042)	(13,539)	(17,973)	(16,150)	(19,246)	(20,850)
6	650	(425)	(492)	(519)	(631)	(610)	(583)	(710)	(527)	(703)	(779)	(595)	(900)
7	7,417	8,408	6,945	12,200	7,452	7,424	7,501	9,000	7,618	9,274	13,293	11,316	12,710
8	531	303	377	(4,311)	1,142	850	590	632	387	389	(2,621)	136	(160)
9	7,949	8,711	7,322	7,890	8,594	8,273	8,090	9,632	8,005	9,663	10,672	11,452	12,551
OPERATING EXPENSES													
10	2,517	2,447	2,489	2,353	2,587	2,626	2,544	2,709	2,677	2,924	2,943	2,969	3,447
11	359	(58)	89	101	77	121	82	87	71	215	145	111	140
12	122	177	223	255	254	213	253	155	235	268	212	181	336
13	1,501	1,239	1,236	1,751	1,425	1,419	1,272	1,476	1,263	1,241	1,599	1,283	1,489
14	484	530	599	765	708	558	653	665	708	868	909	1,021	1,421
15	483	475	485	698	622	598	697	653	673	745	942	1,050	1,130
16	654	719	693	920	824	796	990	970	973	933	913	1,001	962
17	138	131	138	199	223	218	232	172	147	157	149	146	139
18	90	90	90	124	90	90	94	88	107	114	97	155	102
19	406	454	457	10,862	478	420	492	542	509	544	2,212	2,201	2,405
20	395	395	399	400	401	401	401	412	413	423	429	426	433
21	215	215	216	373	209	214	211	211	201	195	200	200	208
22	7,367	6,814	7,114	18,800	7,898	7,674	7,921	8,142	7,977	8,629	10,749	10,743	12,212
23	582	1,897	208	(10,910)	696	600	169	1,490	28	1,034	(78)	710	339
NON OPERATING REVENUES (EXPENSES)													
24	209	209	209	372	214	214	214	214	214	214	214	214	214
25	57	53	58	170	99	96	89	80	70	42	54	67	49
	-	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	296	-	-	-	-	-	-	-	-	-
28	266	262	267	838	313	311	304	295	284	256	268	281	264
29	-	-	-	-	-	-	-	-	-	-	-	-	-
30	\$ 848	\$ 2,158	\$ 475	\$ (10,072)	\$ 1,009	\$ 910	\$ 472	\$ 1,784	\$ 312	\$ 1,290	\$ 191	\$ 991	\$ 603

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS - TREND BY MONTH

SCHEDULE G-2

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MARCH, 2026

Line #		2025 MAR	2025 APR	2025 MAY	2025 JUN	2025 JUL	2025 AUG	2025 SEP	2025 OCT	2025 NOV	2025 DEC	2026 JAN	2026 FEB	2026 MAR
<u>Admissions</u>														
1	General acute	38	52	47	59	68	64	48	51	65	107	124	139	178
2	SNF/Sub-acute	16	12	14	11	23	17	20	13	9	14	16	11	12
<u>Patient Days</u>														
3	ICU	-	-	-	-	-	-	-	-	-	-	33	70	55
4	Medical/surgical	153	138	130	183	225	239	169	180	212	431	420	296	492
<u>Average daily census (ADC)</u>														
5	General acute	4.9	4.6	4.2	6.1	7.3	7.7	5.6	5.8	7.1	13.9	14.6	13.1	17.6
6	SNF/Sub-acute	90.5	88.0	87.9	86.1	92.9	98.4	98.2	99.6	93.7	92.3	92.6	93.2	94.3
<u>Occupancy % on available beds</u>														
7	General acute	17%	16%	14%	21%	25%	27%	19%	20%	24%	48%	50%	45%	61%
8	SNF	79%	77%	76%	75%	81%	86%	85%	87%	81%	80%	81%	81%	82%
<u>Average length of stay</u>														
9	General acute	4.03	2.65	2.77	3.10	3.31	3.73	3.52	3.53	3.26	4.03	3.65	2.63	3.07
10	SNF/Sub-acute	175.44	220.08	194.71	234.73	125.22	179.41	147.25	237.54	312.33	204.36	179.50	237.18	243.67
<u>Other Volumes</u>														
11	Surgeries - inpatient	26	23	31	25	42	30	33	28	42	37	32	27	29
12	Surgeries - outpatient	17	16	20	15	22	14	10	23	15	26	31	57	74
13	Surgeries - outpatient pain clinic	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Endosocopy - Inpatient	3	2	3	4	4	10	3	10	7	5	13	16	8
15	Endosocopy - Outpatient	48	59	56	61	26	60	46	50	44	38	45	43	35
16	ER admits	36	47	37	48	103	112	109	92	106	151	196	182	222
17	ER visits	1,932	1,933	1,855	1,325	1,685	1,785	1,698	1,677	1,249	1,828	1,984	1,833	1,735
18	Clinic Visits	4,163	4,129	4,291	3,949	4,165	4,069	3,737	3,821	3,119	3,502	3,879	3,670	4,080
19	Ambulance runs	566	571	552	534	641	627	541	556	600	647	672	632	677
20	Total Outpatient visits	8,550	8,517	8,639	8,060	8,245	8,143	7,702	8,187	6,969	7,794	8,533	7,964	8,989
21	Laboratory - Inpatient	1,431	1,376	1,355	1,383	1,668	2,098	1,582	1,706	2,199	4,214	4,646	3,442	3,581
22	Laboratory - Outpatient	11,998	11,818	12,332	11,146	11,292	11,634	11,035	12,295	10,784	12,424	14,291	13,412	15,933
23	Radiology - Inpatient	112	110	93	134	129	173	178	169	167	313	329	314	413
24	Radiology - Outpatient	1,957	1,949	2,011	2,174	2,009	2,093	2,149	2,115	1,775	1,999	2,113	2,126	2,405

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS - TREND BY MONTH

SCHEDULE G-2

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MARCH, 2026

Line #		2025 MAR	2025 APR	2025 MAY	2025 JUN	2025 JUL	2025 AUG	2025 SEP	2025 OCT	2025 NOV	2025 DEC	2026 JAN	2026 FEB	2026 MAR
Payor Mix (Gross Charges)														
25	Medicare FFS	15.6%	15.1%	13.5%	16.8%	16.1%	17.9%	18.5%	17.7%	19.7%	17.3%	19.9%	22.5%	20.9%
26	Medicare HMO	10.2%	8.9%	10.3%	10.6%	11.5%	12.3%	11.8%	7.7%	13.3%	13.1%	12.4%	11.2%	13.5%
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	9.1%	7.3%	5.8%	6.7%	4.7%	6.3%	6.1%	7.1%	6.7%	8.0%	5.8%	5.5%	6.3%
29	Medi-Cal HMO	43.6%	44.6%	41.2%	43.4%	44.6%	38.5%	40.7%	46.0%	39.3%	40.1%	38.6%	39.7%	39.3%
30	Commercial Contract (FFS)	19.9%	21.5%	26.7%	21.0%	21.7%	23.6%	21.1%	20.2%	19.8%	20.0%	21.2%	19.2%	19.8%
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	1.6%	2.6%	2.4%	1.5%	1.4%	1.4%	1.8%	1.3%	1.2%	1.6%	2.1%	1.9%	0.3%
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	1.665	1.258	1.246	1.247	1.202	1.157	1.347	1.458	1.474	1.497	1.381	1.243	1.322
35	General Acute	1.128	1.358	1.374	1.190	1.269	1.123	1.203	1.042	1.354	1.222	1.384	1.329	1.189
36	Total Hospital	1.384	1.306	1.331	1.207	1.238	1.142	1.282	1.224	1.425	1.348	1.383	1.285	1.258
Medicare FFS Performance														
37	Acute length of stay	3.93	2.93	4.33	3.00	3.74	3.17	2.85	3.46	2.82	3.83	3.17	3.44	4.04
38	Adjusted LOS with Case Mix Index Factor	2.36	2.33	3.48	2.41	3.11	2.74	2.12	2.37	1.91	2.56	2.30	2.77	3.05
Labor														
39	FTE's Productive (incl registry/temp hrs)	390	386	375	366	396	408	395	409	416	428	413	450	476
40	FTE's Total	399	391	381	373	402	416	401	417	421	437	423	458	482
41	Total FTE per adjusted occupied bed	2.19	2.26	2.00	2.37	2.44	2.64	2.19	2.13	2.70	3.10	2.82	3.09	3.13
42	Labor hours per adjusted admit	193.7	172.5	157.4	174.1	144.5	192.7	163.2	190.1	212.8	180.9	145.0	134.9	134.3
43	Labor hours per adj. admit case mix adjusted	139.9	132.0	118.3	144.2	116.7	168.7	127.3	155.4	149.3	134.2	104.9	104.9	106.8
44	Labor Cost per FTE inc. benefits (annual; inc registry/temp exp)	132,942	118,480	124,736	145,545	127,114	123,995	126,043	125,105	122,851	125,341	136,360	129,389	132,150
45	Non Wage benefits as % of Salary	50.1%	48.3%	44.1%	64.6%	48.8%	47.9%	44.2%	50.0%	42.3%	36.4%	48.4%	39.3%	38.0%
46	Net revenue per FTE (annualized) (a)	219,142	261,842	214,565	398,198	218,093	210,202	227,780	254,339	220,398	250,057	370,006	322,224	310,360
34a	Registry/Temp Help Hours	1,995	2,235	1,949	2,025	3,586	3,842	3,439	3,235	3,545	4,366	3,687	3,417	4,551
Revenues (a)														
47	Net pt. revenue per adjusted pat day	1,313	1,622	1,174	2,588	1,459	1,521	1,368	1,481	1,630	2,122	2,855	2,725	2,662
48	Net pt. revenue per adjusted admit	20,406	21,709	16,239	33,322	15,151	19,474	17,872	23,247	22,545	21,747	25,792	20,896	20,043
49	Net pt. rev. per adj. admit case mix adjusted	14,744	16,623	12,200	27,614	12,238	17,046	13,942	18,999	15,822	16,133	18,656	16,257	15,935
50	Outpt revenue as % of total revenue	80.7%	80.4%	82.5%	77.9%	76.8%	74.3%	79.0%	80.1%	75.4%	68.3%	69.7%	70.3%	68.1%
51	Net pt. revenue as percent of gross charges	33.4%	40.1%	31.0%	58.6%	31.4%	32.3%	34.0%	33.6%	35.2%	33.2%	44.0%	36.3%	36.9%
Operating Expenses (b)														
52	Total expense per adj. pat day	1,210	1,256	1,138	4,903	1,323	1,398	1,337	1,236	1,624	1,885	2,871	2,554	2,591
53	Total expense per adjusted admit	18,805	16,812	15,753	63,120	13,737	17,901	17,470	19,399	22,463	19,323	25,942	19,586	19,508
54	Labor Expense (inc. benefits) as % of total exp.	72.7%	54.8%	55.8%	18.9%	58.8%	58.9%	52.4%	53.9%	52.3%	52.0%	34.6%	40.6%	40.8%
55	Supply expense as % of net patient revenues	6.5%	6.3%	8.6%	6.3%	9.5%	7.5%	8.7%	7.4%	9.3%	9.4%	6.8%	9.0%	11.2%
56	Supply expense per CMI adjusted admit	963	1,048	1,052	1,731	1,163	1,282	1,214	1,405	1,471	1,511	1,276	1,467	1,782
57	Capital cost (Depr. & interest as % of total exp)	8.9%	9.4%	9.1%	3.3%	9.0%	9.0%	8.4%	8.3%	8.1%	7.5%	4.7%	5.9%	5.2%
Key Financial Ratios														
58	Operating Income Margin %	7.3%	21.8%	2.8%	-138.3%	8.1%	7.2%	2.1%	15.5%	0.3%	10.7%	-0.7%	6.2%	2.7%
59	Total Income Margin %	10.7%	24.8%	6.5%	-127.7%	11.7%	11.0%	5.8%	18.5%	3.9%	13.3%	1.8%	8.7%	4.8%
60	EBITDA margin % (net oper inc. before depr & interest)	15.0%	28.8%	11.2%	-128.5%	15.2%	14.7%	9.7%	21.9%	8.0%	17.1%	5.2%	11.7%	7.8%
Days Cash on Hand														
61	Days Cash on Hand	71.00	119.71	132.42	110.18	102.48	94.42	82.01	75.89	45.55	41.01	82.60	55.54	49.63
62	Days rev. in Accounts Receivable-gross	59.20	59.70	57.14	61.39	60.25	60.16	68.29	63.06	63.39	59.81	61.77	53.91	50.96

(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.

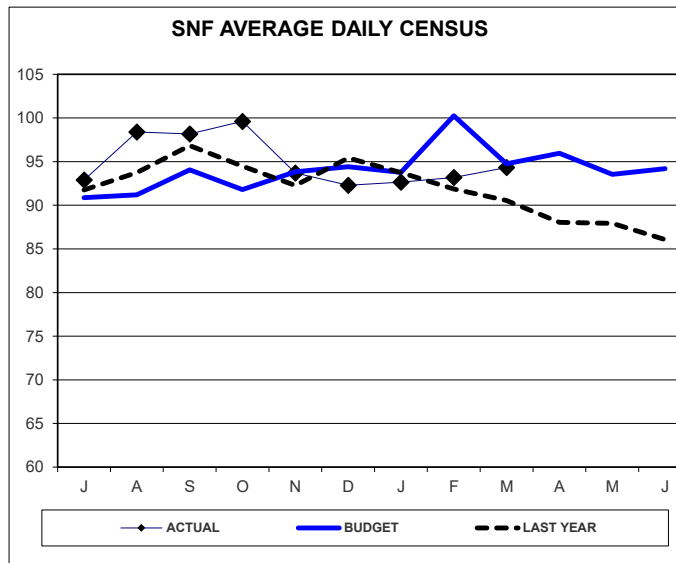
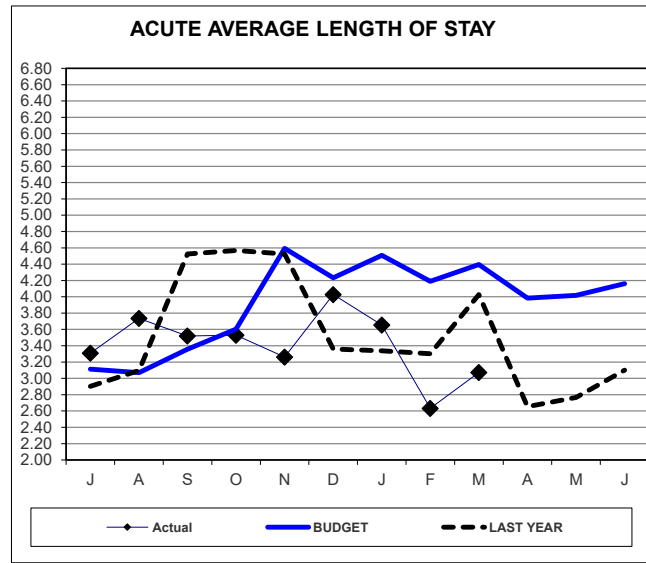
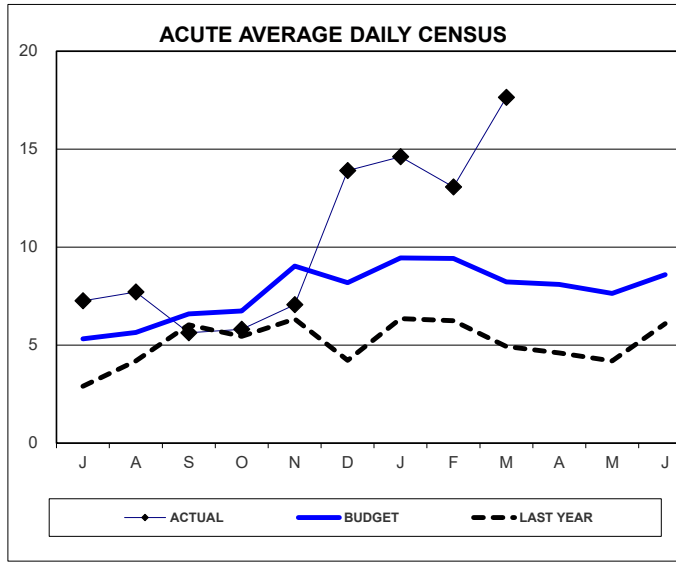
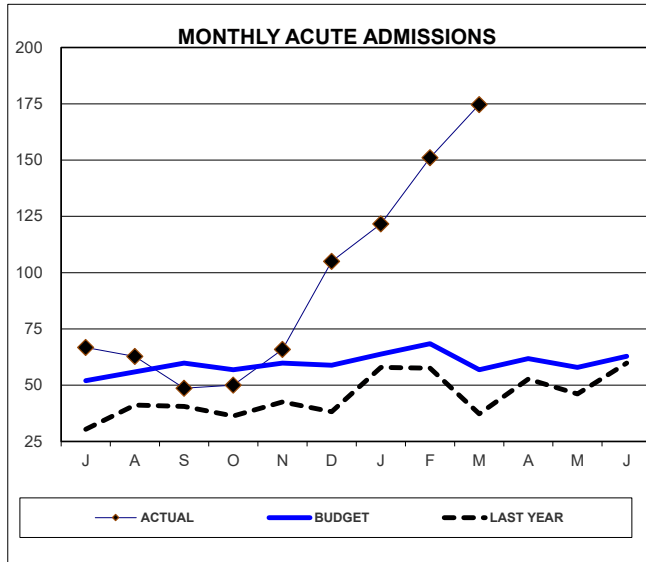
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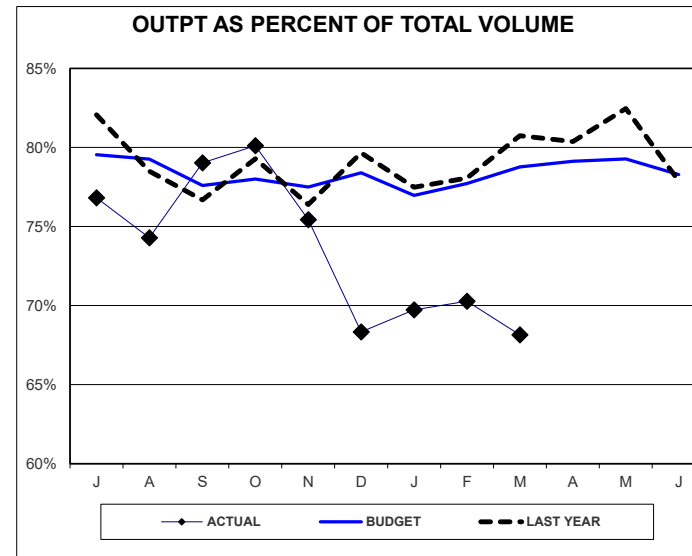
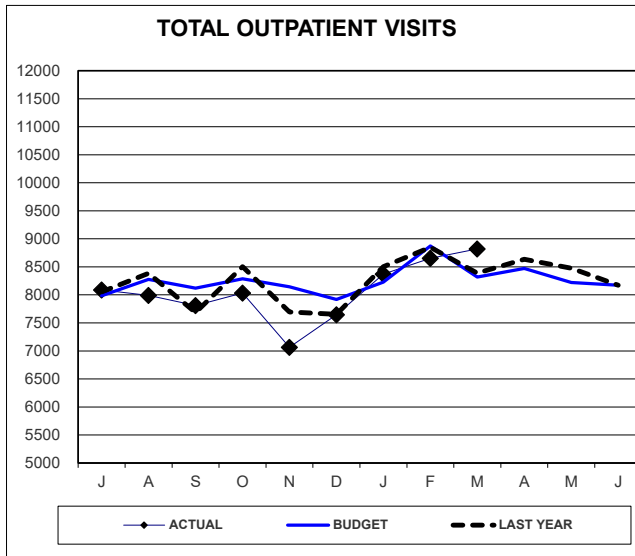
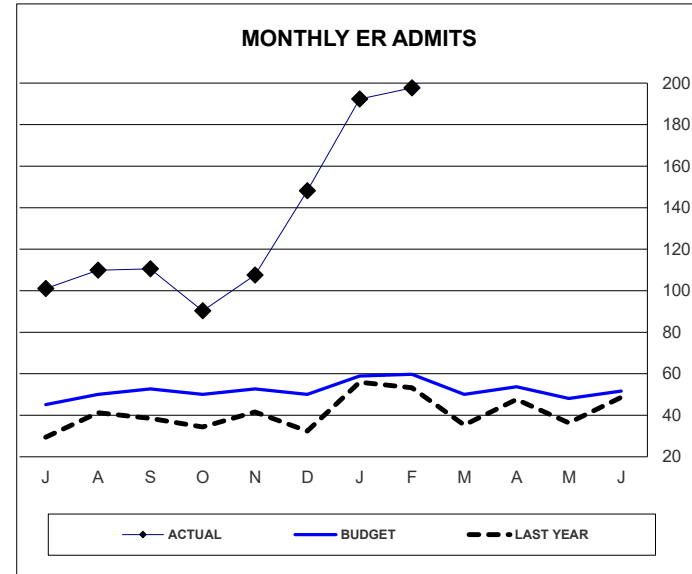
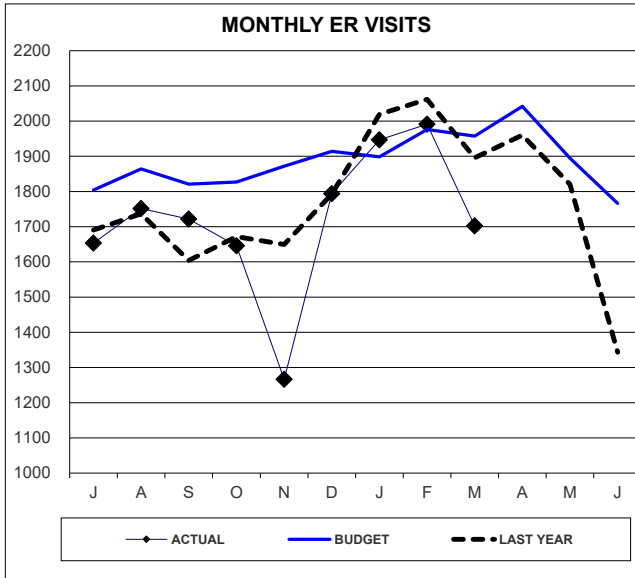
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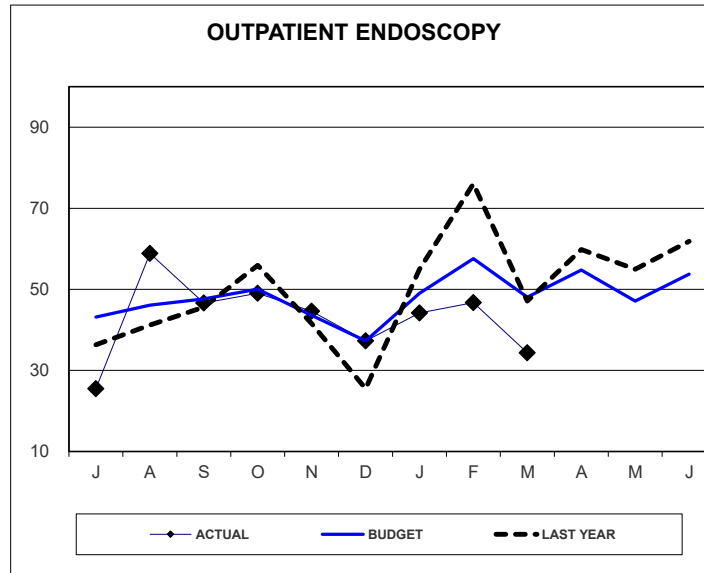
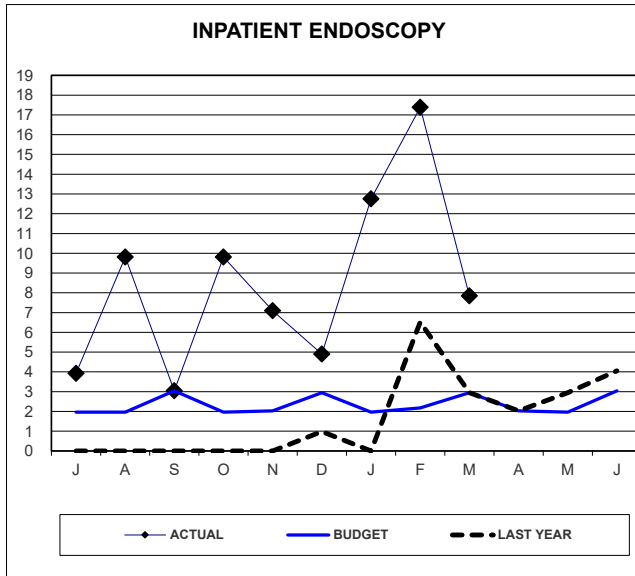
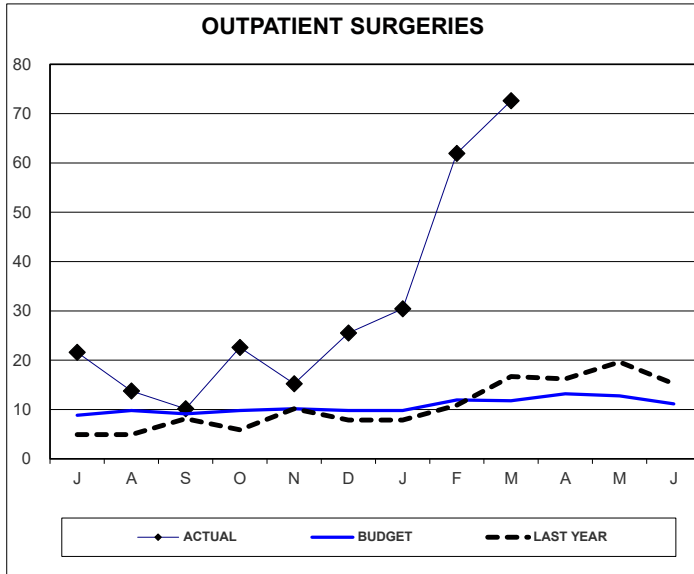
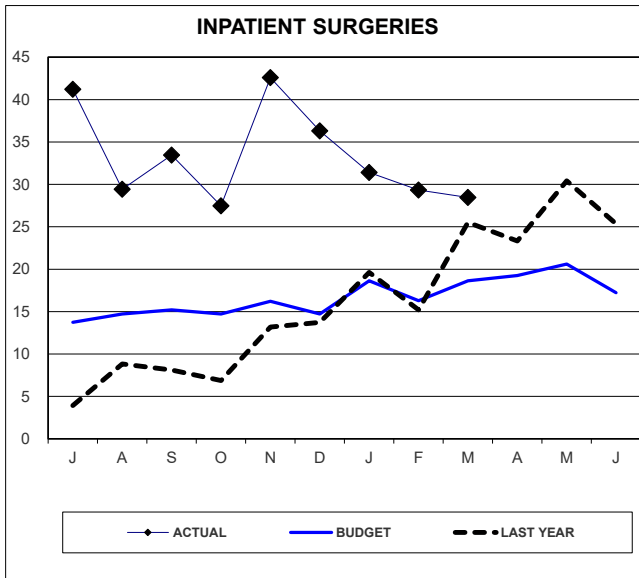
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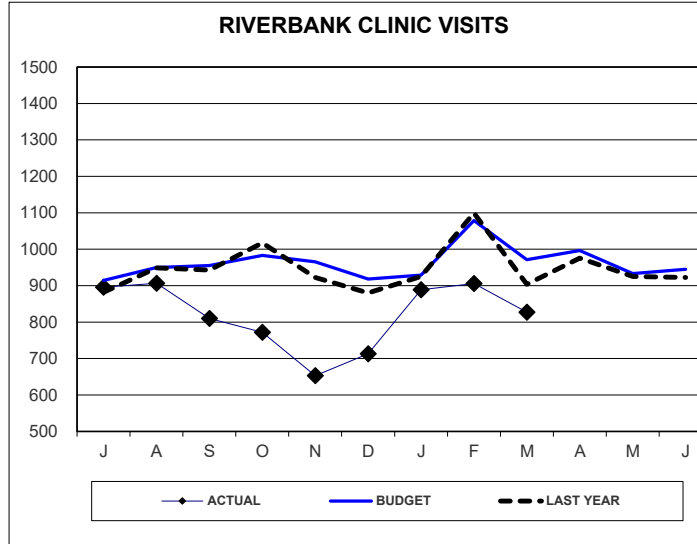
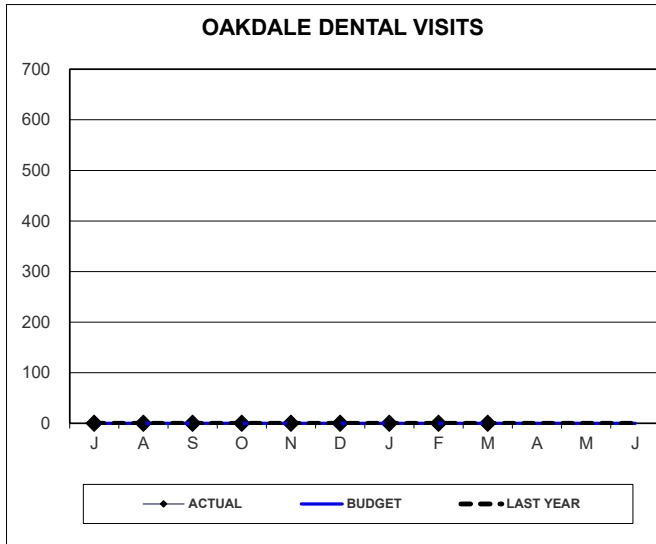
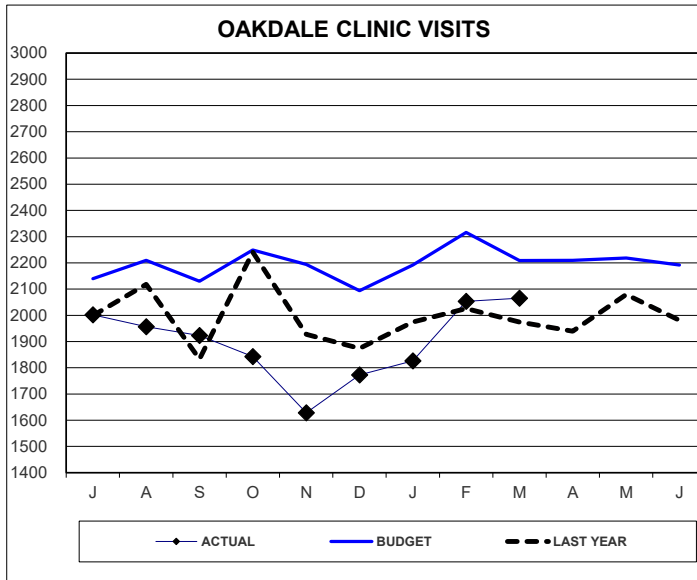
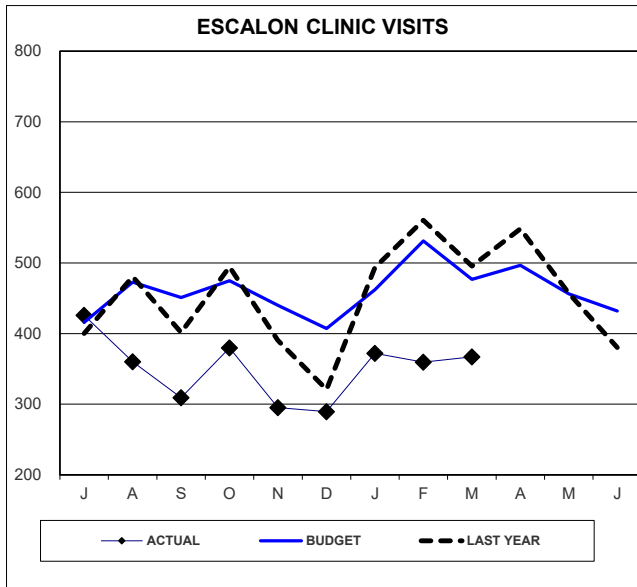
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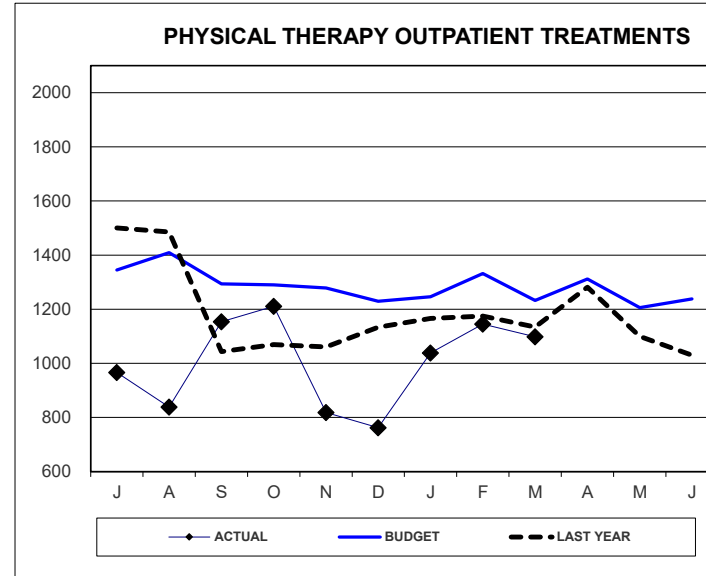
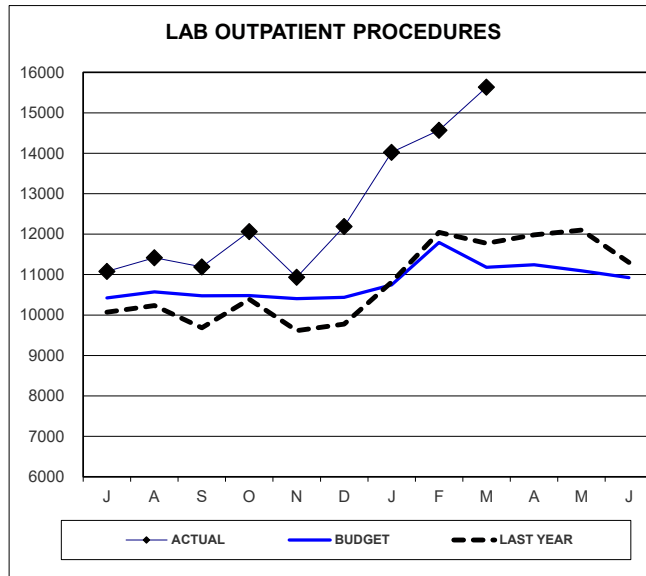
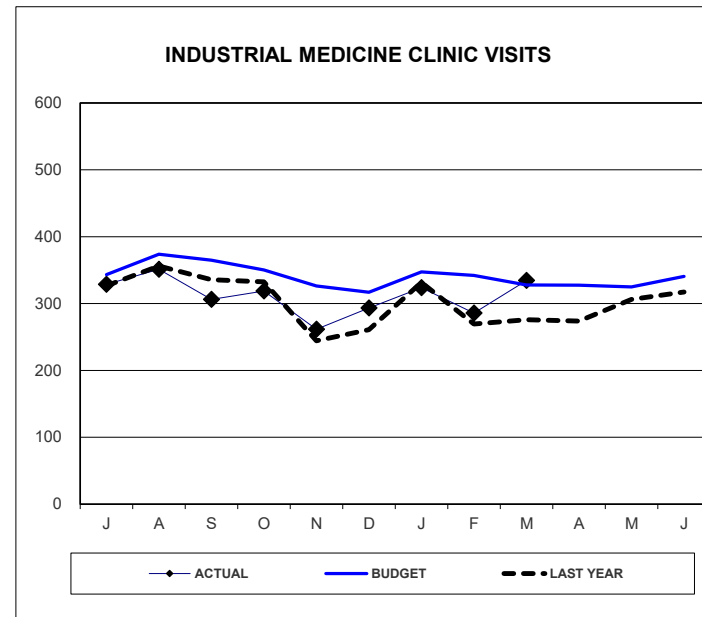
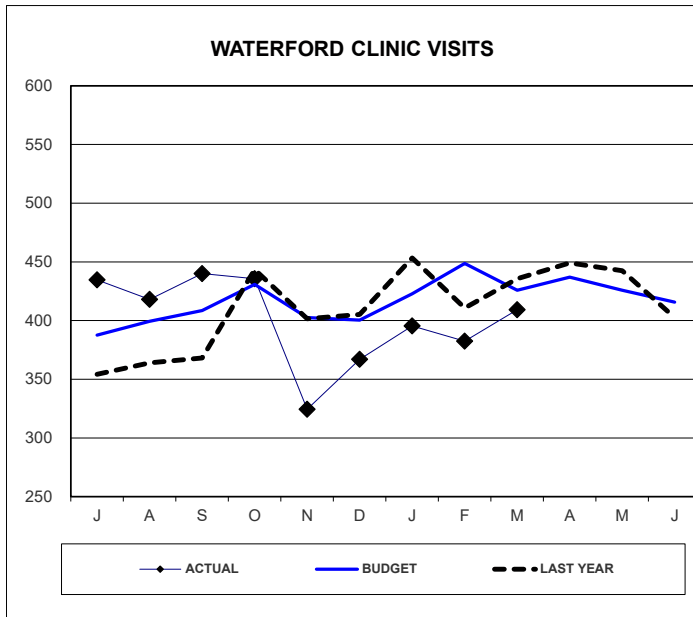
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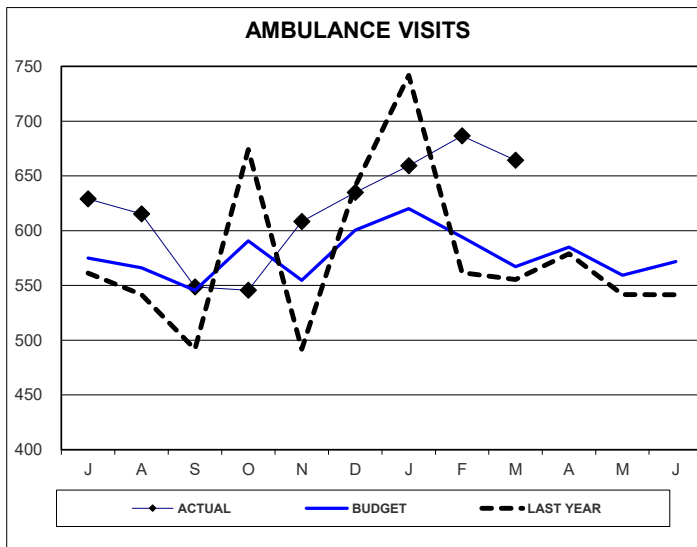
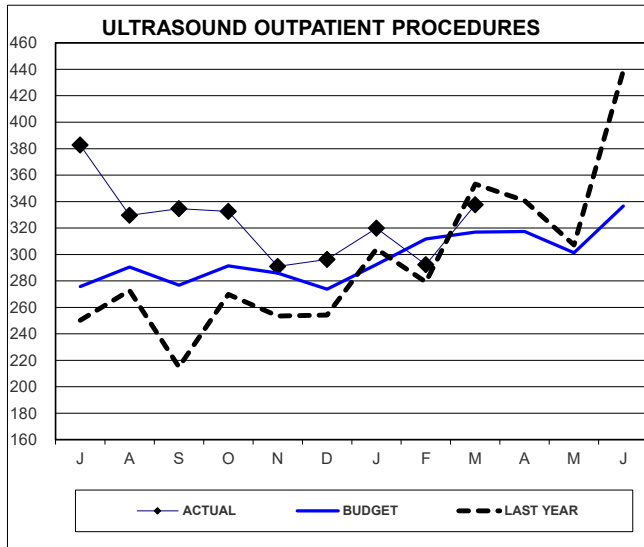
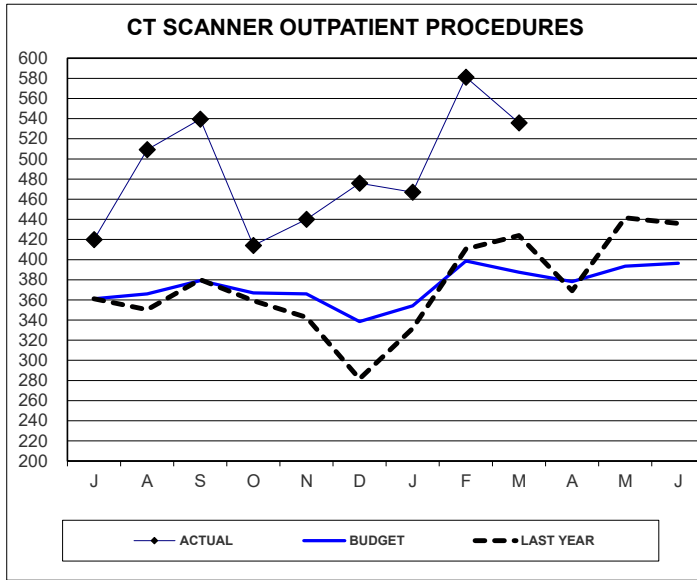
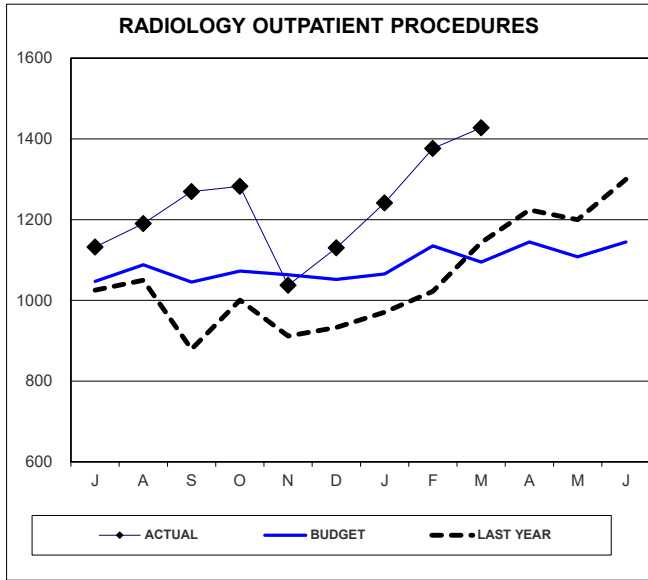
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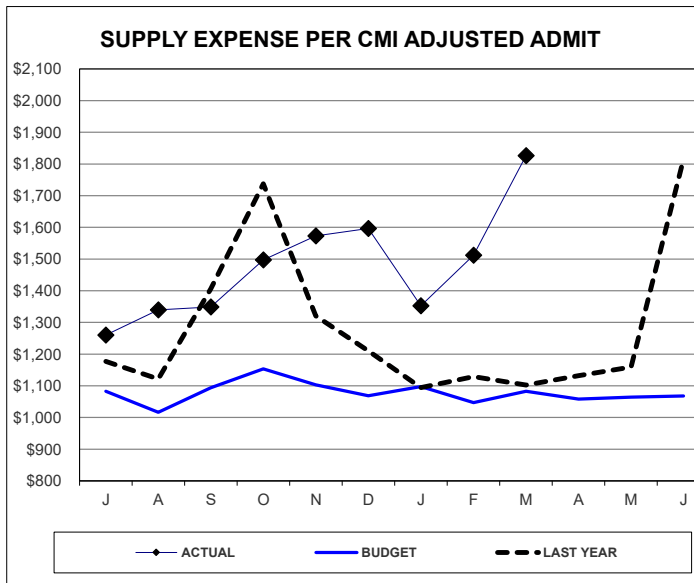
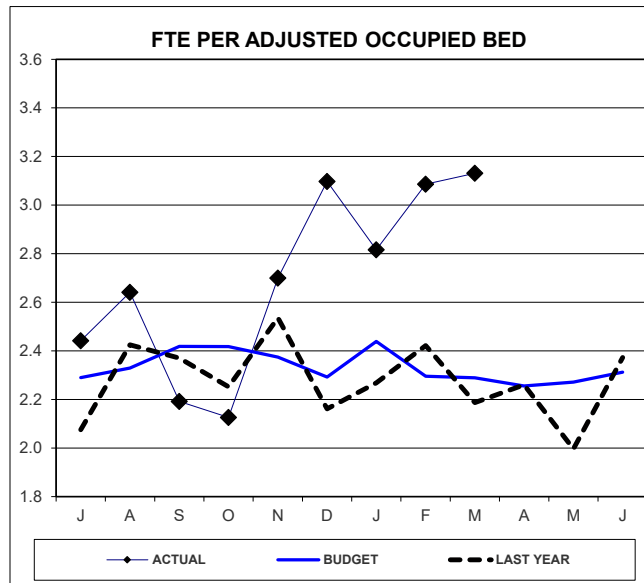
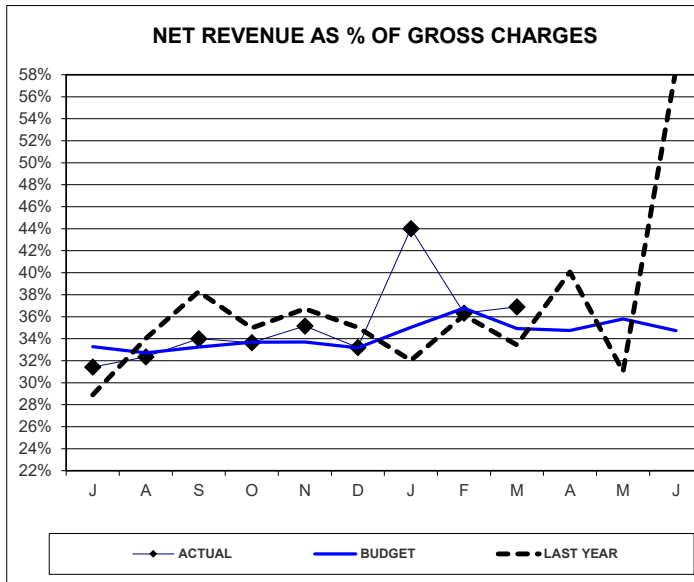
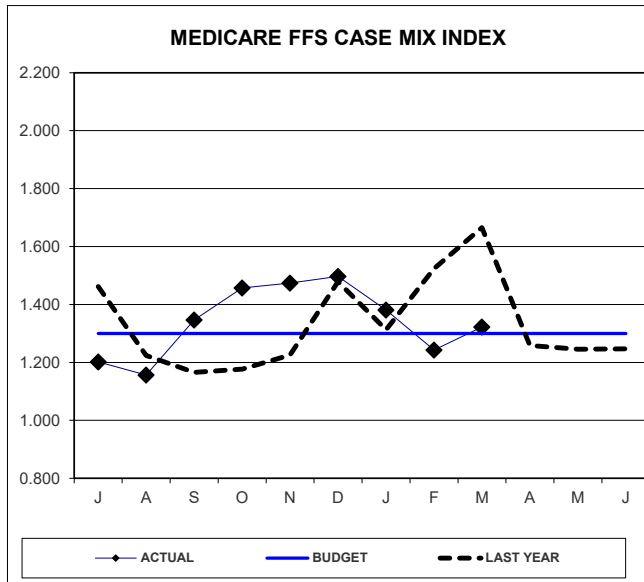
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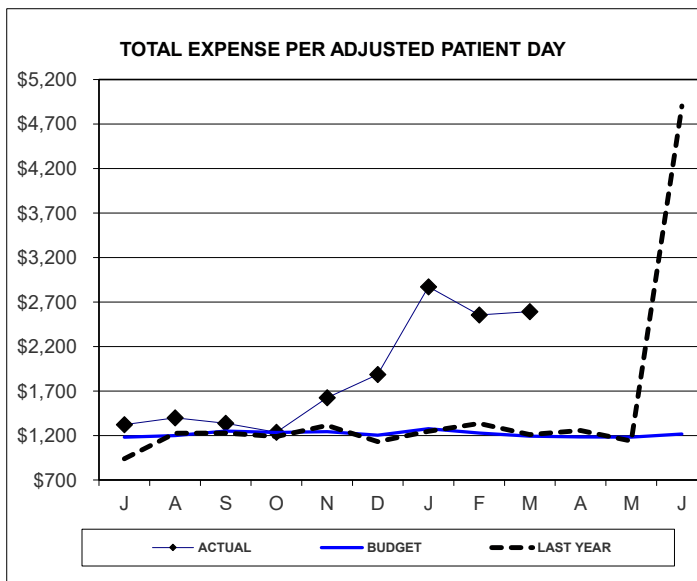
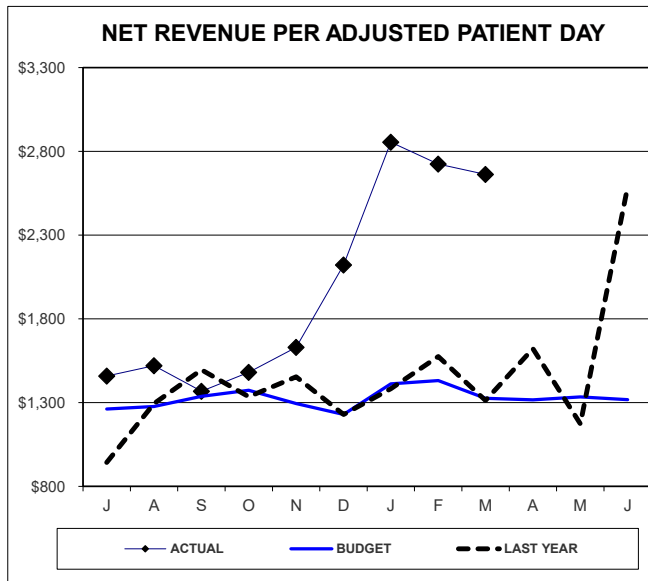
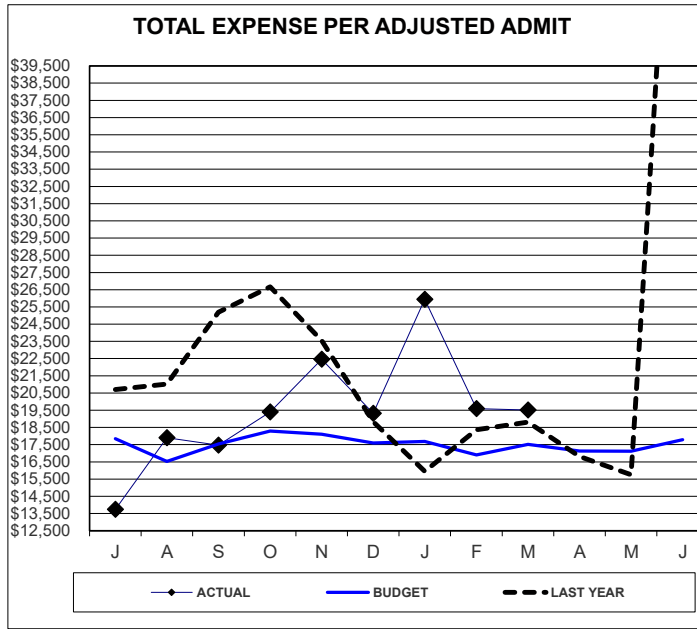
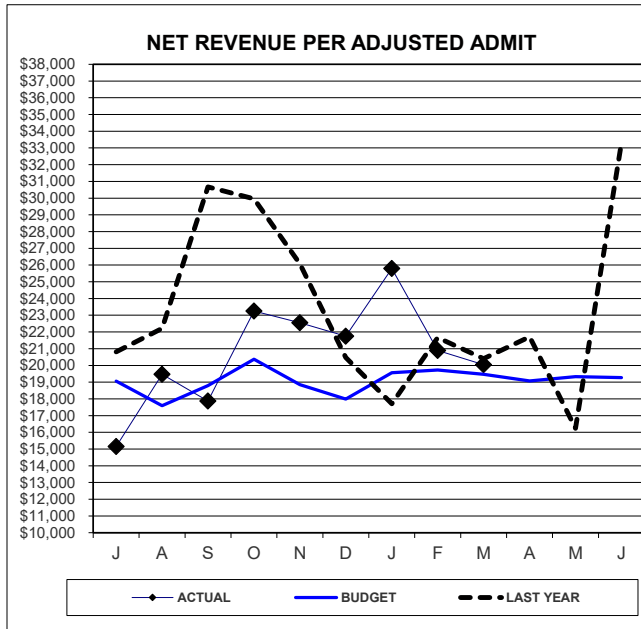
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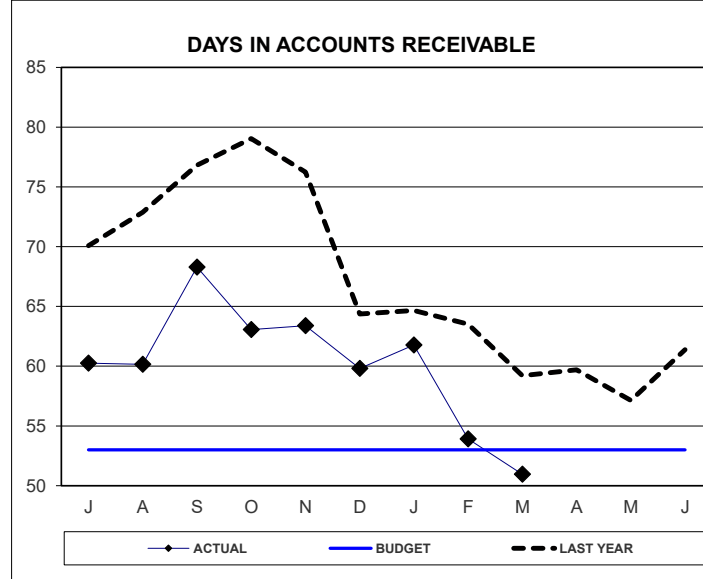
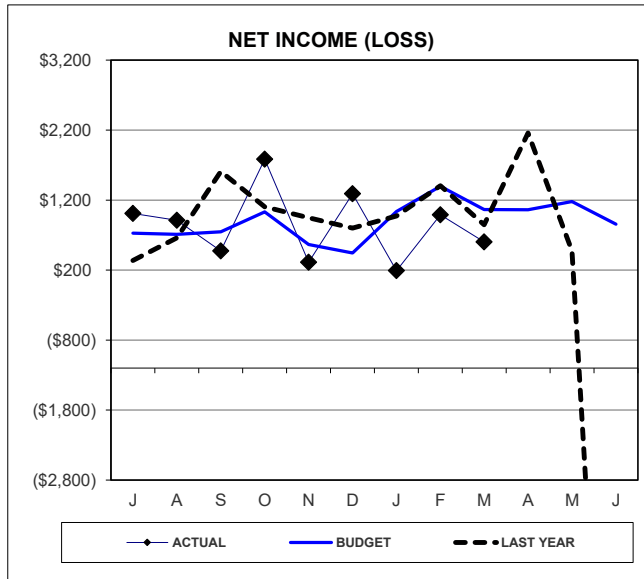
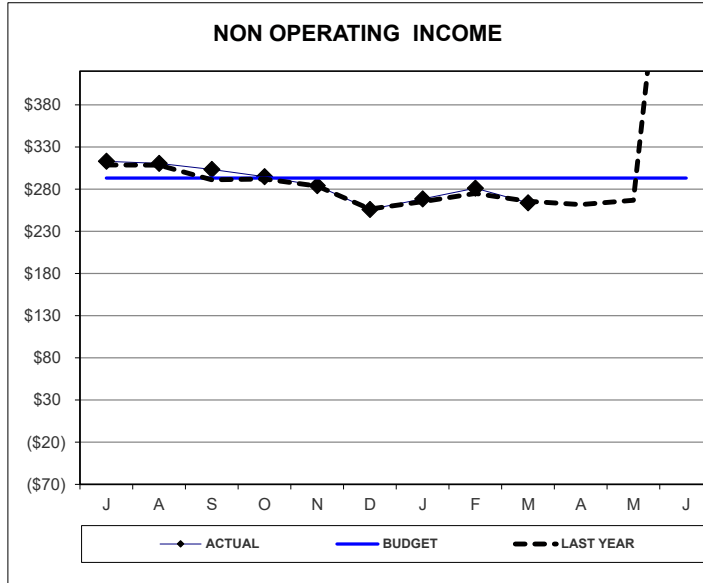
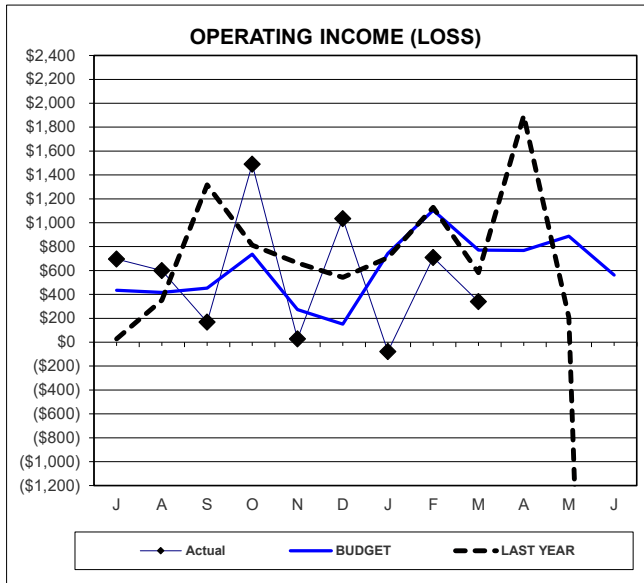
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KEY PERFORMANCE INDEX

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
Payments (All)	\$4,413,201			\$5,186,786	\$4,570,952	\$5,698,236	\$4,868,909	\$3,860,377	\$6,006,367
<i>Change from Prior Month</i>					◆ -10.6%	● 24.7%	◆ -14.6%	◆ -20.7%	● 55.6%
Average Daily Payments	\$213,397			\$250,575	\$228,548	\$259,011	\$231,853	\$183,827	\$273,017
<i>Change from Prior Month</i>					◆ -6.1%	● 13.3%	◆ -10.5%	◆ -20.7%	● 48.5%
Payments (OVHD BAR)					\$2,557,327	\$3,037,891	\$3,000,113	\$2,361,898	\$3,557,519
Payments (OVHD PBR)					\$654,502	\$829,457	\$519,937	\$281,897	\$116,225
Payments (ONRC/SNF)					\$1,310,095	\$1,762,370	\$1,298,695	\$1,167,434	\$2,279,354
Payments (Athena)									
Point of Service (POS) Collections	\$34,864			\$52,186	\$49,026	\$68,516	\$50,164	\$49,148	\$53,269
Total Patient Collections				\$5,186,785	\$4,570,950	\$5,698,234	\$4,868,909	\$3,860,377	\$6,006,367
POS as % of Net Revenue	0.53%		≥ 0.90%	0.70%	0.74%	0.92%	0.68%	0.66%	0.59%
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
<i>Change from Prior Month</i>					◆ 4.8%	◆ 1.2%	◆ 1.5%	◆ 14.9%	● -2.1%
Accounts Receivable (Acute)	\$32,977,838			\$30,136,932	\$28,328,460	\$29,932,957	\$27,105,495	\$33,066,588	\$31,734,799
Accounts Receivable (Clinics)				\$1,778,830	\$1,851,820	\$1,986,640	\$1,843,628	\$1,584,044	\$3,193,666
Accounts Receivable (ONRC/SNF)				\$5,015,270	\$5,031,837	\$5,066,819	\$4,900,167	\$5,365,352	\$5,398,298
Accounts Receivable (Athena)									
Days in Gross A/R	62.9		≤ 50.20	60.8	60.5	59.4	59.8	67.5	63.3
<i>Change from Prior Month</i>					◆ 5.8%	● -1.8%	◆ 0.7%	◆ 12.8%	● -6.1%
Percent of A/R > 90 Days	47.3%		≤ 28.27%	30.3%	31.1%	31.6%	34.7%	30.2%	32.8%
Unbilled A/R	\$6,613,854			\$7,610,871	\$7,439,785	\$6,178,565	\$9,976,652	\$10,350,111	\$8,973,749
<i>Change from Prior Month</i>					◆ 19.7%	● -17.0%	◆ 61.5%	◆ 3.7%	● -13.3%
Days in Unbilled AR (Acute)	10.5		≤ 6.64	10.1	12.1	9.7	15.5	15.6	13.1
Unbilled (DNFC)	4.1	≤ 3		3.6	4.7	2.1	6.7	7.1	2.4
Unbilled (Billing/Other)	6.3				7.4	7.6	8.8	8.5	10.7
Total Initial Denials (Acute) - Volume					5295	5176	4692	5669	7965
Total Initial Denials (Acute) - Amount					\$4,382,135	\$4,459,350	\$4,717,655	\$6,400,175	\$7,466,350
Initial Denials as % of Gross Revenue (Acute)			≤ 12%		24.3%	21.5%	23.3%	31.8%	32.9%
Gross Revenue (Acute)	\$16,449,394			\$19,450,220	\$18,052,224	\$20,736,421	\$20,247,700	\$20,150,751	\$22,660,192
Gross Revenue (Clinics)	\$1,105,861			\$1,031,434	\$1,070,034	\$1,095,052	\$734,708	\$68,953	\$1,930,737
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
Gross Revenue (Athena)									
Gross Revenue (Total)	\$19,384,322			\$22,376,215	\$20,827,481	\$23,658,489	\$22,923,992	\$22,088,571	\$26,587,764
<i>Change from Prior Month</i>					◆ -7.0%	● 13.6%	◆ -3.1%	◆ -3.6%	● 20.4%
Adjustments (Acute)	\$14,271,906			\$15,458,343	\$13,932,106	\$16,925,309	\$15,784,954	\$11,241,450	\$21,390,115
<i>Change from Prior Month</i>					● -22.0%	◆ 21.5%	● -6.7%	● -28.8%	◆ 90.3%
Net Revenue	\$6,619,714			\$7,531,288	\$6,631,129	\$7,446,275	\$7,418,497	\$7,495,177	\$8,994,201
<i>Change from Prior Month</i>					◆ -4.4%	● 12.3%	◆ -0.4%	● 1.0%	● 20.0%
Cash to Net %	64.46%		≥ 100.14%	69%	69%	77%	66%	52%	67%
Average Daily Revenue (Total)	\$629,559			\$733,673	\$705,557	\$726,941	\$732,717	\$746,424	\$778,264
Average Daily Revenue (Acute)				\$639,701	\$615,697	\$636,672	\$641,699	\$664,509	\$685,420
<i>Change from Prior Month</i>					◆ -1.0%	● 3.0%	● 0.8%	● 1.9%	● 4.3%
# of Business/Working Days				21	20	22	21	21	22
# of Days in Month				30	30	31	31	30	31

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

KPI METRICS DASHBOARD - All Facilities

Metrics	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026
Payments (All)	\$5,905,865	\$6,789,436	\$5,883,116	\$6,067,766	\$6,363,248
<i>Change from Prior Month</i>	◆ -1.7%	● 15.0%	◆ -13.3%	● 3.1%	● 4.9%
Average Daily Payments	\$328,104	\$308,611	\$294,156	\$319,356	\$289,239
<i>Change from Prior Month</i>	● 20.2%	◆ -5.9%	◆ -4.7%	● 8.6%	◆ -9.4%
Payments (OVHD BAR)	\$2,737,093	\$3,362,848	\$3,128,176	\$3,759,290	\$4,274,894
Payments (OVHD PBR)	\$1,333,981	\$573,189	\$96,765	\$43,721	\$5,809
Payments (ONRC/SNF)	\$1,678,193	\$2,160,670	\$2,122,785	\$1,924,564	\$1,737,243
Payments (Athena)	\$107,939	\$648,901	\$456,815	\$276,248	\$272,386
Point of Service (POS) Collections	\$48,658	\$43,828	\$78,575	\$63,943	\$72,917
Total Patient Collections	\$5,905,865	\$6,789,436	\$5,883,116	\$6,067,766	\$6,363,248
POS as % of Net Revenue	0.64%	0.47%	0.59%	0.57%	0.57%
Accounts Receivable (Total Billed & Unbilled)	\$49,356,684	\$50,113,364	\$54,365,456	\$54,769,614	\$55,422,905
<i>Change from Prior Month</i>	◆ 0.1%	◆ 1.5%	◆ 8.5%	◆ 0.7%	◆ 1.2%
Accounts Receivable (Acute)	\$31,783,367	\$34,207,295	\$38,143,909	\$40,131,983	\$40,453,747
Accounts Receivable (Clinics)	\$1,510,374	\$690,171	\$331,212	\$115,089	\$119,982
Accounts Receivable (ONRC/SNF)	\$5,484,856	\$5,137,999	\$4,943,323	\$3,627,456	\$3,656,793
Accounts Receivable (Athena)	\$1,151,466	\$1,401,017	\$1,480,628	\$1,148,325	\$1,358,475
Days in Gross A/R	63.9	60.5	62.6	55.2	57.7
<i>Change from Prior Month</i>	◆ 0.8%	● -5.2%	◆ 3.5%	● -11.9%	◆ 4.6%
Percent of A/R > 90 Days	39.4%	35.1%	34.0%	33.9%	34.7%
Unbilled A/R	\$9,426,621	\$8,676,882	\$9,466,384	\$9,976,939	\$10,073,872
<i>Change from Prior Month</i>	◆ 5.0%	● -8.0%	◆ 9.1%	◆ 5.4%	◆ 1.0%
Days in Unbilled AR (Acute)	14.1	10.5	10.9	10.1	10.5
Unbilled (DNFC)	2.1	1.3	3.5	4.2	4.3
Unbilled (Billing/Other)	12.0	9.2	7.4	5.9	6.2
Total Initial Denials (Acute) - Volume	5745	6557	7965	5168	7036
Total Initial Denials (Acute) - Amount	\$5,295,953	\$5,329,132	\$6,592,585	\$4,623,147	\$7,050,789
Initial Denials as % of Gross Revenue (Acute)	29.4%	21.6%	24.1%	16.4%	22.8%
Gross Revenue (Acute)	\$18,013,750	\$24,674,010	\$27,314,262	\$28,120,886	\$30,956,928
Gross Revenue (Clinics)	\$548,943	\$3,306	\$0	\$52	\$0
Gross Revenue (ONRC/SNF)	\$1,821,153	\$1,832,905	\$1,924,610	\$1,837,341	\$2,056,551
Gross Revenue (Athena)	\$1,276,507	\$1,426,098	\$1,055,971	\$1,148,256	\$1,390,866
Gross Revenue (Total)	\$ 21,660,353	\$ 27,929,707	\$ 30,294,843	\$ 31,106,431	\$ 34,404,345
<i>Change from Prior Month</i>	◆ -18.5%	● 28.9%	● 8.5%	● 2.7%	● 10.6%
Adjustments (Acute)	\$14,305,695	\$18,333,053	\$19,334,156	\$21,536,217	\$25,440,411
<i>Change from Prior Month</i>	● -33.1%	◆ 28.2%	◆ 5.5%	◆ 11.4%	◆ 18.1%
Net Revenue	\$7,601,772	\$9,257,834	\$13,278,280	\$11,300,627	\$12,694,894
<i>Change from Prior Month</i>	◆ -15.5%	● 21.8%	● 43.4%	◆ -14.9%	● 12.3%
Cash to Net %	78%	73%	44%	54%	50%
Average Daily Revenue (Total)	\$772,931	\$828,020	\$868,314	\$992,566	\$959,912
Average Daily Revenue (Acute)	\$668,403	\$710,304	\$760,892	\$890,102	\$998,611
<i>Change from Prior Month</i>	◆ -0.7%	● 7.1%	● 4.9%	● 14.3%	◆ -3.3%
# of Business/Working Days	18	22	20	19	22
# of Days in Month	30	31	31	28	31

Notes:
¹ Industry Benchmark - HBI 2022 (Q1 - Q4 Averages) Hospit:

OAK VALLEY HOSPITAL DISTRICT
INVESTMENT REPORT
March 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	\$12,523,580.14	3.826%					\$14,981,469.28	(2,457,889.14)
Morgan Stanley: Money Market Funds	N/A	0.00	0.200%					0.00	0.00
<i>Total</i>		12,523,580.14				12,523,580.14	0.00	14,981,469.28	(2,457,889.14)
Level II									
(3-4 yrs - no more than 60% beyond 2 years)									
policy max stated at 40%									
<i>Total</i>		0.00				5,009,432.06	(5,009,432.06)	0.00	0.00
Level III									
(5 yrs - no more than 20% beyond 4 years)									
<i>Total</i>		0.00				2,504,716.03	(2,504,716.03)	0.00	0.00
Total beyond 2 years		0.00				7,514,148.08	(7,514,148.08)	0.00	0.00
TOTAL ASSETS		\$12,523,580.14						\$14,981,469.28	(2,457,889.14)