

Finance Committee

June 4, 2026

Finance Board Packet

Minutes - Finance Committee

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**OAK VALLEY HOSPITAL DISTRICT
Finance Committee Meeting Minutes
May 7, 2026**

Committee Members' Present:

Dan Cummins, Board Chairperson
Matthew Heyn, President & CEO
Chang Ahn, CFO
David Neal, CNO
Will Pringle, V.P., LTC

The Finance Committee meeting was called to order by Dan Cummins, Board Chairperson, at 5:00 p.m.

Public Comment:

No public in attendance.

Approval of Minutes – April 2, 2026:

Matt Heyn made the motion to approve the April 2, 2026, Finance Committee minutes. Will Pringle made the second. No public input.

Votes:

Cummins – Aye
Heyn – Aye
Ahn – Aye
Pringle – Aye
Neal – Aye

Motion Carried

Financial Report for March 2026 – Chang Ahn, Chief Financial Officer

Mr. Ahn reported that, following the completion of the District's most recent financial statement audit, Intergovernmental Transfer (IGT) payments are now being reported as operating expenses in accordance with Generally Accepted Accounting Principles (GAAP), rather than as non-operating transfers. To comply with the updated accounting treatment and satisfy FY2026 obligations, approximately \$1.9 million in IGT payments will be recorded monthly from January through June 2026. While this change negatively impacts reported operating margins and days cash on hand, Mr. Ahn emphasized that it is an accounting and reporting change and does not reflect a decline in the District's operational performance.

Mr. Ahn noted that despite the impact of the IGT reporting change, the District continued to perform strongly during March. Gross patient revenue exceeded \$34.4 million, representing a historic high, while operating income before new hospital expenses totaled approximately \$678,000. Net income for the month was approximately \$603,000, and year-to-date EBIDA remained strong at 12.2%.

Acute Care / ICU

Mr. Ahn reported that acute care admissions totaled 178 during March, compared to 38 during the same month last year. Eleven patients were admitted to the ICU. Total inpatient days reached 547, including 55 ICU days, reflecting significant growth in acute care volume.

Observation Services

Observation services recorded 64 admissions and 118 observation patient days during March. Although classified as outpatient services, observation patients continued to require a significant level of care and resource utilization.

Skilled Nursing Facility (SNF)

The Skilled Nursing Facility recorded 2,924 resident days during March. The average daily census (ADC) was 94 residents, supported by 12 new admissions during the month.

Outpatient / Clinic Services

Emergency Department volume totaled 1,797 visits during March, averaging 58 visits per day. Clinic visits across all Rural Health Clinics totaled 4,124 during the month. Telehealth services accounted for approximately 11.6% of clinic visits and continued to provide patients with flexible access to care.

Ambulance Services

Ambulance Services completed 677 runs during March, averaging approximately 22 runs per day.

Expenses

Mr. Ahn reported that nursing shortages continue to require the use of traveler staff. RN traveler expenses totaled approximately \$336,000 during March, with the majority of those costs attributable to Med/Surg staffing. Recruitment efforts remain focused on hiring permanent nursing staff to reduce reliance on travelers. Employee medical benefit expenses totaled approximately \$493,000 during March and continued to reflect savings associated with the revised employee benefits program.

Cash / Accounts Receivable

Mr. Ahn reported that, following the recent financial statement audit, Intergovernmental Transfers (IGT) are now being recorded as operating expenses in accordance with Generally Accepted Accounting Principles (GAAP). Approximately \$1.9 million in IGT payments will be recognized monthly through June 2026, negatively impacting operating margins and days cash on hand.

Despite this accounting change, operational performance remained strong. Gross patient revenue exceeded \$34.4 million, representing a historic high. Operating income before new hospital expenses totaled approximately \$678,000. After accounting for depreciation and interest related

to the new hospital, operating income totaled approximately \$339,000. Net income for March was approximately \$603,000, with year-to-date EBIDA remaining strong at 12.2%.

Days cash on hand decreased from 58 days to 52 days due primarily to increased operating expenses, including the IGT expense. Cash holdings totaled approximately \$15.0 million at month end. Gross accounts receivable days improved from 54 days to 51 days, reflecting continued revenue cycle improvement efforts and support from Forvis Mazars consultants.

Will Pringle made the motion to approve the March 2026 financial report. David Neal made the second. No public input.

Votes:

Cummins – Aye
Heyn – Aye
Ahn – Aye
Pringle – Aye
Neal – Aye

Motion Carried

KPI Dashboard:

Mr. Ahn reviewed key performance indicators for March, highlighting record gross patient revenue, strong acute care volumes, stable skilled nursing census, continued outpatient activity, improved accounts receivable performance, and sustained operational profitability despite the impact of IGT accounting changes.

Fund Transfers / Investment Review:

Mr. Ahn reported that IGT accounting changes continue to impact financial reporting. The District anticipates receiving approximately \$12 million in DHDP and QIP funding through the IGT program in April, which is expected to improve cash reserves and liquidity.

ADJOURNMENT

David Neal made the motion to adjourn the Finance Committee meeting. Matt Heyn made the second. No public input.

Votes:

Cummins – Aye
Heyn – Aye
Ahn – Aye
Pringle – Aye
Neal – Aye

Motion Carried

The meeting was adjourned at 5:20 p.m.

Recorder: Sheryl Perry, Clerk of the Board

APPROVED: Billie Scott, Secretary

DATE:

To: Finance Committee

From: Chang Ahn, VP & CFO

Date: June 4, 2026

Subject: Hospital Operations – April 2026

Executive Summary

As a result of the most recent financial statement audit, January through April 2026 financials 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.

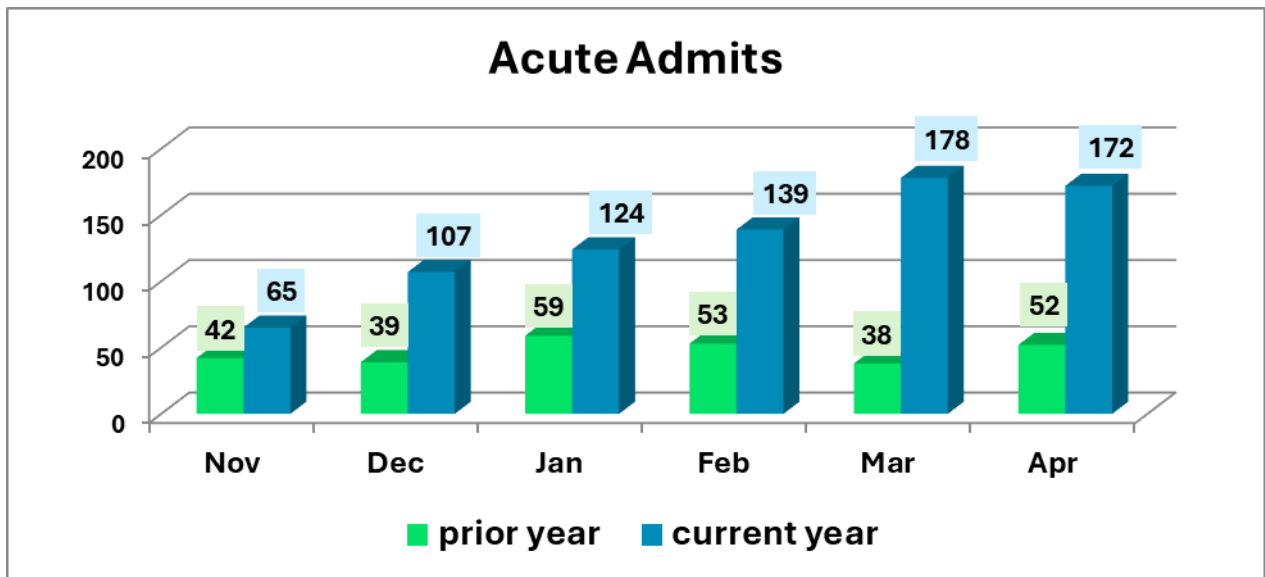
Despite this change, operational performance remains very strong: April gross patient revenue reached a historic high of over \$36.2 million. The District posted an operating profit of \$677 thousand before new hospital expenses. After accounting for \$338 thousand in new hospital depreciation and interest, the operating income was \$339 thousand. With non-operating income of \$281 thousand, Marth net income resulted in \$620 thousand. Additionally, year-to-date EBIDA margin stands solid at 11.6%. Days of cash on hand increased from 52 to 81 mainly due to the receipt of \$12 million in DHDP & QIP (Quality Incentive Pool) IGT program. Supported by staffs and Forvis Mazars consultant's efforts, and the record high of Gross Patient Revenue, Gross Accounts Receivable days improved from 51 to 47 days.

Income Statement

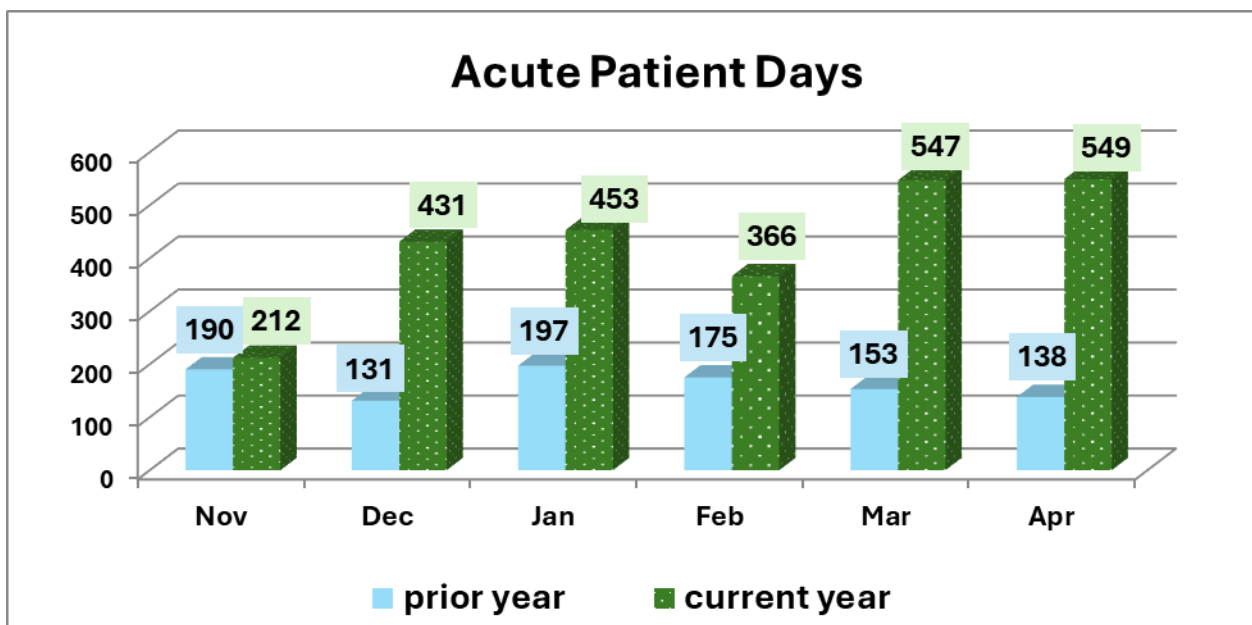
Acute Care Revenue:

Acute care admissions experienced a significant surge this April, reaching 172 compared to just 52 in April of last year —an increase of nearly 3.3 times— with 7 patients admitted to the ICU.

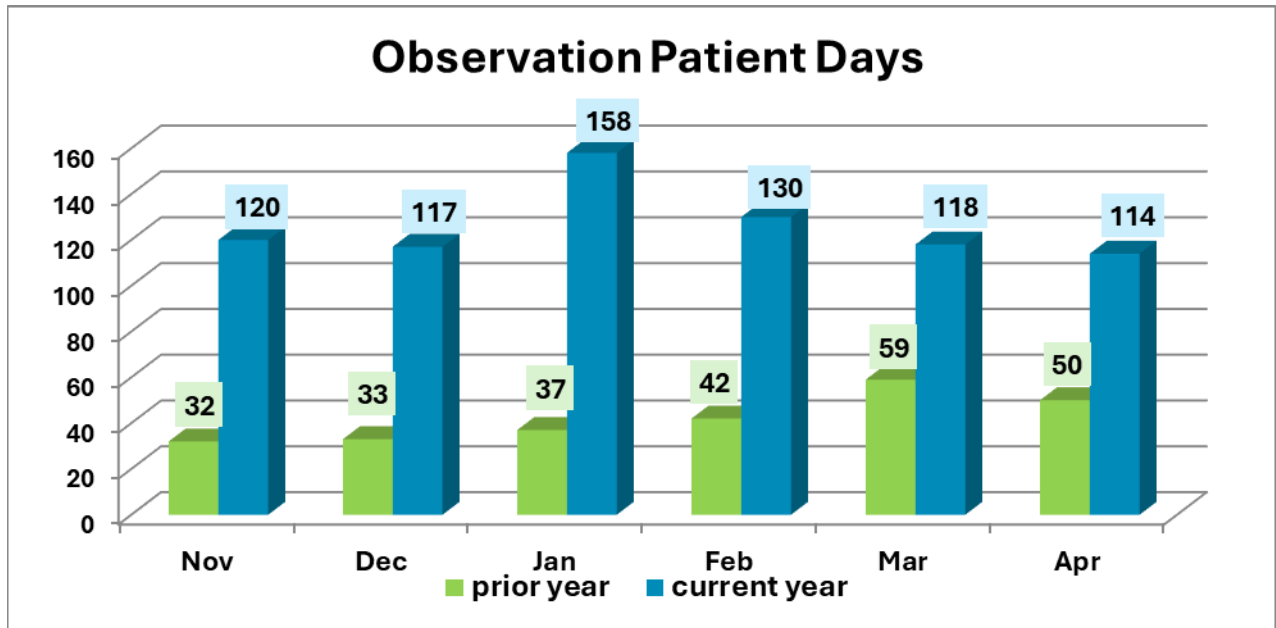
For a more comprehensive view of this growth, the chart below tracks year-over-year data across the last half-year.



Acute care volume showed a sharp rise again in April, with total inpatient days increasing to 549—inclusive of 65 ICU days—compared to 138 days during the same period last year.

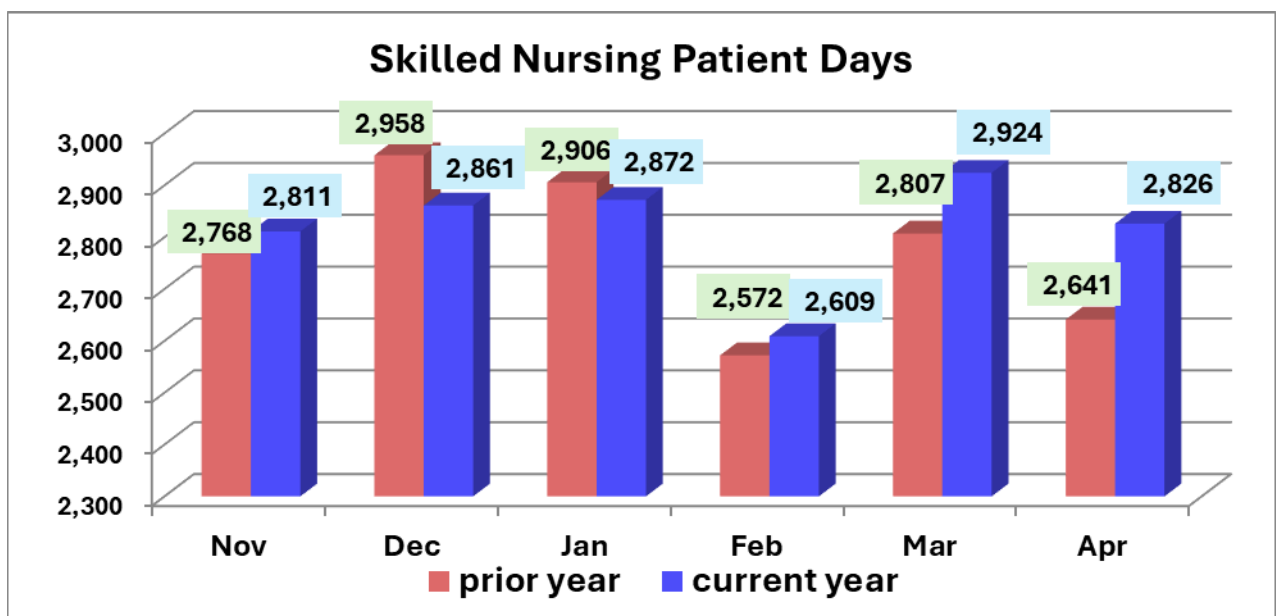


April metrics for the Med/Surg unit included 114 observation patient days and 69 admissions to observation status. Despite their outpatient classification, these patients required a high level of care and resource utilization.

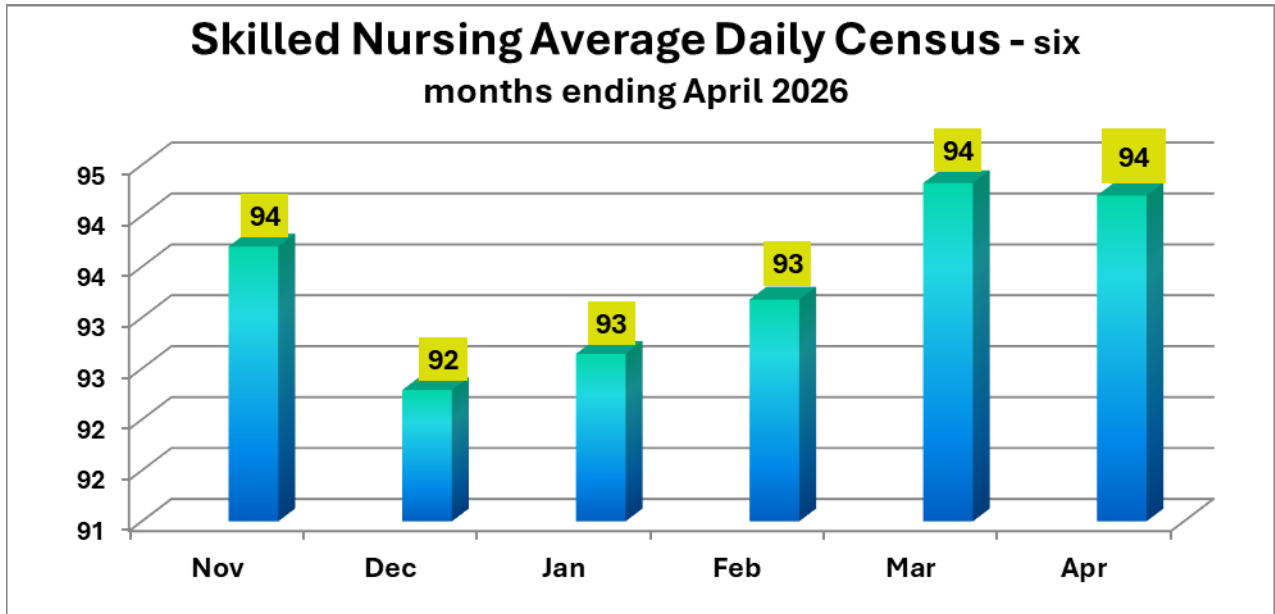


Skilled Nursing:

In skilled nursing, we had 2,826 resident (patient) days during April. The chart below shows a year-to-year comparison for the last six months.

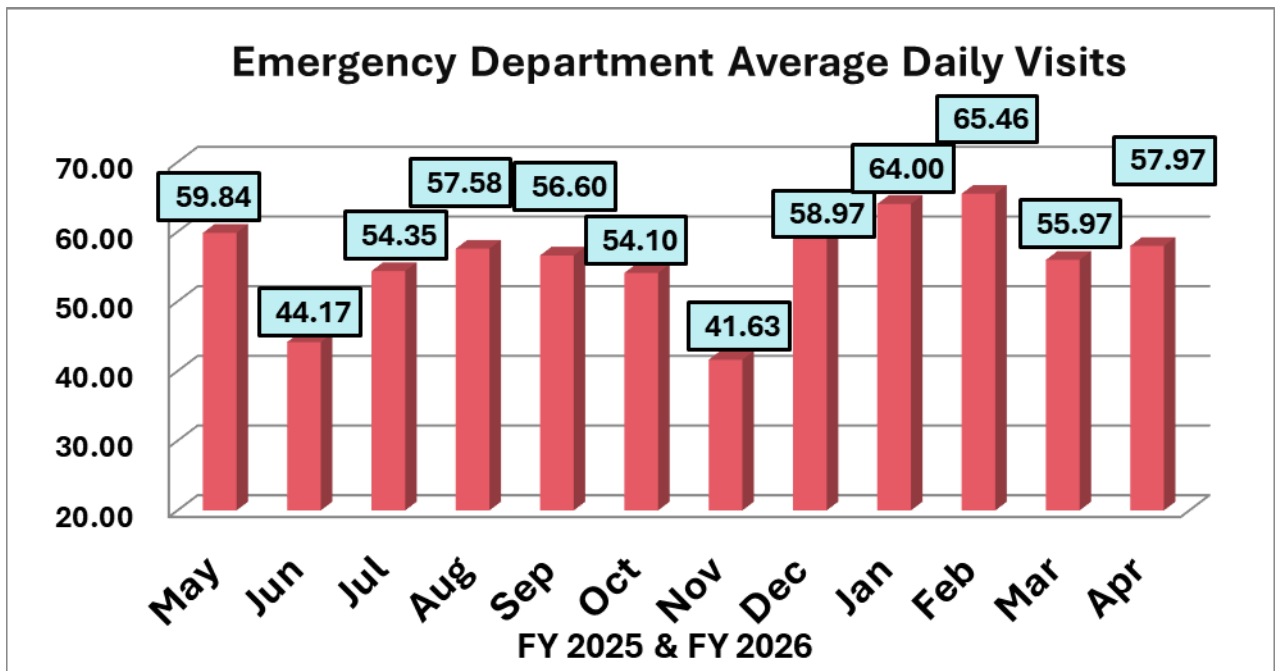


April saw a 94-resident average daily census (ADC) for our skilled nursing unit, supported by 15 new admissions.



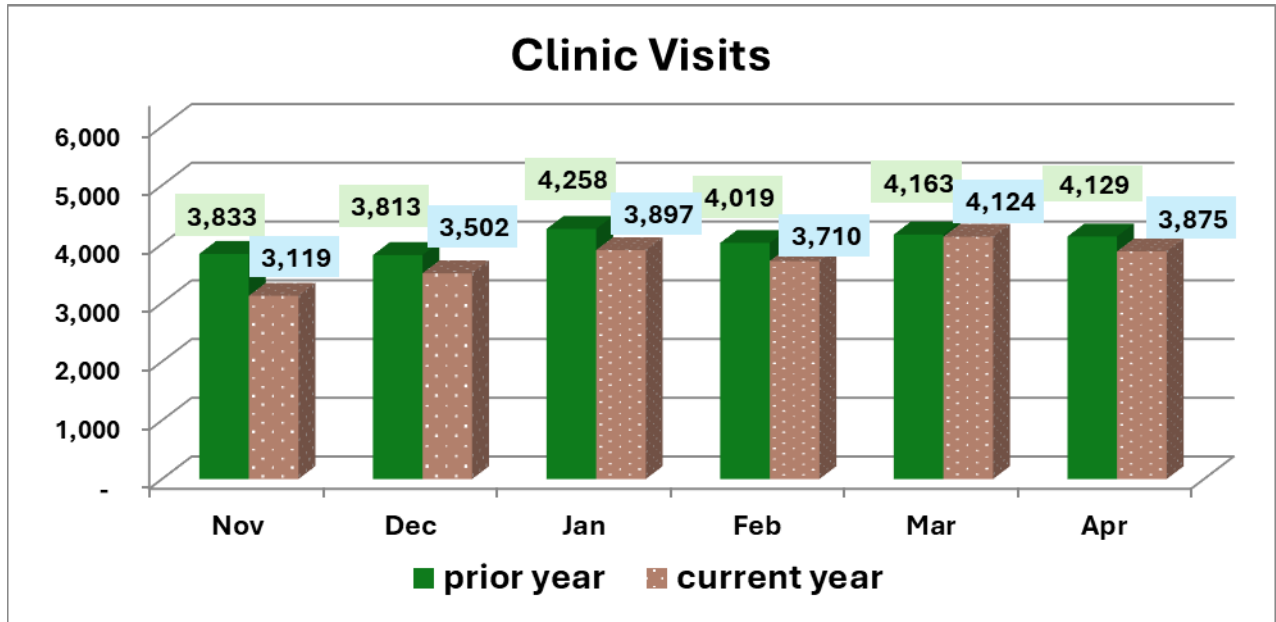
Outpatient Services

A daily average of 58 visits led to a cumulative total of 1,739 emergency room visits for the month of April. The graph below shows the average daily visits for the last twelve months.

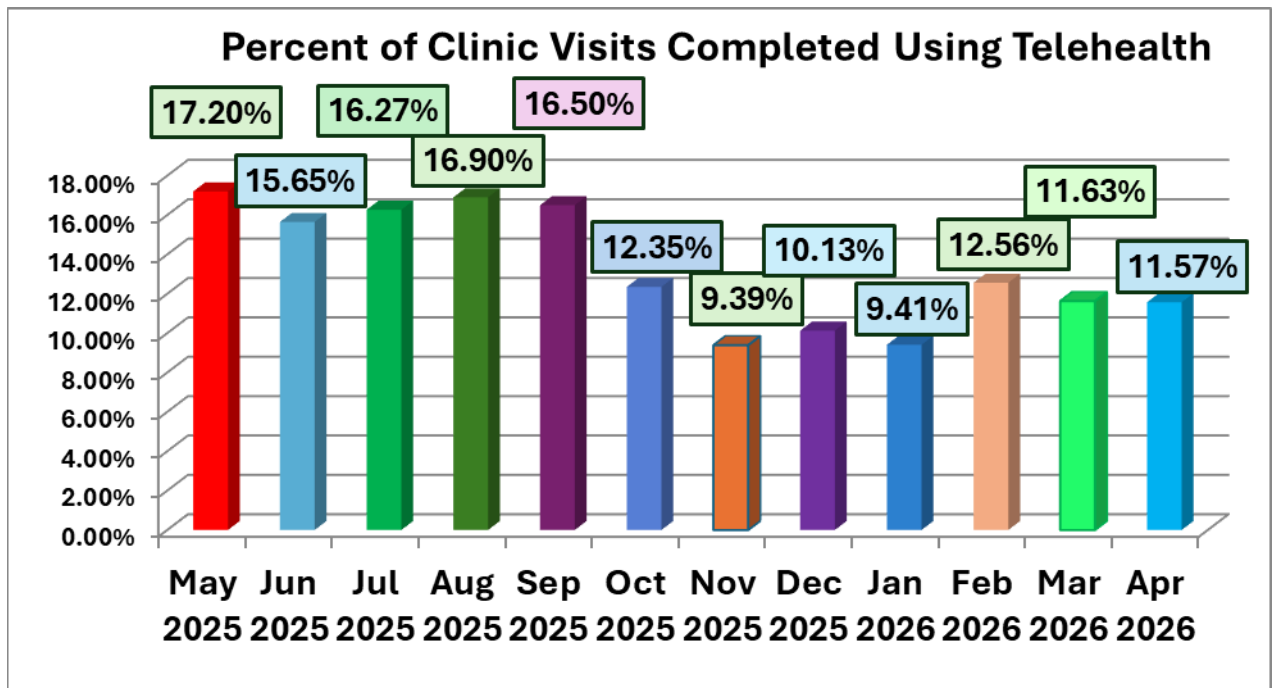


Clinic Services:

Clinic visits for all the clinics totaled 3,875 during April. The graph below shows the total number of clinical visits for the last six months with a comparison to the prior year.

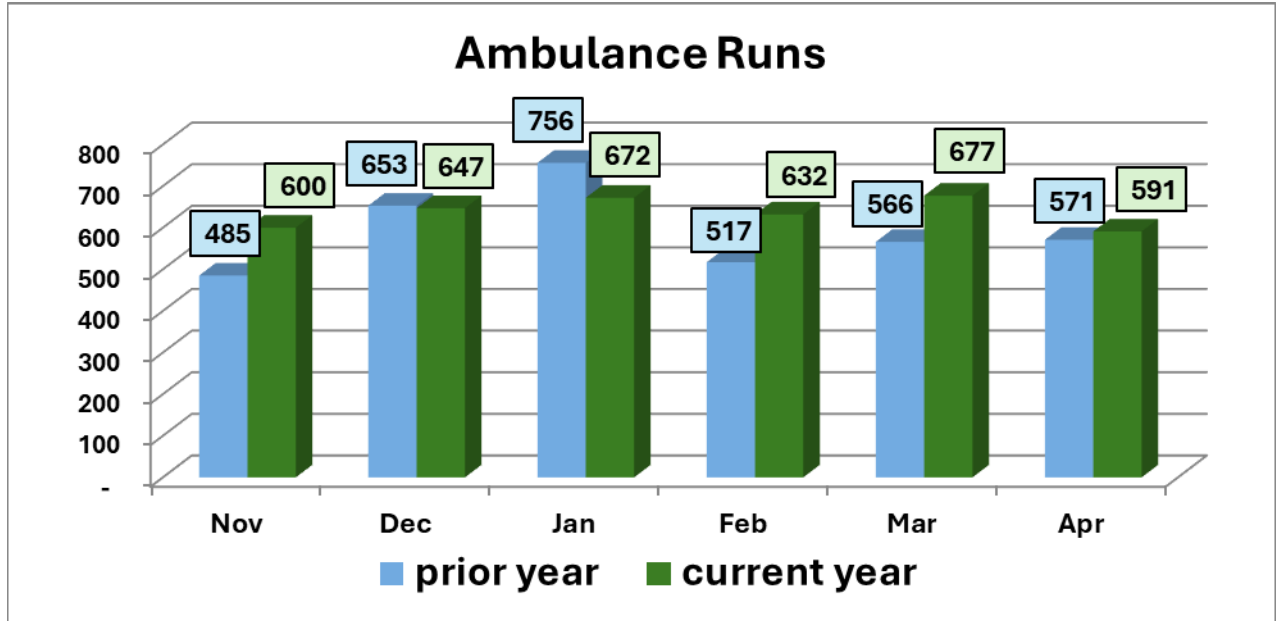


Telehealth accounted for 11.6% of our clinic visits in April, proving to be an essential, flexible option for our patients. By eliminating transportation or mobility barriers, virtual care helps us reach underserved patients and maintain continuity of care.



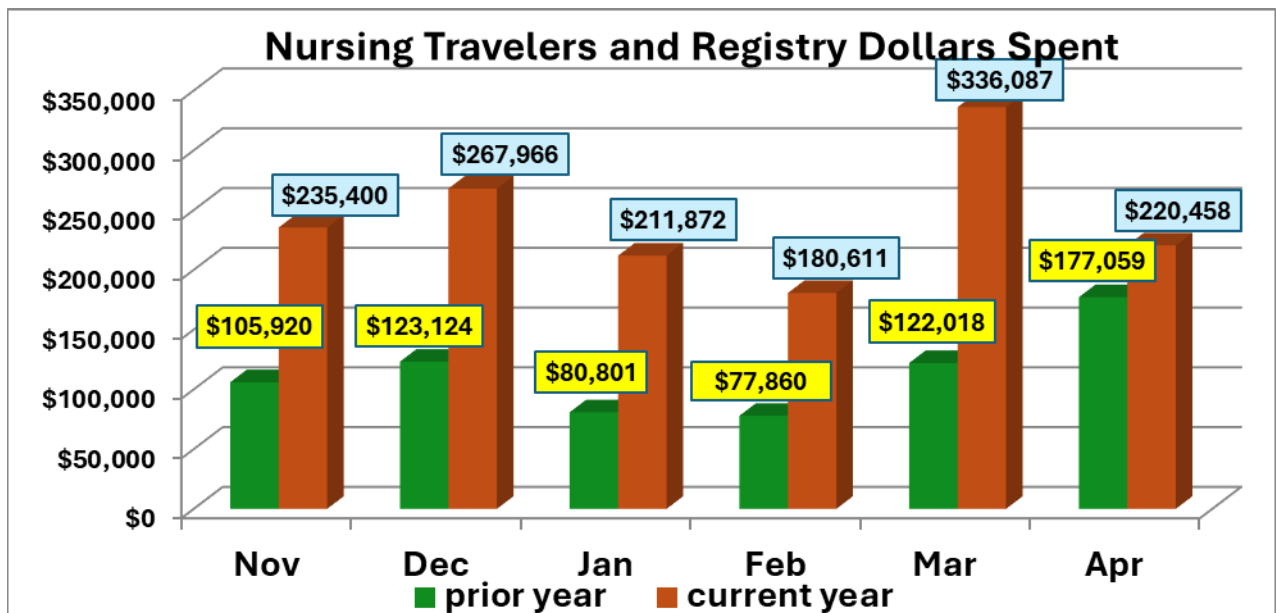
Ambulance Services:

Our ambulance services sector had 591 “runs” in April which is average daily runs of 20.

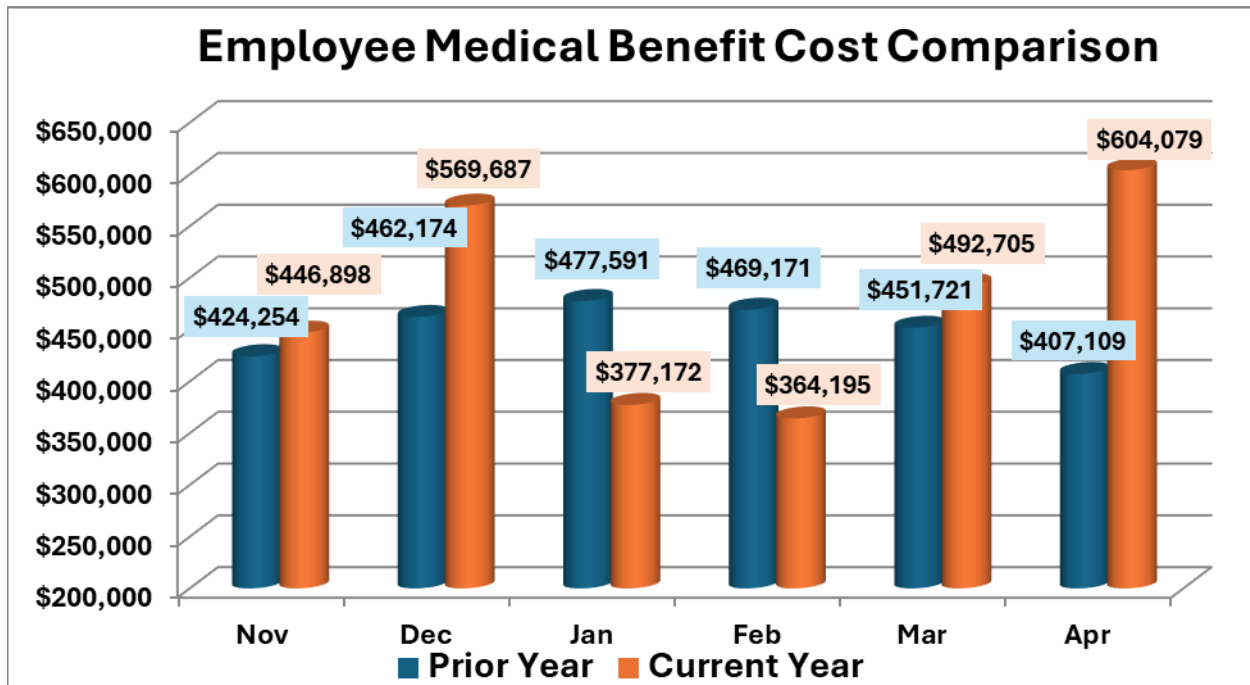


Expenses:

The ongoing nursing shortage necessitates continued reliance on traveler staff, with RN traveler costs reaching \$220 thousand in April. We are actively working to reduce this dependence by hiring full-time RNs.



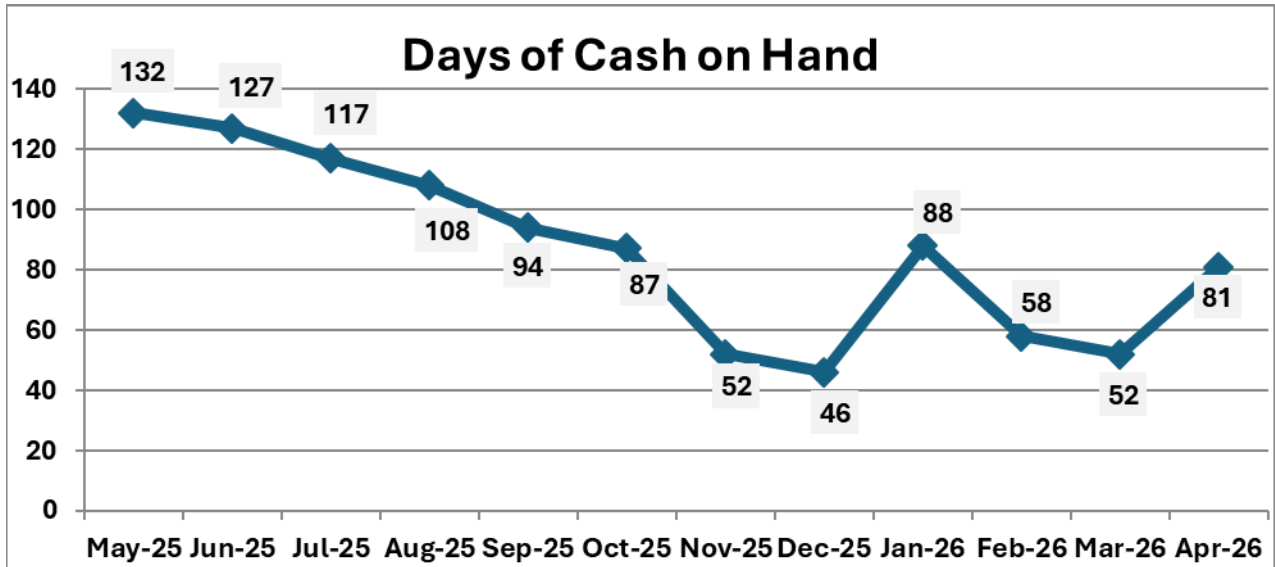
Our employee benefits package remains a key driver for recruitment and retention. Our revised medical benefits program is successfully lowering costs, with April expenses down to \$604 thousand compared to the same period last year. This demonstrates that we can provide high-value, attractive benefits while simultaneously optimizing our health insurance expenditure.



Balance Sheet

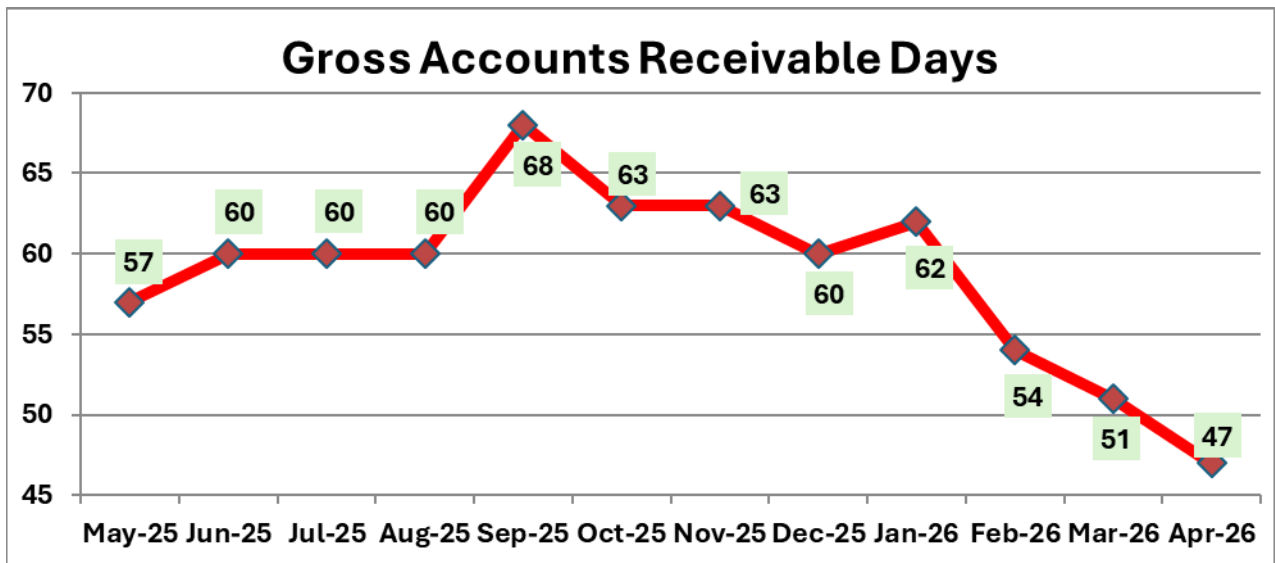
Days of Cash on Hand

As of late April, cash holdings totaled \$24.8 million, representing 81 days of liquidity. This reduced coverage stems primarily from higher average daily expenses, which now include a total of \$7.52 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 April our Accounts Receivable days decreased from 51 to 47 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

SCHEDULE A

APRIL, 2026

Amounts in (000's)

APR					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
					Operating Revenues						
\$11,802	\$4,555	159%	\$4,118	187%	1	Gross inpatient revenue	\$76,681	\$46,019	67%	\$42,653	80%
24,409	17,268	41%	16,868	45%	2	Gross outpatient revenue	200,387	165,918	21%	159,888	25%
36,211	21,823	66%	20,986	73%	3	Total gross patient revenue	277,068	211,937	31%	202,541	37%
14	6	140%	6	145%	4	Capitation premium revenue	114	60	89%	59	92%
(22,728)	(13,734)	65%	(12,158)	87%	5	Deductions from revenue	(172,060)	(134,643)	28%	(128,140)	34%
(883)	(513)	72%	(425)	107%	6	Provision for doubtful accounts	(6,920)	(5,001)	38%	(3,672)	88%
12,614	7,582	66%	8,408	50%	7	Net patient revenue	98,201	72,353	36%	70,788	39%
299	786	-62%	303	-1%	8	Other operating revenue	1,643	7,859	-79%	5,033	-67%
12,913	8,368	54%	8,711	48%	9	Total operating revenue	99,844	80,212	24%	75,821	32%
					Operating expenses						
3,375	2,867	18%	2,447	38%	10	Salaries-productive	28,801	27,598	4%	24,308	18%
169	113	50%	(58)	-389%	11	Salaries-non productive	1,218	1,084	12%	911	34%
220	81	173%	177	25%	12	Registry/Travelers/Temp agency exp	2,327	816	185%	1,208	93%
1,660	1,424	17%	1,239	34%	13	Benefits	14,127	13,879	2%	12,459	13%
1,487	498	199%	530	180%	14	Supplies	8,999	4,839	86%	4,566	97%
1,219	594	105%	475	157%	15	Professional fees	8,328	5,798	44%	4,282	94%
1,093	754	45%	719	52%	16	Purchased services	9,455	7,461	27%	6,465	46%
123	147	-17%	131	-7%	17	Utilities	1,705	1,740	-2%	1,701	0%
134	87	53%	90	48%	18	Insurance	1,071	872	23%	904	18%
2,452	403	509%	454	440%	19	Other	12,254	3,966	209%	4,826	154%
223	201	11%	145	54%	20	Depreciation	1,976	2,011	-2%	1,451	36%
82	91	-10%	80	3%	21	Interest	872	911	-4%	849	3%
12,236	7,261	69%	6,428	90%	22	Total operating expenses	91,135	70,976	28%	63,930	43%
677	1,107	-39%	2,283	-70%	23	Operating income (loss) without new hospital	8,709	9,236	-6%	11,891	-27%
221	221	0%	251	0%		Depreciation for new hospital	2,208	2,208	0%	2,509	0%
118	118	0%	135	0%		Interest for new hospital	1,177	1,177	0%	1,352	0%
338	338		386			Additional building cost for new hospital	3,384	3,384		3,861	
339	769		1,897			Operating income (loss)	5,325	5,852		8,030	
281	293	-4%	262	8%	30	Total non-operating income (loss)	2,857	2,932	-3%	2,809	2%
\$620	\$1,062	-42%	\$2,158	-71%	31	Net Income (loss)	\$8,182	\$8,784	-7%	\$10,838	-25%

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

SCHEDULE A-1

APRIL, 2026
Amounts in (000's)

APR					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
\$11,802	\$4,555	159%	\$4,118	187%	1	Gross inpatient revenue	\$76,681	\$46,019	67%	\$42,653	80%
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36,211	21,823	66%	20,986	73%	3	Total gross patient revenue	277,068	211,937	31%	202,541	37%
14	6	140%	6	145%	4	Capitation premium revenue	114	60	89%	59	92%
(22,728)	(13,734)	65%	(12,158)	87%	5	Deductions from revenue	(172,060)	(134,643)	28%	(128,140)	34%
(883)	(513)	72%	(425)	107%	6	Provision for doubtful accounts	(6,920)	(5,001)	38%	(3,672)	88%
12,614	7,582	66%	8,408	50%	7	Net patient revenue	98,201	72,353	36%	70,788	39%
299	786	-62%	303	-1%	8	Other operating revenue	1,643	7,859	-79%	5,033	-67%
12,913	8,368	54%	8,711	48%	9	Total operating revenue	99,844	80,212	24%	75,821	32%
						Operating expenses					
3,375	2,867	18%	2,447	38%	10	Salaries-productive	28,801	27,598	4%	24,308	18%
169	113	50%	(58)	-389%	11	Salaries-non productive	1,218	1,084	12%	911	34%
220	81	173%	177	25%	12	Registry/Travelers/Temp agency exp	2,327	816	185%	1,208	93%
1,660	1,424	17%	1,239	34%	13	Benefits	14,127	13,879	2%	12,459	13%
1,487	498	199%	530	180%	14	Supplies	8,999	4,839	86%	4,566	97%
1,219	594	105%	475	157%	15	Professional fees	8,328	5,798	44%	4,282	94%
1,093	754	45%	719	52%	16	Purchased services	9,455	7,461	27%	6,465	46%
123	147	-17%	131	-7%	17	Utilities	1,705	1,740	-2%	1,701	0%
134	87	53%	90	48%	18	Insurance	1,071	872	23%	904	18%
2,452	403	509%	454	440%	19	Other	12,254	3,966	209%	4,826	154%
444	422	5%	395	12%	20	Depreciation	4,184	4,219	-1%	3,959	6%
200	209	-4%	215	-7%	21	Interest	2,049	2,088	-2%	2,201	-7%
12,574	7,600	65%	6,814	85%	22	Total operating expenses	94,519	74,360	27%	67,791	39%
339	769	-56%	1,897	-82%	23	Operating income (loss)	5,325	5,852	-9%	8,030	-34%
						Non Operating Revenues (expense)					
214	214	0%	209	3%	24	County Revenue - GO Bonds	2,145	2,145	0%	2,092	3%
67	79	-15%	53	27%	25	Investment Income/Realized Gain/Loss	713	788	-10%	717	-1%
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%	262	8%	30	Total non-operating income (loss)	2,857	2,932	-3%	2,809	2%
\$620	\$1,062	-42%	\$2,158	-71%	31	Net Income (loss)	\$8,182	\$8,784	-7%	\$10,838	-25%

**OAK VALLEY DISTRICT HOSPITAL
BALANCE SHEET**

SCHEDULE A-2

APRIL, 2026
Amounts in 000's

ASSETS	APR 2026	JUNE 2025	LIABILITIES AND NET ASSETS	APR 2026	JUNE 2025
<u>CURRENT ASSETS</u>			<u>CURRENT LIABILITIES</u>		
Cash and cash equivalents	\$ 3,555	\$ 2,064	Short -term borrowings	\$ -	\$ -
Accounts Receivable-gross	54,163	43,304	Current maturities of long term debt	4,385	4,060
Contractual allowances	(26,090)	(27,850)	Accounts payable	10,215	7,116
Allowance for doubtful accounts	(5,532)	(5,179)	Due to governmental agencies	-	-
Due from Governmental Agencies	(438)	-	Due to SJRHS/CHW	-	-
Other Receivables	12,178	15,214	Accrued liabilities		
Supply inventories	1,293	1,120	Payroll	2,361	726
Prepaid expenses and other	1,066	729	Vacation & Sick	3,469	3,269
Total current assets	<u>40,194</u>	<u>29,403</u>	Other	1,139	1,215
			Commercial Loan Payable - OVCB	-	-
			Total current liabilities	<u>21,569</u>	<u>16,386</u>
<u>INVESTMENTS</u>			<u>OTHER LIABILITIES</u>		
Other Investments	20,576	24,785	Hospital prof. and gen. liability ins reserves	-	-
Under bond indenture for cap projects	5,762	5,619	Deferred Compensation	-	-
Donor restricted	166	125	Deferred revenue for SJRHS/CHW contribution	-	-
Total investments	<u>26,505</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	677	-
Land Improvements	-	-	Other debt	53,035	56,414
Buildings	122,378	122,358	Total long term debt	<u>53,712</u>	<u>56,414</u>
Building Service Equipment	-	-			
Equipment	28,552	25,480	<u>NET ASSETS (Fund Balances)</u>		
Construction in Progress	1,607	521	Unrestricted (General Fund)	42,763	38,397
Total gross property, plant and equipment	152,929	148,752	Restricted	134	92
Accumulated Depreciation	(101,606)	(97,552)	Total net assets	<u>42,898</u>	<u>38,488</u>
Net property, plant and equipment	<u>51,323</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>\$ 121,582</u>	<u>\$ 114,692</u>	Total Liabilities and net assets	<u>\$ 121,582</u>	<u>\$ 114,692</u>

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

SCHEDULE A-3

APRIL, 2026
Amounts in (000's)

Line #		<u>APR</u>	<u>YEAR TO-DATE</u>
UNRESTRICTED NET ASSETS			
1	Balance beginning of period	\$ 40,423	\$ 38,397
2	Net income (loss)	620	8,182
3	Fund Balance intergovernmental transfers	1,720	(3,816)
4	Unrealized gains (losses) on investments	-	-
5	Use of donor restricted assets for property, plant and equip	-	-
6	Other	-	0
7	Balance end of period	<u>\$ 42,763</u>	<u>\$ 42,763</u>
RESTRICTED NET ASSETS			
8	Balance beginning of period	\$ 136	\$ 92
9	Donor Restricted contributions	-	-
10	Use of donor restricted assets	-	-
11	Investment income	-	-
12	Other	(2)	43
13	Balance end of period	<u>\$ 134</u>	<u>\$ 134</u>

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

SCHEDULE A-4

APRIL, 2026
Amounts in (000's)

Line #	APR	YEAR TO-DATE
Operating Activities		
1	\$ 339	\$ 5,325
2	\$ 281	\$ 2,857
3	\$ 444	\$ 4,184
4	\$ (3,147)	\$ (12,266)
5	\$ 9,517	\$ 2,966
6	\$ 1,173	\$ 5,182
7	\$ -	\$ -
8	<u>\$ 8,607</u>	<u>\$ 8,248</u>
Investing Activities		
9	\$ (793)	\$ (4,308)
10	\$ -	\$ -
11	\$ -	\$ -
12	\$ 15	\$ (2,702)
13	<u>\$ (778)</u>	<u>\$ (7,009)</u>
Other		
14	\$ -	\$ -
15	\$ -	\$ -
16	\$ 1,718	\$ (3,773)
17	<u>\$ 1,718</u>	<u>\$ (3,773)</u>
18	\$ 9,546	\$ (2,534)
19	<u>\$ 20,513</u>	<u>\$ 32,594</u>
20	<u>\$ 30,060</u>	<u>\$ 30,060</u>
	\$ -	\$ -
21	\$ 3,555	\$ 3,555
22	\$ 26,505	\$ 26,505
23	<u>\$ 30,060</u>	<u>\$ 30,060</u>

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS

SCHEDULE B-1

APRIL, 2026

APR					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
KEY VOLUME INDICATORS											
Admissions											
172	61	182%	52	231%	1	General acute	1,016	593	71%	433	135%
11	9	22%	9	22%	2	TCU	106	91	16%	90	18%
4	2	100%	3	33%	3	ONRC	44	25	76%	23	91%
15	11	36%	12	25%	4	Total Skilled Nursing	150	116	29%	113	33%
Patient Days											
65	61	7%	0	0%	5	ICU	223	390	-43%	0	0%
484	182	166%	138	251%	6	Medical/surgical	3,148	1,937	63%	1,554	103%
549	243	126%	138	298%	7	Total Acute	3,371	2,327	45%	1,554	117%
282	221	28%	195	45%	8	TCU	2,556	2,194	16%	2,167	18%
2,544	2,658	-4%	2,446	4%	9	ONRC	26,310	26,390	0%	26,069	1%
2,826	2,879	-2%	2,641	7%	10	Total Skilled Nursing	28,866	28,584	1%	28,236	2%
Average daily census (ADC)											
18.3	8.1	126%	4.6	298%	11	General acute	11.1	7.7	45%	5.1	117%
94.2	96.0	-2%	88.0	7%	12	SNF	95.0	94.0	1%	92.9	2%
Occupancy % on available beds											
63%	28%	126%	16%	298%	13	General acute	38%	26%	45%	18%	117%
82%	83%	-2%	77%	7%	14	SNF	83%	82%	1%	81%	2%
Average length of stay											
3.2	4.0	-20%	2.7	20%	15	General acute	3.3	3.9	-15%	3.6	-8%
188.4	261.7	-28%	220.1	-14%	16	SNF	192.4	246.4	-22%	249.9	-23%
16	19	-16%	23	-30%	17	Surgeries - inpatient	316	162	95%	138	129%
93	13	615%	16	481%	18	Surgeries - outpatient	365	104	251%	93	292%
0	0	0%	0	0%	19	Surgeries - outpatient pain clinic	0	0	0%	0	0%
8	2	300%	2	300%	20	Endoscopy - Inpatient Procedures	84	23	265%	12	600%
54	54	0%	59	-8%	21	Endoscopy - Outpatient Procedures	441	476	-7%	481	-8%
205	53	287%	47	336%	22	ER admits	1,478	522	183%	408	262%
1,739	2,014	-14%	1,933	-10%	23	ER visits	17,213	18,957	-9%	18,054	-5%
1.19	0.87	37%	0.90	32%	24	ER Admits to total admits	1.45	0.88	65%	0.94	54%
11.79%	2.63%	348%	2.43%	385%	25	ER admits to ER Visits Percentage	8.59%	2.75%	212%	2.26%	280%
69	30	130%	33	109%	26	Outpt Care-Observation-# of patients	637	287	122%	285	124%
114	45	153%	50	129%	27	Outpt Care-Observation-Adjusted Days	1,139	432	164%	386	195%
3,798	3,975	-4%	4,129	-8%	28	Clinic Visits	37,840	39,604	-4%	41,047	-8%
591	577	2%	571	4%	29	Ambulance runs	6,184	5,796	7%	5,844	6%
8,466	8,357	1%	8,517	-1%	30	Total Outpatient visits	80,992	82,525	-2%	82,268	-2%
3,943	1,519	160%	1,376	187%	31	Laboratory - Inpatient Procedures	29,079	16,290	79%	15,781	84%
13,521	11,088	22%	11,818	14%	32	Laboratory - Outpatient Procedures	126,621	107,605	18%	106,205	19%
374	106	253%	110	240%	33	Radiology - Inpatient Procedures	2,559	1,076	138%	1,027	149%
2,208	1,851	19%	1,949	13%	34	Radiology - Outpatient Procedures	20,992	17,770	18%	16,892	24%

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS

SCHEDULE B-2

APRIL, 2026

APR					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
Payor Mix (Gross Charges)											
19.6%	15.3%	4.4%	15.1%	4.6%	35	Medicare FFS	19.2%	15.4%	3.8%	15.4%	3.8%
9.7%	10.0%	-0.2%	8.9%	0.8%	36	Medicare HMO	11.6%	10.1%	1.5%	10.0%	1.6%
0.0%	0.0%	0.0%	0.0%	0.0%	37	Medicare Capitated Risk	0.0%	0.0%	0.0%	0.0%	0.0%
10.9%	7.5%	3.4%	7.3%	3.7%	38	Medi-Cal	6.9%	7.5%	-0.6%	7.8%	-0.9%
39.8%	44.7%	-5.0%	44.6%	-4.9%	39	Medi-Cal HMO	40.6%	44.6%	-4.1%	45.1%	-4.5%
18.5%	21.0%	-2.5%	21.5%	-3.0%	40	Commercial Contract (FFS)	20.4%	20.9%	-0.5%	20.4%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%	41	Commercial Capitated	0.0%	0.0%	0.0%	0.0%	0.0%
1.4%	1.5%	-0.1%	2.6%	-1.2%	42	Other	1.4%	1.5%	-0.1%	1.4%	0.0%
Case Mix Index											
1.4189	1.3000	9%	1.2581	13%	43	Medicare FFS	1.3499	1.3000	4%	1.3493	0%
1.2699	1.2000	6%	1.3581	-6%	44	General Acute	1.2384	1.2000	3%	1.2378	0%
1.3368	1.2500	7%	1.3060	2%	45	Total Hospital	1.2921	1.2500	3%	1.3018	-1%
Medicare Inpt FFS Performance											
78	32	144%	26	200%	46	Medicare acute discharges	507	308	65%	210	141%
4.23	4.16	2%	2.92	45%	47	Acute length of stay	3.67	4.04	-9%	3.88	-5%
1.4189	1.3000	9%	1.2581	13%	48	Medicare Case Mix index	1.3499	1.3000	4%	1.3493	0%
2.9817	3.1971	-7%	2.3234	28%	49	Adjusted LOS with Case Mix Index Factor	2.7192	3.1094	-13%	2.8763	-5%
38,201	23,237	64%	25,854	48%	50	Per Case IP Charges case mix adjusted	33,157	23,714	40%	29,269	13%
28.3%	21.6%	6.7%	37.8%	-9.6%	51	Reimb as % of Gross Charge	32.6%	19.2%	13.4%	24.2%	8.4%
-22.8%	-61.5%	38.6%	14.2%	-37.0%	52	Medicare Margin % (Margin / reimb)	-4.6%	-82.4%	77.7%	-38.1%	33.5%
122.8%	161.5%	-38.6%	85.8%	37.0%	53	Medicare cost as % of reimbursement	104.6%	182.4%	-77.7%	138.1%	-33.5%

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS

SCHEDULE B-3

APRIL, 2026

APR					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
Labor											
484.4	424.9	14%	386.0	25%	54	FTE's Productive (incl registry/temp hrs)	427.3	412.3	4%	386.7	11%
491.2	432.9	13%	390.7	26%	55	FTE's Total	434.4	419.9	3%	393.1	11%
3.22	2.26	43%	2.26	43%	56	Total FTE per adjusted occupied bed	2.82	2.34	20%	2.30	23%
135.5	186.1	-27%	172.5	-21%	57	Labor hours per adjusted admit	158.3	191.5	-17%	217.6	-27%
101.4	148.9	-32%	132.0	-23%	58	Labor hours per adj. admit case mix adjusted	122.5	153.2	-20%	167.2	-27%
134,361	126,070	7%	118,480	13%	59	Labor Cost per FTE inc. benefits (annual; inc registry/temp exp)	128,444	124,030	4%	118,786	8%
44.1%	46.5%	-5%	48.3%	-9%	60	Non Wage benefits as % of Salary	43.7%	47.1%	-7%	47.1%	-7%
312,438	213,121	47%	261,842	19%	61	Net revenue per FTE (annualized) (a)	271,407	206,884	31%	216,235	26%
4,110	779	428%	2,235	84%	50a	Registry / Temp Help Hours	37,779	7,887	379%	18,625	103%
Revenues (a)											
2,759	1,317	110%	1,622	70%	62	Net pt. revenue per adjusted pat day	2,093	1,326	58%	1,361	54%
20,353	19,067	7%	21,709	-6%	63	Net pt. revenue per adjusted admit	20,652	19,043	8%	22,621	-9%
15,225	15,254	0%	16,623	-8%	64	Net pt. rev. per adj. admit case mix adjusted	15,983	15,234	5%	17,377	-8%
67.4%	79.1%	-15%	80.4%	-16%	65	Outpt revenue as % of total revenue	72.3%	78.3%	-8%	78.9%	-8%
37.3%	37.1%	0%	42.1%	-11%	66	Net pt. revenue as percent of gross charges	37.9%	36.5%	4%	36.8%	3%
Operating Expenses (b)											
2,685	1,183	127%	1,256	114%	67	Total expense per adj. pat day	1,980	1,219	62%	1,206	64%
19,806	17,134	16%	16,812	18%	68	Total expense per adjusted admit	19,532	17,503	12%	20,055	-3%
44.2%	65.8%	-33%	58.4%	-24%	69	Labor Expense (inc. benefits) as % of total exp.	50.0%	65.2%	-23%	62.0%	-19%
11.8%	6.6%	79%	6.3%	87%	70	Supply expense as % of net patient revenues	9.2%	6.7%	37%	6.5%	42%
1,794	1,002	79%	1,048	71%	71	Supply expense per CMI adjusted admit	1,465	1,019	44%	1,121	31%
5.2%	9.3%	-43%	9.4%	-44%	72	Capital cost (Depr & interest as % of total exp.)	6.7%	9.5%	-29%	9.8%	-32%
Key Financial Ratios											
2.6%	9.2%	-6.6%	21.8%	-19.1%	73	Operating Income Margin %	5.3%	7.3%	-2.0%	10.6%	-5.3%
4.8%	12.7%	-7.9%	24.8%	-20.0%	74	Total Income Margin %	8.2%	11.0%	-2.8%	14.3%	-6.1%
7.6%	16.7%	-9.1%	28.8%	-21.2%	75	EBITDA margin % (net oper inc. before depr & interest)	11.6%	15.2%	-3.6%	18.7%	-7.1%
81	85	(4)	120	-39	76	Days Cash on Hand	81	85	(4)	120	-39
47	53	(6)	60	-12	77	Days rev. in Accounts Receivable-gross	47	53	(6)	60	-12

(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

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I Graphs of Activities

OAK VALLEY DISTRICT HOSPITAL
 DETAIL OPERATIONAL STATISTICS

SCHEDULE C-1

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APRIL, 2026

APR					Line #		YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %			Actual	Budget	Var %	Last Yr	Var %
Patient Days											
65	61	7%	0	0%	1	ICU	223	390	-43%	0	0%
484	182	166%	138	251%	2	Medical/surgical	3,148	1,937	63%	1,554	103%
549	243	126%	138	298%	3	Total Acute	3,371	2,327	45%	1,554	117%
282	221	28%	195	45%	4	TCU	2,556	2,194	16%	2,167	18%
2,544	2,658	-4%	2,446	4%	5	ONRC	26,310	26,390	0%	26,069	1%
2,826	2,879	-2%	2,641	7%	6	Total Skilled Nursing	28,866	28,584	1%	28,236	2%
Average Daily Census											
2.2	2.0	7%	0.0	0%	7	ICU	0.7	1.3	-43%	0.0	0%
16.1	6.1	166%	4.6	251%	8	Medical/surgical	10.4	6.4	63%	5.1	103%
18.3	8.1	126%	4.6	298%	9	Total Acute	11.1	7.7	45%	5.1	117%
9.4	7.4	28%	6.5	45%	10	TCU	8.4	7.2	16%	7.1	18%
84.8	88.6	-4%	81.5	4%	11	ONRC	86.5	86.8	0%	85.8	1%
94.2	96.0	-2%	88.0	7%	12	Total Skilled Nursing	95.0	94.0	1%	92.9	2%
Surgery											
16	19	-16%	23	-30%	15	Inpatient cases	316	162	95%	138	129%
93	13	615%	16	481%	16	Outpatient cases	365	104	251%	93	292%
0	0	0%	0	0%	16b	Outpatient pain management	0	0	0%	0	0%
Endoscopy											
8	2	300%	2	300%	17	Inpatient procedures	84	23	265%	12	600%
54	54	0%	59	-8%	18	Outpatient procedures	441	476	-7%	481	-8%
2	13	-85%	4	-50%	19	Infusion Therapy-# of patients	34	125	-73%	75	-55%
34	15	127%	16	113%	20	Bed Hold Days-ONRC	323	152	113%	112	188%
69	30	130%	33	109%	21	Outpt Care-Observation-# of patients	637	287	122%	285	124%
2,741	1,084	153%	1,199	129%	22	Outpt Care-Observation-Hours	27,333	10,373	164%	9,272	195%
114	45	153%	50	129%	23	Outpt Care-Observation-Adjusted Days	1,139	432	164%	386	195%
ER Volumes											
205	53	287%	47	336%	24	ER Inpt Admits	1,478	522	183%	408	262%
1,534	1,961	-22%	1,886	-19%	25	ER Outpt visits	15,735	18,435	-15%	17,646	-11%
1,739	2,014	-14%	1,933	-10%	26	ER total visits (Inpt + Outpt)	17,213	18,957	-9%	18,054	-5%
Ambulance Runs											
503	495	2%	488	3%	27	Oakdale	5,241	4,967	6%	5,035	4%
88	82	7%	83	6%	28	Waterford	943	829	14%	809	17%
1,336	1,605	-17%	1,527	-13%	29	Oakdale Clinic-OP Visits	14,068	15,940	-12%	15,512	-9%
563	574	-2%	386	46%	30	Oakdale Prenatal Clinic-OP Visits	4,909	5,980	-18%	4,389	12%
0	0	0%	0	0%	31	Oakdale Dental Clinic	0	0	0%	0	0%
303	323	-6%	270	12%	32	Industrial Med Clinic-OP Visits	3,114	3,419	-9%	3,010	3%
324	490	-34%	541	-40%	33	Escalon Clinic-OP Visits	3,487	4,620	-25%	4,575	-24%
863	983	-12%	962	-10%	34	Riverbank Clinic-OP Visits	8,240	9,645	-15%	9,478	-13%
409	431	-5%	443	-8%	35	Waterford Clinic	4,022	4,158	-3%	4,083	-1%
8,466	8,357	1%	8,517	-1%	36	Outpatient Visits (All per OSHPD Definition)	80,992	82,525	-2%	82,268	-2%

OAK VALLEY DISTRICT HOSPITAL
 DETAIL OPERATIONAL STATISTICS

SCHEDULE C-1

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APRIL, 2026

APR						YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %	Line #	Actual	Budget	Var %	Last Yr	Var %
						Blood Bank				
19	14	36%	11	73%	37	IP Units	133	100	33%	43
13	8	63%	6	117%	38	OP Units	120	84	43%	56
						Central Services				
48	896	-95%	760	-94%	39	IP Line Items	9,306	9,077	3%	9,164
(242)	2,297	-111%	2,410	-110%	40	OP Line Items	18,091	22,968	-21%	22,166
						Electrocardiogram				
24	10	140%	7	243%	41	IP Procedures	132	109	21%	113
15	5	200%	3	400%	42	OP Procedures	95	58	64%	60
						Laboratory				
3,943	1,519	160%	1,376	187%	43	I/P Procedures	29,079	16,290	79%	15,781
13,521	11,088	22%	11,818	14%	44	O/P Procedures	126,621	107,605	18%	106,205
						Pharmacy				
10,099	3,768	168%	3,391	198%	45	IP Line Items	72,600	40,248	80%	40,600
4,549	4,758	-4%	5,209	-13%	46	OP Line Items	53,626	46,493	15%	45,479
						Physical Therapy				
203	52	290%	38	434%	47	IP Treatments	1,142	602	90%	630
1,454	1,294	12%	1,264	15%	48	OP Treatments	10,481	12,958	-19%	12,052
						Radiology				
192	52	269%	51	276%	49	IP Procedures	1,334	538	148%	509
1,284	1,129	14%	1,207	6%	50	OP Procedures	12,372	10,797	15%	10,154
						MRI				
32	5	540%	8	300%	50	IP Procedures	87	40	118%	35
64	36	78%	42	52%	51	OP Procedures	460	353	30%	343
						CT Scanner				
138	41	237%	44	214%	52	IP Procedures	1,009	412	145%	404
505	373	35%	364	39%	53	OP Procedures	4,882	3,691	32%	3,603
						Ultrasound				
44	13	238%	15	193%	54	IP Procedures	216	126	71%	114
355	313	13%	336	6%	55	OP Procedures	3,278	2,929	12%	2,792
						Respiratory Therapy				
511	240	113%	195	162%	57	IP Treatments	3,749	2,439	54%	2,463
(2)	51	-104%	50	-104%	58	OP Treatments	855	511	67%	452
						Echocardiology				
40	6	567%	5	700%	59	IP Treatments	229	60	282%	59
19	4	375%	2	850%	60	OP Treatments	157	42	274%	41
						Dietary				
3,076	1,434	115%	1,364	126%	59	Patient Meals - Hospital	22,449	14,469	55%	14,317
4,642	3,505	32%	3,288	41%	60	Non Patient Meals (Cafeteria)	41,629	34,620	20%	32,518
						Laundry				
10,000	9,972	0%	10,000	0%	61	Pounds Processed	100,000	99,936	0%	100,000

OAK VALLEY DISTRICT HOSPITAL
FINANCIAL REVENUE STATISTICS

SCHEDULE D

Page 1 of 2

APRIL, 2026

APR					Line #	YEAR - TO - DATE					
Actual	Budget	Var %	Last Yr	Var %		Actual	Budget	Var %	Last Yr	Var %	
GROSS PATIENT REVENUES											
7,920	3,790	109%	4,047	96%	1	Inpatient routine per day	5,906	3,885	52%	3,893	52%
7,920	3,790	109%	4,047	96%	3	Total per day	5,906	3,885	52%	3,893	52%
58,426	54,878	6%	54,183	8%	4	Inpatient routine per admit	58,268	55,781	4%	64,723	-10%
-	-	0%	-	0%	5	Inpatient ancillary per admit	-	-	0%	-	0%
58,426	54,878	6%	54,183	8%	6	Total per admit	58,268	55,781	4%	64,723	-10%
2,883	2,066	40%	1,980	46%	7	Outpatient ancillary per visit	2,474	2,011	23%	1,944	27%
NET PATIENT REVENUES (a)											
<u>INPATIENT (000s)</u>											
331	6	5311%	671	-51%	8	Medicare FFS	4,345	(198)	-2292%	1,837	137%
1,140	307	272%	(154)	-842%	9	Medicare HMO	5,650	3,057	85%	1,512	274%
-	-	0%	-	0%	10	Medicare Capitated Risk	-	-	0%	-	0%
4,608	1,973	134%	3,025	52%	11	Medi-Cal	44,678	19,613	128%	38,725	15%
(1,620)	1	-133545%	(1,075)	51%	12	Commercial Contract (FFS)	1,307	(261)	-601%	2,482	-47%
-	-	0%	-	0%	13	Commercial Capitated	-	-	0%	-	0
(22)	(31)	-31%	(51)	-58%	14	Other	22	(293)	-107%	(259)	-108%
4,437	2,255	97%	2,416	84%	15	Total	56,002	21,917	156%	44,297	26%
<u>OUTPATIENT (000s)</u>											
2,900	216	1240%	418	594%	16	Medicare FFS	9,237	1,871	394%	3,906	137%
(1,322)	210	-731%	(316)	318%	17	Medicare HMO	2,654	1,915	39%	(592)	-548%
-	-	0%	-	0%	18	Medicare Capitated Risk	-	-	0%	-	0%
4,890	2,574	90%	4,180	17%	19	Medi-Cal	11,662	24,609	-53%	8,500	37%
2,278	2,534	-10%	1,728	32%	20	Commercial Contract (FFS)	23,962	24,151	-1%	15,824	51%
0	(6)	-102%	(7)	-102%	21	Commercial Capitated	(6)	(58)	-90%	(37)	-84%
(569)	(201)	183%	(11)	5055%	22	Other	(5,309)	(2,052)	159%	(1,110)	378%
8,177	5,327	53%	5,992	36%	23	Total	42,199	50,436	-16%	26,491	59%
<u>TOTAL (000s)</u>											
3,231	222	1352%	1,088	197%	24	Medicare FFS	13,582	1,672	712%	5,742	137%
(182)	516	-135%	(470)	-61%	25	Medicare HMO	8,304	4,972	67%	920	803%
-	-	0%	-	0%	26	Medicare Capitated Risk	-	-	0%	-	0%
9,498	4,546	109%	7,205	32%	27	Medi-Cal	56,340	44,222	27%	47,226	19%
658	2,536	-74%	653	1%	28	Commercial Contract (FFS)	25,268	23,890	6%	18,306	38%
0	(6)	-102%	(7)	-102%	29	Commercial Capitated	(6)	(58)	-90%	(37)	-84%
(590)	(232)	154%	(62)	850%	30	Other	(5,288)	(2,346)	125%	(1,370)	286%
12,614	7,582	66%	8,408	50%	31	Total	98,201	72,353	36%	70,788	39%
12,614	7,582		8,408			Total per financials (net pt revenue less bad debt provision)	98,201	72,353		70,788	

(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

APRIL, 2026

APR						YEAR - TO - DATE				
Actual	Budget	Var %	Last Yr	Var %	Line #	Actual	Budget	Var %	Last Yr	Var %
NET PATIENT REVENUES PER ADJ DAY (a)										
6,322	395	1500%	3,169	100%	32	3,114	337	825%	1,731	80%
(668)	2,570	-126%	(3,457)	-81%	33	3,339	2,558	31%	627	432%
-	-	0%	-	0%	34	-	-	0%	-	0%
2,659	1,110	140%	1,805	47%	35	1,626	1,121	45%	1,193	36%
2,977	8,023	-63%	3,914	-24%	36	13,825	8,975	54%	8,427	64%
-	-	0%	-	0%	37	-	-	0%	-	0%
(6,159)	(600)	927%	-	0%	38	(3,894)	(635)	513%	(374)	940%
2,759	1,317	110%	1,622	70%	39	2,093	1,326	58%	1,361	54%
0	0		(0)							
NET PATIENT REVENUES PER ADJ ADMIT (a)										
24,395	1,659	1370%	9,501	157%	40	11,038	1,330	730%	6,208	78%
(2,847)	10,608	-127%	(11,628)	-76%	41	12,517	9,949	26%	2,418	418%
-	-	0%	-	0%	42	-	-	0%	-	0%
111,634	171,057	-35%	59,223	88%	43	126,518	196,151	-35%	46,575	172%
7,144	41,452	-83%	10,218	-30%	44	42,747	36,388	17%	28,331	51%
-	-	0%	-	0%	45	-	-	0%	-	0%
(15,603)	-	0%	-	0%	46	(31,268)	(13,830)	126%	(5,751)	444%
20,353	19,067	7%	21,709	-6%	47	20,652	19,043	8%	22,621	-9%
0	-		(0.00)							
NET REVENUES AS % OF GROSS CHGS-INPATIENT										
9.6%	0.7%	1268%	78.3%		48	20.8%	-2.2%		22.1%	
64.6%	52.8%	22%	-30.1%		49	57.7%	51.3%		27.4%	
0.0%	0.0%	0%	0.0%		50	0.0%	0.0%		0.0%	
84.7%	74.9%	13%	130.0%		51	117.5%	74.2%		154.8%	
-148.2%	0.3%	-55029%	-253.3%		52	18.0%	-5.8%		68.2%	
0.0%	0.0%	0%	0.0%		53	0.0%	0.0%		0.0%	
-32.1%	-157.7%	-80%	0.0%		54	2.9%	-142.1%		-143.0%	
37.6%	49.5%	-24%	58.7%		55	73.0%	47.6%		103.9%	
		0%								
NET REVENUES AS % OF GROSS CHGS-OUTPATIENT										
78.9%	8.8%	797%	18.1%		56	28.6%	7.9%		17.0%	
-75.3%	13.2%	-672%	-23.2%		57	11.9%	12.4%		-4.0%	
0.0%	0.0%	0%	0.0%		58	0.0%	0.0%		0.0%	
37.8%	29.4%	29%	48.8%		59	12.5%	27.3%		9.5%	
40.6%	61.3%	-34%	42.2%		60	48.7%	60.9%		42.1%	
0.0%	0.0%	0%	0.0%		61	0.0%	0.0%		0.0%	
-129.2%	-64.7%	100%	-2.1%		62	-168.2%	-68.9%		-41.1%	
33.5%	30.8%	9%	35.5%		63	21.1%	30.4%		16.6%	
Medicare Inpt FFS Performance										
78	32	144%	26		64	507	308		210	
4.23	4.16	2%	2.92		65	3.67	4.04		3.88	
17.78	25.38	-30%	20.25		66	20.52	22.43		20.09	
1,419	1,300	9%	1,258		67	1,350	1,300		1,349	
38201	23237	64%	25854		68	33157	23714		29269	
28.3%	21.6%	31%	37.8%		69	32.6%	19.2%		24.2%	
-22.8%	-61.5%	-63%	14.2%		70	-4.6%	-82.4%		-38.1%	
122.8%	161.5%	-24%	85.8%		71	104.6%	182.4%		138.1%	

(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

APRIL, 2026

APR					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										
213	92	38.8%	44	31.9%	1	1,263	848	37.5%	499	32.1%
117	41	21.3%	32	23.2%	2	598	397	17.7%	316	20.3%
-	-	0.0%	-	0.0%	3	-	-	0.0%	-	0.0%
12	19	2.2%	5	3.6%	4	203	210	6.0%	100	6.4%
159	60	29.0%	43	31.2%	5	873	597	25.9%	465	29.9%
36	30	6.6%	15	10.9%	6	235	256	7.0%	150	9.7%
-	-	0.0%	-	0.0%	7	-	-	0.0%	-	0.0%
12	1	2.2%	(1)	-0.7%	8	199	19	5.9%	24	1.5%
549	243	100.0%	138	100.0%	9	3,371	2,327	100.0%	1,554	100.0%
ACUTE ADMITS										
54	23	31.4%	15	28.8%	10	359	219	35.3%	136	31.4%
24	9	14.0%	11	21.2%	11	148	89	14.6%	74	17.1%
-	-	0.0%	-	0.0%	12	-	-	0.0%	-	0.0%
6	6	3.5%	3	5.8%	13	74	52	7.3%	26	6.0%
68	17	39.5%	17	32.7%	14	327	163	32.2%	137	31.6%
15	6	8.7%	4	7.7%	15	76	63	7.5%	45	10.4%
-	-	0.0%	-	0.0%	16	-	-	0.0%	-	0.0%
5	-	2.9%	2	3.8%	17	32	7	3.1%	15	3.5%
172	61	100.0%	52	100.0%	18	1,016	593	100.0%	433	100.0%
SNF DAYS										
102	165	3.6%	147	5.6%	19	1,348	1,520	4.7%	1,151	4.1%
58	38	2.1%	15	0.6%	20	478	431	1.7%	255	0.9%
-	-	0.0%	-	0.0%	21	-	-	0.0%	-	0.0%
208	1,792	7.4%	377	14.3%	22	3,475	18,747	12.0%	3,825	13.5%
2,456	814	86.9%	2,040	77.2%	23	23,391	7,177	81.0%	22,260	78.8%
-	3	0.0%	2	0.1%	24	-	47	0.0%	125	0.4%
-	-	0.0%	-	0.0%	25	-	-	0.0%	-	0.0%
2	67	0.1%	60	2.3%	26	174	662	0.6%	620	2.2%
2,826	2,879	100.0%	2,641	100.0%	27	28,866	28,584	100.0%	28,236	100.0%
SNF ADMITS										
5	6	33.3%	8	66.7%	28	62	62	41.3%	55	48.7%
4	2	26.7%	-	0.0%	29	27	25	18.0%	15	13.3%
-	-	0.0%	-	0.0%	30	-	-	0.0%	-	0.0%
-	1	0.0%	-	0.0%	31	20	9	13.3%	3	2.7%
6	2	0	3	25.0%	32	41	16	27.3%	34	30.1%
-	-	0.0%	1	8.3%	33	-	2	0.0%	6	5.3%
-	-	0.0%	-	0.0%	34	-	-	0.0%	-	0.0%
-	-	0.0%	-	0.0%	35	-	2	0.0%	-	0.0%
15	11	100.0%	12	100.0%	36	150	116	100.0%	113	100.0%
ACUTE AVERAGE LENGTH OF STAY										
3.94	4.00	(0.06)	2.93	1.01	37	3.52	3.87	(0.35)	3.67	(0.15)
4.88	4.56	0.32	2.91	1.97	38	4.04	4.46	(0.42)	4.27	(0.23)
-	-	-	-	-	39	-	-	-	-	-
2.00	3.17	(1.17)	1.67	0.33	40	2.74	4.04	(1.30)	3.85	(1.10)
2.34	3.53	(1.19)	2.53	(0.19)	41	2.67	3.66	(0.99)	3.39	(0.72)
2.40	5.00	(2.60)	3.75	(1.35)	42	3.09	4.06	(0.97)	3.33	(0.24)
-	-	-	-	-	43	-	-	-	-	-
2.40	-	2.40	(0.50)	2.90	44	6.22	2.71	3.50	1.60	4.62
3.19	3.98	(0.79)	2.65	0.54	45	3.32	3.92	(0.61)	3.59	(0.27)
SNF AVERAGE LENGTH OF STAY										
20.40	27.50	(7.10)	18.38	2.03	46	21.74	24.52	(2.77)	20.93	0.81
14.50	19.00	(4.50)	-	14.50	47	17.70	17.24	0.46	17.00	0.70
-	-	-	-	-	48	-	-	-	-	-
-	1,792	(1,792)	-	-	49	174	2,083	(1,909)	1,275	(1,101)
409.33	407.00	2.33	680.00	(270.67)	50	570.51	448.56	121.95	654.71	(84.19)
-	-	-	2.00	(2.00)	51	-	23.50	(23.50)	20.83	(20.83)
-	-	-	-	-	52	-	-	-	-	-
-	-	-	-	-	53	-	331.00	(331.00)	-	-
188.40	261.73	(73.33)	220.08	(31.68)	54	192.44	246.41	(53.97)	249.88	(57.44)

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

SCHEDULE G-1

APRIL, 2026
Amounts in (000's)

Line #	2025 APR	2025 MAY	2025 JUN	2025 JUL	2025 AUG	2025 SEP	2025 OCT	2025 NOV	2025 DEC	2026 JAN	2026 FEB	2026 MAR	2026 APR
REVENUES													
1	\$ 4,118	\$ 3,927	\$ 4,609	\$ 5,496	\$ 5,900	\$ 4,624	\$ 5,320	\$ 5,322	\$ 8,843	\$ 9,143	\$ 9,259	\$ 10,972	\$ 11,802
2	16,868	18,466	16,224	18,215	17,051	17,429	21,426	16,345	19,091	21,064	21,883	23,473	24,409
3	20,986	22,393	20,833	23,712	22,952	22,053	26,746	21,667	27,934	30,206	31,142	34,445	36,211
4	6	5	6	5	5	5	5	16	16	15	15	15	14
5	(12,158)	(14,961)	(8,119)	(15,635)	(14,923)	(13,975)	(17,042)	(13,539)	(17,973)	(16,150)	(19,246)	(20,850)	(22,728)
6	(425)	(492)	(519)	(631)	(610)	(583)	(710)	(527)	(703)	(779)	(595)	(900)	(883)
7	8,408	6,945	12,200	7,452	7,424	7,501	9,000	7,618	9,274	13,293	11,316	12,710	12,614
8	303	377	(4,311)	1,142	850	590	632	387	389	(2,621)	136	(160)	299
9	8,711	7,322	7,890	8,594	8,273	8,090	9,632	8,005	9,663	10,672	11,452	12,551	12,913
OPERATING EXPENSES													
10	2,447	2,489	2,353	2,587	2,626	2,544	2,709	2,677	2,924	2,943	2,969	3,447	3,375
11	(58)	89	101	77	121	82	87	71	215	145	111	140	169
12	177	223	255	254	213	253	155	235	268	212	181	336	220
13	1,239	1,236	1,751	1,425	1,419	1,272	1,476	1,263	1,241	1,599	1,283	1,489	1,660
14	530	599	765	708	558	653	665	708	868	909	1,021	1,421	1,487
15	475	485	698	622	598	697	653	673	745	942	1,050	1,130	1,219
16	719	693	920	824	796	990	970	973	933	913	1,001	962	1,093
17	131	138	199	223	218	232	172	147	157	149	146	139	123
18	90	90	124	90	90	94	88	107	114	97	155	102	134
19	454	457	10,862	478	420	492	542	509	544	2,212	2,201	2,405	2,452
20	395	399	400	401	401	401	412	413	423	429	426	433	444
21	215	216	373	209	214	211	211	201	195	200	200	208	200
22	6,814	7,114	18,800	7,898	7,674	7,921	8,142	7,977	8,629	10,749	10,743	12,212	12,574
23	1,897	208	(10,910)	696	600	169	1,490	28	1,034	(78)	710	339	339
NON OPERATING REVENUES (EXPENSES)													
24	209	209	372	214	214	214	214	214	214	214	214	214	214
25	53	58	170	99	96	89	80	70	42	54	67	49	67
	-	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	296	-	-	-	-	-	-	-	-	-	-
28	262	267	838	313	311	304	295	284	256	268	281	264	281
29	-	-	-	-	-	-	-	-	-	-	-	-	-
30	\$ 2,158	\$ 475	\$ (10,072)	\$ 1,009	\$ 910	\$ 472	\$ 1,784	\$ 312	\$ 1,290	\$ 191	\$ 991	\$ 603	\$ 620

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS - TREND BY MONTH

SCHEDULE G-2

Page 1

APRIL, 2026

Line #		2025 APR	2025 MAY	2025 JUN	2025 JUL	2025 AUG	2025 SEP	2025 OCT	2025 NOV	2025 DEC	2026 JAN	2026 FEB	2026 MAR	2026 APR
<u>Admissions</u>														
1	General acute	52	47	59	68	64	48	51	65	107	124	139	178	172
2	SNF/Sub-acute	12	14	11	23	17	20	13	9	14	16	11	12	15
<u>Patient Days</u>														
3	ICU	-	-	-	-	-	-	-	-	-	33	70	55	65
4	Medical/surgical	138	130	183	225	239	169	180	212	431	420	296	492	484
<u>Average daily census (ADC)</u>														
5	General acute	4.6	4.2	6.1	7.3	7.7	5.6	5.8	7.1	13.9	14.6	13.1	17.6	18.3
6	SNF/Sub-acute	88.0	87.9	86.1	92.9	98.4	98.2	99.6	93.7	92.3	92.6	93.2	94.3	94.2
<u>Occupancy % on available beds</u>														
7	General acute	16%	14%	21%	25%	27%	19%	20%	24%	48%	50%	45%	61%	63%
8	SNF	77%	76%	75%	81%	86%	85%	87%	81%	80%	81%	81%	82%	82%
<u>Average length of stay</u>														
9	General acute	2.65	2.77	3.10	3.31	3.73	3.52	3.53	3.26	4.03	3.65	2.63	3.07	3.19
10	SNF/Sub-acute	220.08	194.71	234.73	125.22	179.41	147.25	237.54	312.33	204.36	179.50	237.18	243.67	188.40
<u>Other Volumes</u>														
11	Surgeries - inpatient	23	31	25	42	30	33	28	42	37	32	27	29	16
12	Surgeries - outpatient	16	20	15	22	14	10	23	15	26	31	57	74	93
13	Surgeries - outpatient pain clinic	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Endosocopy - Inpatient	2	3	4	4	10	3	10	7	5	13	16	8	8
15	Endosocopy - Outpatient	59	56	61	26	60	46	50	44	38	45	43	35	54
16	ER admits	47	37	48	103	112	109	92	106	151	196	182	222	205
17	ER visits	1,933	1,855	1,325	1,685	1,785	1,698	1,677	1,249	1,828	1,984	1,833	1,735	1,739
18	Clinic Visits	4,129	4,291	3,949	4,165	4,069	3,737	3,821	3,119	3,502	3,879	3,670	4,080	3,798
19	Ambulance runs	571	552	534	641	627	541	556	600	647	672	632	677	591
20	Total Outpatient visits	8,517	8,639	8,060	8,245	8,143	7,702	8,187	6,969	7,794	8,533	7,964	8,989	8,466
21	Laboratory - Inpatient	1,376	1,355	1,383	1,668	2,098	1,582	1,706	2,199	4,214	4,646	3,442	3,581	3,943
22	Laboratory - Outpatient	11,818	12,332	11,146	11,292	11,634	11,035	12,295	10,784	12,424	14,291	13,412	15,933	13,521
23	Radiology - Inpatient	110	93	134	129	173	178	169	167	313	329	314	413	374
24	Radiology - Outpatient	1,907	2,011	2,174	2,009	2,093	2,149	2,115	1,775	1,999	2,113	2,126	2,405	2,208

OAK VALLEY DISTRICT HOSPITAL
SUMMARY OPERATIONAL STATISTICS - TREND BY MONTH

SCHEDULE G-2

Page 2

APRIL, 2026

Line #		2025 APR	2025 MAY	2025 JUN	2025 JUL	2025 AUG	2025 SEP	2025 OCT	2025 NOV	2025 DEC	2026 JAN	2026 FEB	2026 MAR	2026 APR
Payor Mix (Gross Charges)														
25	Medicare FFS	15.1%	13.5%	16.8%	16.1%	17.9%	18.5%	17.7%	19.7%	17.3%	19.9%	22.5%	20.9%	19.6%
26	Medicare HMO	8.9%	10.3%	10.6%	11.5%	12.3%	11.8%	7.7%	13.3%	13.1%	12.4%	11.2%	13.5%	9.7%
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	7.3%	5.8%	6.7%	4.7%	6.3%	6.1%	7.1%	6.7%	8.0%	5.8%	5.5%	6.3%	10.9%
29	Medi-Cal HMO	44.6%	41.2%	43.4%	44.6%	38.5%	40.7%	46.0%	39.3%	40.1%	38.6%	39.7%	39.3%	39.8%
30	Commercial Contract (FFS)	21.5%	26.7%	21.0%	21.7%	23.6%	21.1%	20.2%	19.8%	20.0%	21.2%	19.2%	19.8%	18.5%
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	2.6%	2.4%	1.5%	1.4%	1.4%	1.8%	1.3%	1.2%	1.6%	2.1%	1.9%	0.3%	1.4%
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	1.258	1.246	1.247	1.202	1.157	1.347	1.458	1.474	1.497	1.381	1.243	1.322	1.419
35	General Acute	1.358	1.374	1.190	1.269	1.123	1.203	1.042	1.354	1.222	1.384	1.329	1.189	1.270
36	Total Hospital	1.306	1.331	1.207	1.238	1.142	1.282	1.224	1.425	1.348	1.383	1.285	1.258	1.337
Medicare FFS Performance														
37	Acute length of stay	2.93	4.33	3.00	3.74	3.17	2.85	3.46	2.82	3.83	3.17	3.44	4.04	3.94
38	Adjusted LOS with Case Mix Index Factor	2.33	3.48	2.41	3.11	2.74	2.12	2.37	1.91	2.56	2.30	2.77	3.05	2.78
Labor														
39	FTE's Productive (incl registry/temp hrs)	386	375	366	396	408	395	409	416	428	413	450	476	484
40	FTE's Total	391	381	373	402	416	401	417	421	437	423	458	482	491
41	Total FTE per adjusted occupied bed	2.26	2.00	2.37	2.44	2.64	2.19	2.13	2.70	3.10	2.82	3.09	3.13	3.22
42	Labor hours per adjusted admit	172.5	157.4	174.1	144.5	192.7	163.2	190.1	212.8	180.9	145.0	134.9	134.3	135.5
43	Labor hours per adj. admit case mix adjusted	132.0	118.3	144.2	116.7	168.7	127.3	155.4	149.3	134.2	104.9	104.9	106.8	101.4
44	Labor Cost per FTE inc. benefits (annual; inc registry/temp exp)	118,480	124,736	145,545	127,114	123,995	126,043	125,105	122,851	125,341	136,360	129,389	132,150	134,361
45	Non Wage benefits as % of Salary	48.3%	44.1%	64.6%	48.8%	47.9%	44.2%	50.0%	42.3%	36.4%	48.4%	39.3%	38.0%	44.1%
46	Net revenue per FTE (annualized) (a)	261,842	214,565	398,198	218,093	210,202	227,780	254,339	220,398	250,057	370,006	300,742	310,360	312,438
34a	Registry/Temp Help Hours	2,235	1,949	2,025	3,586	3,842	3,439	3,235	3,545	4,366	3,687	3,417	4,551	4,110
Revenues (a)														
47	Net pt. revenue per adjusted pat day	1,622	1,174	2,588	1,459	1,521	1,368	1,481	1,630	2,122	2,855	2,543	2,662	2,759
48	Net pt. revenue per adjusted admit	21,709	16,239	33,322	15,151	19,474	17,872	23,247	22,545	21,747	25,792	20,896	20,043	20,353
49	Net pt. rev. per adj. admit case mix adjusted	16,623	12,200	27,614	12,238	17,046	13,942	18,999	15,822	16,133	18,656	16,257	15,935	15,225
50	Outpt revenue as % of total revenue	80.4%	82.5%	77.9%	76.8%	74.3%	79.0%	80.1%	75.4%	68.3%	69.7%	70.3%	68.1%	67.4%
51	Net pt. revenue as percent of gross charges	40.1%	31.0%	58.6%	31.4%	32.3%	34.0%	33.6%	35.2%	33.2%	44.0%	36.3%	36.9%	34.8%
Operating Expenses (b)														
52	Total expense per adj. pat day	1,256	1,138	4,903	1,323	1,398	1,337	1,236	1,624	1,885	2,871	2,554	2,591	2,685
53	Total expense per adjusted admit	16,812	15,753	63,120	13,737	17,901	17,470	19,399	22,463	19,323	25,942	19,586	19,508	19,806
54	Labor Expense (inc. benefits) as % of total exp.	54.8%	55.8%	18.9%	58.8%	58.9%	52.4%	53.9%	52.3%	52.0%	34.6%	40.6%	40.8%	41.2%
55	Supply expense as % of net patient revenues	6.3%	8.6%	6.3%	9.5%	7.5%	8.7%	7.4%	9.3%	9.4%	6.8%	9.0%	11.2%	11.8%
56	Supply expense per CMI adjusted admit	1,048	1,052	1,731	1,163	1,282	1,214	1,405	1,471	1,511	1,276	1,467	1,782	1,794
57	Capital cost (Depr. & interest as % of total exp)	9.4%	9.1%	3.3%	9.0%	9.0%	8.4%	8.3%	8.1%	7.5%	4.7%	5.9%	5.2%	5.2%
Key Financial Ratios														
58	Operating Income Margin %	21.8%	2.8%	-138.3%	8.1%	7.2%	2.1%	15.5%	0.3%	10.7%	-0.7%	6.2%	2.7%	2.6%
59	Total Income Margin %	24.8%	6.5%	-127.7%	11.7%	11.0%	5.8%	18.5%	3.9%	13.3%	1.8%	8.7%	4.8%	4.8%
60	EBITDA margin % (net oper inc. before depr & interest)	28.8%	11.2%	-128.5%	15.2%	14.7%	9.7%	21.9%	8.0%	17.1%	5.2%	11.7%	7.8%	7.6%
Days Cash on Hand														
61	Days Cash on Hand	119.71	132.42	110.18	104.74	98.84	85.59	79.72	48.34	43.84	87.50	58.41	52.28	81.21
62	Days rev. in Accounts Receivable-gross	59.70	57.14	61.39	60.25	60.16	68.29	63.06	63.39	59.81	61.77	53.91	50.96	47.37

(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.

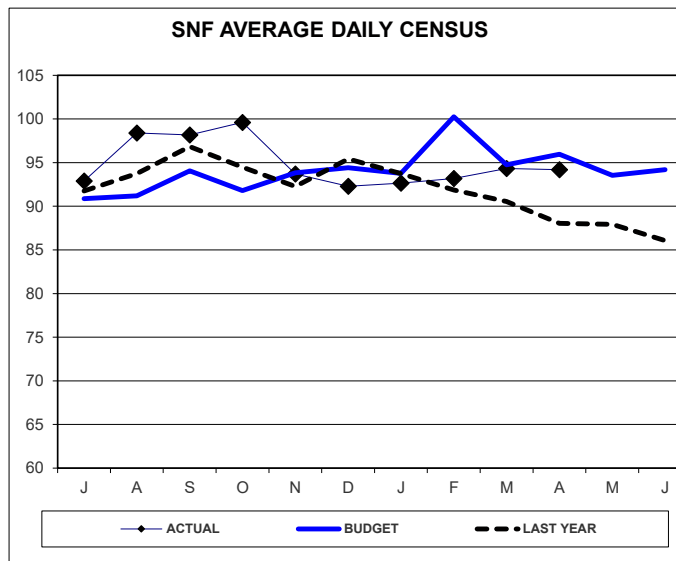
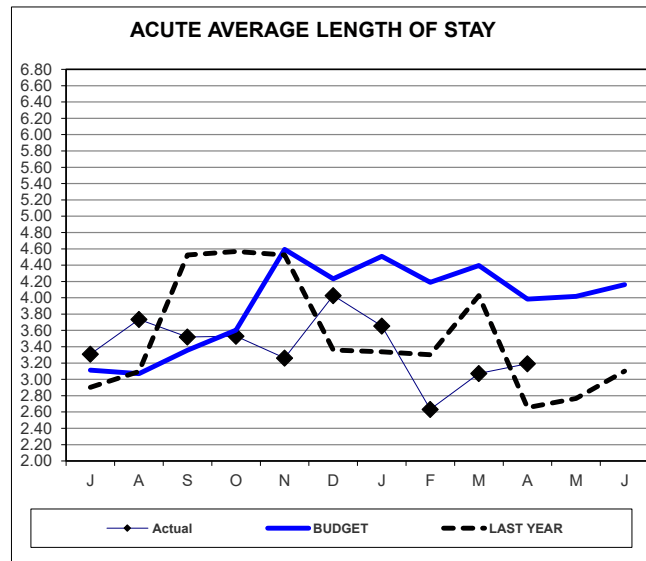
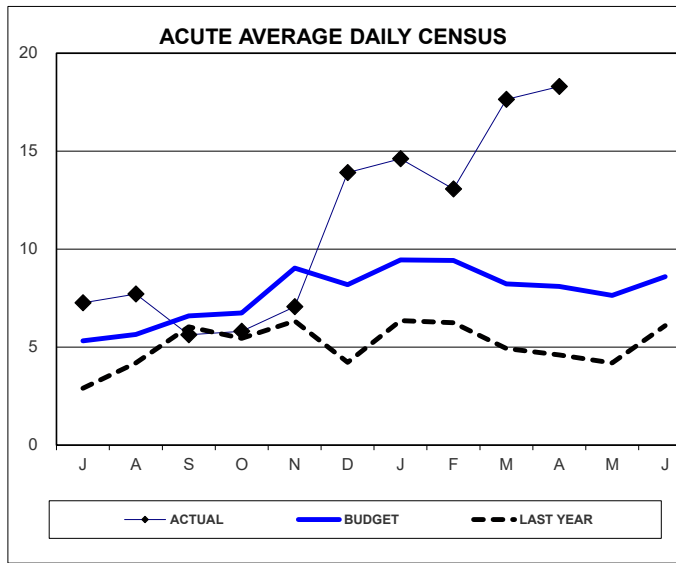
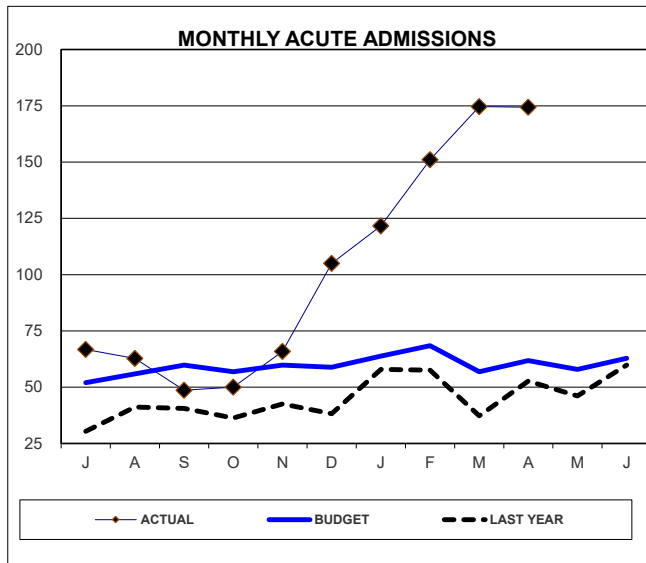
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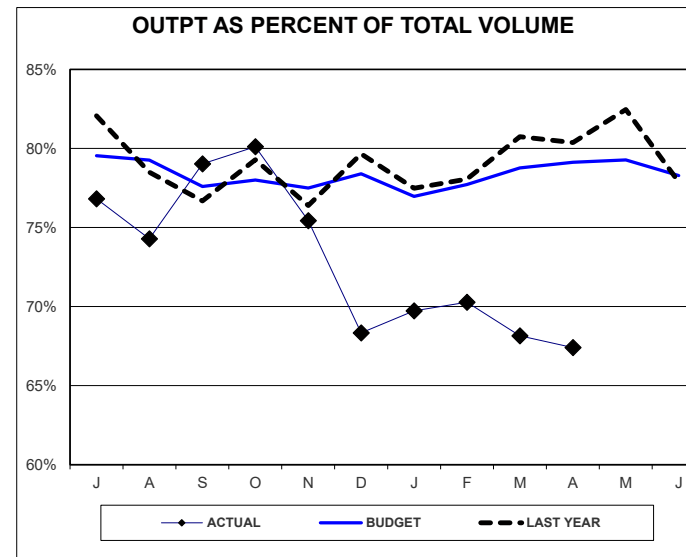
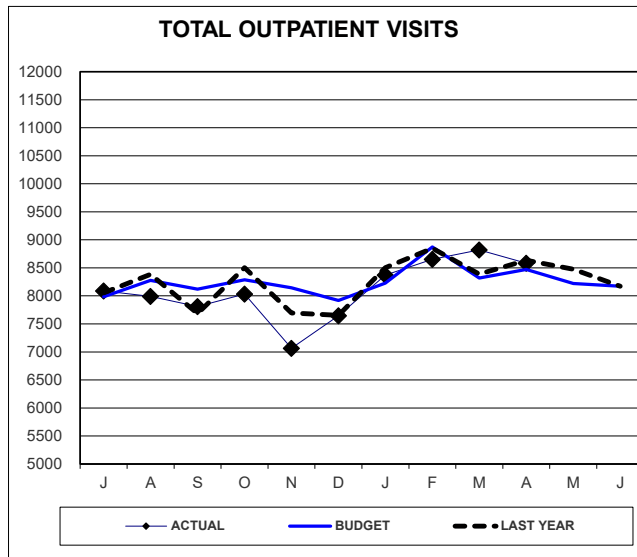
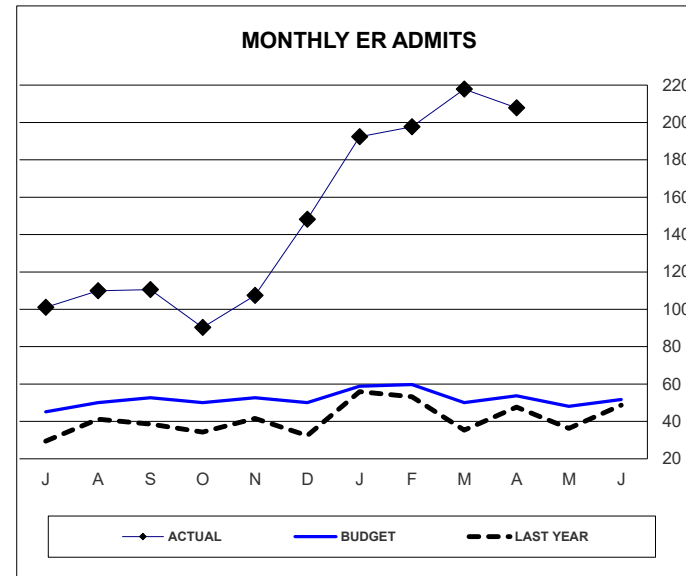
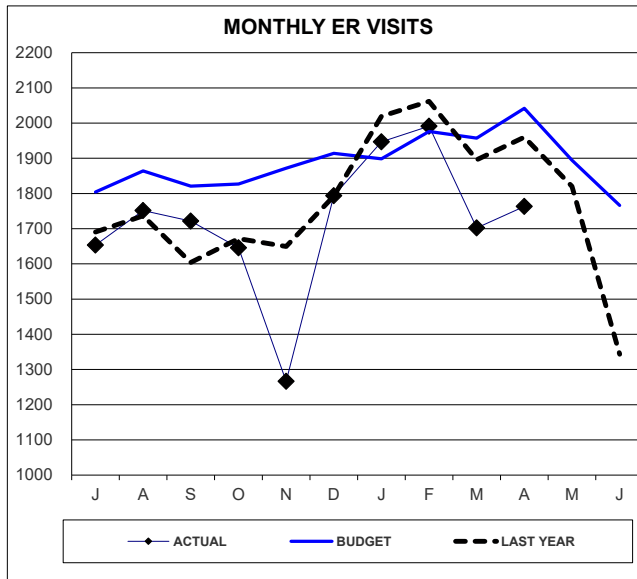
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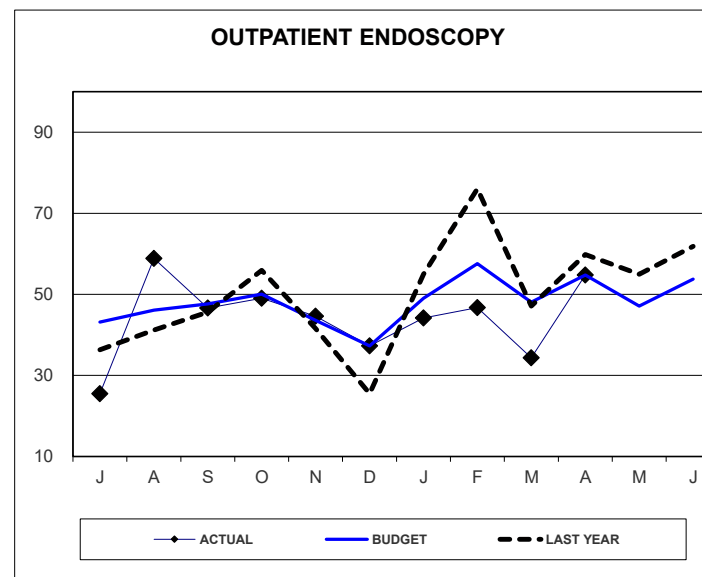
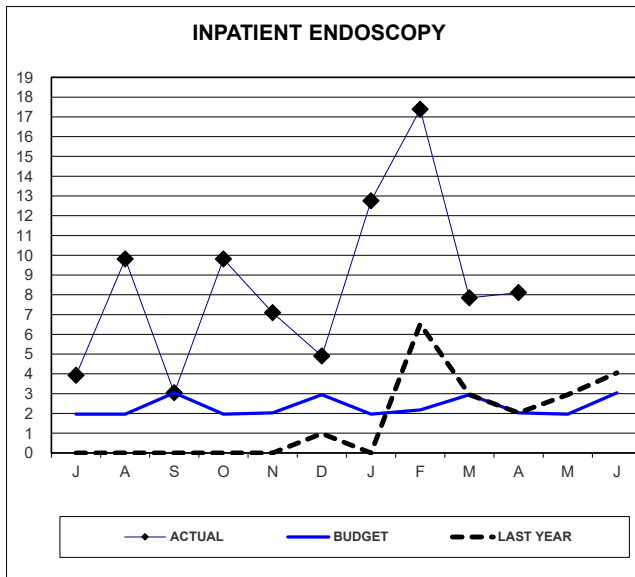
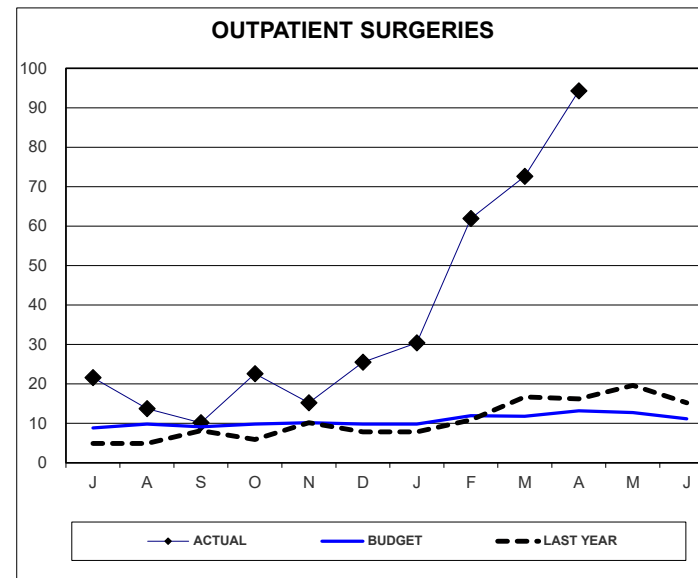
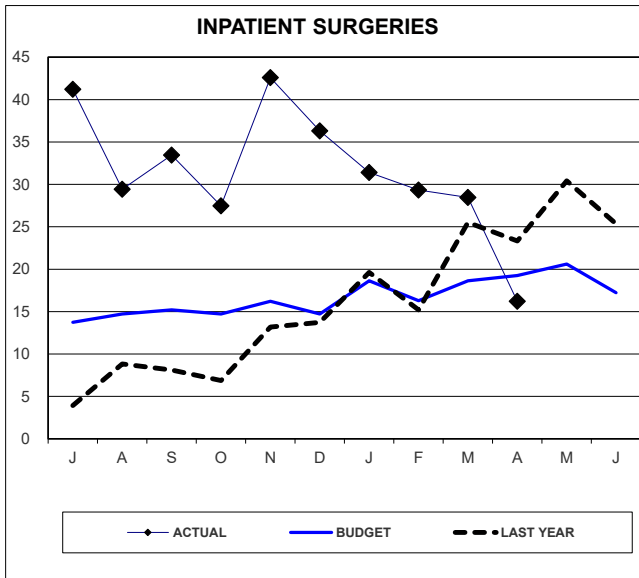
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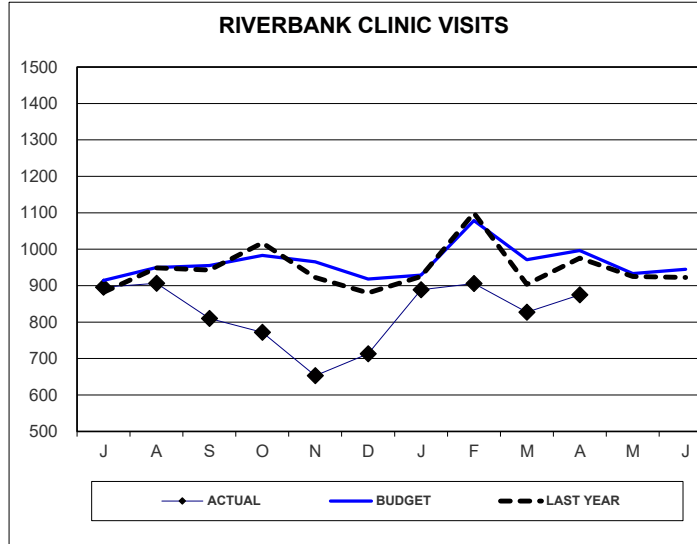
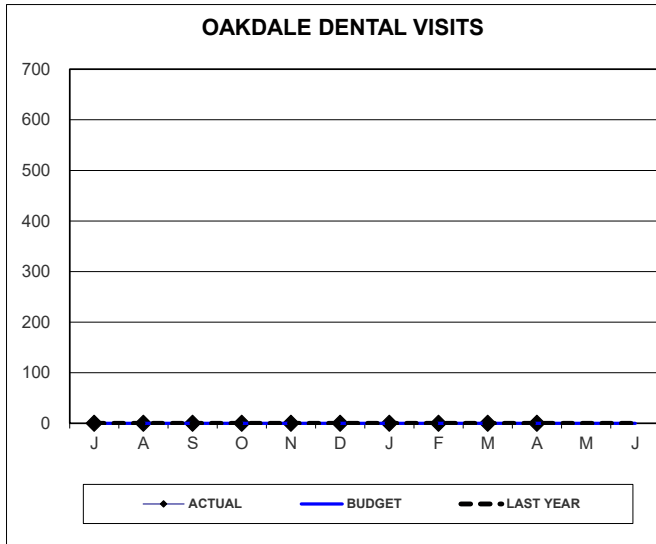
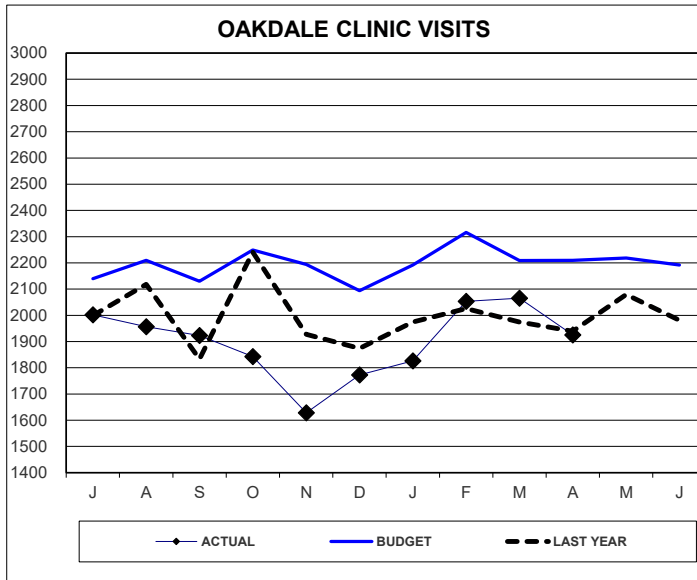
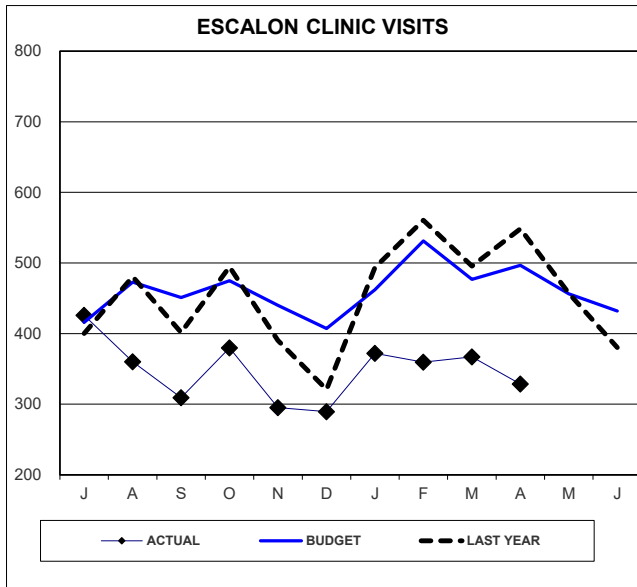
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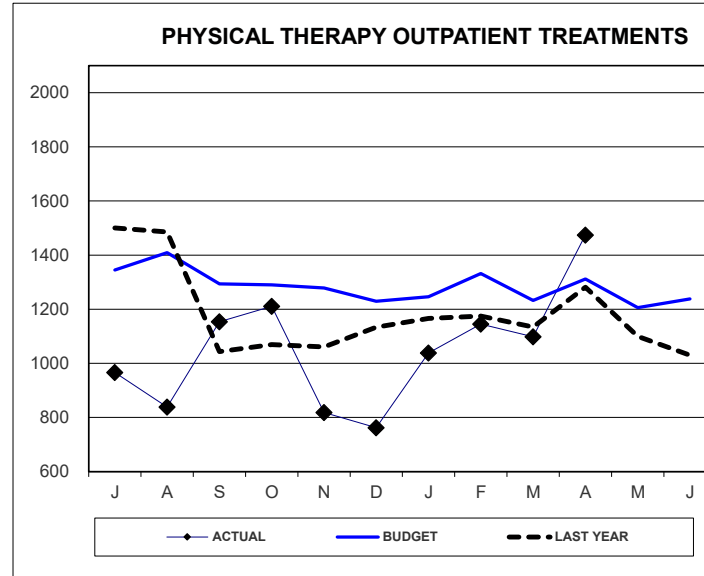
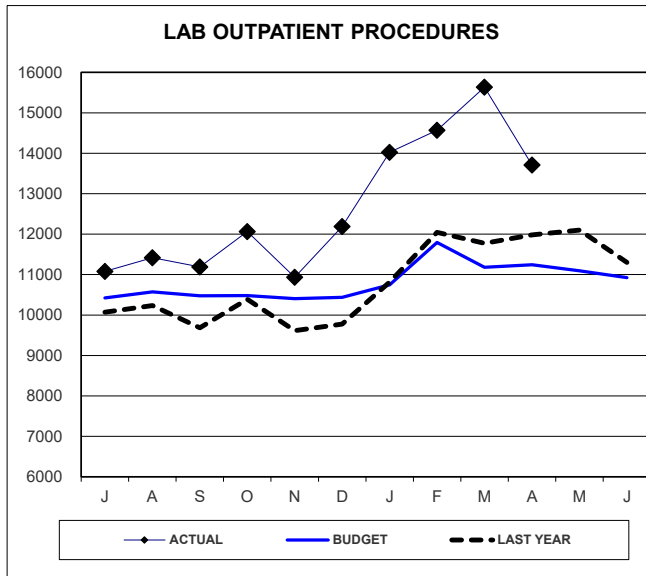
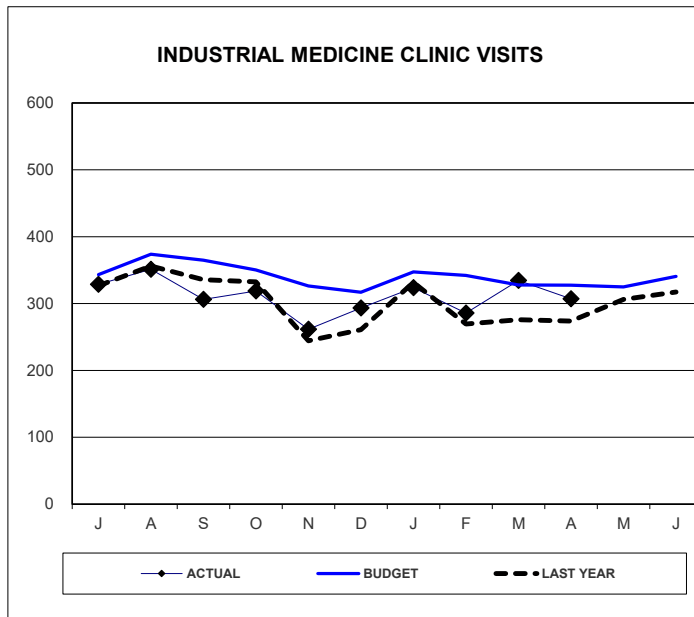
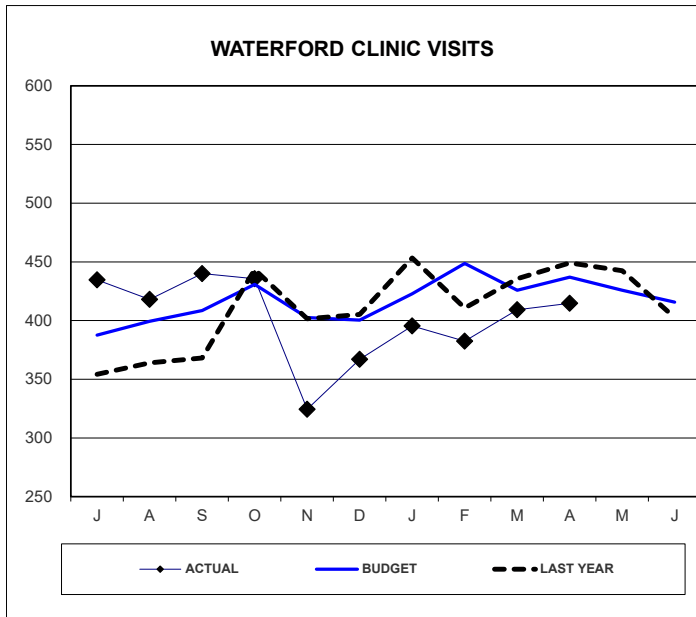
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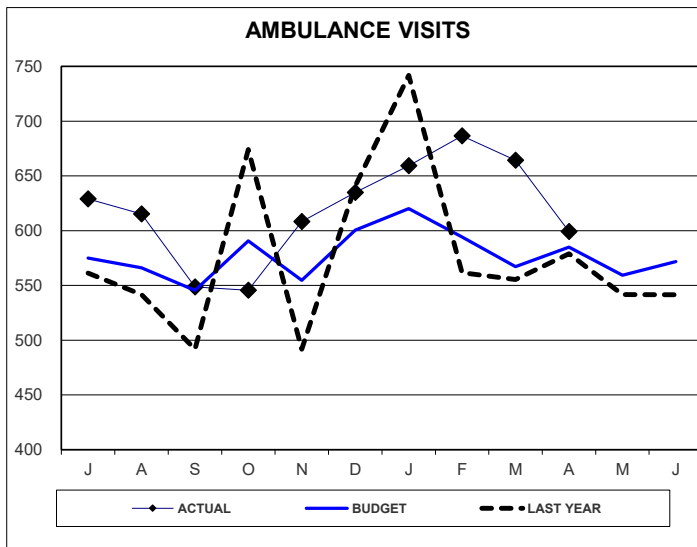
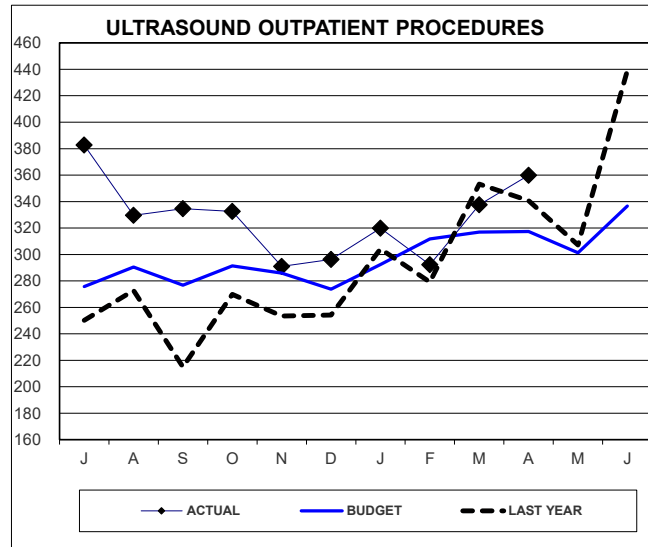
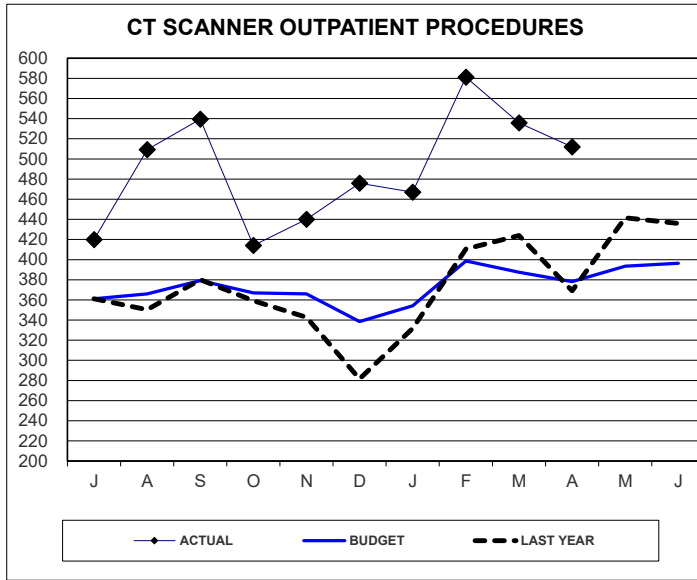
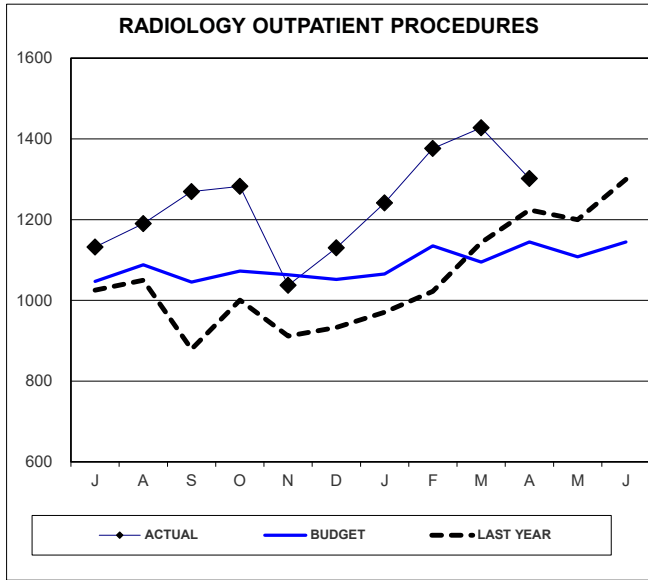
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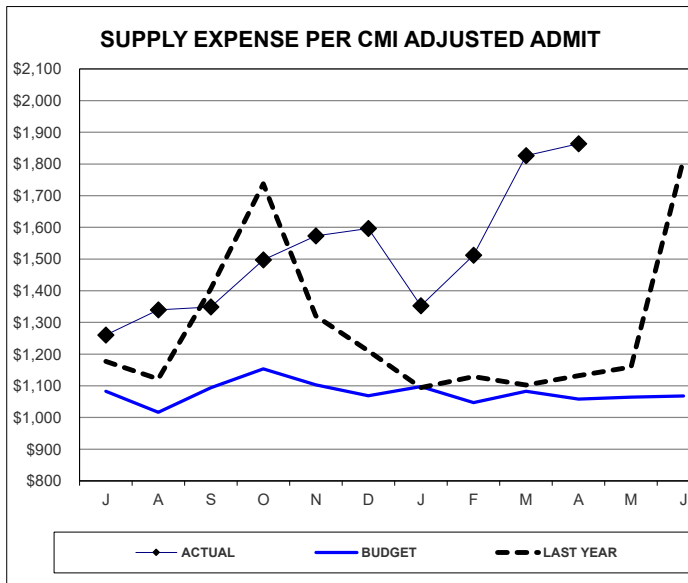
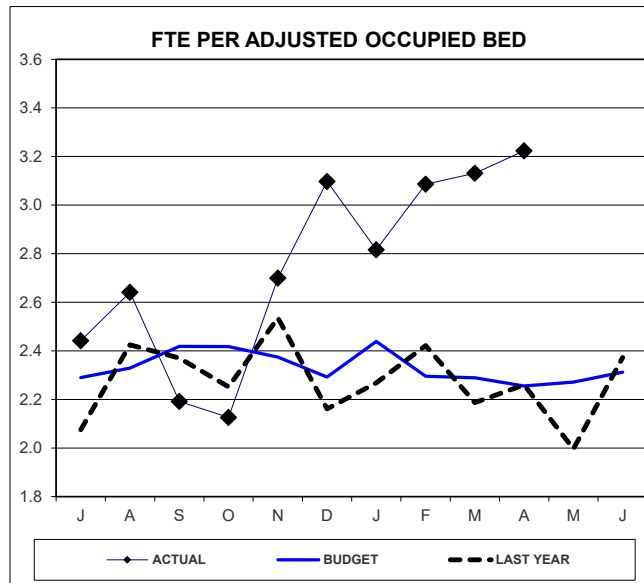
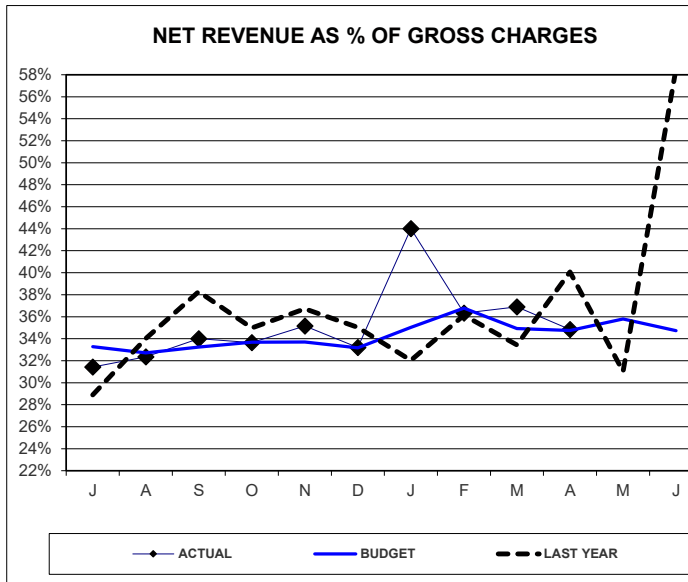
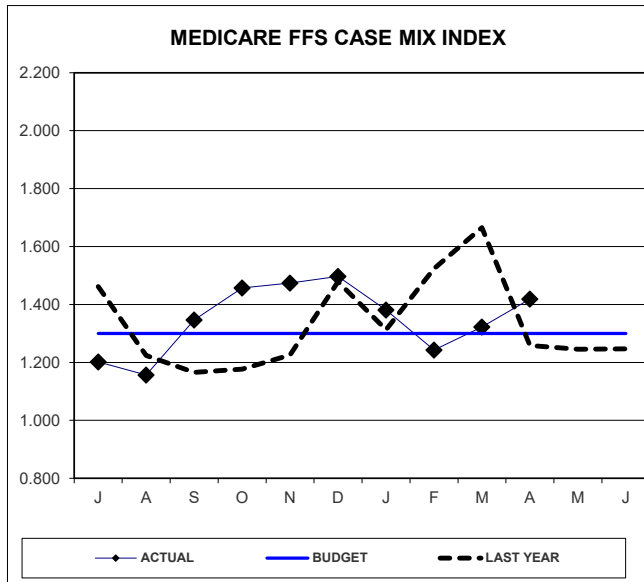
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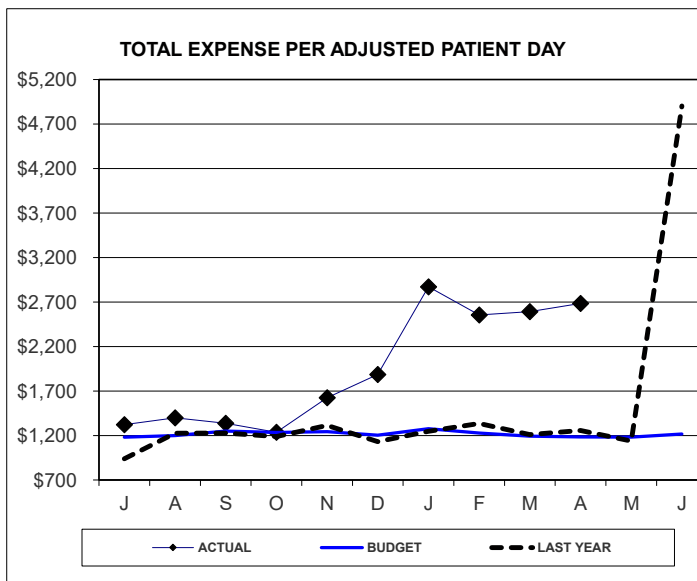
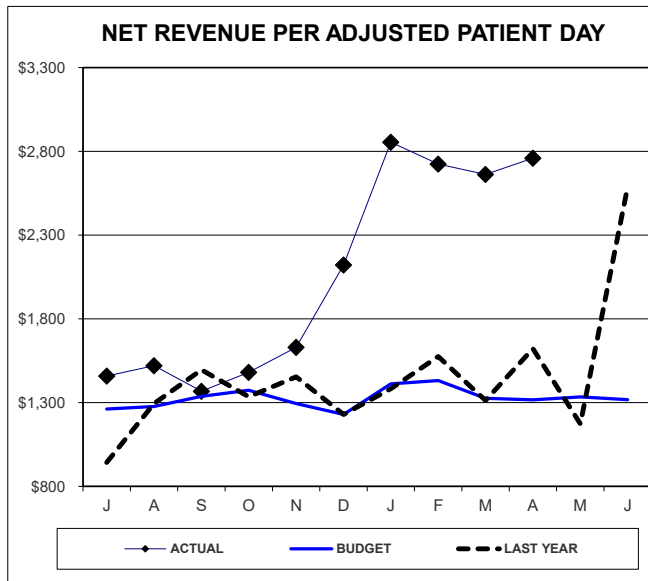
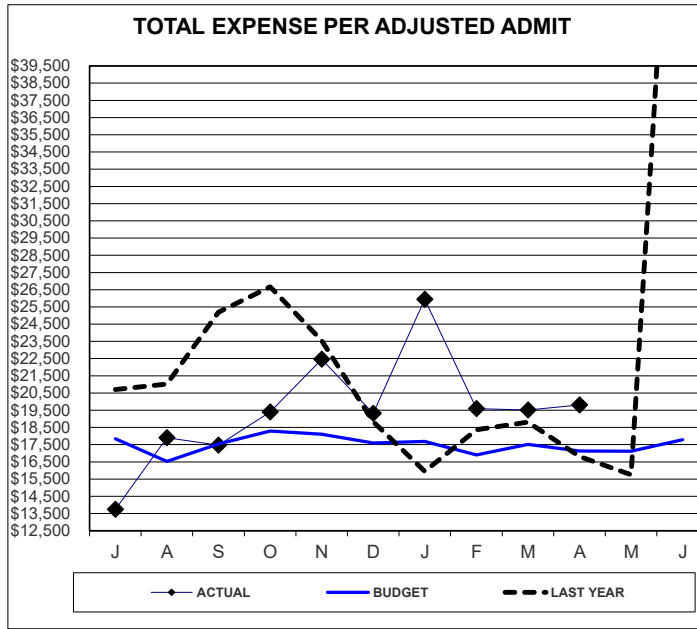
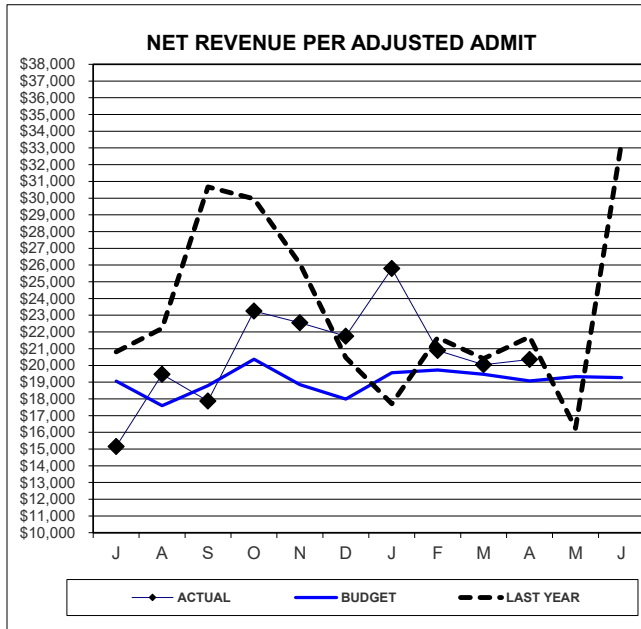
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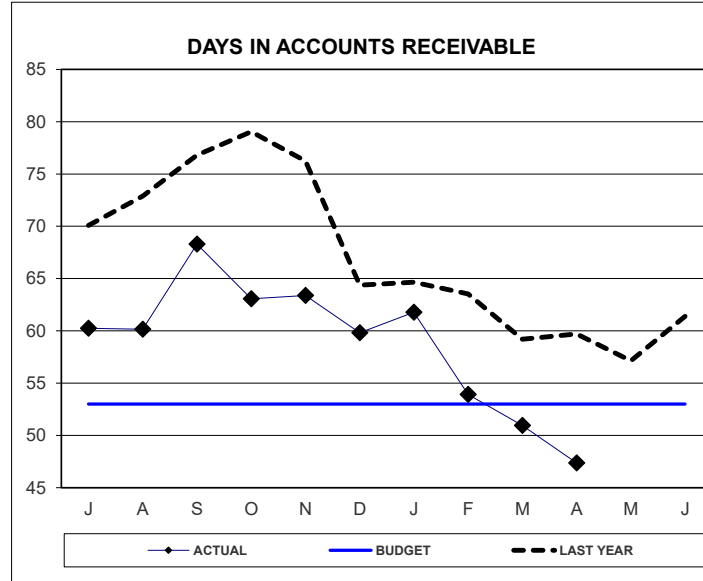
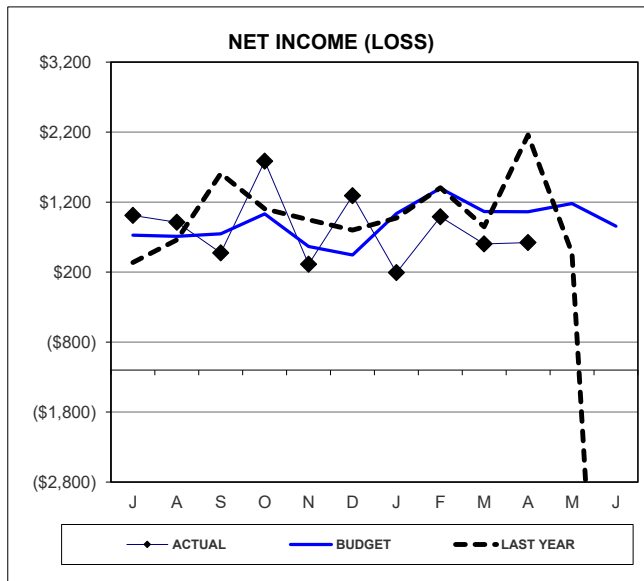
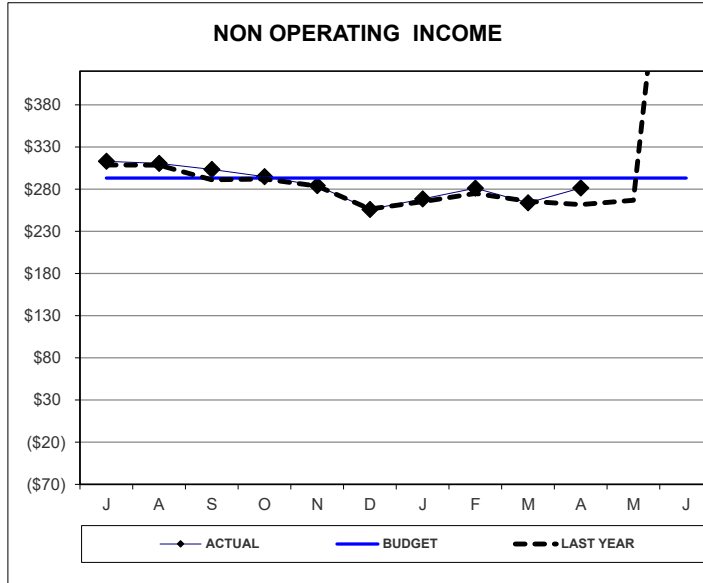
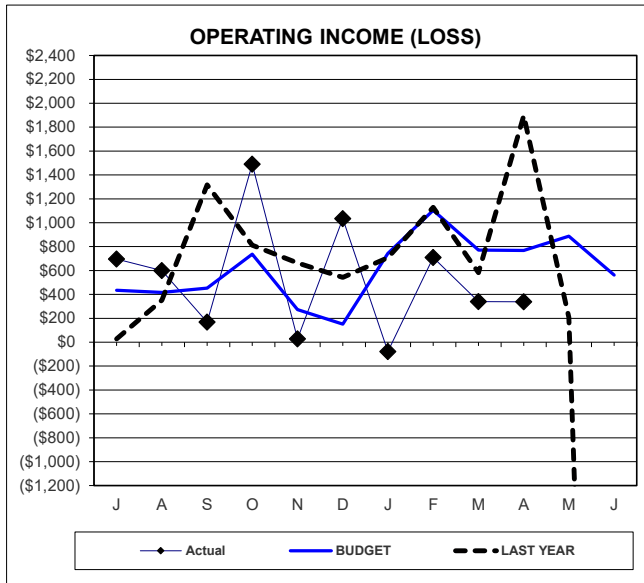
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KEY PERFORMANCE INDEX

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	9.9	12.1	9.7	15.5	15.6	13.1
Total Initial Denials (Acute) - Volume					4613	4294	4091	5112	7100
Total Initial Denials (Acute) - Amount					\$3,420,043	\$3,623,500	\$3,834,185	\$5,639,051	\$6,519,557
Initial Denials as % of Gross Revenue (Acute)			≤ 12%		18.9%	17.5%	18.9%	28.0%	28.8%
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	4/30/2026
Payments (All)	\$5,905,865	\$6,789,436	\$5,883,116	\$6,067,766	\$6,363,248	\$6,693,807
<i>Change from Prior Month</i>	◆ -1.7%	● 15.0%	◆ -13.3%	● 3.1%	● 4.9%	● 5.2%
Average Daily Payments	\$328,104	\$308,611	\$294,156	\$319,356	\$289,239	\$304,264
<i>Change from Prior Month</i>	● 20.2%	◆ -5.9%	◆ -4.7%	● 8.6%	◆ -9.4%	● 5.2%
Payments (OVHD BAR)	\$2,737,093	\$3,362,848	\$3,128,176	\$3,759,290	\$4,274,894	\$3,947,240
Payments (OVHD PBR)	\$1,333,981	\$573,189	\$96,765	\$43,721	\$5,809	\$754
Payments (ONRC/SNF)	\$1,678,193	\$2,160,670	\$2,122,785	\$1,924,564	\$1,737,243	\$1,494,989
Payments (Athena)	\$107,939	\$648,901	\$456,815	\$276,248	\$272,386	\$1,167,730
Point of Service (POS) Collections	\$48,658	\$43,828	\$78,575	\$63,943	\$72,917	\$83,094
Total Patient Collections	\$5,905,865	\$6,789,436	\$5,883,116	\$6,067,766	\$6,363,248	\$6,693,807
POS as % of Net Revenue	0.64%	0.47%	0.59%	0.57%	0.57%	0.66%
Accounts Receivable (Total Billed & Unbilled)	\$49,356,684	\$50,113,364	\$54,365,456	\$54,769,614	\$55,422,905	\$55,184,681
<i>Change from Prior Month</i>	◆ 0.1%	◆ 1.5%	◆ 8.5%	◆ 0.7%	◆ 1.2%	● -0.4%
Accounts Receivable (Acute)	\$31,783,367	\$34,207,295	\$38,143,909	\$40,131,983	\$40,453,747	\$40,889,411
Accounts Receivable (Clinics)	\$1,510,374	\$690,171	\$331,212	\$115,089	\$119,982	\$71,420
Accounts Receivable (ONRC/SNF)	\$5,484,856	\$5,137,999	\$4,943,323	\$3,627,456	\$3,656,793	\$3,949,483
Accounts Receivable (Athena)	\$1,151,466	\$1,401,017	\$1,480,628	\$1,148,325	\$1,358,475	\$2,693,963
Days in Gross A/R	63.9	60.5	62.6	55.2	52.1	48.3
<i>Change from Prior Month</i>	◆ 0.8%	● -5.2%	◆ 3.5%	● -11.9%	● -5.6%	● -7.2%
Percent of A/R > 90 Days	39.4%	35.1%	34.0%	33.9%	34.7%	27.9%
Unbilled A/R	\$9,426,621	\$8,676,882	\$9,466,384	\$9,976,939	\$10,073,872	\$7,723,244
<i>Change from Prior Month</i>	◆ 5.0%	● -8.0%	◆ 9.1%	◆ 5.4%	◆ 1.0%	● -23.3%
Days in Unbilled AR (Acute)	14.1	10.5	10.9	10.1	9.5	6.8
Total Initial Denials (Acute) - Volume	5182	5879	7214	4314	5931	4993
Total Initial Denials (Acute) - Amount	\$4,748,426	\$4,579,371	\$5,784,922	\$3,845,112	\$5,255,070	\$5,022,161
Initial Denials as % of Gross Revenue (Acute)	26.4%	18.6%	21.2%	13.7%	17.0%	16.6%
Gross Revenue (Acute)	\$18,013,750	\$24,674,010	\$27,314,262	\$28,120,886	\$30,956,928	\$30,282,695
Gross Revenue (Clinics)	\$548,943	\$3,306	\$0	\$52	\$0	\$0
Gross Revenue (ONRC/SNF)	\$1,821,153	\$1,832,905	\$1,924,610	\$1,837,341	\$2,056,551	\$1,988,224
Gross Revenue (Athena)	\$1,276,507	\$1,426,098	\$1,055,971	\$1,148,256	\$1,390,866	\$3,912,866
Gross Revenue (Total)	\$ 21,660,353	\$ 27,929,707	\$ 30,294,843	\$ 31,106,431	\$ 34,404,345	\$ 36,183,784
<i>Change from Prior Month</i>	◆ -18.5%	● 28.9%	● 8.5%	● 2.7%	● 10.6%	● 5.2%
Adjustments (Acute)	\$14,305,695	\$18,333,053	\$19,334,156	\$21,536,217	\$25,440,411	\$27,318,294
<i>Change from Prior Month</i>	● -33.1%	◆ 28.2%	◆ 5.5%	◆ 11.4%	◆ 18.1%	◆ 7.4%
Net Revenue	\$7,601,772	\$9,257,834	\$13,278,280	\$11,300,627	\$12,694,894	\$12,599,907
<i>Change from Prior Month</i>	◆ -15.5%	● 21.8%	● 43.4%	◆ -14.9%	● 12.3%	◆ -0.7%
Cash to Net %	78%	73%	44%	54%	50%	53%
Average Daily Revenue (Total)	\$772,931	\$828,020	\$868,314	\$992,566	\$1,064,507	\$1,142,636
Average Daily Revenue (Acute)	\$668,403	\$710,304	\$760,892	\$890,102	\$998,611	\$1,009,423
<i>Change from Prior Month</i>	◆ -0.7%	● 7.1%	● 4.9%	● 14.3%	● 7.2%	● 7.3%
# of Business/Working Days	18	22	20	19	22	22
# of Days in Month	30	31	31	28	31	30

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

OAK VALLEY HOSPITAL DISTRICT
INVESTMENT REPORT
April 30, 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	\$20,576,033.81	3.811%					\$12,523,580.14	8,052,453.67
Morgan Stanley: Money Market Funds	N/A	0.00	0.200%					0.00	0.00
<i>Total</i>		20,576,033.81				20,576,033.81	0.00	12,523,580.14	8,052,453.67
Level II									
(3-4 yrs - no more than 60% beyond 2 years)									
policy max stated at 40%									
<i>Total</i>		0.00				8,230,413.52	(8,230,413.52)	0.00	0.00
Level III									
(5 yrs - no more than 20% beyond 4 years)									
<i>Total</i>		0.00				4,115,206.76	(4,115,206.76)	0.00	0.00
Total beyond 2 years		0.00				12,345,620.29	(12,345,620.29)	0.00	0.00
TOTAL ASSETS		\$20,576,033.81						\$12,523,580.14	8,052,453.67