



**FINANCE COMMITTEE MEETING \***  
**WEDNESDAY, JUNE 3, 2026**  
**5:00pm to 7:00pm**

**Conference Center Located at Highland Care Pavilion**  
1411 East 31<sup>st</sup> Street Oakland, CA 94602  
Ronna Jojola Gonsalves, Clerk of the Board  
(510) 535-7515

**LOCATION:**

Open Session: HCP Conference Center, see above address  
Teleconference Location: 4501 Pleasanton Avenue, Pleasanton, CA 94566

Members of the public may also participate at the following ZOOM Meeting Link:<sup>1</sup>  
<https://alamedahealthsystem.zoom.us/j/9361457125?pwd=4JnAmhDnBaLqY4GWf4PQBwp3w0Puy2.1&omn=87698542700>

Meeting ID: 936 145 7125  
Password: 20200513

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**FINANCE COMMITTEE MEMBERS**

Alan E. Fox, Chair  
Greg Garrett  
David Sayen  
Sblend A. Sblendorio

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<sup>1</sup> Log into the meeting at [www.zoom.com](http://www.zoom.com). You will be directed to download the meeting app (free) if you have not used ZOOM previously. ZOOM meetings may be accessed on computers and portable devices.

**\* THIS MEETING IS ALSO NOTICED AS A SPECIAL MEETING OF THE  
BOARD OF TRUSTEES**

**BOARD OF TRUSTEES MEMBERS**

Alan E. Fox	Greg Garrett
Lilavati Indulkar, MD	Donna Linton
Nicholas Moss, MD	Nely Obligacion
Rachel Richman	David Sayen
Sblend A. Sblendorio	

**FINANCE COMMITTEE REGULAR MEETING AND  
BOARD OF TRUSTEES SPECIAL MEETING AGENDA**

**SPECIAL NOTE:** Per Brown Act requirements, Trustees of the Alameda Health System will attend board and committee meetings in person at the location(s) noticed on this agenda. Staff and members of the public may attend either in person at the location noticed on this agenda, or remotely via Zoom, using the link included on this agenda.

**Public Comment Instructions**

If you wish to address the Board or Committee regarding an item on the agenda or in their purview, please communicate your intent with the Clerk of the Board prior to or at the beginning of the meeting. Time limitations shall be at the discretion of the Chair. Signups for public comment will close 10 minutes after public comment begins.

**OPEN SESSION / ROLL CALL**

**PUBLIC COMMENT**

**A. [ACTION: Approval of the Minutes of the May 6, 2026, Finance Committee Meeting](#)**

**B. INFORMATION / DISCUSSION**

**B1. [Chief Financial Officer Report](#)**

*Kimberly Miranda, Chief Financial Officer*

B1a. AHS April 2026

B1b. St. Rose March 2026

**C. ACTION / DISCUSSION**

**C1. [ACTION/DISCUSSION: FY 27 Preliminary Budget](#)**

*Kimberly Miranda, Chief Financial Officer*

*Grace Mesina, Director Financial Planning & Analysis*

**C2.DISCUSSION: 2026 Finance Committee Agenda Topics and Format***Alan Fox, Chair***D. ACTION / DISCUSSION: Contracts**

**D1.Renewal agreement with East Bay Foundation for Graduate Medical Education for provision of surgical residency services. The term of this agreement is effective July 1, 2026 through June 30, 2027. The estimated impact of this agreement is \$3,823,379.**

*Lisa Laurent MD, Chief Medical Officer and Chief Physician Executive*

**D2.Renewal agreement with Healogics, LLC dba Accelecare Wound Centers, LLC for the management and staffing of the Creedon Advanced Wound Care Center. The term of this agreement is effective July 1, 2026 through June 30, 2029. The estimated impact of this agreement is \$1,552,000.**

*Mark Fratzke, Chief Operating Officer*

**D3.Renewal agreement with CDW, LLC for provision of Microsoft software and cloud licensing services. The term of this agreement is effective July 1, 2026 through June 30, 2029. The estimated impact of this agreement is \$6,758,367.**

*Christine Yang, Chief Information Officer*

**D4.New agreement with The CSI Companies, Inc. for provision of staff augmentation services to assist with the Epic implementation at Saint Rose Hospital. The term of this agreement is June 5, 2026 through February 28, 2027. The estimated impact of this agreement is \$3,100,000.**

*Chris Adams, Chief Administrative Officer (Saint Rose Hospital) and Christine Yang, Chief Information Officer (Alameda Health System Liaison)***E. DISCUSSION: Committee Planning, Issues Tracking****TRUSTEE COMMENTS****ADJOURNMENT****Our Mission**

Caring, Healing, Teaching, Serving All

**Strategic Vision**

AHS will be recognized as a world-class patient and family centered system of care that promotes wellness, eliminates disparities and optimizes the health of our diverse communities.

**Values**

Compassion, Commitment, Teamwork, Excellence, Integrity, and Respect.

**Meeting Procedures**

All items appearing on the agenda are subject to action by the Board of Trustees. Staff recommendations are subject to action and change by the Board of Trustees.

The Board of Trustees is the Policy Body of the Alameda Health System. The Board has several standing Committees where Board matters are the subject of discussion at which members of the public are urged to testify. Board procedures do not permit: 1) persons in the audience at a Committee meeting to vocally express support or opposition to statements by Board Members or by other persons testifying; 2) ringing and use of cell phones, pagers, and similar sound-producing electronic devices; 3) signs to be brought into the meeting or displayed in the room; 4) standing in the meeting room. Citizens are encouraged to testify at Committee meetings and to write letters to the Clerk of the Board or to its members, 1411 East 31<sup>st</sup> Street Oakland, CA 94602.

**Members of the public are advised that all Board and Committee proceedings are recorded (audio), including comments and statements by the public in the course of the meetings. Copies of the audio recordings will be made available to the public. Copies of the agendas and supporting documents can be found here: <http://www.alamedahealthsystem.org/meeting-agendas-and-minutes/>. By attending and participating in Board/Committee meetings, members of the public consent to audio recording of any statements they may make during the proceedings.**

#### **Disability Access**

The Meeting Rooms are wheelchair accessible. Assistive listening devices are available upon request at the Clerk of the Board's Office. To request accommodation or assistance to participate in the meeting, please contact the Clerk of the Board. Requests made at least 48 hours in advance of the meeting will help to ensure availability.

In order to accommodate persons with severe allergies, environmental illness, multiple chemical sensitivity or related disabilities, attendees at public meetings are reminded that other attendees may be sensitive to perfumes and various other chemical-based scented products. Please help us to accommodate these individuals.

**The AHS Board of Trustees is committed to protecting the private health information (PHI) of our patients. We ask that speakers refrain from disclosing or discussing the PHI of others. Please also know that, should you decide to disclose your PHI, the Trustees will still likely refer your matter, to the extent it involves PHI, to the executive staff for a confidential review of the facts and for confidential handling. If you would like more information regarding the confidentiality of PHI as it relates to the Health Insurance Privacy and Accountability Act, please refer to 45CFR Section 164.101, et.seq.**

**ACTION: Approval of the Minutes of the May 6, 2026,  
Finance Committee Meeting**



**FINANCE COMMITTEE MEETING  
WEDNESDAY, MAY 6, 2026  
5:00pm to 7:00pm**

**Conference Center Located at Highland Care Pavilion**  
1411 East 31<sup>st</sup> Street Oakland, CA 94602  
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**LOCATION:**

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**FINANCE COMMITTEE MEMBERS**

Alan E. Fox, Chair  
Greg Garrett  
David Sayen  
Sblend A. Sblendorio

**FINANCE COMMITTEE REGULAR MEETING MINUTES**

**THE MEETING WAS CALLED TO ORDER AT 5:05pm**

**ROLL CALL WAS TAKEN AND THE FOLLOWING FINANCE COMMITTEE TRUSTEES WERE PRESENT:** Alan E. Fox (arrived at 5:15pm), Greg Garrett, David Sayen, Sblend Sblendorio

**ABSENT: None**

**PUBLIC COMMENT**

Mateo Rebecchi spoke regarding a petition signed by over 700 people opposing the installation of a hot vending machine in the cafeteria. Management has given different reasons why it needed to be installed. The union opposed automation in general.

Anai Delgadillo said she opposes the hot vending machine.

Craig Smith spoke regarding the hot vending machine. It was a disservice to the community. They needed to provide nourishment for the community. He wanted more understanding of why the machines were needed.

***NOTE: In the event that a quorum of the Board of Trustees participates on this Committee, the meeting is noticed as a Special Meeting of the Board of Trustees; however, no final Board of Trustees action can be taken.***

Agenda item B2a was heard first.

### **A. ACTION: Approval of the Minutes of the April 1, 2026, Finance Committee Meeting**

Trustee Garrett moved and Trustee Sayen seconded to approve agenda item A.

**ACTION:** A motion was made and seconded to approve agenda item A. A roll call was taken, and the motion passed.

**AYES:** Trustees Fox, Garrett, Sayen, Sblendorio

**NAYS:** None

**ABSTENTION:** None

### **B. INFORMATION / DISCUSSION**

#### **B1. Chief Financial Officer Report**

*Kimberly Miranda, Chief Financial Officer*

B1a. AHS March 2026

B1b. St. Rose February 2026

Trustee Fox asked about the one-time Medicare Cost Report that impacted the cost ratio in March by \$2.4M. Ms. Miranda said they would have had a positive net income of over \$6M. They were always going through the cost reports. The amounts from this year and last year were about the same. So, this was not unusual, it just hit this month.

Trustee Fox asked if they would take this hit next year also. Ms. Miranda said they typically did not see this one, but she could go back and get more information.

Trustee Sayen said they were not reimbursed on a cost basis. Ms. Miranda said our rates got set, then they must report everything, then there was a settlement in the end. It wasn't necessarily based on cost. They got paid on a fee schedule that then was trued up. There were also outliers.

Trustee Fox asked if it was more like a tax return than a cost report in that we figure out what we think we should get from all the different elements of Medicare reimbursement and if we overestimate, we have to pay. Ms. Miranda agreed, saying they may deny things when they audit.

Trustee Garrett asked about the SNF claw back of \$2.4M. Ms. Miranda said she could come back with that specific information. Skilled nursing was now covered with managed Medi-Cal. The SNFs also had the passthrough where the State gave us a three-year increase. Trustee Garrett said he would appreciate a brief overview of what caused that.

Trustee Fox said they'd had a huge increase in receivables from third party payers. Ms. Miranda said that was included in the supplemental funds. They would get paid for these receivables in the spring. So that increase was the net of what we expect to get. Trustee

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Fox said that was the real reason for the use of the NNB going from our favor in June to \$65M negative.

Trustee Garrett, referring to the Net Collection/Denials Comparison to Epic Customer Database slide, asked if they were able to segment out just the safety net hospitals. Ms. Yang said Epic had 65 safety net hospitals. They were able to help us do the statistics to just compare the safety nets. Mr. Fratzke said this was an important slide as it depicts that they were doing really well with revenue collection. They needed to stay focused on expenses as well. Mr. Jackson agreed and added that they still believed there were revenue opportunities. But this report from Epic told a story that was counter to the narrative about how they were not being good about capturing revenue. Ms. Miranda added that at the ad hoc meeting earlier, Matt Woodruff from the Alliance said that our inpatient denials, 1.5%, compared equally to everyone else. Ms. Miranda said Mr. Woodruff also noted that on the outpatient side, AHS was at .9% and the rest of the providers in their network were at 4.4%. Alliance was our biggest payor by far.

Trustee Fox said the Board recognized and appreciated these big successes.

Trustee Garrett said it was disappointing when people relied on anecdotal information rather than this reliable and credible data from Epic, which was an objective source

Trustee Garrett said that Supervisor Miley made it clear that the temporary agreement (change for FY26/27 increasing NNB to \$100M on June 1 with an intra year max of \$200M) would have to be revisited. He said he was perhaps less concerned as the County was aware that an agreement like this had to be in place for longer.

Trustee Garrett, referring to the Growing Responsibility Through Innovation, Teamwork, and GRIT slide, said he spoke about GRIT, and cost capture initiatives in the ad hoc meeting. They said we were not capturing charges efficiently and asked what we were doing about it. We are doing something about it. We've increased charge capture by \$482 per case. We've raised an additional \$7M in OR charges. He wanted staff to focus on this in the next ad hoc meeting to demonstrate that we are working diligently on these initiatives. The Supervisors were clear that they wanted to be convinced that we are doing the revenue capture and expense reductions before moving to layoffs.

Trustee Sayen asked about the Provider Productivity data on the Growing Responsibility Through Innovation, Teamwork, and GRIT slide. Ms. Miranda said Ortho, Urology, and GI were the specialties they decided would be a good three to focus on. They improved but were still missing by 4%.

## **B2. Chief Operating Officer Report**

*Mark Fratzke, Chief Operating Officer*

B2a. Alameda Hospital Seismic Financing Update

B2b. Contract Savings Initiative Report

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Trustee Sayen asked what NPC 4 and 5 were. Ms. Thorson said NPC meant “Non-Structural Performance Category.” It was seismic bracing above ceiling and below. SBC meant “Structural Performance Category.”

Ms. Miranda asked if any of the estimates have changed since last time they met. Ms. Thorson said they’ve relatively stayed the same. Time-wise and dollar-wise things were still on track. All projects were in HCAI (Department of Health Care Access and Information). Schedule-wise, projects were out to bid for a 1GC approach, with contractor walk throughs this week. They had an AB869 delay in seismic compliance application into HPAC for a seven-month delay past January 1, 2030. They seemed favorable to work with them on a staggered approach.

Trustee Garrett asked about the SNF Make Ready and Internal Moves additional costs from the original scope. He said it seemed that much of those costs could have been projected in advance. Ms. Thorson said assumptions were made that the SNF on the second floor was empty with delicensed beds. In actuality, it was occupied space. In order to clear it and make room for the new unit, they had to make space available. They had to move occupational therapy, speech therapy, and cardiovascular services and they had to renovate that space to make it code compliant.

Trustee Garrett asked if there were additional contingency funds. Mr. Hohl said the plan would be ready for presentation in mid-July. They could borrow, preliminarily, up to \$64M or \$65M for the project. The owner’s contingency was about \$9.1M. Ms. Thorson said that as hard bids came in, they would take a look at that, redistribute it, review the risk levels, and see how much they want to still hold back as owners and maybe reallocate to help cover costs.

Trustee Fox said it seemed that they would have the borrowing capacity to finance the project and enough contingency funds to take care of contingencies as long as nothing else came up. Ms. Thorson said she was always a little conscientious about holding enough owner’s contingency for when they got into construction. They needed to balance projects as they came online. SBC40 was the last to start.

Trustee Fox asked what the original amount they expected to borrow was. Mr. Fratzke said it was \$55M or \$56M. Trustee Fox said if they borrowed in the \$60M range then, they would have higher interest expenses than expected.

Trustee Fox asked when the financing was expected to go out. Mr. Hohl said they just kicked off the Series B. The District’s board meeting would be in July. They’ll bring the dollars and everything needed to that meeting for approval. Then they will bring it to AHS for their approval. So, they were looking at mid-July. Trustee Fox asked if that was the first round. Ms. Thorson said the first round was \$13.5M, and about \$14M with interest. Mr. Hohl said they might need to go out for a third round or just for a second larger one.

Trustee Fox asked if they expected all of the debt to be fixed rate. Mr. Hohl said he wasn’t sure going forward, but he believed the first round was fixed rate. Trustee Fox asked if that was refinaneable after a certain date. Trustee Sayen said it was really low; they got it at a good time.

Trustee Fox asked if Guidehouse (the organization assisting with the Contract Savings Initiative) specialized in healthcare. Mr. Fratzke said they did.

Trustee Garrett said this was another initiative the Supervisors should hear about.

Trustee Fox asked if Guidehouse would work with Vizient on the supply chain contracts. Mr. Fratzke said they would negotiate with Vizient. But before that happened, they would meet with the owner of the contract, with Legal, and the clinicians to determine what needed to change and what the expectation was. Guidehouse was in the room for those conversations and then they would go back with that information to the vendors.

## C. ACTION / DISCUSSION

### **C1. DISCUSSION: FY 27 Preliminary Budget**

*Kimberly Miranda, Chief Financial Officer*

*Grace Mesina, Director Financial Planning & Analysis*

*John Minot-Schwartz, Director Reimbursement and Finance Strategy*

Trustee Fox asked about the 3% non-labor savings. Mr. Fratzke said 3% represents about \$10M in organizational non-labor expenses. As of today, they were at about \$9.5M.

Trustee Fox said they could look at that \$36M of direct facility shared services compared across different entities. He said there would likely be disparities. Ms. Miranda agreed and added that was something they had never been able to look at before. Trustee Fox said they'd have to make sure it was not an allocation difference but was actually that one location spending more on their shared services.

Trustee Fox asked if the entity statements were actionable. Mr. Fratzke said they would be, especially starting July 1. Ms. Miranda said the idea was they would have the accountable folks looking at their own information that they control and have action plans for.

Trustee Garrett questioned if they would want to include rehab and then remove it if things didn't go as planned. The Supervisors asked how much it would cost to keep it open for another year, so it seemed there was a possibility there would be funding for it.

Trustee Sayen said rehab wasn't profitable though. Mr. Jackson said rehab was on the list of cuts initially because they were not profitable. We pulled them off that list because we didn't feel there was an analog in the community that could adequately provide that service.

Trustee Fox said the shared services at San Leandro seemed like a low proportion of direct facility shared services to revenue. Ms. Miranda said this was actually people at that site, not administrative, accounting, or building. That was something they should look at.

Trustee Garrett asked if they would need one more level of detail down to more specific service lines. Dr. Laurent said they absolutely did.

Trustee Garrett said their labor partners at the ad hoc meetings were saying we were putting all of the \$100M on the backs of labor. He made it very clear that there were expense reduction and revenue capture initiatives throughout the organization. It was so important for the Supervisors to see this data.

Trustee Sblendorio wanted to know what they are required to provide and what are they providing that they aren't required to provide in comparison to what other counties are providing. Mr. Fratzke said they were working to get this type of data on the agenda for the May Board meeting.

Trustee Garrett said in the Expense Improvement Tactics slide, there was an item that would require a Beilenson hearing. Mr. Gallo said it was a placeholder. They had to still go through the ad hoc process to see what would be necessary.

Trustee Fox asked where they were in the process of determining if other providers had the capacity to take some of these services. Mr. Jackson said that will be part of the presentation next week and will be a first step in our ability to communicate that AHS might need to scale back on some programs and asking for support from the community.

#### **D. ACTION / DISCUSSION: Contracts**

Trustee Fox asked if there was any public comment. Ms. Jojola Gonsalves said there was not.

**D1. Agreement with Contra Costa Pathology Associates for provision of anatomic pathology and histology laboratory services. The term of this agreement is effective May 20, 2026 through May 19, 2029. The estimated impact of this agreement is \$2,700,000.**

*Mark Fratzke, Chief Operating Officer*

**D2. Renewal agreement with Quest Diagnostics for provision of reference laboratory testing services. The term of this agreement is effective June 1, 2026 through May 31, 2033. The estimated impact of this agreement is \$25,619,650.**

*Mark Fratzke, Chief Operating Officer*

Trustee Fox asked if Vizient got a competitive bid for the Quest Diagnostics contract, given the size of the contract. Ms. Saechao said they worked very closely with Quest. Other laboratories were not competitive. AHS was already integrated with Quest, and they've worked with them for decades. They did inform Quest they would have to look elsewhere if they didn't reduce the costs. Quest reviewed the contract and came down with savings of about \$500,000 a year. Additionally, this was a seven-year contract with no price increases for the term.

Trustee Fox asked if the other laboratories were equal to Quest on quality and deliverance of service. Ms. Saechao said they were not. LabCorp, for example, had a more abbreviated test menu. Their turn around time was much longer.

Trustee Garrett moved and Trustee Sayen seconded to recommend approval of agenda item D to the full Board.

**ACTION:** A motion was made and seconded to recommend approval of agenda item D to the full Board. A roll call was taken, and the motion passed.

**AYES:** Trustees Fox, Garrett, Sayen, Sblendorio

**NAYS:** None

**ABSTENTION:** None

**E. DISCUSSION: Committee Planning, Issues Tracking**

Trustee Garrett requested a future update on the SNF claw back.

**TRUSTEE COMMENTS**

**ADJOURNMENT 7:01pm**

# Chief Financial Officer Report

# April 2026 Financial Report

Kimberly Miranda, Chief Financial Officer  
Finance Committee  
June 3, 2026

# April 2026 Financial Report

## Finance Dashboard

### April-2026

Metric	FY2026 Goal YTD	Actual YTD	YTD	Trend Lines
<b>Volume</b>				
Total Adjusted Discharges	26,899	27,067	●	
Total Adjusted Patient Days	304,617	309,199	●	
<b>Revenue Cycle</b>				
Collection Ratio	19.5%	19.0%	●	
Cash as % of Net Revenue	100.0%	104.1%	●	
Gross Days in Patient Receivables	62.0	65.2	●	
<b>Labor</b>				
Productivity %	100.0%	108.5%	●	
Registry as % of Total FTEs	4.2%	3.5%	●	
Overtime % excl Company 30	4.5%	5.7%	●	
Total FTEs	5,130	5,159	●	
FTE per Adjusted Discharge	0.19	0.19	●	
*Labor Cost/FTE w/o GASB	\$242,799	\$246,702	●	
<b>Profitability</b>				
Total Cost per Adjusted Discharge	\$49,966	\$50,669	●	
Total Cost per Adjusted Patient Days	\$4,412	\$4,435	●	
Net Income	\$5,095	(\$10,813)	●	
EBIDA Margin	2.5%	1.2%	●	
NNB (Net Negative Balance)	<\$95M	\$42,401	●	
Net Position	>\$0	-\$72,443	●	
<b>Capital</b>				
Capital Spent	\$24,853	\$16,143	●	
% of Capital Spent		65.0%		

\*Labor costs excludes contracted physicians; Includes Registry travel & housing costs

# April 2026 Financial Report

## Volume Highlights – Part 1

	April 2026				FY2026 Year-To-Date				FY2025 Year-To-Date		
	Actual	Budget	Var	% Var	Actual	Budget	Var	% Var	Actual	Var	% Var
<b>Campus: AHS ALL CAMPUS</b>											
Total Adjusted Patient Days	30,749	30,912	-163	-0.5%	309,199	304,617	4,583	1.5%	303,726	5,473	1.8%
Total Adjusted Discharges	2,657	2,704	-47	-1.7%	27,067	26,899	168	0.6%	26,045	1,022	3.9%
Physician wRVU	159,504	121,823	37,681	30.9%	1,395,119	1,187,668	207,451	17.5%	1,433,836	-38,718	-2.7%
FQHC & Other Clinic Visits	38,821	37,768	1,053	2.8%	365,005	365,443	-438	-0.1%	344,815	20,190	5.9%
<b>GENERAL ACUTE</b>											
Patient Days	6,423	6,226	197	3.2%	61,285	64,319	-3,034	-4.7%	64,529	-3,244	-5.0%
Discharges	1,226	1,203	23	1.9%	12,322	12,473	-151	-1.2%	12,224	98	0.8%
Average Length of Stay	5.2	5.2	-0.1	-1.2%	5.0	5.2	0.2	3.5%	5.3	0.3	5.8%
Occupancy %	72%	70%	2%		68%	71%	-3%	-4.7%	71%	-4%	
CMI	1.636	1.553	0.082	5.3%	1.623	1.565	0.058	3.7%	1.638	-0.015	-0.9%
Emergency Visits	9,155	9,134	21	0.2%	94,334	91,365	2,969	3.2%	91,109	3,225	3.5%
Trauma Cases	284	259	25	9.7%	3,069	2,960	109	3.7%	3,030	39	1.3%
Observation Equivalent Days	728	595	132	22.2%	7,504	6,576	928	14.1%	6,391	1,113	17.4%
Surgeries	653	714	-61	-8.5%	6,720	6,725	-5	-0.1%	7,193	-473	-6.6%
Deliveries	153	117	36	30.9%	1,353	1,377	-24	-1.7%	1,316	37	2.8%
<b>PSYCH</b>											
Psych Patient Days	1,983	2,152	-169	-7.8%	20,037	19,998	39	0.2%	19,660	377	1.9%
Psych Discharges	206	239	-33	-13.8%	2,071	2,229	-158	-7.1%	2,061	10	0.5%
Occupancy %	83%	90%	-7%		82%	82%	0%	0.2%	81%	2%	
PES Equivalent Days	598	697	-99	-14.3%	6,788	6,625	163	2.5%	6,829	-41	-0.6%

# April 2026 Financial Report

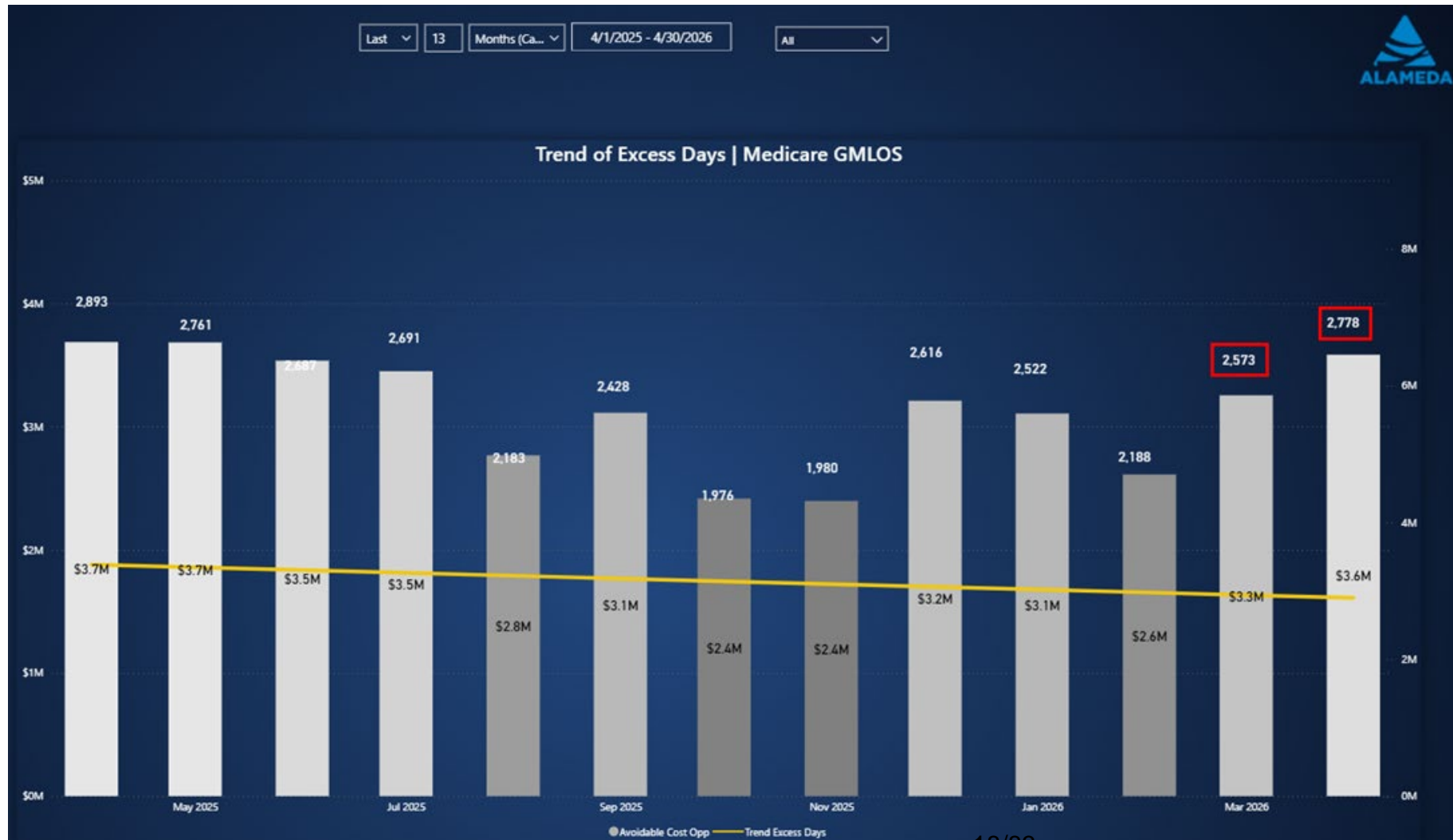
## Volume Highlights – Part 2

	April 2026				FY2026 Year-To-Date				FY2025 Year-To-Date		
	Actual	Budget	Var	% Var	Actual	Budget	Var	% Var	Actual	Var	% Var
<b>Campus: AHS ALL CAMPUS</b>											
<b>REHAB</b>											
Rehab Patient Days	669	726	-57	-7.8%	6,986	7,353	-367	-5.0%	7,032	-46	-0.7%
Rehab Discharges	50	55	-5	-8.9%	514	556	-42	-7.6%	519	-5	-1.0%
Average Length of Stay	13.4	13.2	-0.2	-1.2%	13.6	13.2	-0.4	-2.8%	13.5	0	-0.3%
Occupancy %	80%	86%	0%		82%	86%	0%	0.0%	83%	0%	
<b>SNF WITH SUB-ACUTE</b>											
SNF Patient Days	8,282	8,270	12	0.1%	84,255	83,803	452	0.5%	83,573	682	0.8%
Average Daily Census	276.1	275.7	0.4	0.1%	277.2	275.7	1.5	0.5%	274.9	2.2	0.8%
Occupancy %	95%	95%	0%		96%	95%	0%	0.0%	95%	0%	
Bed Holds	117	70	47	66.2%	887	794	93	11.7%	847	40	4.7%
<b>PAYOR MIX</b>											
Insurance %	7.07%	5.61%	1.46%		6.82%	6.94%	-0.13%		6.84%	-0.02%	
Medi-Cal %	59.42%	61.46%	-2.04%		59.57%	60.52%	-0.95%		60.53%	-0.95%	
Medicare %	28.48%	27.91%	0.56%		29.21%	27.65%	1.56%		28.31%	0.90%	
Other Govt %	2.01%	3.10%	-1.08%		1.64%	1.94%	-0.30%		1.79%	-0.15%	
Self-Pay %	3.02%	1.92%	1.10%		2.76%	2.95%	-0.18%		2.54%	0.22%	
Total Payor Mix %	100.00%	100.00%	0.00%		100.00%	100.00%	0.00%		100.00%	0.00%	

# April 2026 Financial Report

## Medicare GMLOS Benchmark – Trend of Excess Days

Acute Care Hospitals: HGH, SLH, AH (excludes any rehab)



➤ LOS Variance Days | April:  
There were 2,778 excess days which is an 8.0% monthly increase. This reflects the total number of actual days in a bed in excess of the allowed number of days compared to the Medicare acuity model benchmark.

➤ Medicare GMLOS Benchmark:  
Compares the total AHS patient population against the Federal Medicare regulatory guidelines, regardless if the patient is a non-Medicare State (APR) payer or a Medicare Federal (MSDRG) payer.

# April 2026 Financial Report

## YTD Highlights

- Favorable YTD revenue variance of \$10.7M.
  - Net patient revenue below budget (\$1.4), higher charges/volumes partially offset by collection percentage - 0.5% below budget.
  - Other government programs above budget (\$2.6) with offsetting supplemental revenue impacts.
  - Other operating income above budget by (\$9.9M) driven from retail pharmacy (\$4.4M), one-time items of SAC law settlement on older claims (\$3.1M).
  
- Unfavorable YTD expense variance of \$27.4M.
  - Labor costs unfavorable by \$22.6M due to higher FTE and wage rates, employee benefits (\$6.9M), retirement (\$2.5M).
  - Non-labor cost unfavorable by \$4.8M from unfavorable variances in pharmaceuticals (\$4.0M), and facilities (\$6.0M) offset by favorable utilities (\$2.0M) , computer IT refresh (\$1.1M)

	April 2026				Year-To-Date				FY 2025	
	Actual	Budget	Variance	% Var	Actual	Budget	Variance	% Var	YTD	% Var
Operating revenue	\$ 131,821	\$ 135,951	\$ (4,130)	(3.0)%	\$ 1,363,800	\$ 1,353,094	\$ 10,706	0.8%	\$ 1,327,080	2.8%
Operating expense	133,111	135,719	2,608	1.9%	1,371,446	1,344,041	(27,405)	(2.0)%	1,311,845	(4.5)%
<b>Operating income (loss)</b>	<b>(1,290)</b>	<b>232</b>	<b>(1,522)</b>	<b>(656.0)%</b>	<b>(7,646)</b>	<b>9,053</b>	<b>(16,699)</b>	<b>(184.5)%</b>	<b>15,235</b>	<b>(150.2)%</b>
Other non-operating activity	(359)	(1,382)	1,023	74.0%	(3,167)	(3,958)	791	20.0%	(3,929)	19.4%
<b>Net Income (loss)</b>	<b>\$ (1,649)</b>	<b>\$ (1,150)</b>	<b>\$ (499)</b>	<b>(43.4)%</b>	<b>\$ (10,813)</b>	<b>\$ 5,095</b>	<b>\$ (15,908)</b>	<b>(312.2)%</b>	<b>\$ 11,306</b>	<b>(195.6)%</b>
EBIDA adjustments	2,905	3,795	(890)		27,011	28,851	(1,840)		35,966	
<b>EBIDA</b>	<b>\$ 1,256</b>	<b>\$ 2,645</b>	<b>\$ (1,389)</b>		<b>\$ 16,198</b>	<b>\$ 33,946</b>	<b>\$ (17,748)</b>		<b>\$ 47,272</b>	
Operating Margin	(1.0)%	0.2%	(1.2)%		(0.6)%	0.7%	(1.3)%		1.1%	
EBIDA Margin	1.0%	1.9%	(0.9)%		1.2%	2.5%	(1.3)%		3.6%	
Total FTEs	4,923	5,111	188	3.7%	5,157	5,130	(27)	(0.5)%	5,093	

# April 2026 Financial Report

## Net Patient Services Revenue Highlights

- Gross patient service revenue favorable driven by inpatient services.
  - General Acute inpatient days above budget; Length of Stay on target and CMI increased above trend.
  - Trauma cases higher than budget by 9.7% for month and 3.7% YTD.
  - Inpatient surgery below budget 12.7% for month and 6.6% YTD.
  - ED visits above budget by 0.2%,for the month and 3.2% YTD.
  - Outpatient surgery below budget 5.1% and higher than budget 5.5% YTD.
  - Clinic visits above budget 2.8% and lower than budget by 0.1% YTD.
  - SNF and Subacute census at 95% consistent with budget.
  - JGP census was 83% consistent with trend; PES visits below budget 14.3% and above budget 2.5% YTD.
- NSPR Collection ratio below budget for month and YTD.
  - Medicare cost report adjustment in the month (\$7.9M). SLH FY16 (\$4.0M) and HGH FY20 (\$3.9M)
  - Commercial mix improved consistent with higher trauma cases

	April 2026				Year-To-Date				FY 2025	
	Actual	Budget	Variance	% Var	Actual	Budget	Variance	% Var	YTD	% Var
Inpatient service revenue	\$ 228,504	\$ 217,941	\$ 10,563	4.8%	\$ 2,225,052	\$ 2,221,098	\$ 3,953	0.2%	\$ 2,142,191	3.9%
Outpatient service revenue	156,278	152,953	3,326	2.2%	1,579,292	1,471,752	107,540	7.3%	1,433,966	10.1%
Professional service revenue	43,880	44,003	(123)	(0.3)%	423,637	421,455	2,182	0.5%	428,153	(1.1)%
Gross patient service revenue	428,663	414,897	13,766	3.3%	4,227,981	4,114,305	113,676	2.8%	4,004,311	5.6%
Deductions from revenue	(354,311)	(333,793)	(20,518)	(6.1)%	(3,425,134)	(3,310,042)	(115,092)	(3.5)%	(3,229,977)	6.0%
<b>Net patient service revenue</b>	<b>74,352</b>	<b>81,104</b>	<b>(6,752)</b>	<b>(8.3)%</b>	<b>802,847</b>	<b>804,264</b>	<b>(1,416)</b>	<b>(0.2)%</b>	<b>774,334</b>	<b>(3.7)%</b>
Collection % - NPSR	17.3%	19.5%	(2.2)%		19.0%	19.5%	(0.5)%		19.3%	
Capitation and HPAC	4,363	4,545	(181)	(4.0)%	44,516	44,937	(421)	(0.9)%	46,164	(3.6)%
Other government programs	47,486	45,415	2,071	4.6%	456,770	454,150	2,620	0.6%	455,507	0.3%
Other operating revenue	5,620	4,887	733	15.0%	59,667	49,744	9,924	20.0%	51,075	16.8%
<b>Total operating revenue</b>	<b>\$ 131,821</b>	<b>\$ 135,951</b>	<b>\$ (4,130)</b>	<b>(3.0)%</b>	<b>\$ 1,363,801</b>	<b>\$ 1,353,094</b>	<b>\$ 10,706</b>	<b>0.8%</b>	<b>\$ 1,327,080</b>	<b>2.8%</b>

# Medicare Cost Report-based adjustments in FY 2024-25 and FY 2025-26

Takeaway: Volatile, tied to cost reports submitted many years ago, many factors can lead to significant pickups or hits, AHS is working to stabilize

Adjustment category	Income adjustments in FY25	Income adjustments in FY26 YTD	Notes
CMS reopening pieces of closed years for court verdicts, etc. (older years as far back as 1997)	\$0.2M	\$0.7M	Hershey verdict, SSI ratio recalculation – judicially required of CMS or for other reasons
Settlement of cost reports on normal (delayed) schedule and release of reserves/balances	\$4.2M	(\$1.0M)	Negative factors include Medicaid days submitted for Medicare DSH, bad debt
CMS reopening outlier payments only (FY13, FY16, FY20)	(\$2.4M)	(\$6.2M)	Medicare outlier payments are linked to estimations of costs which can change significantly on later audit; cataloguing to better anticipate these paybacks
<b>Total Cost Report adjustments in FY</b>	<b>\$2.1M</b>	<b>(\$6.5M)</b>	

# April 2026 Financial Report

## Governmental and Other Revenue Highlights

- Other government programs favorable from GPP (\$4.3M) offset by Prop 56 (\$2.1M). YTD, favorable from CY25 GPP (\$4.3M), Rate Range CY2024 (\$4.2M), Alameda Alliance P4P (\$1.2M), parcel tax (\$0.8M), FEMA (\$0.2M) offset by unfavorable variance for SNF Medi-Cal FY21 final reconciliation payment (\$2.4M), Prop56 (\$3.6M), Measure A (\$0.5M). DP-NF Pass-through payment for CY2024 was \$23.8 million which was \$1.5M lower than the anticipated funding of \$25.8M and will be an on-going variance.
- Other operating revenue favorable from SRH management fee (\$0.5M) and Grant Revenue (\$0.2M). YTD, favorable driven by the settlement on low pay patient accounts (\$3.1M), SRH management fee excluded from the budget (\$3.3M), Alameda Alliance incentive (\$0.3M), higher retail pharmacy (\$4.4M) offset by unfavorable grant activity (\$1.8M).

	April 2026				Year-To-Date				FY 2025	
	Actual	Budget	Variance	% Var	Actual	Budget	Variance	% Var	YTD	% Var
Net patient service revenue	74,352	81,104	(6,752)	(8.3)%	802,847	804,264	(1,416)	(0.2)%	774,334	(3.7)%
Capitation and HPAC	4,363	4,545	(181)	(4.0)%	44,516	44,937	(421)	(0.9)%	46,164	(3.6)%
Medi-Cal Waiver	12,751	8,474	4,278	50.5%	89,155	84,736	4,419	5.2%	93,067	(4.2)%
Measure A and parcel tax	12,760	12,760	0	0.0%	127,842	127,595	247	0.2%	128,111	(0.2)%
Supplemental Programs	21,975	24,182	(2,207)	(9.1)%	239,772	241,819	(2,047)	(0.8)%	234,330	2.3%
<b>Other government programs</b>	<b>47,486</b>	<b>45,415</b>	<b>2,071</b>	<b>4.6%</b>	<b>456,769</b>	<b>454,150</b>	<b>2,619</b>	<b>0.6%</b>	<b>455,507</b>	<b>0.3%</b>
Grant Revenue	1,544	1,376	168	12.2%	11,880	13,507	(1,628)	(12.0)%	13,451	(11.7)%
Other Operating Revenue	4,076	3,512	565	16.1%	47,789	36,236	11,552	31.9%	37,624	27.0%
<b>Other operating revenue</b>	<b>5,620</b>	<b>4,887</b>	<b>733</b>	<b>15.0%</b>	<b>59,668</b>	<b>49,744</b>	<b>9,925</b>	<b>20.0%</b>	<b>51,075</b>	<b>16.8%</b>
<b>Total operating revenue</b>	<b>\$ 131,821</b>	<b>\$ 135,951</b>	<b>\$ (4,130)</b>	<b>(3.0)%</b>	<b>\$ 1,363,801</b>	<b>\$ 1,353,094</b>	<b>\$ 10,706</b>	<b>0.8%</b>	<b>\$ 1,327,080</b>	<b>2.8%</b>

# April 2026 Financial Report

## Expense Highlights excluding Labor

- Purchased services unfavorable due to clinical services (\$0.2M) and Vizient (\$0.2M). YTD, favorable variance in budget timing offset by management consultants (\$0.4M).
  - Budget misclassifications: Software licensing fees are recorded as amortization and on budget. Outside medical services budget was too high caused by duplicate ambulance invoices in prior year that were subsequently refunded. Expenses consistent with trend. Coders were included under registry and favorable to budget.
- Material and supplies consistent with budget. YTD, unfavorable due to pharmaceuticals (\$4.0M), surgical supplies (\$1.4M), medical supplies (\$0.6M) and inventory adjustment (\$1.0M) offset by favorable computer equipment (\$1.1M).
- Facilities unfavorable from facility repairs (\$0.7M) offset by favorable facility leases (\$0.1M). YTD, unfavorable from facility repairs (\$6.0M), computer equipment repair (\$0.3M) offset by favorable utilities (\$2.0M). Facility repairs occurred at Highland Hospital (\$2.9M), Alameda Hospital (\$1.9M), and San Leandro Hospital (\$0.7M).
- Depreciation and amortization unfavorable from lower equipment depreciation (\$0.3M) offset by higher lease and software amortization (\$0.5M). YTD, favorable from lower equipment depreciation (\$4.1M) offset by higher lease and software amortization (\$3.2M).
- General and administrative favorable across many departments. YTD, favorable from recruitment expense (\$0.8M), insurance (\$0.7M) and other expense (\$0.4M) offset by the remaining unfavorable variance (\$0.4M) across many cost centers.

	April 2026				Year-To-Date				FY 2025	
	Actual	Budget	Variance	% Var	Actual	Budget	Variance	% Var	YTD	% Var
Labor costs	\$ 102,873	\$ 106,218	\$ 3,345	3.1%	\$ 1,060,612	\$ 1,037,968	\$ (22,644)	(2.2)%	\$ 992,921	(6.8)%
Purchased services	8,530	8,113	(417)	(5.1)%	86,260	89,242	2,982	3.3%	86,311	0.1%
Materials and supplies	13,480	13,549	69	0.5%	138,200	132,338	(5,862)	(4.4)%	128,204	(7.8)%
Facilities	3,481	2,878	(603)	(21.0)%	36,934	32,620	(4,314)	(13.2)%	31,996	(15.4)%
Depreciation and amortization	2,588	2,400	(188)	(7.8)%	23,869	24,763	894	3.6%	32,310	26.1%
General and administrative	2,159	2,561	402	15.7%	25,571	27,110	1,539	5.7%	40,103	36.2%
<b>Total operating expense</b>	<b>\$ 133,111</b>	<b>\$ 135,719</b>	<b>\$ 2,608</b>	<b>1.9%</b>	<b>\$ 1,371,446</b>	<b>\$ 1,344,041</b>	<b>\$ (27,405)</b>	<b>(2.0)%</b>	<b>\$ 1,311,845</b>	<b>(4.5)%</b>

# April 2026 Financial Report

## Expense Highlights – Labor

- Staff and registry favorable for month (\$3.1M) and YTD (\$14.0M).
  - Staff salaries and registry favorable driven higher rate (\$0.4M) and lower FTEs (162 FTEs/\$2.7M). YTD, unfavorable due to higher rate (\$13.7M) and higher FTEs (20 FTEs/\$0.3M)
- Provider salaries and contracts favorable for month (\$0.8M) and favorable YTD (\$0.7M).
  - Provider salaries favorable from lower FTEs (26 FTEs/\$0.8M) and lower rate (\$0.2M). YTD, favorable from higher FTEs (20 FTEs/\$4.5M) offset by lower rate (\$6.5M) includes paternity payout last month (\$1.6M). FY26 recruitment unrealized.
  - Physician contract services unfavorable for month (\$0.3M) and YTD (\$1.3M) due to locum expense.

	April 2026				Year-To-Date				FY 2025
	Actual	Budget	Variance	% Var	Actual	Budget	Variance	% Var	YTD
Salaries and wages (staff)	\$ 57,549	\$ 59,121	\$ 1,572	2.7%	\$ 606,836	\$ 582,777	\$ (24,059)	(4.1)%	\$ 553,845
Salaries and wages (providers)	12,007	13,077	1,070	8.2%	128,493	130,448	1,955	1.5%	123,279
Registry	2,569	4,118	1,549	37.6%	31,924	42,026	10,102	24.0%	43,147
Physician contract services	3,906	3,624	(282)	(7.8)%	37,752	36,459	(1,293)	(3.5)%	35,420
Employee benefits (taxes, insur)	17,776	17,790	14	0.1%	171,647	164,797	(6,850)	(4.2)%	158,009
Retirement	9,066	8,488	(578)	(6.8)%	83,960	81,461	(2,499)	(3.1)%	79,220
<b>Total labor costs</b>	<b>\$ 102,873</b>	<b>\$ 106,218</b>	<b>\$ 3,345</b>	<b>3.1%</b>	<b>\$ 1,060,612</b>	<b>\$ 1,037,968</b>	<b>\$ (22,644)</b>	<b>(2.2)%</b>	<b>\$ 992,921</b>
Compensation ratio	78.0%	78.1%	0.1%		77.8%	76.7%	-1.1%		74.8%
Paid FTEs - staff	4,434	4,494	60	1.3%	4,567	4,511	(56)	(1.2)%	4,616
Paid FTEs - providers	377	403	26	6.5%	410	403	(7)	(1.7)%	289
Paid FTEs - registry	133	214	81	37.9%	182	216	34	15.7%	235
Total FTEs	4,944	5,111	167	3.3%	5,159	5,130	(29)	(0.6)%	5,140

# April 2026 Financial Report

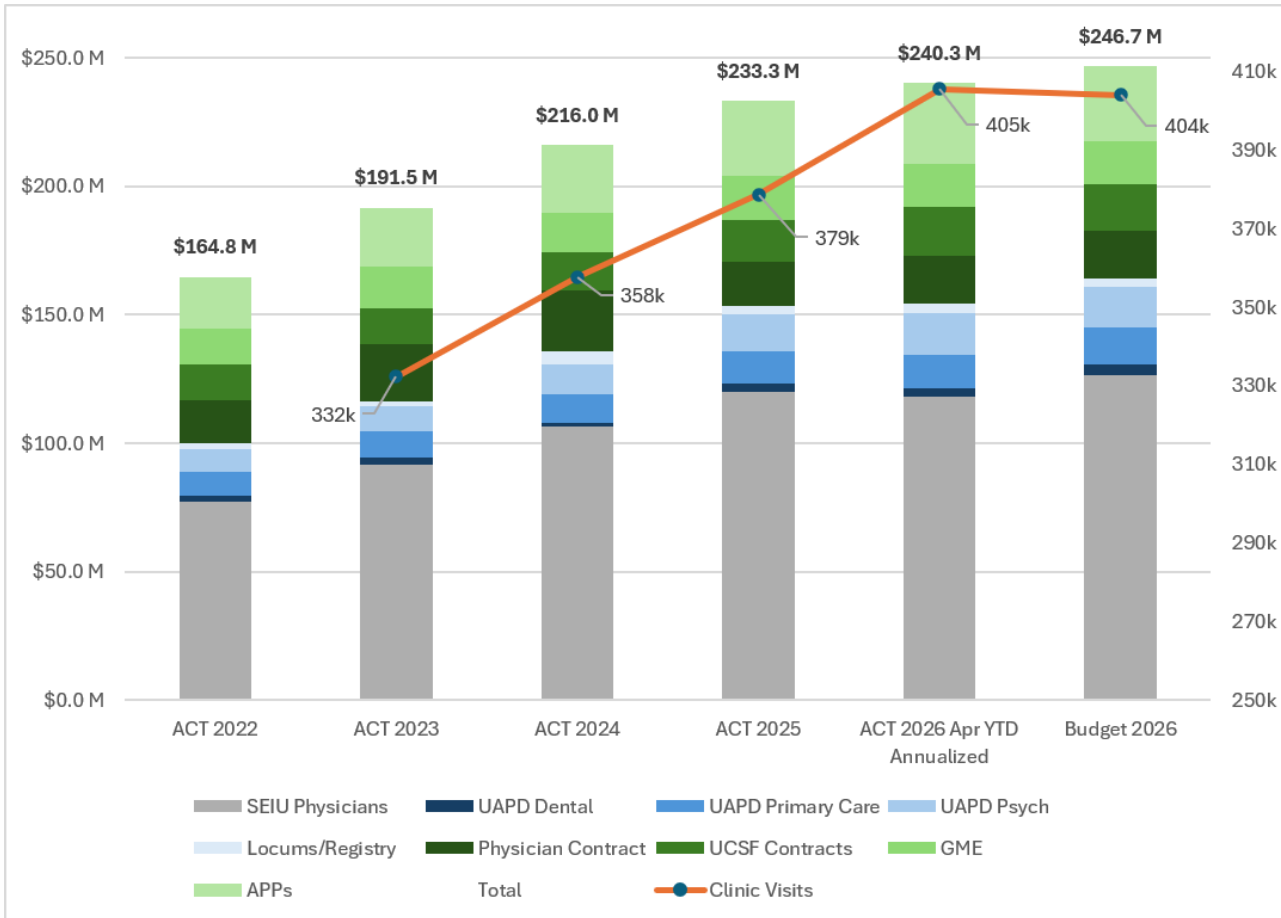
## Expense Highlights – Benefits

- Employee benefits approximates budget with unfavorable variance self-funded health (\$0.3M), FICA (\$0.4 M) offset by lower Kaiser health plan (\$0.6M) and other benefits (\$0.1M). YTD, unfavorable from higher self-funded health (\$11.4M), FICA (\$1.6 million) offset by lower Kaiser health plan (\$4.2M), other benefits (\$2.2M), and timing of resident housing allowance (\$0.8M).
- Retirement unfavorable from AHS retirement plan (\$0.5M) and other plans (\$0.1M). YTD, unfavorable from ACERA (\$0.9M), AHS retirement plan (\$0.4M), union plans (\$0.8M) and other plans (\$0.4M).

	April 2026				Year-To-Date				FY 2025
	Actual	Budget	Variance	% Var	Actual	Budget	Variance	% Var	YTD
Salaries and wages (staff)	\$ 57,549	\$ 59,121	\$ 1,572	2.7%	\$ 606,836	\$ 582,777	\$ (24,059)	(4.1)%	\$ 553,845
Salaries and wages (providers)	12,007	13,077	1,070	8.2%	128,493	130,448	1,955	1.5%	123,279
Registry	2,569	4,118	1,549	37.6%	31,924	42,026	10,102	24.0%	43,147
Physician contract services	3,906	3,624	(282)	(7.8)%	37,752	36,459	(1,293)	(3.5)%	35,420
Employee benefits (taxes, insur	17,776	17,790	14	0.1%	171,647	164,797	(6,850)	(4.2)%	158,009
Retirement	9,066	8,488	(578)	(6.8)%	83,960	81,461	(2,499)	(3.1)%	79,220
<b>Total labor costs</b>	<b>\$ 102,873</b>	<b>\$ 106,218</b>	<b>\$ 3,345</b>	<b>3.1%</b>	<b>\$ 1,060,612</b>	<b>\$ 1,037,968</b>	<b>\$ (22,644)</b>	<b>(2.2)%</b>	<b>\$ 992,921</b>
Compensation ratio	78.0%	78.1%	0.1%		77.8%	76.7%	-1.1%		74.8%
Paid FTEs - staff	4,434	4,494	60	1.3%	4,567	4,511	(56)	(1.2)%	4,616
Paid FTEs - providers	377	403	26	6.5%	410	403	(7)	(1.7)%	289
Paid FTEs - registry	133	214	81	37.9%	182	216	34	15.7%	235
Total FTEs	4,944	5,111	167	3.3%	5,159	5,130	(29)	(0.6)%	5,140

# April 2026 Financial Report

## Total Provider Expense



Paid FTEs	ACT 2022	ACT 2023	ACT 2024	ACT 2025	ACT 2026	
					Annualized	Budget 2026
SEIU Physicians	180.0	197.1	213.2	223.1	222.8	243.1
UAPD Dental	8.7	9.8	8.3	9.0	9.4	11.4
UAPD Primary Care	27.8	28.4	30.7	32.7	30.7	34.8
UAPD Psych	17.1	17.4	19.2	23.9	26.4	23.5
GME	134.6	136.8	137.4	139.1	139.1	138.2
APPs	76.8	81.6	84.6	90.8	93.4	91.3
<b>Subtotal Physicians</b>	<b>445.0</b>	<b>471.1</b>	<b>493.3</b>	<b>518.6</b>	<b>521.7</b>	<b>542.3</b>
% Change		6%	5%	5%	1%	
Change Paid FTE		26.1	22.2	25.2	3.2	

Service Type	ACT 2022	ACT 2023	ACT 2024	ACT 2025	ACT 2026	
					Annualized	Budget 2026
SEIU Physicians	\$77.3 M	\$91.8 M	\$106.3 M	\$120.2 M	\$118.2 M	\$126.4 M
UAPD Dental	\$2.3 M	\$2.7 M	\$1.7 M	\$2.8 M	\$3.2 M	\$4.1 M
UAPD Primary Care	\$9.4 M	\$10.3 M	\$10.9 M	\$12.6 M	\$12.9 M	\$14.7 M
UAPD Psych	\$8.7 M	\$9.6 M	\$11.7 M	\$14.7 M	\$16.4 M	\$15.7 M
Locums/Registry	\$2.2 M	\$1.7 M	\$5.3 M	\$3.0 M	\$3.6 M	\$3.2 M
Physician Contract	\$17.0 M	\$22.4 M	\$23.3 M	\$17.1 M	\$18.6 M	\$18.6 M
UCSF Contracts	\$14.0 M	\$14.0 M	\$15.1 M	\$16.2 M	\$19.1 M	\$18.1 M
GME	\$13.9 M	\$16.1 M	\$15.6 M	\$17.3 M	\$16.5 M	\$16.6 M
APPs	\$20.0 M	\$22.9 M	\$26.1 M	\$29.3 M	\$31.7 M	\$29.3 M
<b>Subtotal Physicians</b>	<b>\$164.8 M</b>	<b>\$191.5 M</b>	<b>\$216.0 M</b>	<b>\$233.3 M</b>	<b>\$240.3 M</b>	<b>\$246.7 M</b>

### Notes:

1. FY26 SEIU excludes President and admin staff dollars.
2. Dignity Health GME moved to UCSF in FY26.
3. Locums: FY2024-2026 for John George-Psych, General Surgery & Eastmont Wellness center.
4. GME FTEs include residents.

	ACT 2022	ACT 2023	ACT 2024	ACT 2025	Act 2026 Apr YTD Annualized	Budget 2026
Clinic Visits		332,403	357,741	378,682	405,462	403,957
% Change			7.6%	5.9%	7.1%	26/03%

# April 2026 Financial Report

## Balance Sheet Key Metrics

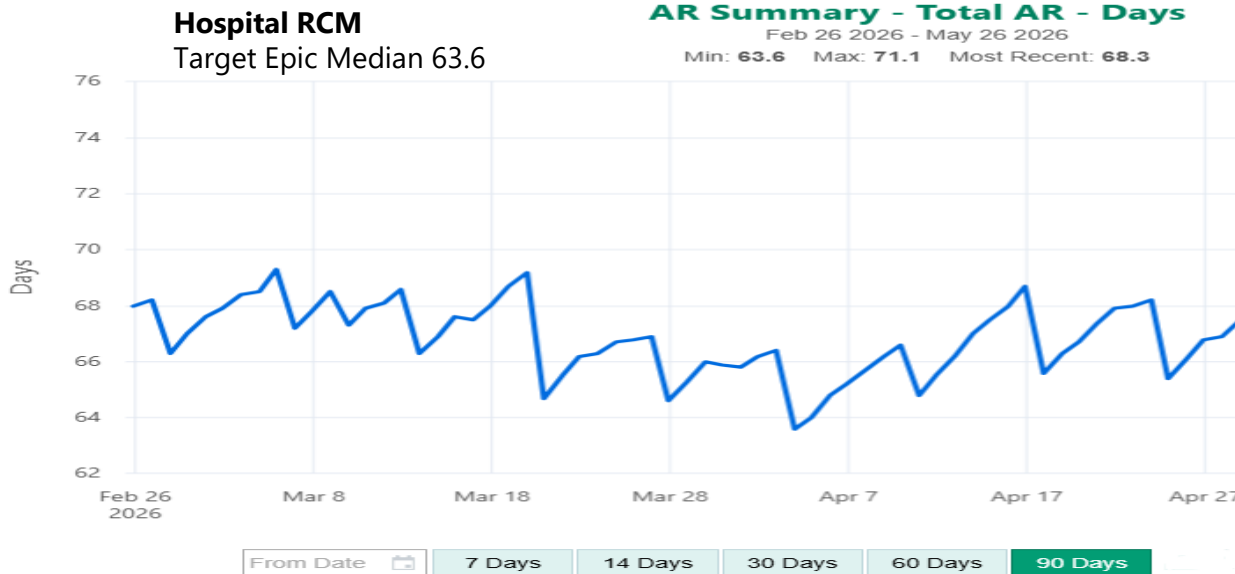
- Days in Cash are 0.7 days and lower than year-end; typically, below 5.0 days.
- Gross AR Days increased 2.5 days and Net AR Days increased by 2.4 days. See next slide for additional detail. 5
- Days in Accounts Payable increased due to timing of the check run and implementation of Hyland/Onbase (automation of AP processes). The target is 30 days.
- Net Position is negative \$72.4M and increased \$10.6M from June 30,2025 reflecting YTD Net Loss.
- Net Negative Balance is a receivable of \$42.4M. NNB consists of the liquidity facility (loan) of \$13.8M and the restricted cash of \$28.3M; and is expected to be below the June 30,2026 credit ceiling of \$95.0M at the end of the fiscal year.

	<u>Apr-26</u>	<u>Mar-26</u>	<u>FY 2025</u>
Days in cash	0.7	0.6	2.9
Gross days in patient receivable	65.2	62.7	62.4
Net days in patient receivable	43.1	40.7	43.8
Due from/(to) third-party payors	\$ 166,151	\$ 387,608	\$ 158,555
Due from/(to) County	\$ (9,648)	\$ (117,719)	\$ 49,680
Days in accounts payable	39.5	34.8	38.3
% of AP over 60 days	1.6%	3.7%	4.0%
Net position - fund balance/(deficit)	\$ (72,443)	\$ (70,793)	\$ (61,798)
Net negative balance - receivable/(payable)	\$ 42,401	\$ (65,963)	\$ 26,949

# April 2026 Financial Report

## Patient Accounts Receivable Trending

### Trending Graph



### Hospital Revenue Cycle Key Indicators

- HB AR Days increased by 2.1 days compared to prior month. March AR Days were 65.8 and April AR Days were 67.9.
- Charges were high in April at \$409.6M driving AR higher in May. Collections turn-around time is approximately 30-45 days from the date of billing
- April collections were higher at \$61.7M compared to monthly trend of approximately \$61.4M.

### Trending Graph



### Professional Revenue Cycle Key Indicators

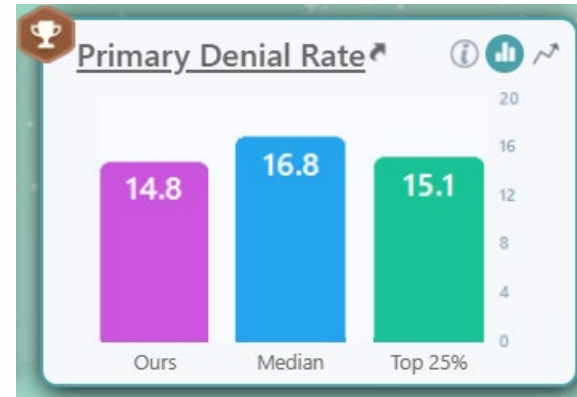
- PB AR Days decreased by 0.7 days compared to prior month. March AR Days were 35.7 and April AR Days were 35.0.
- April collections reported was \$13.0M. This is above the monthly trend of approximately \$11.9M
- Enterprise CDI launched to address provider clinical documentation along with charge automation, and usage of Epic tools. Pilot project in progress with inpatient services - Critical Care, Obstetrics & Gynecology. Outpatient continues with Neurology, Optometry, Pediatrics, Nephrology. Orthopedics, OMG, and ENT closed.

# April 2026 Financial Report

## Net Collection/Denials Comparison to Epic Customer Database



- AHS is currently collecting 88.0% of expected payments. AHS is typically around the Top 25<sup>th</sup> percentile of all safety net hospitals.
- We have identified an issue with Medicare non-covered service that are not separately payable and is considered contractual adjustment.
- Net collection ratio metric shows the ratio of payments collected (less any refunds) to expected reimbursement for hospital accounts that were fully resolved within the past 91 days.



- Primary denial rate is 14.8% of net collections. AHS is typically around the Top 25<sup>th</sup> percentile of safety net hospitals and represents all claim that payers have adjudicated. Less work rework and steady cash flows.
- Final denial write-off rate is 2.6% of net collections and approximates the top 25<sup>th</sup> percentile of safety net hospitals and represents all claims with a final denial and closed accounts.



# April 2026 Financial Report

## Patient collections are growing year over year

PATIENT COLLECTIONS (in thousands)							
	Behavioral Health	Epic	Total FY 2026	FY 2025	FY 2024	FY 2023	FY 2022
Jul	11,928	67,883	79,811	72,694	79,592	74,260	59,732
Aug	28,651	82,136	110,787	79,768	69,313	58,590	57,374
Sep	-	66,819	66,819	69,741	63,322	76,063	61,968
Oct	868	82,323	83,191	76,783	63,122	59,796	49,923
Nov	11,569	71,370	82,939	78,747	57,781	56,939	52,057
Dec	7,275	65,241	72,516	94,631	63,867	67,018	68,121
Jan	6,034	63,286	69,320	89,014	68,757	71,452	62,292
Feb	4,293	90,269	94,562	68,511	75,852	57,886	52,269
Mar	9,323	78,320	87,643	91,851	54,720	65,320	62,888
Apr	13,109	74,689	87,798	74,892	61,895	55,307	56,235
May	-	-	-	74,339	102,015	63,795	69,591
Jun	-	-	-	72,211	71,208	70,027	53,187
<b>Total</b>	<b>93,050</b>	<b>742,336</b>	<b>835,386</b>	<b>943,182</b>	<b>831,444</b>	<b>776,453</b>	<b>705,637</b>
<b>% change between fiscal years</b>			4.9%	13.4%	7.1%	10.0%	

- Behavioral Health representing payments from Alameda County for JGP. The FY26 contract was executed at \$81.2M. The maximum contract have been paid for prior years.
- Since the conversion to SmartCare/CalAIM in July 2023, the County has withheld approximately 20% of AHS invoices. The County has agreed to reduce the withhold to 10% for the current fiscal year. The maximum contract amount has not been changed. Previous year withholds have not been adjusted.



# MEMORANDUM

1411 East 31st Street  
Oakland, CA 94602

**TO:** AHS Finance Committee  
**FROM:** Kim Miranda, CFO  
**DATE:** May 29, 2026  
**SUBJECT:** April 2026 Financial Report

## Financial Summary

	April 2026				Year-To-Date				FY 2025	
	Actual	Budget	Variance	% Var	Actual	Budget	Variance	% Var	YTD	% Var
Operating revenue	\$ 131,821	\$ 135,951	\$ (4,130)	(3.0)%	\$ 1,363,800	\$ 1,353,094	\$ 10,706	0.8%	\$ 1,327,080	2.8%
Operating expense	133,111	135,719	2,608	1.9%	1,371,446	1,344,041	(27,405)	(2.0)%	1,311,845	(4.5)%
<b>Operating income (loss)</b>	<b>(1,290)</b>	<b>232</b>	<b>(1,522)</b>	<b>(656.0)%</b>	<b>(7,646)</b>	<b>9,053</b>	<b>(16,699)</b>	<b>(184.5)%</b>	<b>15,235</b>	<b>(150.2)%</b>
Other non-operating activity	(359)	(1,382)	1,023	74.0%	(3,167)	(3,958)	791	20.0%	(3,929)	19.4%
<b>Net Income (loss)</b>	<b>\$ (1,649)</b>	<b>\$ (1,150)</b>	<b>\$ (499)</b>	<b>(43.4)%</b>	<b>\$ (10,813)</b>	<b>\$ 5,095</b>	<b>\$ (15,908)</b>	<b>(312.2)%</b>	<b>\$ 11,306</b>	<b>(195.6)%</b>
EBIDA adjustments	2,905	3,795	(890)		27,011	28,851	(1,840)		35,966	
<b>EBIDA</b>	<b>\$ 1,256</b>	<b>\$ 2,645</b>	<b>\$ (1,389)</b>		<b>\$ 16,198</b>	<b>\$ 33,946</b>	<b>\$ (17,748)</b>		<b>\$ 47,272</b>	
Operating Margin	(1.0)%	0.2%	(1.2)%		(0.6)%	0.7%	(1.3)%		1.1%	
EBIDA Margin	1.0%	1.9%	(0.9)%		1.2%	2.5%	(1.3)%		3.6%	
Total FTEs	4,923	5,111	188	3.7%	5,157	5,130	(27)	(0.5)%	5,093	

Net Income for the month was a loss of \$1.6 million compared to a budget loss of \$1.2 million and unfavorable to budget by \$0.5 million and 43.4%. Operating Revenue was \$131.8 million and unfavorable to budget \$4.1 million and 3.0%. Operating Expense was \$133.1 million and favorable to budget by \$2.6 million and 1.9%. Earnings before interest, depreciation, and amortization (EBIDA) was \$1.3 million and the EBIDA Margin was 1.0% compared to a budget EBIDA of \$2.6 million and a budget EBIDA Margin of 1.9%. For the month, EBIDA was unfavorable by \$1.4 million to budget.

Net Income year-to-date (YTD) was a loss of \$10.8 million compared to a budget of \$5.1 million and unfavorable to budget by \$15.9 million and 312.2%. Operating Revenue was \$1.4 billion and favorable to budget by \$10.7 million and 0.8%. Operating Expense was \$1.4 billion and unfavorable to budget by \$27.4 million and 2.0%. EBIDA was \$16.2 million and the EBIDA Margin was 1.2% compared to the budget EBIDA of \$34.0 million and a budget EBIDA Margin of 2.5%. For the year, EBIDA is unfavorable by \$17.7 million budget.

## Operating Revenue

	April 2026				Year-To-Date				FY 2025	
	Actual	Budget	Variance	% Var	Actual	Budget	Variance	% Var	YTD	% Var
Inpatient service revenue	\$ 228,504	\$ 217,941	\$ 10,563	4.8%	\$ 2,225,052	\$ 2,221,098	\$ 3,953	0.2%	\$ 2,142,191	3.9%
Outpatient service revenue	156,278	152,953	3,326	2.2%	1,579,292	1,471,752	107,540	7.3%	1,433,966	10.1%
Professional service revenue	43,880	44,003	(123)	(0.3)%	423,637	421,455	2,182	0.5%	428,153	(1.1)%
Gross patient service revenue	428,663	414,897	13,766	3.3%	4,227,981	4,114,305	113,676	2.8%	4,004,311	5.6%
Deductions from revenue	(354,311)	(333,793)	(20,518)	(6.1)%	(3,425,134)	(3,310,042)	(115,092)	(3.5)%	(3,229,977)	6.0%
<b>Net patient service revenue</b>	<b>74,352</b>	<b>81,104</b>	<b>(6,752)</b>	<b>(8.3)%</b>	<b>802,847</b>	<b>804,264</b>	<b>(1,416)</b>	<b>(0.2)%</b>	<b>774,334</b>	<b>(3.7)%</b>
Collection % - NPSR	17.3%	19.5%	(2.2)%		19.0%	19.5%	(0.5)%		19.3%	
Capitation and HPAC	4,363	4,545	(181)	(4.0)%	44,516	44,937	(421)	(0.9)%	46,164	(3.6)%
Other government programs	47,486	45,415	2,071	4.6%	456,770	454,150	2,620	0.6%	455,507	0.3%
Other operating revenue	5,620	4,887	733	15.0%	59,666	49,744	9,923	19.9%	51,075	16.8%
<b>Total operating revenue</b>	<b>\$ 131,821</b>	<b>\$ 135,951</b>	<b>\$ (4,130)</b>	<b>(3.0)%</b>	<b>\$ 1,363,800</b>	<b>\$ 1,353,094</b>	<b>\$ 10,705</b>	<b>0.8%</b>	<b>\$ 1,327,080</b>	<b>2.8%</b>

## Gross Patient Revenue

Gross Patient Service Revenue (patient charges) was \$428.7 million for the month and favorable to budget by \$13.8 million and 3.3%. Inpatient, Outpatient and Professional Fee charges were above budget by 4.8%, 2.2% and negative 0.3%, respectively. For the year, Gross Patient Service Revenue was \$4.2 billion and favorable to budget by \$113.7 million and 2.8%. Inpatient, Outpatient and Professional fee charges exceeded budget by 0.2%, 7.3% and 0.5%, respectively. For the month, Inpatient charges were higher than budget driven by higher patient days and trauma cases. The Case Mix Index (CMI) is higher than budget for the month and YTD and consistent with prior year. CMI is an indicator of the overall complexity of inpatient illness and services being provided. General Acute Length of Stay (LOS) was 5.2 and on target with the budget. YTD LOS is lower than prior year which indicates patients are staying fewer days over the expected LOS. Favorable Outpatient charge variance for the month was driven by Emergency Room visits exceeding budget by 0.2% for the month and 3.2% YTD. Outpatient surgeries were lower than budget for the month by 5.1% and exceeded budget YTD by 5.5%. Favorable Professional Fees charges were driven by hospital activity and clinic visits which exceeded budget by 2.8% for the month and approximate budget YTD. Physician wRVU were above budget for the month and YTD; however, the budget for physician wRVU is artificially low. Physician wRVU are below prior year by 2.7%. John George Pavilian, JGP, occupancy was 84% and 7% below budget although exceeding YTD trend of 82%. Skilled Nursing and Sub Acute census was at 95% consistent with budget for the month and YTD. Overall, adjusted patient days were lower than budget by 0.5% for the month and higher than budget 1.5% YTD. Adjusted discharges are below budget by 1.7% for the month and above budget by 0.6% YTD.

## Net Patient Revenue

Net Patient Service Revenue (NPSR) was \$74.4 million and unfavorable to budget by \$6.8 million and 8.3%. YTD, NPSR was \$802.8 million unfavorable to budget by \$1.4 million and 0.2%. The collection ratio was 17.3% for the month and not consistent with trend due to a prior year cost report settlement of \$7.9 million. Trauma cases tend to drive a higher commercial mix which occurred this month. Both the trauma cases and commercial payer mix were above budget.

### **Other Government Program Revenue**

Other Government Program Revenue for the month was \$47.5 million and favorable to budget by \$2.1 million and 4.6% based on the transactions below.

- FY2025 GPP was favorable by \$4.3 million.
- QIP CY2024 was unfavorable by \$1.5 million.
- DP-NF Pass-through CY2024 was lower than plan by \$0.1 million.
- Prop 56 was lower than budget by \$0.6 million.

For the year, the Other Government Program Revenue is \$456.8 million and favorable to budget by \$2.6 million and 0.6% based on the transactions below.

- FY2025 GPP was favorable by \$4.4 million
- Prop 56 was lower than budget by \$2.1 million
- QIP CY2024 was unfavorable by \$1.5 million.
- SNF Medi-Cal final reconciliation decreased revenue due to a payment of \$2.4 million
- Measure A FY2026 Q1-Q2 decreased based on receipts by \$0.5 million.
- Alameda Parcel Tax increased based on receipts by \$0.8 million.
- Pay-for-Performance (P4P) revenue increased from successfully meeting CY2024 Alameda Alliance quality metrics for additional payment of \$1.2 million.
- DP-NF Pass-through CY2024 payment was received for \$23.8 million which was \$2.0 million less than budget. As of April, the revenue was reduced by \$1.9 million, and remaining \$0.4 million variance will be recognized over the next two months.
- Medi-Cal Rate Range CY2024 revenue increased based on receipts by \$4.2 million.
- FEMA revenue received for successful filing of Covid-related expenditure was \$0.2 million. Total FEMA receipts, starting in FY2024, are \$7.1 million.
- The remaining variance, netting to a positive \$0.2 million, is spread across many programs.

### **Other Operating Revenue**

Other Operating Revenue for the month was \$5.6 million and favorable to budget by \$0.7 million and 15.0% based on the transactions below.

- St. Rose Hospital management fee favorable by \$0.5 million, which was not included in the budget.
- Grant revenue was unfavorable from timing differences of \$0.2 million.

For the year, Other Operating Revenue was \$59.7 million and favorable by \$9.9 million and 19.9% based on the transactions below.

- Payor settlement received on older patient accounts of \$3.1 million.
- Retail pharmacy revenue favorable by \$4.4 million.
- St. Rose Hospital management fee \$3.3 million, which was not included in the budget.
- Alameda Alliance Equity and Practice Transformation CY2024 incentive payment of \$0.3 million.
- Grant revenue was unfavorable from timing differences of \$1.8 million.
- Resident/Intern reimbursement favorable \$0.2 million
- The remaining variance, netting to a positive \$0.4 million, was spread across many programs.

**Operating Expense**

	April 2026				Year-To-Date				FY 2025	
	Actual	Budget	Variance	% Var	Actual	Budget	Variance	% Var	YTD	% Var
Labor costs	\$ 102,873	\$ 106,218	\$ 3,345	3.1%	\$ 1,060,612	\$ 1,037,968	\$ (22,644)	(2.2)%	\$ 992,921	(6.8)%
Purchased services	8,530	8,113	(417)	(5.1)%	86,260	89,242	2,982	3.3%	86,311	0.1%
Materials and supplies	13,480	13,549	69	0.5%	138,200	132,338	(5,862)	(4.4)%	128,204	(7.8)%
Facilities	3,481	2,878	(603)	(21.0)%	36,934	32,620	(4,314)	(13.2)%	31,996	(15.4)%
Depreciation and amortization	2,588	2,400	(188)	(7.8)%	23,869	24,763	894	3.6%	32,310	26.1%
General and administrative	2,159	2,561	402	15.7%	25,571	27,110	1,539	5.7%	40,103	36.2%
<b>Total operating expense</b>	<b>\$ 133,111</b>	<b>\$ 135,719</b>	<b>\$ 2,608</b>	<b>1.9%</b>	<b>\$ 1,371,446</b>	<b>\$ 1,344,041</b>	<b>\$ (27,405)</b>	<b>(2.0)%</b>	<b>\$ 1,311,845</b>	<b>(4.5)%</b>

Operating Expense was \$133.1 million for the month and favorable to budget \$2.6 million and 1.9%. Non-labor expense variances were unfavorable to budget by \$0.7 million for the month as follows and labor costs are discussed in a subsequent section.

- Purchased services were unfavorable to budget by \$0.4 million and 5.1% driven by unfavorable clinical services (\$0.2 million) and Vizient fees (\$0.2 million).
- Materials and supplies were unfavorable to budget by \$0.1 million and 0.5% driven by unfavorable variances in non-medical supplies (\$0.2 million) and volume rebate (\$0.2 million) offset by favorable variance in computer/printers (\$0.2 million) and pharmaceuticals (\$0.1 million).
- Facilities were unfavorable to budget by \$0.6 million and 21.0% driven by unfavorable variance in building repairs (\$0.7 million) offset by favorable variance in facility leases (\$0.1 million). The largest variance for building repairs was Highland Hospital (\$0.4 million) and Alameda Hospital (\$0.2 million).
- Depreciation and amortization were unfavorable to budget \$0.2 million and 7.8% driven by an unfavorable variance lease/software amortization (\$0.5 million) offset by lower depreciation (\$0.3 million)
- General and administrative costs were favorable to budget \$0.4 million and 15.7% driven by a timing variance for insurance (\$0.1 million), recruiting (\$0.1 million) and other activity (\$0.2 million)

For the year, Operating Expense was \$1.4 billion and unfavorable to budget by \$27.4 million and 2.0%. Non-labor expense variances net to an unfavorable variance of \$4.8 million as follows and labor costs are discussed in a subsequent section.

- Purchased services were favorable to budget by \$3.0 million and 3.3% driven by favorable variances related to budget misclassification (\$3.4 million) offset by higher management consultants (\$0.4 million). Budget misclassifications are as follows:
  - Software licensing fees are recorded as amortization and consistent with budget.
  - Outside medical services budget was too high caused by duplicate ambulance invoices in prior year that were subsequently refunded. Current year expenses are consistent with trend.
  - Coders were included under registry and favorable to budget.
- Materials and supplies were unfavorable to budget by \$5.9 million and 4.4% driven by unfavorable variance in pharmaceuticals (\$4.0 million), surgical supplies (\$1.4 million), inventory adjustment (\$1.0 million) and medical supplies (\$0.6 million) offset by favorable variance in computer equipment (\$1.1 million).

- Facilities were unfavorable to budget by \$4.3 million and 13.2% driven by unfavorable variance in facility repairs (\$6.0 million) and computer equipment repair (\$0.3 million) offset by a favorable variance for utilities (\$2.0 million). The facility repairs occurred at Highland Hospital (\$3.4 million), Alameda Hospital (\$1.9 million), and San Leandro Hospital (\$0.7 million).
- Depreciation and amortization were favorable to budget by \$0.9 million and 3.6% driven by favorable variance from timing of equipment depreciation (\$4.1 million) and offset by higher than anticipated amortization of leases and software agreements (\$3.2 million).
- General and administrative costs were favorable to budget \$1.5 million and 4.6% driven by favorable variance for recruitment (\$0.8 million), insurance (\$0.7 million) and other expense (\$0.4 million) offset by unfavorable variance (\$0.4 million) across many cost centers.

### Labor Costs

	April 2026				Year-To-Date				FY 2025	
	Actual	Budget	Variance	% Var	Actual	Budget	Variance	% Var	YTD	% Var
Salaries and wages (staff)	\$ 57,549	\$ 59,121	\$ 1,572	2.7%	\$ 606,836	\$ 582,777	\$ (24,059)	(4.1)%	\$ 553,845	(9.6)%
Salaries and wages (providers)	12,007	13,077	1,070	8.2%	128,493	130,448	1,955	1.5%	123,279	(4.2)%
Registry	2,569	4,118	1,549	37.6%	31,924	42,026	10,102	24.0%	43,147	26.0%
Physician contract services	3,906	3,624	(282)	(7.8)%	37,752	36,459	(1,293)	(3.5)%	35,420	(6.6)%
Employee benefits (taxes, insur)	17,776	17,790	14	0.1%	171,647	164,797	(6,850)	(4.2)%	158,009	(8.6)%
Retirement	9,066	8,488	(578)	(6.8)%	83,960	81,461	(2,499)	(3.1)%	79,220	(6.0)%
<b>Total labor costs</b>	<b>\$ 102,873</b>	<b>\$ 106,218</b>	<b>\$ 3,345</b>	<b>3.1%</b>	<b>\$ 1,060,612</b>	<b>\$ 1,037,968</b>	<b>\$ (22,644)</b>	<b>(2.2)%</b>	<b>\$ 992,921</b>	<b>(6.8)%</b>
Compensation ratio	78.0%	78.1%	0.1%		77.8%	76.7%	-1.1%		74.8%	
Paid FTEs - staff	4,434	4,494	60	1.3%	4,567	4,511	(56)	(1.2)%	4,616	1.1%
Paid FTEs - providers	377	403	26	6.5%	410	403	(7)	(1.7)%	289	(41.9)%
Paid FTEs - registry	133	214	81	37.9%	182	216	34	15.7%	235	22.6%
Total FTEs	4,944	5,111	167	3.3%	5,159	5,130	(29)	(0.6)%	5,140	(0.4)%

Labor costs for the month were \$102.9 million, favorable to budget by \$3.3 million and 3.3%. YTD, labor costs were \$1.0 billion and unfavorable to budget by \$22.6 million and 2.2%. Starting in September 2025, physician contract services were moved to the labor cost section to show a complete picture of staffing.

Total staff salaries and registry costs for the month were \$60.1 million and favorable to budget by \$3.1 million and 4.9% from lower rates (\$1.2 million) and lower FTEs (141 FTEs/\$1.9 million). Staff FTEs are running closer to budget reflecting administrative actions to address FTE growth and reduce costs. Registry FTE are also favorable and at a slightly higher than budget rate. YTD, this category was unfavorable by \$14.0 million driven by higher rates (\$7.5 million) and higher FTEs (49 FTEs/\$6.5 million). Additional detail as follows.

#### FTEs below budget:

- Departments outperforming labor standards - 226 FTEs month, 86 FTEs YTD
- HIM coders in purchased service, not registry – 17 FTEs month, 17 FTEs YTD

#### Offset by FTEs over budget:

- Departments not achieving labor standards – 37 FTEs month, 70 FTEs YTD
- GRIT initiative not realized – 40 FTEs month, 40 FTEs YTD
- Volume related increases – 7 FTEs month, 16 FTEs YTD

- Higher sitter utilization for SNF care – 0 FTEs month, 11 FTEs YTD
- Higher sitter utilization for acute care at HGH – 8 FTEs month, 9 FTEs YTD
- New FTEs, not included in the budget - 10 FTEs month, 5 FTEs YTD

Total provider salaries and physician contract services for the month were \$15.9 million and favorable to budget by \$0.8 million and 4.7%. YTD, this category was \$166.2 million and favorable to budget by \$0.7 million and 0.4%. Unrealized recruitment included in the budget is offset by the paternity benefit payout (\$1.6 million) made in January 2026. The unfavorable variance for contracted physicians was driven by locum usage. As a reminder, contract providers do not provide hours to calculate an FTE.

Employee benefits were on budget for the month driven by lower health insurance (\$0.6 million), other benefits (\$0.2 million), offset by negative variance in FICA (\$0.4 million) and self-funded health (\$0.3 million). YTD, employee benefits were unfavorable to budget by \$6.9 million and 4.2% driven by higher self-funded health (\$11.4 million), FICA (\$1.6 million) offset by positive variances for Kaiser insurance plan (\$4.2 million), other benefits (\$2.2 million), and the remaining negative variance of (\$0.2 million) is spread across many categories.

Retirement expense unfavorable for the month by \$0.6 million and 6.8% driven by AHS retirement plan (\$0.5 million) and union retirement plans (\$0.1 million). YTD, retirement expense was unfavorable \$2.5 million and 3.1% from ACERA (\$0.9 million), AHS retirement plan (\$0.4 million), retirement union (\$0.8 million) and other plans (\$0.4 million).

**Balance Sheet and Financial Condition**

The Balance Sheet key financial metrics are reflected in the table below.

	<u>Apr-26</u>	<u>Mar-26</u>	<u>FY 2025</u>
Days in cash	0.7	0.6	2.9
Gross days in patient receivable	65.2	62.7	62.4
Net days in patient receivable	43.1	40.7	43.8
Due from/(to) third-party payors	\$ 166,151	\$ 387,608	\$ 158,555
Due from/(to) County	\$ (9,648)	\$ (117,719)	\$ 49,680
Days in accounts payable	39.5	34.8	38.3
% of AP over 60 days	1.6%	3.7%	4.0%
Net position - fund balance/(deficit)	\$ (72,443)	\$ (70,793)	\$ (61,798)
Net negative balance - receivable/(payable)	\$ 42,401	\$ (65,963)	\$ 26,949

**Days in Cash**

Days in Cash are low as all AHS cash receipts are swept to the County Treasury. The Days in Cash can fluctuate based on timing of cash draws from the County treasury and timing of vendor payments and payroll.

**Accounts Receivable (AR)**

The Gross Days in AR were 65.2 days and 2.5 days higher than last month and Net Days in AR were 43.1 and 2.4 days higher than last month. The calculation reflects 90 days versus actual days for the quarter to standardize the calculation. Utilizing a 90-day period does lead to more fluctuations. Cash collections for the month were strong; however, charges were up increasing Days in AR.

Patient collections are reflected in the table and exceeding prior year. Behavioral Health represents the County receipts under contract for JGP services which total \$93.1 million. The FY2026 interim contract was signed for \$81.2 million on October 13, 2025. Payments on the FY2026 contract total \$51.6 million through April 2026. AHS has not received information on how the maximum contract amount was determined. AHS is unable to trend, research or follow up on payment denials or other discrepancies leading to underpayment. The County has agreed to reduce the 20 percent withhold on invoices submitted to 10 percent for the current fiscal year. The maximum contract has not been changed.

<b>PATIENT COLLECTIONS</b>							
<b>(in thousands)</b>							
	<b>Behavioral Health</b>	<b>Epic</b>	<b>Total FY 2026</b>	<b>FY 2025</b>	<b>FY 2024</b>	<b>FY 2023</b>	<b>FY 2022</b>
Jul	11,928	67,883	79,811	72,694	79,592	74,260	59,732
Aug	28,651	82,136	110,787	79,768	69,313	58,590	57,374
Sep	-	66,819	66,819	69,741	63,322	76,063	61,968
Oct	868	82,323	83,191	76,783	63,122	59,796	49,923
Nov	11,569	71,370	82,939	78,747	57,781	56,939	52,057
Dec	7,275	65,241	72,516	94,631	63,867	67,018	68,121
Jan	6,034	63,286	69,320	89,014	68,757	71,452	62,292
Feb	4,293	90,269	94,562	68,511	75,852	57,886	52,269
Mar	9,323	78,320	87,643	91,851	54,720	65,320	62,888
Apr	13,109	74,689	87,798	74,892	61,895	55,307	56,235
May	-	-	-	74,339	102,015	63,795	69,591
Jun	-	-	-	72,211	71,208	70,027	53,187
<b>Total</b>	<b>93,050</b>	<b>742,336</b>	<b>835,386</b>	<b>943,182</b>	<b>831,444</b>	<b>776,453</b>	<b>705,637</b>
	<b>% change between fiscal years</b>		4.9%	13.4%	7.1%	10.0%	

**Accounts Payable**

Days in Accounts Payable are 39.5 at the end of the month and were 4.7 days higher than the prior month from timing of recurring check runs versus the last day of the calendar month and resolution of ongoing implementation issues with OnBase. The Percent over 60 Days is 1.6% and is below the 5.0% target. Purchasing and Accounts Payable teams are making positive progress resolving older invoices held in work queues.

**Supplemental Program Revenue Receivable/Payable**

<b>Net Reimbursement Supplemental Programs as of 4/30/2026</b>					
<b>Programs</b>	<b>FY97-20</b>	<b>FY21-25</b>	<b>FY26</b>	<b>Net Balance</b>	<b>Comments</b>
Medicare Cost Report	(1,617)	(4,676)	(554)	(6,846)	Older years pending disputed SSI ratio and outlier holds for both OPPS/IPPS services from CMS.
Medi-Cal P14 Waiver	4,225	(1,780)	(7,386)	(4,940)	P14 audits are in various stages of completion. Currently DHCS has finalized up to FY19.
Current Waiver (GPP & CalAIM)	-	(2,536)	6,842	4,306	Global Payment Program (GPP) subsidizing remaining uninsured. GPP extended to 2026 as CalAIM.
AB85 Realignment	0	(48,869)	-	(48,869)	Realignment reserves for HPAC amendment passing through the County for physical health for Medi-Cal and Indigent populations.
Physician SPA	(6,000)	1,160	9,450	4,610	Reconciliation based on P14 utilization file with the State. FY14-FY16 Finalized. Catch-up ACA interim payments began during FY22.
FQHC	(71,795)	(17,510)	(4,167)	(93,472)	Negotiating settlement for a new FQ rate. The difference between the new FQ rate and FFS rate will determine the settlement for the impacted years. AHS
Medi-Cal Managed Care EPP	0	64,427	55,570	119,997	EPP (Enhanced Payment Program). New supplemental program for services provided to Medi-Cal Managed Care.
Medi-Cal Managed Care QIP	0	30,367	66,417	96,784	QIP (Quality Incentive Program). New supplemental program for services provided to Medi-Cal Managed Care.
Medi-Cal Managed Care Rate Range	(0)	24,917	42,184	67,101	Subsidize rates for Medi-Cal Managed Care members in Alameda County.
Medi-Cal Managed Care GME	0	5,890	5,861	11,751	CMS approved in March 2020. GME is paying concurrently with fiscal year.
Medi-Cal Managed Care DP-NF Pass-Through	-	(3,963)	-	(3,963)	New payment program assisting AHS with LTC carve-in from FFS to managed care, time-limited CY2023 through CY2025. Full CY2024 amount paid Dec. when only 6 mos. had been accrued, resulting in negative balance.
Medi-Cal SNF Cost Settlement	0	752	525	1,276	The State began their reconciliation.
AB915	-	2,353	7,340	9,693	The State began their reconciliation.
Old Waiver (FY11 & FY12)	40,879	-	-	40,879	FY11 & FY12 will be finalized by June 2026.
All Other Supplemental Programs	0	3,682	6,162	9,843	The State began their reconciliation.
<b>Subtotal</b>	<b>\$ (34,307)</b>	<b>\$ 54,216</b>	<b>\$ 188,243</b>	<b>\$ 208,152</b>	
AB915 (FY14-FY20)	(17,000)	0	0	(17,000)	FY14-FY20 Reserve pending on audits.
Physician SPA (FY08-12)	(25,000)	0	0	(25,000)	FY13 final settled.
<b>Subtotal</b>	<b>\$ (42,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (42,000)</b>	
<b>Grand Total</b>	<b>\$ (76,307)</b>	<b>\$ 54,216</b>	<b>\$ 188,243</b>	<b>\$ 166,151</b>	

The information presented in the table provides subsidiary information for Supplemental Program receivables and payables on the Balance Sheet. The net receivable balance for Supplemental Programs is \$166.2 million, which decreased by \$221.5 million over last month. Key items are noted below.

- Payment received for GPP CY2025 Q4 (\$61.7 million).
- Payment received for GPP CY2026 Q1 (\$66.6 million).
- Payment received for FQHC FY2014-FY2021 settlement (\$30.2 million).
- Payment received for EPP CY24 (\$56.4 million).
- Payment received for QIP CY24 (\$61.0 million).
- IGT funded for GME FY2025 Final (\$2.3 million).
- IGT funded for GME FY2026 Q4 (\$3.4 million).
- IGT funded for Medi-Cal Waiver FY2011 (\$7.8 million).

- IGT funded for Medi-Cal Waiver FY2012 (\$3.9 million).
- Minor cost report adjustments and monthly accruals (\$37.0 million).

Estimates are necessary to record supplemental income because the ultimate amount that may be collected under the program is uncertain, dependent on costs for services that were ultimately provided, quality metrics achieved, Medi-Cal enrollment, and our ability to identify and claim related costs. AHS has significant liability estimates dating back more than 5 years as reflected at the bottom of the schedule, which includes AB915 and Physician SPA. Highland FQHC was moved to the top portion of the schedule as a settlement was reached. The total estimated amount due is \$42.0 million.

**Net County Receivable and Payable**

<b>Due To/From County of Alameda</b>			
	<u>Apr-26</u>	<u>Mar-26</u>	<u>FY 2025</u>
Due from County of Alameda	\$ 9,612	\$ 13,361	\$ 54,713
Capital designation receivable	-	-	7,000
<b>Due from County of Alameda</b>	<b><u>9,612</u></b>	<b><u>13,361</u></b>	<b><u>61,713</u></b>
Due to County of Alameda	(954)	(2,262)	(1,153)
County IGT funding	(11,710)	(122,222)	-
Capital cost payable	<u>(6,596)</u>	<u>(6,596)</u>	<u>(10,880)</u>
<b>Due to County of Alameda</b>	<b><u>(19,260)</u></b>	<b><u>(131,080)</u></b>	<b><u>(12,033)</u></b>
<b>Net due from/(to) County</b>	<b><u>\$ (9,648)</u></b>	<b><u>\$ (117,719)</u></b>	<b><u>\$ 49,680</u></b>

The net County receivable and payable due under arrangements with the County are reflected as part of the Due to and Due From accounts reported on the Balance Sheet as follows:

- The County receivable includes the HPAC contract, John George Pavilion (JGP) services agreement and grants.
- The Capital Designation receivable reflects reimbursement expected from the County (\$7 million per year) to help fund the Sapphire project. An annual invoice is sent to the County after AHS transfers the funds, and certain contractual requirements are met at the end of the fiscal year. The FY2025 invoice was paid by the County in February 2026.
- Inter-government transfers (IGT) are ongoing to draw down federal supplemental funding and once they have received the funds are returned to the County. The Waiver GPP CY2026 Q1 IGT (\$39.9 million), GPP CY2025 Q4 IGT (\$36.7 million), and QIP/EPP CY2024 Final (\$45.7 million) were repaid in April, which decreased the payable by \$122.3 million. The IGTs for the old Waiver program were funded for FY2011 (\$7.8 million) and FY2012 (\$3.9 million) and are outstanding on April 30, 2026.
- The Capital Cost Transfer reflects a payable based on the balance remaining on open cost report settlements associated with County owned buildings (\$6.6 million). AHS transfers cost reimbursement estimates to the County each year and AHS has the contractual ability to benefit from these funds to

help maintain and invest in County owned facilities. AHS paid 90% for the FY2023 filing (\$4.3 million) in September 2025. In May 2024, the County spent \$1.2 million to pay for an emergency transformer on the Fairmont campus. AHS is working with the County to develop a workflow to allow AHS to capture costs timely for future cost reimbursement. AHS is not aware of any additional expenditures made by the County.

### **Net Position**

The Net Position or Fund Balance of AHS as of April 30, 2026, is negative \$72.4 million, which increased \$10.6 million over last fiscal year on June 30, 2025 reflecting the YTD net loss and Jaber capital funds posted through fund balance (\$0.2 million).

### **Net Negative Balance**

The Net Negative Balance (NNB) or Line of Credit with the county is \$42.4 million receivable on April 30, 2026 and remains compliant with the terms of the Permanent Agreement. The Working Capital Loan is reported on the Balance Sheet as a long-term liability labeled “Liquidity Facility – County of Alameda.” To calculate the NNB, the Liquidity Facility (\$13.8 million receivable) increased by the County Restricted Cash Fund (\$28.6 million) which is included in Cash.

### **Contingencies**

#### **John George Pavilion (JGP)**

The county continues to struggle with the implementation of new software, SmartCare, for claims beginning in July, 2023 under Cal Aim. JGP technical and professional services have been input into SmartCare to be billed by the county and paid for by the State. The county is paying up to the maximum contract amount; however, AHS has not received any information from the county on denials or payments they have received. The County recently reduced invoice withholding to 10 percent for FY26; however, AHS believes additional funding is due based on claims in EPIC which were input into SmartCare for payment.

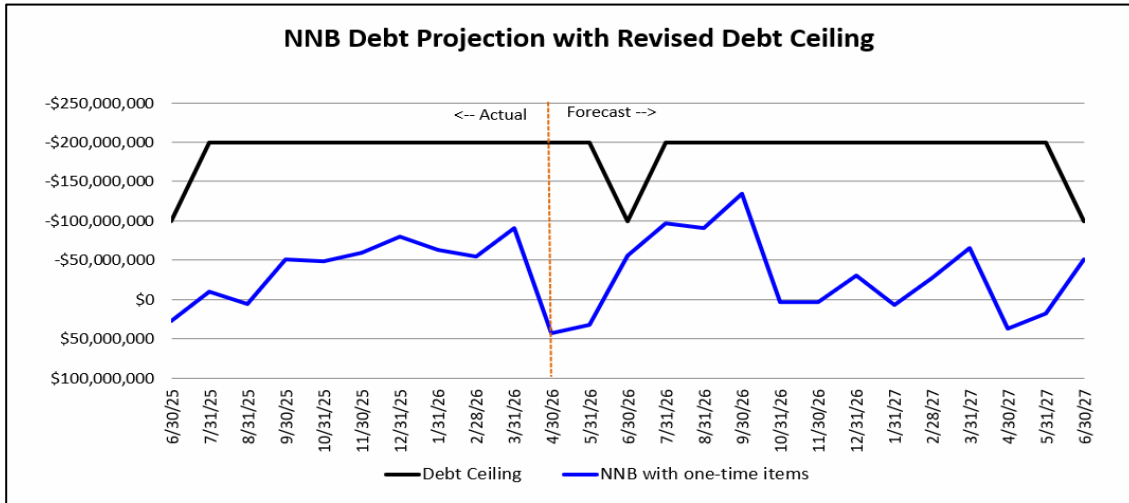
#### **Highland Federally Qualified Healthcare Center (FQHC) Settlement and Eastmont FQHC Rate Change**

The State reached out to AHS inquiring about a new application that AHS submitted to establish the dental clinic located at Highland as a new FQHC. The State wanted to understand the new application request which started a conversation that ultimately resulted in the State verbally agreeing that AHS could resume billing previously denied service locations on the Highland campus as FQHC. AHS began billing as an FQHC for these service locations on March 1, 2022. AHS and the State, after many years of effort, have negotiated a settlement going back to FY2012. Once the transactions are completed for all impacted years and the appropriate accounting treatment is determined, AHS will record the settlement and adjust the current liability on the balance sheet as part of the FY2026 audit entries. As a result of the settlement, AHS will not have a recoupment of \$40.0 million as previously reported. Additionally, AHS is now seeing the State paying out the revised rate of \$435/visit (current year) on claims for Medi-Cal FQHC services at Highland Wellness Center for dates of service starting May 1, 2026.

In January, AHS applied for a change of scope for Eastmont Wellness Center, which if successful would update its Medi-Cal FQHC rate to a higher amount reflecting current costs. While this submission is pending audit, the State has agreed to update the FQHC rate in interim to \$479/visit, but this is pending audit and the additional amounts could be recouped later if the associated audit results in a lower rate than this estimate. The State has indicated this interim rate will be effective for dates of service starting May 15, 2026, but AHS has not seen the new rate reflected in payments yet.

**Line of Credit (Net Negative Balance) Forecast**

The Line of Credit Balance or the Net Negative Balance (NNB) held with the County is forecasted in the line graph below through June 30, 2028 for planning purposes. The County Board of Supervisors approved a modification to the Permanent Agreement on March 20, 2026 for FY2026 and FY2027. The modification fixed the fiscal year end NNB limit at \$100.0 million and increased the intra-year maximum from \$100 million to \$200.0 million for the next fiscal year. Based on these terms, the NNB reverts to the original agreement on July 1, 2027. The NNB ceiling would be \$85.0 million, and the intra-year maximum would drop to \$135.0 million for FY2028.



AHS continues to forecast that the NNB will be compliant with the terms of the original debt arrangement through June 30, 2026. On June 30, 2027, due to the current projected budget deficit, it is likely that AHS will not be compliant with the terms of the amended Permanent Agreement. As a reminder, this forecast is based on current cashflows, which improved significantly from one-time items as reflected below, and does not reflect the current preliminary FY2027 budget deficit. The NNB Debt projection will be updated to reflect the preliminary FY2027 budget which is to be presented at the Finance Committee on June 3, 2026.

<b>One-time cash items</b>	<u>(in millions)</u>
FQHC (settlement)	\$ 30.2
Old Waiver (fy11)	19.8
FY26 impact	50.0
DP-NF (final payment)	26.0
EPP (payment acceleration)	42.4
FY27 impact	68.4
<b>TOTAL</b>	<b>\$ 118.4</b>

Material items impacting the NNB are summarized in the table below. The top portion of the table provides expected cash flow from sizable items included in NNB forecast.

- St. Rose IGT funding is delayed; donation moved to June 2026 from July 2026 pending notification from State.
- St. Rose is expected to exhaust available cash resources by August 2026. The LOC is assumed to hit the maximum limit of \$15.0 million in June 2026. Additional funding would require modifications to the LOC agreement.

The bottom portion of the table below reflects older year’s liability estimates which are not included in the forecast (blue line) due to unknown timing for resolution. The Federal Qualified Health Center (FQHC) recoupment was removed from the table as a settlement was finalized, although the final accounting is pending audit review. Lastly, Physician SPA reconciliations are delayed because the State is having difficulty obtaining claim data.

<b>Material Items Included in NNB Forecast</b>						
(in thousands)						
	<u>May-26</u>	<u>Jun-26</u>	<u>FY27 Q1</u>	<u>FY27 Q2</u>	<u>FY27 Q3</u>	<u>FY27 Q4</u>
GPP (quarterly)	\$ -	\$ -	\$ 22,352	\$ 22,352	\$ 27,394	\$ 19,325
EPP (semi-annual)	-	-	-	72,317	-	42,417
QIP	-	-	-	56,842	-	56,842
Medi-Cal Rate Range	-	-	-	-	45,831	-
BHCS (JGP/Alameda County) - fy26	5,343	6,084	12,167	-	-	-
BHCS (JGP/Alameda County) - fy27	-	-	-	18,900	18,900	25,200
HPAC	-	-	-	21,600	10,800	10,800
AB85 Realignment	-	-	-	4,789	-	-
SNF DP-NF (final pmt Jan-27)	-	-	-	-	26,000	-
Waiver recoupment (fy11, fy12)	29,169	-	-	-	-	-
St. Rose Hospital LOC	-	(4,400)	-	-	-	-
Donation to St. Rose Hospital	-	(10,507)	-	-	(10,507)	-
	<u>\$ 34,512</u>	<u>\$ (8,823)</u>	<u>\$ 34,519</u>	<u>\$ 196,800</u>	<u>\$ 118,418</u>	<u>\$ 154,584</u>
<b>Prior Year Reimbursement Settlements</b>						
AB915 (fy14-fy20)		(17,000)	TBD			
Physician SPA (fy08 - fy13)		(25,100)	TBD			
		<u>\$ (42,100)</u>				

**ALAMEDA HEALTH SYSTEM (consolidated)**

**Balance Sheet**

**As of April 30, 2026**

(In Thousands)

	<u>Current Month</u>	<u>Prior Month</u>	<u>FYE 2025</u>
<b>ASSETS</b>			
Cash & cash equivalents	\$ 3,162	\$ 2,787	\$ 14,556
Patient account receivables, net	113,837	111,729	101,401
Due from third-party payors	366,241	562,490	338,189
Due from County of Alameda	9,612	13,361	61,713
Due from State of California	28,368	26,574	25,635
Inventories	11,587	11,516	12,267
Other current assets	29,070	28,473	20,054
<b>TOTAL CURRENT ASSETS</b>	<b>561,877</b>	<b>756,930</b>	<b>573,815</b>
Restricted cash equivalents	28,589	28,342	27,781
Right-to-use lease assets, net	31,456	26,177	31,604
Right-of-use subscription assets, net	10,759	11,204	8,190
Capital assets - nondepreciable	9,021	9,021	9,021
Capital assets - depreciable, net	133,256	132,587	129,675
<b>TOTAL NONCURRENT ASSETS</b>	<b>213,081</b>	<b>207,331</b>	<b>206,271</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>105,570</b>	<b>105,570</b>	<b>105,570</b>
<b>TOTAL ASSETS &amp; DEFERRED OUTFLOWS</b>	<b>\$ 880,528</b>	<b>\$ 1,069,831</b>	<b>\$ 885,656</b>
<b>LIABILITIES &amp; NET ASSETS</b>			
Accounts payable and accrued expenses	\$ 90,897	\$ 91,780	\$ 89,527
Accrued compensation	50,347	46,942	65,654
Due to third-party payors	200,090	174,882	179,634
Due to County of Alameda	19,260	131,080	12,033
Other Payables	53,617	53,617	43,509
<b>TOTAL CURRENT LIABILITIES</b>	<b>414,211</b>	<b>498,301</b>	<b>390,357</b>
Liquidity facility - County of Alameda	(13,812)	94,305	832
Net pension obligation	369,632	369,632	370,400
Post employment benefit asset	43,255	43,255	43,255
Accrued compensated absences, net of current portion	22,604	22,604	26,667
Self-insurance liabilities, net of current portion	41,231	41,231	41,231
Lease obligations, net of current portion	30,043	25,437	29,739
Subscription obligations, net of current portion	4,605	4,657	3,771
Other long-term liabilities	0	0	0
<b>TOTAL LONG TERM LIABILITIES</b>	<b>497,558</b>	<b>601,121</b>	<b>515,895</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>41,202</b>	<b>41,202</b>	<b>41,202</b>
Fund balance - capital contribution	86,653	86,653	86,484
Fund balance - prior years	(148,283)	(148,283)	(166,072)
Current year income/(loss)	(10,813)	(9,163)	17,790
<b>FUND BALANCE</b>	<b>(72,443)</b>	<b>(70,793)</b>	<b>(61,798)</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, &amp; FUND BALANCE</b>	<b>\$ 880,528</b>	<b>\$ 1,069,831</b>	<b>\$ 885,656</b>

**ALAMEDA HEALTH SYSTEM (consolidated)**  
**Statement of Revenues and Expenses**  
**For the Period Ended April 30, 2026**  
(In Thousands)

	April 2026				Year-To-Date				FY 2025		
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD	Variance	% Variance
<b>Operating revenue</b>											
Net patient service revenue	\$ 74,352	\$ 81,104	\$ (6,752)	(8.3)%	\$ 802,847	\$ 804,263	\$ (1,416)	(0.2)%	\$ 774,334	\$ 28,513	3.7%
Capitation revenue	4,363	4,545	(182)	(4.0)%	44,516	44,937	(421)	(0.9)%	46,164	(1,648)	(3.6)%
Other government programs	47,486	45,415	2,071	4.6%	456,770	454,150	2,620	0.6%	455,507	1,263	0.3%
Other operating revenue	5,620	4,887	733	15.0%	59,667	49,744	9,923	19.9%	51,075	8,592	16.8%
<b>Total operating revenue</b>	<b>131,821</b>	<b>135,951</b>	<b>(4,130)</b>	<b>(3.0)%</b>	<b>1,363,800</b>	<b>1,353,094</b>	<b>10,706</b>	<b>0.8%</b>	<b>1,327,080</b>	<b>36,720</b>	<b>2.8%</b>
<b>Operating expense</b>											
Labor costs	102,873	106,218	3,345	3.1%	1,060,612	1,037,968	(22,644)	(2.2)%	992,921	(67,691)	(6.8)%
Purchased services	8,530	8,113	(417)	(5.1)%	86,260	89,242	2,982	3.3%	86,311	51	0.1%
Materials and supplies	13,480	13,549	69	0.5%	138,200	132,338	(5,862)	(4.4)%	128,204	(9,996)	(7.8)%
Facilities	3,481	2,878	(603)	(21.0)%	36,934	32,620	(4,314)	(13.2)%	31,996	(4,938)	(15.4)%
Depreciation and amortization	2,588	2,400	(188)	(7.8)%	23,869	24,763	894	3.6%	32,310	8,441	26.1%
General and administrative	2,159	2,561	402	15.7%	25,571	27,110	1,539	5.7%	40,103	14,532	36.2%
<b>Total operating expense</b>	<b>133,111</b>	<b>135,719</b>	<b>2,608</b>	<b>1.9%</b>	<b>1,371,446</b>	<b>1,344,041</b>	<b>(27,405)</b>	<b>(2.0)%</b>	<b>1,311,845</b>	<b>(59,601)</b>	<b>(4.5)%</b>
<b>Operating income (loss)</b>	<b>(1,290)</b>	<b>232</b>	<b>(1,522)</b>	<b>(656.0)%</b>	<b>(7,646)</b>	<b>9,053</b>	<b>(16,699)</b>	<b>(184.5)%</b>	<b>15,235</b>	<b>(22,881)</b>	<b>(150.2)%</b>
<b>Non-operating activity</b>											
Interest income (expense)	(317)	(1,395)	1,078	77.3%	(3,142)	(4,088)	946	23.1%	(3,656)	514	14.1%
Other nonoperating revenue	(42)	13	(55)	(423.1)%	(25)	130	(155)	(119.2)%	(273)	248	90.9%
<b>Total non-operating activity</b>	<b>(359)</b>	<b>(1,382)</b>	<b>1,023</b>	<b>74.0%</b>	<b>(3,167)</b>	<b>(3,958)</b>	<b>791</b>	<b>20.0%</b>	<b>(3,929)</b>	<b>762</b>	<b>19.4%</b>
<b>Net income (loss)</b>	<b>\$ (1,649)</b>	<b>\$ (1,150)</b>	<b>\$ (499)</b>	<b>(43.4)%</b>	<b>\$ (10,813)</b>	<b>\$ 5,095</b>	<b>\$ (15,908)</b>	<b>(312.2)%</b>	<b>\$ 11,306</b>	<b>\$ (22,119)</b>	<b>(195.6)%</b>
<b>EBIDA adjustments</b>											
Interest income (expense)	317	1,395	(1,078)		3,142	4,088	(946)		3,656	(514)	
Depreciation and amortization	2,588	2,400	188		23,869	24,763	(894)		32,310	(8,441)	
Total EBIDA adjustments	2,905	3,795	(890)		27,011	28,851	(1,840)		35,966	(8,955)	
<b>EBIDA</b>	<b>\$ 1,256</b>	<b>\$ 2,645</b>	<b>\$ (1,389)</b>		<b>\$ 16,198</b>	<b>\$ 33,946</b>	<b>\$ (17,748)</b>		<b>\$ 47,272</b>	<b>\$ (31,074)</b>	

**ALAMEDA HEALTH SYSTEM (consolidated)**

**Statement of Cash Flows**

**For the Period Ended April 30, 2026**

(in thousands)

	<b>Current Month</b>	<b>Year-to Date</b>	<b>FYE 2025</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (1,290)	\$ (7,646)	\$ 20,942
Depreciation and amortization	2,588	23,869	37,542
Net changes in operating assets and liabilities:			
Patient account receivables, net	(2,108)	(12,436)	4,695
Due from/to third-party payors	221,457	(7,596)	(13,222)
Due from/to County	(108,071)	59,328	(24,880)
Due from State	(1,794)	(2,733)	(1,371)
Inventory	(71)	680	(280)
Other current assets	(597)	(9,016)	(2,432)
Accounts payable and accrued expenses	(886)	1,369	4,040
Accrued compensation	3,407	(15,307)	9,387
Other current payables	-	10,108	10,867
Net pension liability	-	(768)	(55,607)
Other postemployment benefits obligations	-	-	4,881
Other long-term liabilities	-	(4,063)	7,347
Deferred outflows/inflows	-	-	50,894
<b>Net cash provided by (used in) operating activities</b>	<b>112,635</b>	<b>35,789</b>	<b>52,803</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Change in liquidity facility	(108,117)	(14,644)	(4,269)
Interest payments on working capital loan	385	3,679	3,604
Proceeds from grants for COVID-19 pandemic	-	-	-
Receipts of rental income	(42)	(25)	(253)
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>(107,774)</b>	<b>(10,990)</b>	<b>(918)</b>
<b>CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES</b>			
Purchase and construction of capital assets	(2,047)	(17,061)	(19,936)
Proceeds from disposals of capital assets	0	0	0
Repayment of other long-term liabilities	0	0	(2,783)
Payments of lease liabilities	(1,437)	(5,858)	(6,730)
Interest payments on lease liabilities	94	891	1,232
Payments of subscription obligations	(53)	(5,814)	(6,587)
Interest payments on subscription obligations	9	124	131
Capital contributions and transfers	-	169	1,033
<b>Net cash provided by (used in) capital and financing activities</b>	<b>(3,434)</b>	<b>(27,549)</b>	<b>(33,640)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest and investment income	(805)	(7,836)	(7,866)
<b>Net cash provided by (used in) investing activities</b>	<b>(805)</b>	<b>(7,836)</b>	<b>(7,866)</b>
<b>CHANGES IN CASH AND CASH EQUIVALENTS</b>	<b>622</b>	<b>(10,586)</b>	<b>10,379</b>
<b>CASH AND CASH EQUIVALENTS, beginning of period</b>	<b>31,129</b>	<b>42,337</b>	<b>31,958</b>
<b>CASH AND CASH EQUIVALENTS, end of period</b>	<b>\$ 31,751</b>	<b>\$ 31,751</b>	<b>\$ 42,337</b>

# ALAMEDA HEALTH SYSTEMS Volume Reports



Month: April

	MONTH				YEAR-TO-DATE				PRIOR YEAR-TO-DATE			
	MTD Actual	MTD Budget	Var	% Var	YTD Actual	YTD Budget	Var	% Var	YTD PY Actual	Var	% Var	
<b>Campus: AHS ALL CAMPUS</b>												
Total Patient Days	17,357	17,374	-17	-0.1%	172,563	175,474	-2,911	-1.7%	174,794	-2,231	-1.3%	
Total Discharges	1,500	1,520	-20	-1.3%	15,106	15,495	-389	-2.5%	14,989	117	0.8%	
OP Factor	1.7716	1.7793	0.0077	0.4%	1.7918	1.736	-0.0558	-3.2%	1.7376	-0.0542	-3.1%	
Total Adjusted Patient Days	30,749	30,912	-163	-0.5%	309,199	304,617	4,583	1.5%	303,726	5,473	1.8%	
Total Adjusted Discharges	2,657	2,704	-47	-1.7%	27,067	26,899	168	0.6%	26,045	1,022	3.9%	
Physician wRVU	159,504	121,823	37,681	30.9%	1,395,119	1,187,668	207,451	17.5%	1,433,836	-38,718	-2.7%	
FQHC & Other Clinic Visits	38,821	37,768	1,053	2.8%	365,005	365,443	-438	-0.1%	344,815	20,190	5.9%	
<b>GENERAL ACUTE</b>												
Patient Days	6,423	6,226	197	3.2%	61,285	64,319	-3,034	-4.7%	64,529	-3,244	-5.0%	
Discharges	1,226	1,203	23	1.9%	12,322	12,473	-151	-1.2%	12,224	98	0.8%	
Average Daily Census	214.1	207.5	6.6	3.2%	201.6	211.6	-10	-4.7%	212.3	-10.7	-5.0%	
Average Length of Stay	5.2	5.2	-0.1	-1.2%	5.0	5.2	0.2	3.5%	5.3	0.3	5.8%	
Adjusted Patient Days	11,971	11,800	171	1.5%	115,984	117,813	-1,829	-1.6%	118,540	-2,556	-2.2%	
Adjusted Discharges	2,285	2,279	6	0.2%	23,320	22,847	472	2.1%	22,455	864	3.8%	
Occupancy %	72%	70%	2%		68%	71%	-3%		71%	-4%		
Emergency Visits	9,155	9,134	21	0.2%	94,334	91,365	2,969	3.2%	91,109	3,225	3.5%	
Left Without Being Seen (LWBS)	587	503	-84	-14.3%	4,991	5,093	102	2.0%	6,093	1,102	22.1%	
Trauma Cases	284	259	25	9.7%	3,069	2,960	109	3.7%	3,030	39	1.3%	
Observation Equivalent Days	728	595	132	22.2%	7,504	6,576	928	14.1%	6,391	1,113	17.4%	
IP Surgeries	282	323	-41	-12.7%	2,893	3,096	-203	-6.6%	3,024	-131	-4.3%	
OP Surgeries	371	391	-20	-5.1%	3,827	3,629	198	5.5%	4,169	-342	-8.2%	
Total Surgeries	653	714	-61	-8.5%	6,720	6,725	-5	-0.1%	7,193	-473	-6.6%	
Deliveries	153	117	36	30.9%	1,353	1,377	-24	-1.7%	1,316	37	2.8%	
<b>PSYCH</b>												
Psych Patient Days	1,983	2,152	-169	-7.8%	20,037	19,998	39	0.2%	19,660	377	1.9%	
Psych Discharges	206	239	-33	-13.8%	2,071	2,229	-158	-7.1%	2,061	10	0.5%	
Psych OP Factor	1.1888	1.2054	0.0166	1.4%	1.2229	1.2207	-0.0022	-0.2%	1.2324	0.0095	0.8%	
Average Daily Census	66.1	71.7	-5.6	-7.8%	65.9	65.8	0.1	0.2%	64.7	1.2	1.9%	
Average Length of Stay	9.6	9	-0.6	-6.9%	9.7	9	-0.7	-7.8%	9.5	-0.1	-1.4%	
Adjusted Patient Days	2,357	2,593	-236	-9.1%	24,504	24,412	92	0.4%	24,229	275	1.1%	
Adjusted Discharges	245	288	-43	-15.0%	2,533	2,721	-188	-6.9%	2,540	-7	-0.3%	
Occupancy %	83%	90%	-7%		82%	82%	0%		81%	2%		
PES Equivalent Days	598	697	-99	-14.3%	6,788	6,625	163	2.5%	6,829	-41	-0.6%	
PES Visits	771	817	-46	-5.6%	8,009	8,121	-112	-1.4%	7,802	207	2.7%	
PES Hours	14,341	15,891	-1,550	-9.8%	162,909	159,639	3,270	2.0%	163,883	-974	-0.6%	
PES Hours per Visit	19	19	1	4.4%	20	20	-1	-3.5%	21	1	3.2%	
<b>REHAB</b>												
Rehab Patient Days	669	726	-57	-7.8%	6,986	7,353	-367	-5.0%	7,032	-46	-0.7%	
Rehab Discharges	50	55	-5	-8.9%	514	556	-42	-7.6%	519	-5	-1.0%	
Rehab OP Factor	1	1	0	0.0%	1	1	0	0.0%	1	0	0.0%	
Average Daily Census	22.3	24.2	-1.9	-7.8%	23	24.2	-1.2	-5.0%	23.1	-0.2	-0.7%	
Average Length of Stay	13.4	13.2	-0.2	-1.2%	13.6	13.2	-0.4	-2.8%	13.5	0	-0.3%	
Adjusted Patient Days	669	726	-57	-7.8%	6,986	7,353	-367	-5.0%	7,032	-46	-0.7%	
Adjusted Discharges	50	55	-5	-8.9%	514	556	-42	-7.6%	519	-5	-1.0%	
Occupancy %	80%	86%	0%		82%	86%	0%		83%	0%		
Bed Holds	1	0	1	0.0%	4	1	3	270.4%	0	4	0.0%	
Paid FTE	69	75	6	8.4%	70	75	5	6.2%	71	0	0.4%	
Productive FTE	59	65	6	8.9%	60	64	4	6.3%	61	0	0.5%	

# ALAMEDA HEALTH SYSTEMS Volume Reports



Month: April

	MONTH				YEAR-TO-DATE				PRIOR YEAR-TO-DATE		
	MTD Actual	MTD Budget	Var	% Var	YTD Actual	YTD Budget	Var	% Var	YTD PY Actual	Var	% Var
Paid FTE per AOB	3.07	3.09	0.02	0.6%	3.06	3.1	0.04	1.3%	3.05	-0.01	-0.3%
Worked Hours per APD	15.2	15.4	0.2	1.2%	15	15.2	0.2	1.4%	15	0	-0.1%
Worked Hours per AD	203	203	0	0.0%	204	201	-3	-1.4%	203	-1	-0.4%
<b>SNF WITH SUB-ACUTE</b>											
SNF Patient Days	8,282	8,270	12	0.1%	84,255	83,803	452	0.5%	83,573	682	0.8%
SNF Discharges	18	23	-5	-22.8%	199	236	-37	-15.8%	185	14	7.6%
SNF OP Factor	1.0024	1.002	-0.0004	0.0%	1.0184	1.0016	-0.0168	-1.7%	1.0307	0.0122	1.2%
Average Daily Census	276.1	275.7	0.4	0.1%	277.2	275.7	1.5	0.5%	274.9	2.2	0.8%
Average Length of Stay	460.1	354.8	-105.3	-29.7%	423.4	354.8	-68.6	-19.3%	451.7	28.4	6.3%
Adjusted Patient Days	8,302	8,286	15	0.2%	85,809	83,937	1,872	2.2%	86,136	-327	-0.4%
Adjusted Discharges	18	23	-5	-22.7%	203	237	-34	-14.3%	191	12	6.3%
Occupancy %	95%	95%	0%		96%	95%	0%	0.0%	95%	0%	
Bed Holds	117	70	47	66.2%	887	794	93	11.7%	847	40	4.7%
<b>TOTAL FTE, HOURS, WRVU</b>											
Total Paid FTE	4,943	5,112	169	3.3%	5,159	5,130	-29	-0.6%	5,139	-20	-0.4%
Total Productive FTE	4,385	4,500	115	2.6%	4,421	4,459	38	0.8%	4,428	7	0.2%
Total Paid FTE per AOB	4.82	4.96	0.14	2.8%	5.07	5.12	0.05	0.9%	5.14	0.07	1.4%
Worked Hours Per APD	24.4	25	0.5	2.0%	24.8	25.4	0.6	2.3%	25.3	0.5	1.9%
Worked Hours Per AD	283	285	2	0.8%	284	288	4	1.5%	295	12	3.9%
Physician wRVU	159,504	121,823	37,681	30.9%	1,395,119	1,187,668	207,451	17.5%	1,433,836	-38,718	-2.7%
<b>TOTAL CLINIC VISITS</b>											
Total Clinic Visits	38,821	37,768	1,053	2.8%	365,005	365,443	-438	-0.1%	344,815	20,190	5.9%
FQHC Visits	34,135	31,894	2,241	7.0%	310,994	309,494	1,500	0.5%	288,885	22,109	7.7%
Non-FQHC Visits	4,686	5,874	-1,188	-20.2%	54,011	55,949	-1,938	-3.5%	55,930	-1,919	-3.4%
<b>PAYOR MIX</b>											
Insurance %	7.07%	5.61%	1.46%		6.82%	6.94%	-0.13%		6.84%	-0.02%	
Medi-Cal %	59.42%	61.46%	-2.04%		59.57%	60.52%	-0.95%		60.53%	-0.95%	
Medicare %	28.48%	27.91%	0.56%		29.21%	27.65%	1.56%		28.31%	0.90%	
Other Govt %	2.01%	3.10%	-1.08%		1.64%	1.94%	-0.30%		1.79%	-0.15%	
Self-Pay %	3.02%	1.92%	1.10%		2.76%	2.95%	-0.18%		2.54%	0.22%	
Total Payor Mix %	100.00%	100.00%	0.00%		100.00%	100.00%	0.00%		100.00%	0.00%	
<b>CAMPUS CMI</b>											
CMI Alameda	1.443	1.453	-0.009	-0.6%	1.429	1.397	0.031	2.2%	1.465	0.037	-2.5%
CMI Highland	1.725	1.626	0.098	6.1%	1.714	1.655	0.059	3.6%	1.722	-0.008	-0.5%
CMI San Leandro	1.448	1.39	0.058	4.2%	1.456	1.431	0.025	1.7%	1.5	-0.044	-2.9%
CMI Behavioral Health	1.36	1.303	0.057	4.4%	1.355	1.278	0.078	6.1%	1.355	0.001	0.1%

# ALAMEDA HEALTH SYSTEMS Volume Reports



Month: April

	MONTH				YEAR-TO-DATE				PRIOR YEAR-TO-DATE		
	MTD Actual	MTD Budget	Var	% Var	YTD Actual	YTD Budget	Var	% Var	YTD PY Actual	Var	% Var
<b>Campus: HIGHLAND</b>											
Total Patient Days	4,351	4,297	54	1.3%	42,081	43,628	-1,547	-3.5%	43,805	-1,724	-3.9%
Total Discharges	761	746	15	2.1%	7,588	7,571	17	0.2%	7,362	226	3.1%
Total Adjusted Patient Days	7,830	7,763	67	0.9%	75,500	76,731	-1,231	-1.6%	76,749	-1,249	-1.6%
Total Adjusted Discharges	1,369	1,347	22	1.7%	13,614	13,315	299	2.2%	12,899	715	5.5%
<b>GENERAL ACUTE</b>											
Patient Days	4,351	4,297	54	1.3%	42,081	43,628	-1,547	-3.5%	43,805	-1,724	-3.9%
Discharges	761	746	15	2.1%	7,588	7,571	17	0.2%	7,362	226	3.1%
OP Factor	1.8029	1.8116	0.0087	0.5%	1.7993	1.7649	-0.0344	-1.9%	1.7578	-0.0415	-2.4%
Average Daily Census	145	143.2	1.8	1.3%	138.4	143.5	-5.1	-3.5%	144.1	-5.7	-3.9%
Average Length of Stay	5.7	5.8	0	0.8%	5.5	5.8	0.2	3.8%	6	0.4	6.8%
Adjusted Patient Days	7,844	7,785	60	0.8%	75,718	76,999	-1,282	-1.7%	77,003	-1,285	-1.7%
Adjusted Discharges	1,372	1,351	21	1.6%	13,653	13,362	291	2.2%	12,941	712	5.5%
Occupancy %	86%	85%	1%		82%	85%	-3%		85%	-3%	
Emergency Visits	4,571	4,539	32	0.7%	48,058	45,489	2,569	5.6%	45,385	2,673	5.9%
Left Without Being Seen (LWBS)	412	466	54	13.1%	3,219	4,711	1,492	46.3%	4,498	1,279	39.7%
Trauma Cases	284	259	25	9.7%	3,069	2,960	109	3.7%	3,030	39	1.3%
Observation Equivalent Days	285	194	90	46.5%	2,757	2,693	64	2.4%	2,383	374	15.7%
IP Surgeries	230	261	-31	-11.8%	2,351	2,428	-77	-3.2%	2,388	-37	-1.5%
OP Surgeries	225	214	11	5.0%	2,224	1,865	359	19.3%	1,998	226	11.3%
Total Surgeries	455	475	-20	-4.2%	4,575	4,293	282	6.6%	4,386	189	4.3%
Deliveries	153	117	36	30.9%	1,353	1,377	-24	-1.7%	1,316	37	2.8%
<b>TOTAL FTE, HOURS, WRVU</b>											
Total Paid FTE	1,908	1,796	-112	-6.3%	1,950	1,810	-139	-7.7%	1,809	-141	-7.8%
Total Productive FTE	1,706	1,579	-127	-8.0%	1,675	1,565	-110	-7.0%	1,551	-124	-8.0%
Total Paid FTE per AOB	7.31	6.94	-0.37	-5.3%	7.85	7.17	-0.68	-9.5%	7.16	-0.69	-9.6%
Worked Hours Per APD	37.3	34.9	-2.5	-7.1%	38.5	35.4	-3.1	-8.8%	35.1	-3.4	-9.8%
Worked Hours Per AD	214	201	-13	-6.3%	214	204	-10	-4.7%	209	-5	-2.3%
Physician wRVU	51,157	5	51,152	1015335.4%	235,521	52	235,469	455767.7%	52	235,469	451955.4%
<b>OTHER STATS</b>											
GI Procedures	386	477	-91	-19.1%	3,820	3,524	296	8.4%	3,359	461	13.7%
Cardiac Procedures	115	80	35	44.2%	1,183	598	585	97.7%	684	499	73.0%
HGH Cath Lab and IR Procedures	607	725	-118	-16.3%	6,790	5,302	1,488	28.1%	7,087	-297	-4.2%
<b>TOTAL CLINIC VISITS</b>											
Specialty	0	603	-603	-100.0%	5,108	5,377	-269	-5.0%	6,315	-1,207	-19.1%
Behavioral Health	754	833	-79	-9.5%	6,912	7,802	-890	-11.4%	7,111	-199	-2.8%
<b>PAYOR MIX</b>											
Insurance %	8.22%	5.53%	2.69%		7.44%	7.87%	-0.43%		7.66%	-0.22%	
Medi-Cal %	58.16%	61.18%	-3.02%		58.32%	60.38%	-2.06%		60.38%	-2.06%	
Medicare %	28.11%	27.59%	0.52%		29.02%	26.22%	2.80%		27.09%	1.93%	
Other Govt %	2.46%	4.02%	-1.57%		1.99%	2.26%	-0.27%		2.12%	-0.12%	
Self-Pay %	3.05%	1.68%	1.37%		3.22%	3.27%	-0.04%		2.75%	0.47%	
Total Payor Mix %	100.00%	100.00%	0.00%		100.00%	100.00%	0.00%		100.00%	0.00%	
<b>CAMPUS CMI</b>											
CMI Highland	1.725	1.626	0.098	6.1%	1.714	1.655	0.059	3.6%	1.722	-0.008	-0.5%

# ALAMEDA HEALTH SYSTEMS Volume Reports



Month: April

	MONTH				YEAR-TO-DATE				PRIOR YEAR-TO-DATE			
	MTD Actual	MTD Budget	Var	% Var	YTD Actual	YTD Budget	Var	% Var	YTD PY Actual	Var	% Var	
<b>Campus: ALAMEDA</b>												
Total Patient Days	6,188	6,039	149	2.5%	61,796	62,099	-303	-0.5%	61,555	241	0.4%	
Total Discharges	238	216	22	10.2%	2,398	2,392	6	0.3%	2,380	18	0.8%	
Total Adjusted Patient Days	9,041	9,042	-1	0.0%	93,268	90,240	3,027	3.4%	91,407	1,861	2.0%	
Total Adjusted Discharges	348	324	24	7.5%	3,619	3,475	144	4.1%	3,534	85	2.4%	
<b>GENERAL ACUTE</b>												
Patient Days	1,075	919	156	17.0%	10,043	10,218	-175	-1.7%	10,351	-308	-3.0%	
Discharges	229	204	25	12.1%	2,278	2,272	6	0.3%	2,274	4	0.2%	
OP Factor	1.7222	1.8739	0.1517	8.1%	1.8293	1.7496	-0.0796	-4.6%	1.797	-0.0322	-1.8%	
Average Daily Census	35.8	30.6	5.2	17.0%	33	33.6	-0.6	-1.7%	34	-1	-3.0%	
Average Length of Stay	4.7	4.5	-0.2	-4.4%	4.4	4.5	0.1	2.0%	4.6	0.1	3.1%	
Adjusted Patient Days	1,851	1,722	130	7.5%	18,371	17,878	493	2.8%	18,601	-230	-1.2%	
Adjusted Discharges	394	383	12	3.0%	4,167	3,975	192	4.8%	4,086	81	2.0%	
Occupancy %	54%	46%	8%		50%	51%	-1%		52%	-2%		
Emergency Visits	1,765	1,657	108	6.5%	17,348	16,484	864	5.2%	16,635	713	4.3%	
Left Without Being Seen (LWBS)	54	0	-54	-100.0%	585	0	-585	-100.0%	539	-46	-7.9%	
Observation Equivalent Days	261	152	109	71.9%	2,479	1,946	533	27.4%	2,103	376	17.9%	
IP Surgeries	20	9	11	112.8%	154	169	-15	-8.7%	144	10	6.9%	
OP Surgeries	7	0	7	0.0%	55	0	55	0.0%	450	-395	-87.8%	
Total Surgeries	27	9	18	187.3%	209	169	40	23.9%	594	-385	-64.8%	
<b>SNF with Sub-Acute</b>												
SNF Patient Days	5,113	5,120	-7	-0.1%	51,753	51,881	-128	-0.2%	51,204	549	1.1%	
SNF Discharges	9	12	-3	-23.8%	120	120	0	0.2%	106	14	13.2%	
SNF OP Factor	1.0036	1.002	-0.0017	-0.2%	1.0055	1.0016	-0.0039	-0.4%	1.005	-0.0006	-0.1%	
Average Daily Census	170.4	170.7	-0.2	-0.1%	170.2	170.7	-0.4	-0.2%	168.4	1.8	1.1%	
Average Length of Stay	568.1	433.5	-134.6	-31.0%	431.3	433.4	2.1	0.5%	483.1	51.8	10.7%	
Adjusted Patient Days	5,132	5,130	2	0.0%	52,039	51,963	75	0.1%	51,458	581	1.1%	
Adjusted Discharges	9	12	-3	-23.7%	121	120	1	0.6%	107	14	13.3%	
Occupancy %	94%	94%	0%	0.0%	94%	94%	0%	0.0%	93%	0%	0.0%	
Bed Holds	61	41	20	49.5%	537	469	68	14.5%	486	51	10.5%	
<b>TOTAL FTE, HOURS, WRVU METRICS</b>												
Total Paid FTE	597	603	6	1.0%	634	622	-12	-1.9%	626	-8	-1.3%	
Total Productive FTE	526	531	5	1.0%	551	543	-7	-1.4%	547	-4	-0.7%	
Total Paid FTE per AOB	1.98	2	0.02	1.0%	2.07	2.1	0.03	1.4%	2.08	0.02	0.7%	
Worked Hours Per APD	10	10.1	0.1	1.0%	10.3	10.5	0.2	1.9%	10.4	0.1	1.3%	
Worked Hours Per AD	259	281	22	7.9%	264	272	7	2.7%	269	4	1.7%	
Physician wrvu	10,947	0	10,947	0.0%	51,492	0	51,492	0.0%	0	51,492	0.0%	
<b>TOTAL CLINIC VISITS</b>												
Specialty	1,427	1,359	68	5.0%	13,409	12,377	1,032	8.3%	13,040	369	2.8%	

# ALAMEDA HEALTH SYSTEMS Volume Reports



Month: April

	MONTH				YEAR-TO-DATE				PRIOR YEAR-TO-DATE		
	MTD Actual	MTD Budget	Var	% Var	YTD Actual	YTD Budget	Var	% Var	YTD PY Actual	Var	% Var
Telehealth Specialty	16	19	-3	-15.8%	157	164	-7	-4.3%	161	-4	-2.5%
PAYOR MIX											
Insurance %	7.95%	8.64%	-0.70%		7.29%	7.01%	0.29%		7.34%	-0.05%	
Medi-Cal %	53.98%	58.95%	-4.97%		57.21%	55.65%	1.56%		56.01%	1.20%	
Medicare %	34.71%	30.81%	3.90%		33.01%	34.16%	-1.15%		33.96%	-0.95%	
Other Govt %	1.50%	0.91%	0.59%		1.15%	1.40%	-0.25%		1.31%	-0.15%	
Self-Pay %	1.87%	0.69%	1.17%		1.33%	1.78%	-0.45%		1.38%	-0.05%	
Total Payor Mix %	100.00%	100.00%	0.00%		100.00%	100.00%	0.00%		100.00%	0.00%	
CAMPUS CMI											
CMI Alameda	1.443	1.453	-0.009	-0.6%	1.429	1.397	0.031	2.2%	1.465	-0.037	-2.5%

# ALAMEDA HEALTH SYSTEMS Volume Reports



Month: April

	MONTH				YEAR-TO-DATE				PRIOR YEAR-TO-DATE		
	MTD Actual	MTD Budget	Var	% Var	YTD Actual	YTD Budget	Var	% Var	YTD PY Actual	Var	% Var
<b>Campus: SAN LEANDRO</b>											
Total Patient Days	1,666	1,736	-70	-4.0%	16,147	17,826	-1,679	-9.4%	17,405	-1,258	-7.2%
Total Discharges	286	308	-22	-7.0%	2,970	3,187	-217	-6.8%	3,107	-137	-4.4%
Total Adjusted Patient Days	3,407	3,482	-76	-2.2%	34,059	34,675	-615	-1.8%	34,373	-314	-0.9%
Total Adjusted Discharges	585	617	-32	-5.2%	6,265	6,199	66	1.1%	6,136	129	2.1%
<b>GENERAL ACUTE</b>											
Patient Days	997	1,010	-13	-1.3%	9,161	10,473	-1,312	-12.5%	10,373	-1,212	-11.7%
Discharges	236	253	-17	-6.6%	2,456	2,631	-175	-6.6%	2,588	-132	-5.1%
OP Factor	2.3373	2.3038	-0.0335	-1.5%	2.4489	2.2232	-0.2257	-10.2%	2.256	-0.1929	-8.5%
Average Daily Census	33.2	33.7	-0.4	-1.3%	30.1	34.4	-4.3	-12.5%	34.1	-4	-11.7%
Average Length of Stay	4.2	4	-0.2	-5.7%	3.7	4	0.3	6.3%	4	0.3	6.9%
Adjusted Patient Days	2,330	2,327	3	0.1%	22,434	23,282	-848	-3.6%	23,402	-967	-4.1%
Adjusted Discharges	552	582	-31	-5.3%	6,014	5,848	166	2.8%	5,839	176	3.0%
Occupancy %	53%	53%	-1%		48%	55%	-7%		54%	-6%	
Emergency Visits	2,819	2,938	-119	-4.1%	28,928	29,392	-464	-1.6%	29,089	-161	-0.6%
Left Without Being Seen (LWBS)	121	37	-84	-69.4%	1,187	382	-805	-67.8%	1,056	-131	-11.0%
Observation Equivalent Days	182	249	-67	-27.0%	2,268	1,937	332	17.1%	1,905	363	19.1%
IP Surgeries	32	53	-21	-39.5%	388	499	-111	-22.3%	492	-104	-21.1%
OP Surgeries	139	177	-38	-21.3%	1,548	1,764	-216	-12.2%	1,721	-173	-10.1%
Total Surgeries	171	229	-58	-25.5%	1,936	2,263	-327	-14.5%	2,213	-277	-12.5%
<b>REHAB</b>											
Rehab Patient Days	669	726	-57	-7.8%	6,986	7,353	-367	-5.0%	7,032	-46	-0.7%
Rehab Discharges	50	55	-5	-8.9%	514	556	-42	-7.6%	519	-5	-1.0%
Rehab OP Factor	1	1	0	0.0%	1	1	0	0.0%	1	0	0.0%
Average Daily Census	22.3	24.2	-1.9	-7.8%	23	24.2	-1.2	-5.0%	23.1	-0.2	-0.7%
Average Length of Stay	13.4	13.2	-0.2	-1.2%	13.6	13.2	-0.4	-2.8%	13.5	0	-0.3%
Adjusted Patient Days	669	726	-57	-7.8%	6,986	7,353	-367	-5.0%	7,032	-46	-0.7%
Adjusted Discharges	50	55	-5	-8.9%	514	556	-42	-7.6%	519	-5	-1.0%
Occupancy %	80%	86%	0%	0.0%	82%	86%	0%	0.0%	83%	0%	0.0%
Bed Holds	1	0	1	0.0%	4	1	3	270.4%	0	4	0.0%
<b>TOTAL FTE, HOURS, WRVU</b>											
Total Paid FTE	501	474	-27	-5.6%	498	476	-22	-4.7%	479	-19	-4.0%
Total Productive FTE	439	413	-26	-6.3%	425	409	-16	-3.9%	411	-14	-3.4%
Total Paid FTE per AOB	4.41	4.09	-0.33	-8.0%	4.44	4.17	-0.27	-6.6%	4.23	-0.21	-5.0%
Worked Hours Per APD	22.1	20.3	-1.8	-8.6%	21.7	20.5	-1.2	-5.8%	20.8	-0.9	-4.4%
Worked Hours Per AD	129	115	-14	-12.1%	118	115	-3	-2.8%	116	-2	-1.3%
Physician wRVU	18,412	0	18,412	0.0%	87,480	0	87,480	0.0%	0	87,480	0.0%
<b>PAYOR MIX</b>											
Insurance %	6.45%	4.81%	1.64%		6.71%	6.27%	0.45%		5.97%	0.74%	
Medi-Cal %	54.85%	58.19%	-3.34%		54.53%	56.46%	-1.93%		56.41%	-1.88%	
Medicare %	32.56%	32.89%	-0.33%		33.94%	32.80%	1.14%		33.57%	0.37%	
Other Govt %	2.00%	1.28%	0.73%		1.81%	1.37%	0.44%		1.32%	0.49%	
Self-Pay %	4.13%	2.84%	1.30%		3.01%	3.10%	-0.09%		2.73%	0.27%	
Total Payor Mix %	100.00%	100.00%	0.00%		100.00%	100.00%	0.00%		100.00%	0.00%	
<b>CAMPUS CMI</b>											
CMI San Leandro	1.448	1.39	0.058	4.2%	1.456	1.431	0.025	1.7%	1.5	-0.044	-2.9%

# ALAMEDA HEALTH SYSTEMS Volume Reports



Month: April

	MONTH				YEAR-TO-DATE				PRIOR YEAR-TO-DATE			
	MTD Actual	MTD Budget	Var	% Var	YTD Actual	YTD Budget	Var	% Var	YTD PY Actual	Var	% Var	
<b>Campus: JOHN GEORGE</b>												
Total Patient Days	1,983	2,152	-169	-7.8%	20,037	19,998	39	0.2%	19,660	377	1.9%	
Total Discharges	206	239	-33	-13.8%	2,071	2,229	-158	-7.1%	2,061	10	0.5%	
Total Adjusted Patient Days	2,250	2,515	-265	-10.5%	23,724	23,760	-37	-0.2%	23,503	221	0.9%	
Total Adjusted Discharges	234	279	-46	-16.3%	2,452	2,649	-196	-7.4%	2,464	-12	-0.5%	
<b>PSYCH</b>												
Psych Patient Days	1,983	2,152	-169	-7.8%	20,037	19,998	39	0.2%	19,660	377	1.9%	
Psych Discharges	206	239	-33	-13.8%	2,071	2,229	-158	-7.1%	2,061	10	0.5%	
Psych OP Factor	1.1888	1.2054	0.0166	1.4%	1.2229	1.2207	-0.0022	-0.2%	1.2324	0.0095	0.8%	
Average Daily Census	66.1	71.7	-5.6	-7.8%	65.9	65.8	0.1	0.2%	64.7	1.2	1.9%	
Average Length of Stay	9.6	9	-0.6	-6.9%	9.7	9	-0.7	-7.8%	9.5	-0.1	-1.4%	
Adjusted Patient Days	2,357	2,593	-236	-9.1%	24,504	24,412	92	0.4%	24,229	275	1.1%	
Adjusted Discharges	245	288	-43	-15.0%	2,533	2,721	-188	-6.9%	2,540	-7	-0.3%	
Occupancy %	83%	90%	-7%		82%	82%	0%		81%	2%		
PES Equivalent Days	598	697	-99	-14.3%	6,788	6,625	163	2.5%	6,829	-41	-0.6%	
PES Visits	771	817	-46	-5.6%	8,009	8,121	-112	-1.4%	7,802	207	2.7%	
PES Hours	14,341	15,891	-1,550	-9.8%	162,909	159,639	3,270	2.0%	163,883	-974	-0.6%	
PES Hours per Visit	19	19	1	4.4%	20	20	-1	-3.5%	21	1	3.2%	
<b>TOTAL FTE, HOURS, WRVU</b>												
Total Paid FTE	357	377	19	5.1%	390	370	-20	-5.5%	387	-3	-0.8%	
Total Productive FTE	308	331	23	6.8%	333	318	-15	-4.6%	334	1	0.3%	
Total Paid FTE per AOB	4.76	4.49	-0.27	-6.1%	4.99	4.73	-0.27	-5.6%	5	0.01	0.1%	
Worked Hours Per APD	23.5	22.6	-0.9	-4.1%	24.4	23.2	-1.1	-4.8%	24.7	0.3	1.2%	
Worked Hours Per AD	226	203	-23	-11.3%	236	209	-27	-13.0%	235	0	-0.2%	
Physician wRVU	3,018	7,614	-4,596	-60.4%	52,970	71,551	-18,581	-26.0%	184,275	-131,306	-71.3%	
<b>PAYOR MIX</b>												
Insurance %	2.46%	4.43%	-1.98%		4.68%	6.00%	-1.32%		5.45%	-0.77%		
Medi-Cal %	76.58%	59.08%	17.50%		68.54%	63.57%	4.97%		64.10%	4.44%		
Medicare %	16.72%	26.11%	-9.39%		24.42%	24.56%	-0.13%		25.57%	-1.14%		
Other Govt %	-0.12%	7.60%	-7.71%		-0.24%	2.63%	-2.87%		1.64%	-1.88%		
Self-Pay %	4.36%	2.78%	1.58%		2.60%	3.24%	-0.64%		3.24%	-0.64%		
Total Payor Mix %	100.00%	100.00%	0.00%		100.00%	100.00%	0.00%		100.00%	0.00%		
<b>CAMPUS CMI</b>												
CMI Behavioral Health	1.36	1.303	0.057	4.4%	1.355	1.278	0.078	6.1%	1.355	0.001	0.1%	

# ALAMEDA HEALTH SYSTEMS Volume Reports



Month: April

	MONTH				YEAR-TO-DATE				PRIOR YEAR-TO-DATE			
	MTD Actual	MTD Budget	Var	% Var	YTD Actual	YTD Budget	Var	% Var	YTD PY Actual	Var	% Var	
<b>Campus: FAIRMONT</b>												
Total Patient Days	3,169	3,150	19	0.6%	32,502	31,922	580	1.8%	32,369	133	0.4%	
Total Discharges	9	12	-3	-21.7%	79	117	-38	-32.2%	79	0	0.0%	
OP Factor	1.4032	1.3576	-0.0457	-3.4%	1.334	1.3504	0.0164	1.2%	1.3436	0.0096	0.7%	
Total Adjusted Patient Days	4,447	4,277	170	4.0%	43,357	43,108	249	0.6%	43,491	-134	-0.3%	
Total Adjusted Discharges	13	16	-3	-19.1%	105	157	-52	-33.0%	106	-1	-0.7%	
<b>SNF WITH SUB-ACUTE</b>												
SNF Patient Days	3,169	3,150	19	0.6%	32,502	31,922	580	1.8%	32,369	133	0.4%	
SNF Discharges	9	12	-3	-21.7%	79	117	-38	-32.2%	79	0	0.0%	
SNF OP Factor	1.0002	1.002	0.0017	0.2%	1.0401	1.0016	-0.0385	-3.8%	1.0735	0.0334	3.1%	
Average Daily Census	105.6	105	0.6	0.6%	106.9	105	1.9	1.8%	106.5	0.4	0.4%	
Average Length of Stay	352.1	273.9	-78.2	-28.5%	411.4	274	-137.5	-50.2%	409.7	-1.7	-0.4%	
Adjusted Patient Days	3,170	3,156	13	0.4%	33,807	31,974	1,833	5.7%	34,749	-942	-2.7%	
Adjusted Discharges	9	12	-3	-21.9%	82	117	-35	-29.6%	85	-3	-3.1%	
Occupancy %	97%	96%	0%		98%	96%	0%		98%	0%		
Bed Holds	56	30	26	89.4%	350	325	25	7.6%	361	-11	-3.0%	
<b>TOTAL FTE, HOURS, WRVU</b>												
Total Paid FTE	281	284	3	0.9%	295	291	-4	-1.4%	296	0	0.1%	
Total Productive FTE	252	250	-2	-1.0%	253	253	-1	-0.3%	256	3	1.1%	
Total Paid FTE per AOB	1.9	1.99	0.09	4.7%	2.07	2.05	-0.02	-0.8%	2.07	0	-0.2%	
Worked Hours Per APD	9.7	10	0.3	2.9%	10.1	10.2	0	0.3%	10.2	0.1	0.8%	
Worked Hours Per AD	3427	2746	-682	-24.8%	4174	2788	-1386	-49.7%	4189	15	0.4%	
Physician wRVU	1,151	0	1,151	0.0%	5,249	0	5,249	0.0%	0	5,249	0.0%	
<b>CLINIC / TELEHEALTH VISITS</b>												
Behavioral Health	2,300	2,033	267	13.2%	19,219	20,963	-1,744	-8.3%	20,368	-1,149	-5.6%	
Rehab	11	11	0	-0.6%	115	101	14	14.2%	119	-4	-3.4%	
Clinic Visits	2,311	2,044	267	13.1%	19,334	21,063	-1,729	-8.2%	20,487	-1,153	-5.6%	
Telehealth Behavioral Health	49	54	-5	-9.6%	913	591	322	54.6%	572	341	59.6%	
Telehealth Visits	49	54	-5	-9.6%	913	591	322	54.6%	572	341	59.6%	
TOTAL CLINIC VISITS	2,360	2,098	262	12.5%	20,247	21,654	-1,407	-6.5%	21,059	-812	-3.9%	
<b>PAYOR MIX</b>												
Insurance %	0.63%	0.73%	-0.10%		1.52%	0.96%	0.56%		1.04%	0.47%		
Medi-Cal %	72.38%	77.81%	-5.43%		76.83%	76.79%	0.03%		77.49%	-0.66%		
Medicare %	25.34%	20.89%	4.45%		20.96%	21.39%	-0.43%		21.02%	-0.07%		
Other Govt %	0.90%	0.08%	0.82%		0.29%	0.22%	0.07%		0.23%	0.07%		
Self-Pay %	0.75%	0.49%	0.26%		0.41%	0.64%	-0.23%		0.22%	0.19%		
Total Payor Mix %	100.00%	100.00%	0.00%		100.00%	100.00%	0.00%		100.00%	0.00%		

# ALAMEDA HEALTH SYSTEMS Volume Reports



Month: April

	MONTH				YEAR-TO-DATE				PRIOR YEAR-TO-DATE			
	MTD Actual	MTD Budget	Var	% Var	YTD Actual	YTD Budget	Var	% Var	YTD PY Actual	Var	% Var	
<b>Campus: FQ CLINIC</b>												
TOTAL FTE, HOURS, WRVU												
Total Paid FTE	503	514	11	2.2%	499	499	0	-0.1%	463	-36	-7.8%	
Total Productive FTE	438	446	8	1.7%	417	422	5	1.3%	387	-30	-7.7%	
Physician wRVU	74,444	38,245	36,199	94.7%	520,827	399,343	121,484	30.4%	412,212	108,615	26.3%	
OTHER STATS												
Covid Immunization	281	425	-144	-33.9%	4,879	8,414	-3,535	-42.0%	8,440	-3,561	-42.2%	
CLINIC / TELEHEALTH VISITS												
Primary Care	14,932	14,488	444	3.1%	143,211	142,245	966	0.7%	142,965	246	0.2%	
Specialty	12,316	12,287	29	0.2%	113,726	117,985	-4,259	-3.6%	98,590	15,136	15.4%	
Behavioral Health	13	0	13	0.0%	165	0	165	0.0%	62	103	166.1%	
Clinic Visits	27,261	26,775	486	1.8%	257,102	260,230	-3,128	-1.2%	241,617	15,485	6.4%	
Telehealth Primary Care	3,038	2,730	308	11.3%	27,353	28,096	-743	-2.6%	25,589	1,764	6.9%	
Telehealth Specialty	3,802	2,348	1,454	61.9%	26,213	20,884	5,329	25.5%	21,492	4,721	22.0%	
Telehealth Behavioral Health	34	41	-7	-17.1%	326	284	42	14.8%	187	139	74.3%	
Telehealth Visits	6,874	5,119	1,755	34.3%	53,892	49,264	4,628	9.4%	47,268	6,624	14.0%	
TOTAL CLINIC VISITS	34,135	31,894	2,241	7.0%	310,994	309,494	1,500	0.5%	288,885	22,109	7.7%	
FQHC Visits	34,135	31,894	2,241	7.0%	310,994	309,494	1,500	0.5%	288,885	22,109	7.7%	
PAYOR MIX												
Insurance %	3.40%	2.46%	0.94%		3.25%	2.46%	0.79%		2.68%	0.57%		
Medi-Cal %	76.32%	79.89%	-3.57%		76.67%	80.04%	-3.37%		78.75%	-2.08%		
Medicare %	14.95%	12.95%	1.99%		15.02%	12.83%	2.19%		13.87%	1.15%		
Other Govt %	2.31%	1.69%	0.62%		1.87%	1.72%	0.15%		1.79%	0.08%		
Self-Pay %	3.02%	3.01%	0.01%		3.19%	2.94%	0.25%		2.91%	0.28%		
Total Payor Mix %	100.00%	100.00%	0.00%		100.00%	100.00%	0.00%		100.00%	0.00%		

## **ACTION/DISCUSSION: FY 27 Preliminary Budget**

# FY 27 Preliminary Budget Update

## Finance Committee

Kimberly Miranda  
June 3, 2026

# Budget Calendar

Tasks	Responsibility	Target Due Date
Complete department reviews; Incorporate adjustments in Strata Preparation of Preliminary Budget Update for FC and BOT	Department Leaders / Finance Department	4/27 - 5/25/2026
Preliminary Budget Status Update for Executive Operations Team	Chief Financial Officer	5/26/2026
Preliminary Budget Status Update to the Finance Committee	Chief Financial Officer	6/3/2026 Post 5/29/2026
AdHoc Committee Meeting	Executive Leadership	6/3/2026
Preliminary Budget Status Update to Board of Supervisors: Health Committee	Chief Financial Officer	6/8/2026
Preliminary Budget Status Update the Co-Applicant Board (CAB)	Chief Financial Officer	6/9/2026 Post 6/2/2026
Preliminary Budget Status Update to the Board of Trustees	Chief Financial Officer	6/10/2026 Post 6/5/2026
Incorporate Performance Improvement (PI) Initiatives	Budget Oversight Committee / Adhoc Committee / Finance	6/16/2026
Vetting and finalizing Preliminary Capital Budget	Capital Committee	6/18/2026
Finance Committee & Board of Trustees Approval 57/83	Finance Committee & Board of Trustees	TBD

# Preliminary Budget as of 5/29/2026

(in thousands)	Actual 2025	Projection 2026	Budget 2027	Variance Proj2026 vs Budget 2027	% Variance (Proj2026 vs Budget 2027)
<i>Operating Revenue</i> -----					
Net Patient Revenue	\$ 942,426	\$ 968,067	\$ 993,039	\$ 24,972	2.6%
Capitation Revenue	55,600	53,236	53,601	365	0.7%
Other Government Programs	563,927	546,753	545,962	(791)	-0.1%
Other Revenues	63,966	70,863	70,109	(754)	-1.1%
<b>Total Revenue - All Sources</b>	<b>\$ 1,625,920</b>	<b>\$ 1,638,920</b>	<b>\$ 1,662,711</b>	<b>\$ 23,791</b>	<b>1.5%</b>
<b>Collection %</b>	<b>19.6%</b>	<b>19.0%</b>	<b>19.4%</b>	<b>0.3%</b>	
<i>Operating Expenses</i> -----					
Salaries & Wages	\$ 675,936	\$ 731,450	\$ 749,446	\$ 17,996	2.5%
Salaries & Wages (Providers)	150,009	153,385	164,350	10,966	7.1%
Registry	52,211	37,062	35,019	(2,042)	-5.5%
Physician Contract Services	41,338	45,564	40,134	(5,430)	-11.9%
Employee Benefits (Taxes, Ins)	196,870	207,199	218,931	11,732	5.7%
Retirement	96,797	102,092	103,421	1,329	1.3%
<b>Total Labor Expenses</b>	<b>\$ 1,213,161</b>	<b>\$ 1,276,752</b>	<b>\$ 1,311,302</b>	<b>\$ 34,550</b>	<b>2.7%</b>
Purchased Services	\$ 105,279	\$ 103,560	\$ 105,154	\$ 1,594	1.5%
Materials and Supplies	154,414	165,160	166,365	1,204	0.7%
Facilities	41,248	43,895	44,597	701	1.6%
Depreciation & Amortization	37,542	29,047	30,031	984	3.4%
General and Administration	53,335	40,077	44,216	4,139	10.3%
<b>Total Non-Labor Expenses</b>	<b>\$ 391,817</b>	<b>\$ 381,740</b>	<b>\$ 390,362</b>	<b>\$ 8,623</b>	<b>2.3%</b>
<b>Total Operating Expenses</b>	<b>\$ 1,604,978</b>	<b>\$ 1,658,491</b>	<b>\$ 1,701,664</b>	<b>\$ 43,173</b>	<b>2.6%</b>
<b>Operating Income (Loss)</b>	<b>\$ 20,941</b>	<b>\$ (19,572)</b>	<b>\$ (38,953)</b>	<b>\$ (19,381)</b>	<b>99.0%</b>

# Preliminary Budget

(in thousands)	Actual 2025	Projection 2026	Budget 2027	Variance Proj2026 vs Budget 2027	% Variance (Proj2026 vs Budget 2027)
<b>Non-Operating Activity -----</b>					
Interest Income (Expense)	\$ 2,899	\$ (3,777)	\$ (3,860)	\$ (83)	2.2%
Other nonoperating Revenue	(253)	0	8	8	100.0%
<b>Total Non Operating Activity</b>	<b>\$ 3,152</b>	<b>\$ (3,777)</b>	<b>\$ (3,852)</b>	<b>\$ (91)</b>	<b>2.0%</b>
<b>Net Income (Loss)</b>	<b>\$ 17,790</b>	<b>\$ (23,349)</b>	<b>\$ (42,805)</b>	<b>\$ (19,290)</b>	<b>83.3%</b>
<b>EBIDA Adjustments</b>					
Interest Income (Expense)	\$ 2,899	\$ 3,777	\$ 3,860	\$ 83	2.2%
Depreciation & Amortization	37,542	29,047	30,031	984	3.4%
Amortization (GASB-68, GASB-75)*	160	-	-	-	
<b>Total EBIDA Adjustments</b>	<b>\$ 40,601</b>	<b>\$ 32,824</b>	<b>\$ 33,891</b>	<b>\$ 1,067</b>	<b>3.3%</b>
<b>EBIDA</b>	<b>\$ 58,390</b>	<b>\$ 9,475</b>	<b>\$ (8,914)</b>	<b>\$ (18,223)</b>	<b>-194.1%</b>
<i>Operating Margin</i>	1.3%	-1.2%	-2.3%	-1.1%	
EBIDA %	3.6%	0.6%	-0.5%	-1.1%	
<b>FTEs</b>	<b>5,166</b>	<b>5,123</b>	<b>5,024</b>	<b>(99)</b>	<b>-1.9%</b>
<b>Salaries per FTE (incl Registry)</b>	<b>\$ 169,975</b>	<b>\$ 179,945</b>	<b>\$ 188,857</b>	<b>\$ 8,911</b>	<b>5.0%</b>
<b>Adjusted Patient Days</b>	<b>189,632</b>	<b>190,450</b>	<b>184,975</b>	<b>(5,475)</b>	<b>-2.9%</b>

# HR 1 and Federal Impacts in FY2027 Budget

Revenue category	Budget Year Revenue Impact vs. No HR 1 / Federal Actions	Notes
Emergency Medi-Cal Matching Rate (FMAP)	(\$9.0M)	For emergency services for subset of UIS population, FMAP will drop from 90% to 50% on 10/1/2026
Rate-Range Reduction	(\$4.1M)	Reduction to enrollment under HR 1 creates small reductions to rate-range, directly tied to Medi-Cal beneficiary count in Alameda County
EPP Ceiling	(\$1.2M)	HR 1 will significantly cut Enhanced Payment Program from 1/1/2028, but before then it also prevents EPP from growing by the normal medical inflation trend factor
Expiration of 1115 Waiver and GPP Funds	(\$3.5M)	HHS expected <b>not</b> to renew Federal 1115 waiver creating Global Payment Program after it expires 12/31/2026, remove extra SNCP waiver-based funds for 2 <sup>nd</sup> half of budget year (while majority remains as Medicaid DSH)

*Total: (\$17.8M), of which (\$8.8M) is in supplementals. Note this does not include changes in utilization which are reflected by holding utilization constant from CY 2025 and applying no trend*

# Performance Improvement Initiatives

DRAFT

# Performance Improvement Initiatives - Revenues

In Thousands

#	Name	Description	Metric	Responsible	Category	FY2027 Target	Status
1	Charge Capture Optimization - Non FQHC	<ul style="list-style-type: none"> <li>Improve Charge Capture</li> <li>Clinical Documentation Improvement.</li> </ul>	Charge per case increase by 0.5% Baseline Mar 2026: \$5,889 Budget FY2027: \$6,131 Reimb %: 11.9%	Shari Johnson	Revenue	\$ 1,000	Green
2	Ambulatory Access & Revenue Improvement	<ul style="list-style-type: none"> <li>Improve Patient Access</li> <li>Redesign Scheduling Templates</li> <li>Implmenet On-the-Fly Encounters</li> </ul>	Additional 5,877 Visits improvement x FQHC rates	Dr. Mack/Shari Johnson	Revenue	2,145	Green
3	Charge Capture - Professional Inpatient Rounding	<ul style="list-style-type: none"> <li>Inpatient Visit Rounding - Trauma</li> </ul>	Trauma related PB Inpatient Visits increase by 6,498	Shari Johnson	Revenue	246	Green
4	Accounts Receivables	<ul style="list-style-type: none"> <li>Payer Settlements (AR reduction) of \$44.3M Gross Revenues</li> </ul>	Legal Action - Managed Medicare & Managed Medi-Cal Payors less Less fees	Shari Johnson	Revenue	250	Green
5	Alameda Alliance	<ul style="list-style-type: none"> <li>Fee Increase pending Contract Amendment</li> </ul>	Non FQ Net Patient Revenue Medi-Cal Managed	Kimberly Miranda	Revenue	1,874	Green

# Performance Improvement Initiative - Expenses

In Thousands

#	Name	Description	Metric	Responsible	Category	FY2027 Target	Status
6	OT Reduction	<ul style="list-style-type: none"> <li>Reduce OT by 15%</li> </ul>	Reduction in OT \$ by 15% Baseline: 5.6% Target: 5.0%	Dr. Laurent/Terrance FS	Expense	3,429	Green
7	Physician Contract Management	<ul style="list-style-type: none"> <li>Identify savings during negotiations of expiring contracts</li> </ul>	Physician Contract Expense	Ahmad Azizi	Expense	2,700	Green
8	SC Cost Downs	<ul style="list-style-type: none"> <li>Supply Chain Cost Down, changing GPO</li> </ul>	Non Pharmaceutical Supplies per Adjusted Patient Days	Doug Johnson	Expense	2,500	Green
9	Travel Reduction	<ul style="list-style-type: none"> <li>Reduce Travel Expense by 25% from FY26</li> </ul>	25% Reduction from FY26 YE expense.	Mark Fratzke/Dr. Laurent	Expense	218	Green
10	Meal Breaks	<ul style="list-style-type: none"> <li>Reduce Meal Break Expenses</li> </ul>	Labor Expense	Dr. Laurent/Terrance FS	Expense	725	Green
11	FY26 Reduction in Force	Implement pending Reduction in Force - 187 FTEs	Labor Expense	AHS Leadership	Expense	35,700	Green
12	Non Labor Budget Cuts	3.0% Non Labor Savings from Department Leaders	Department Expense Reduction	AHS Leadership	Expense	8,800	Green
<b>Grand Total</b>						<b>\$ 59,587</b>	

# APPENDIX

<b>Items</b>	<b>Pages</b>
➤ Budget Goals & Principles	10
➤ Volumes	11
➤ Other Governmental Programs	12-14

# Budget Goals & Guiding Principles

## Preliminary Budget Framework

- Use Run Rate actuals from CY2025 for volume, revenue and cost assumptions as Budget starting point.
- Scrub for known changes/differences:
  - Correct for any material one-time items that impacted the baseline.
  - Update supplemental program revenue to reflect latest available information
- Incorporate factors that may not be reflected in the baseline but likely impact the budget, such dental services, Union COLAs and contracts.
- Incorporated full year staffing, as needed, including physician services.

## External and Financial Drivers

- Address HR 1 and other state and federal budgetary changes that will likely increase the uninsured, reduce utilization and lead to delayed care and worsening health outcomes.
  - Utilization decreases/no volume growth
  - Outreach to fill provider schedules
  - Assignment of Medi-Cal members
  - Partner with county on HPAC growth
  - Uncompensated care
- Maintain fiscal discipline to control expenses necessary to stabilize operations from fluctuations in funding.

## Sustainable Continuous Improvement

- Ensure compliance with the County Permanent Agreement including NNB requirements
- Prioritize revenue capture over volume growth.
- Prioritize funding toward initiatives that demonstrate near-term financial impact or risk mitigation, while limiting or deferring investments that do not meet defined return or strategic thresholds.
- Execute GRIT and other key initiatives to reduce costs and strengthen financial performance

# Volumes

- **Note: Budget 2027 is based on CY2025 (same store) due to HR 1 impact**
- **Budget 2027 excludes IOP visits (33,336) due to Deferred RIFs**

	ACTUAL2025	PROJ 2026 Aor	BUDGET 2027	Var to PROJ 2026 Apr	% to PROJ 2026 Apr
<b>Campus: AHS ALL CAMPUS</b>					
Total Adjusted Patient Days	189,632	190,450	184,975	(5,475)	-2.9%
Total Adjusted Discharges	30,725	31,971	31,629	(341)	-1.1%
Physician wRVU	1,671,512	1,714,128	1,623,746	(90,382)	-5.3%
FQHC & Other Clinic Visits	411,554	442,647	400,996	(41,651)	-9.4%
<b>GENERAL ACUTE</b>					
Patient Days	76,737	74,131	71,217	(2,914)	-3.9%
Discharges	14,554	14,774	14,681	(93)	-0.6%
ALOS: Average Length of Stay	5.3	5.0	4.9	-0.2	-3.3%
Occupancy %	70.5%	68.2%	65.5%	-2.7%	
CMI	1.6340	1.6190	1.6190	-	0.0%
Observation Days	7,772	8,960	8,917	(43)	-0.5%
Emergency Visits	109,570	112,644	111,797	(850)	-0.8%
Trauma Cases	3,659	3,637	3,602	(40)	-1.0%
Surgeries	8,480	8,026	7,979	(47)	-0.6%
Deliveries	1,541	1,659	1,555	(104)	-6.3%
<b>PSYCH</b>					
Patient Days	23,788	24,003	24,093	90	0.4%
Discharges	2,473	2,483	2,420	(63)	-2.5%
ALOS: Average Length of Stay	9.6	9.7	10.0	0.3	3.0%
PES Equivalent Days	8,392	7,983	8,342	359	4.5%
<b>REHAB</b>					
Patient Days	8,360	8,324	8,402	78	0.9%
Discharges	615	614	633	19	3.1%
ALOS: Average Length of Stay	13.6	13.6	13.3	(0.3)	-2.1%
Occupancy %	81.8%	81.4%	82.2%	0.8%	
<b>SNF</b>					
SNF Patient Days	100,381	100,819	100,957	138	0.1%
Average Daily Census	275.0	276.2	276.6	0	0.1%
Occupancy %	94.8%	95.2%	95.4%	0.1%	
Bed Holds	1,072	957	960	3	0.3%
<b>Payor Mix</b>					
Insurance %	7.5%	6.7%	6.5%	-0.2%	
Medi-Cal %	56.2%	59.6%	59.9%	0.3%	
Medicare %	34.7%	29.5%	29.4%	-0.1%	
Other Govt %	1.2%	1.5%	1.6%	0.1%	
Self-Pay %	66/83 0.5%	2.8%	2.7%	-0.2%	
Total Payor Mix %	100.0%	100.0%	100.0%	0.0%	

# Other Government Revenues

In Thousands

Programs	Actual FY25	Projected FY26	Budget FY27	Cash Flow			Comments
				FY27	FY28	FY29	
Global Payment Program (GPP)	\$ 139,537	\$ 105,117	\$ 89,529	\$ 89,529	\$ 81,151	\$ 80,945	GPP reduction reflects loss of SNCP portion due to expiration of federal waiver 12/31/2026 (renewal submission has presupposed loss of that portion). Most likely remainder amount will revert to being Medicaid DSH, which is available under federal statute without requiring federal approvals, but does require traditional cost-based claiming excluding non-hospital facilities.
Old Waiver	1,000	-	-	-	-	-	
<b>Medi-Cal Waiver</b>	<b>\$ 140,537</b>	<b>105,117</b>	<b>89,529</b>	<b>\$ 89,529</b>	<b>\$ 81,151</b>	<b>\$ 80,945</b>	
Measure A	\$ 146,177	148,245	148,000	\$ 148,000	\$ 148,000	\$ 148,000	Based on sales tax increment approved by county voters (one-half cent).
AHD Parcel Tax	4,049	4,795	4,320	4,320	4,320	4,320	Tax per property parcel in City of Alameda.
<b>Measure A &amp; Parcel Tax</b>	<b>\$ 150,226</b>	<b>153,040</b>	<b>152,320</b>	<b>\$ 152,320</b>	<b>\$ 152,320</b>	<b>\$ 152,320</b>	
FEMA FUNDING	\$ 5,830	\$ 223	\$ -				Approved claims from FEMA for COVID relief.
<b>Covid Funding</b>	<b>\$ 5,830</b>	<b>223</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# Other Government Revenues

In Thousands

Programs	Actual FY25	Projected FY26	Budget FY27	Cash Flow			Comments
				FY27	FY28	FY29	
HPAC Amendment	\$ 50,125	\$ -	\$ 19,636	\$ 19,636	\$ -	\$ -	Originally \$0 until Gov.'s May Revision to budget projected lower giveback than FY26, implying \$19M paid during FY27. All will be reserved away for likely FY30 payback in Redirection line below
AB85 Redirection Reserve	(42,093)	0	(19,636)	4,789	(53,658)	-	True-up of FY24 received during FY27 estimating a small amount regained (we received no HPAC Amendment during FY24); then true-up of FY25 during FY28 estimating almost all received will be paid back (we received full HPAC Amendment during FY25); FY27 interim \$19M reserved in FY27, transferred back to state in FY30
Medi-Cal SNF Cost Settlement	382	(1,965)	420	(1,659)	420	417	Decreases started Jan 2023 and deepened as virtually all Medi-Cal FFS SNF service moved to Medi-Cal Managed Care where this supplemental is unavailable; HR1 results in small cuts FY27; payback in FY27 reflects FY22 final reconciliation hitting FY27 cash (not yet calculated but likely similar to FY21)
PNPP (Physician SPA)	3,450	11,340	1,733	1,733	1,784	4,755	Reflects adjustment to closer to what is being actually received in cash, since CMS has never started paying the ACA portion and the audits that would allow this payout have no schedule to restart, so even if we are technically owed it we do not have any immediate prospect of getting it.
Rate-Range IGT (RR)	42,592	55,956	41,765	45,831	45,297	44,735	Actual 2024 amounts trended forward, with HR1 reduction est.; higher cash in FY27 reflects payout of CY2025 with less reduction, but 5% reserve added
Enhanced Payment Program (EPP)	68,131	83,085	84,833	114,733	84,833	84,833	Like last year, budget incorporates 25% increase 2024 (seen in payment cycle Spring 2026) followed by 48% increase 2025, plus reduction reflecting some of the new new money being tied to Cost, Efficiency, Productivity, and Access Program (CEPA) which we may not earn 100%; reduction from FY26 budget reflects slightly lower utilization than projected; cash is higher only because EPP payment acceleration will pay us for 18 months during the year on a one-time basis, whereas budget amount is the lower amount earned for services in the year. HR1 cuts will not kick in until 1/1/2028, & will not be seen in cash until fall 2029, FY30.
Quality Incentive Program (QIP)	82,504	77,624	113,684	110,658	113,684	113,684	CMS approved 70% increase to overall program starting CY2025, grandfathered thereafter; 100% of CY2024 assumed earned, 90% of CY2025 and onward; constant distribution. Settlement typically 2 years after year earned. This increase was not reflected in FY26 budget as it would not be in cash for some time, but CY 2025 is expected to be paid out in full during FY 2027 so the full increase is assumed. Under HR1, like EPP, cuts will kick in from 1/1/2028 and cash will affected starting fall 2029 (FY30)

# Other Government Revenues

In Thousands

Programs	Actual FY25	Projected FY26	Budget FY27	Cash Flow			Comments
				FY27	FY28	FY29	
Hospital Fee	7,129	7,440	3,670	3,670	3,670	3,670	Direct grant portion only. 50% reduction for FY26, FY27, and onward reflects that under new HR1-related constraints, entire HQAF from 1/1/2025 may significantly reduce, and related to that, hospital community may reduce public hospital portion of it. Negative for projected FY26 assumes reductions to CY 2025 and first half of CY 2026 otherwise being
Medi-Cal Graduate Medical Education (GME)	18,191	14,199	17,307	16,492	17,276	17,203	Some HR1 cuts assumed due to lower Medi-Cal utilization, otherwise has relatively stabilized
AB915	6,535	8,737	9,075	8,812	9,075	8,908	Trending based on 3% cost trend, 1% revenue trend, known FMAP changes, and some drop for state-only transition out of FFS, and small HR1 cuts due to lower Medi-Cal utilization.
DPNF Pass Through	19,281	23,775	23,447	23,447	-	-	3-year limited-time program, calendar 2023-2025. Little transparency on amounts paid before they are actually paid. Amount received for CY2024 in Dec 2025 was about \$2M less than expected in budget. FY27 amount is final year of program to be paid during FY27.
Prop 56	(830)	262	260	260	260	260	State tobacco tax revenue spent on Medi-Cal enhancements. Amount is subject to change.
County EMS	395	395	395	395	395	395	Same amount each year.
County Trauma	5,266	5,266	5,266	5,266	5,266	5,266	Funded through Measure C (parcel tax for trauma services approved 1997). Same amount each year.
CaAim ECM (Enhanced Care Mgmt)	1,383	1,048	1,048	1,048	1,048	1,048	Patient care funding for Enhanced Care Management services, a Medi-Cal managed care benefit created under CaAim for patients approved as eligible by Alameda Alliance. Reimbursement is only provided if Medi-Cal managed care member is eligible for services in a month, received ECM services from AHS in that month and AHS submits appropriate documentation and billing.
Other (P4P, BHCS)	4,892	1,210	1,210	1,210	1,210	1,210	P4P
<b>Supplemental Programs</b>	<b>\$ 267,333</b>	<b>\$ 288,373</b>	<b>\$ 304,113</b>	<b>\$ 356,320</b>	<b>\$ 230,561</b>	<b>\$ 286,384</b>	
<b>Total Other Government Programs</b>	<b>\$ 563,927</b>	<b>\$ 546,753</b>	<b>\$ 545,962</b>	<b>\$ 598,169</b>	<b>\$ 464,032</b>	<b>\$ 519,649</b>	

## **ACTION / DICUSSION: Contracts**

## Contract Approvals June 2026

**1) Renewal agreement with East Bay Foundation for Graduate Medical Education for provision of surgical residency services. The term of this agreement is effective July 1, 2026 through June 30, 2027. The estimated impact of this agreement is \$3,823,379.**

*Lisa Laurent MD, Chief Medical Officer and Chief Physician Executive*

**2) Renewal agreement with Healogics, LLC dba Acelecare Wound Centers, LLC for the management and staffing of the Creedon Advanced Wound Care Center. The term of this agreement is effective July 1, 2026 through June 30, 2029. The estimated impact of this agreement is \$1,552,000.**

*Mark Fratzke, Chief Operating Officer*

## Contract Approvals June 2026

**3) Renewal agreement with CDW, LLC for provision of Microsoft software and cloud licensing services. The term of this agreement is effective July 1, 2026 through June 30, 2029. The estimated impact of this agreement is \$6,758,367.**

*Christine Yang, Chief Information Officer*

**4) New agreement with The CSI Companies, Inc. for provision of staff augmentation services to assist with the Epic implementation at Saint Rose Hospital. The term of this agreement is June 5, 2026 through February 28, 2027. The estimated impact of this agreement is \$3,100,000.**

*Chris Adams, Chief Administrative Officer (Saint Rose Hospital) and Christine Yang, Chief Administrative Officer (Alameda Health System)*

***Recommendation: Motion to Recommend Approval for the above contract to the Board of Trustees***

# Board of Trustees Contract Summary May 2026

<b>Contractor/ Vendor Name:</b>	East Bay Foundation for Graduate Medical Education (“EBFGME”)
<b>Description:</b>	<p>EBFGME is a non-profit corporation that administers the East Bay Residency Program for surgical residents under the UCSF School of Medicine. The residents from EBFGME have been participating in clinical rotations at Alameda Health System’s (“AHS”) Wilma Chan Highland Hospital (“WCHGH”) since 1989, as well as at Kaiser Permanente (various locations within the East Bay), San Francisco VA Medical Center and Children’s Hospital. All participating hospitals make a financial commitment to EBFGME for the purpose of sharing certain costs and expenses proportionally to hospital participation, including resident salaries and benefits (salary portion) as well as expenses incurred by EBFGME in the administration of resident salaries, benefits and recruitment activities (administration portion). Hospital financial commitment is calculated based on the number and experience of the residents assigned to the hospital for the salary portion and the percentage of students assigned to the hospital for the administration portion.</p> <p>The EBFGME program will place a total of 55 residents across all participating hospitals during FY 27 comprising 39 continuing residents and 16 new residents. Of the 55 surgical residents in the program for the upcoming year, 29 have been assigned to the Accreditation Council of Graduate Medical Education (“ACGME”) accredited Surgical Department Residency Training Program at WCHGH accounting for 52% of the residents in the EBFGME program. The residents range from those in their first through fifth years of residency (“Program Years I through V, often abbreviated PGY I, II, etc.”) and will provide the following services:</p> <ul style="list-style-type: none"> <li>• Inpatient and Outpatient Duty Hours (where “Duty Hours” include all clinical and academic activities related to the residency requirements)</li> <li>• Administrative Duties related to patient care</li> <li>• On-Call Duty Hours</li> </ul> <p>Supervision of the residents and oversight of the Surgical Department Residency Training Program is performed by the UCSF East Bay Faculty Surgeons, under the UCSF Professional Services Agreements for Trauma, Surgery and Neurosurgery.</p> <p>The structure of the Renewal Amendment with EBFGME remains unchanged over the prior term. Our proposed total financial obligation will increase by 9.3% over current rates due to the following changes:</p> <ol style="list-style-type: none"> <li>1) 9% overall increase in residents’ salaries due to EBFGME’s Board of Directors approval of a cost-of-living increase.</li> <li>3) 2.2% average increase in benefits allocation, including housing stipend and addition of a flexible spending account.</li> <li>3) 12.6% increase in the cost of the share of the administrative budget for which AHS is responsible.             <ul style="list-style-type: none"> <li>• AHS administrative budget allocation increase reflects the following:                 <ol style="list-style-type: none"> <li>1. 7% increase in salaries for personnel</li> </ol> </li> </ul> </li> </ol>

# Board of Trustees Contract Summary May 2026

	<ol style="list-style-type: none"> <li>2. No increase in total cost in supplies, printing and equipment reflecting increased utilization and inflation.</li> <li>3. 31% increase in cost of support services, including CPA/audit, legal, and payroll fees.</li> </ol>																			
<b>Contract Type and Term:</b>	Renewal Amendment Term: 07/01/2026 – 06/30/2027 (12 months)																			
<b>Termination Clause:</b>	Without Cause Termination: This contract automatically renews for an additional one-year period if either party fails to give the other party written notice to terminate prior to November 1, 2026.																			
<b>Total Spend with Vendor:</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #4F81BD; color: white;"> <th style="width: 50%;">Description</th> <th style="width: 25%;">Board Approval</th> <th style="width: 25%;">Total</th> </tr> </thead> <tbody> <tr> <td style="background-color: #f2f2f2;">Amendment (07/01/2026 – 06/30/2027)</td> <td style="background-color: #f2f2f2;">Approval Requested</td> <td style="background-color: #f2f2f2; text-align: right;">\$3,823,379</td> </tr> </tbody> </table>						Description	Board Approval	Total	Amendment (07/01/2026 – 06/30/2027)	Approval Requested	\$3,823,379								
Description	Board Approval	Total																		
Amendment (07/01/2026 – 06/30/2027)	Approval Requested	\$3,823,379																		
<b>Estimated Cost Savings:</b>	There is no cost savings associated with this renewal amendment.																			
<b>Fiscal Implications:</b>	AHS is financially responsible for residents' rotations at AHS facilities. Based on the number of assigned residents in FY 27 in conjunction with recent run rates reflecting time at AHS facilities (excluding non-AHS rotations), we are projecting actual expenditures over the course of the proposed amendment to be \$3,823,379 with a budget variance in the amount of \$528,752. A reconciliation process ensures that we only pay for services rendered at AHS facilities during the agreement term.																			
<b>Reasons for Recommendation:</b>	EBFGME has a proven track-record of providing high quality and reliable resident physicians that enhance AHS' ability to provide vital services to the community while simultaneously furthering our teaching mission.																			
<b>Impacted Facilities:</b>	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #4F81BD; color: white;"> <th style="width: 12.5%;">AHS</th> <th style="width: 12.5%;">JGPH</th> <th style="width: 12.5%;">Highland</th> <th style="width: 12.5%;">Fairmont</th> <th style="width: 12.5%;">San Leandro</th> <th style="width: 12.5%;">Alameda</th> <th style="width: 12.5%;">Clinic(s)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>X</td> <td></td> <td>X</td> <td>X</td> <td></td> </tr> </tbody> </table>						AHS	JGPH	Highland	Fairmont	San Leandro	Alameda	Clinic(s)			X		X	X	
AHS	JGPH	Highland	Fairmont	San Leandro	Alameda	Clinic(s)														
		X		X	X															
<b>Coordination with Medical Staff:</b>	The proposed renewal amendment was reviewed by AHS' Chief Medical Officer.																			
<b>Administrative Review:</b>	Primary: Director, Graduate Medical Education Secondary: Designated Institutional Officer																			
<b>Prior BOT Review/Action:</b>	In May 2025, the Board approved an amendment for a 12-month renewal.																			
<b>Executive Sponsor:</b>	Chief Medical Officer																			

# Board of Trustees Contract Summary June | 2026

<b>Contractor/Vendor Name:</b>	Healogics, LLC dba Accelecare Wound Centers, LLC (“Accelecare”)
<b>Description:</b>	<p>The Creedon Advanced Wound Care Center (“Creedon”) serves as the Alameda Health System (“AHS”) facility providing state-of-the-art technologies and techniques in management of slow- and non-healing wounds. Wound care management deploys on-going specialized interventions and treatments (“Therapies”) designed to help healthy tissues combat infection, promote wound healing, and prevent skin breakdown. Therapies are used to treat a variety of widespread and potentially serious conditions including diabetic, traumatic and non-healing surgical wounds which if left untreated can delay recovery and in extreme cases result in more serious negative outcomes (i.e. diabetic foot ulcer requiring amputation, etc.). A key technology utilized in provision of Therapies is Hyperbaric Oxygen Therapy (HBOT) which increases the patient’s blood oxygen concentration which in turn supports and accelerates the natural healing process.</p> <p>Given the specialized equipment and therapeutic techniques required, AHS has partnered with Accelecare in providing a county wound management clinic seeing both AHS and community patients. Accelecare has demonstrated experience and capacity with over 20 years delivering care to over 300,000 patients annually. Per terms of this management services agreement (“Agreement”), Accelecare provides the equipment, staffs the department director, and provides comprehensive administrative support and management services, including the following –</p> <ul style="list-style-type: none"> <li>• Managing daily operations</li> <li>• Scheduling</li> <li>• Credentialing and licensure</li> <li>• Train AHS staff and physician</li> <li>• Support development of department budget</li> <li>• Billing collection services</li> </ul> <p>AHS supplies all other department staff and consumables (i.e. oxygen and other medical supplies). The Creedon clinic is located in leased office space at the Marina Wellness Center and sees ~ 40 patients daily for chronic wound care.</p> <p>Given the prevalence of diabetes in the community as well as our role providing trauma and complex acute care services for the Alameda County area, it is anticipated that service utilization and volumes at Creedon will continue to rise.</p> <p>In light of the preceding, AHS leadership is requesting Board approval to enter a renewal agreement (“Renewal”) for a term of 3-years with no change in services.</p>
<b>Contract Type and Term:</b>	Renewal Agreement for a fixed term of 3 additional years, July 1, 2026 through June 30, 2029.
<b>Termination Clause:</b>	Early termination without cause by providing ninety (90) days’ prior written notice to the other Party.

# Board of Trustees Contract Summary June 2026

<b>Total Spend with Vendor:</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #4F81BD; color: white;"> <th style="width: 60%;">Description</th> <th style="width: 20%;">Board Approval</th> <th style="width: 20%;">Total</th> </tr> </thead> <tbody> <tr> <td>Renewal Agreement (7/01/2026 – 6/30/2029)</td> <td></td> <td style="text-align: right;">\$1,552,000</td> </tr> <tr> <td><b>Total Estimated Spend:</b></td> <td></td> <td style="text-align: right;"><b>\$1,552,000</b></td> </tr> </tbody> </table>						Description	Board Approval	Total	Renewal Agreement (7/01/2026 – 6/30/2029)		\$1,552,000	<b>Total Estimated Spend:</b>		<b>\$1,552,000</b>
Description	Board Approval	Total													
Renewal Agreement (7/01/2026 – 6/30/2029)		\$1,552,000													
<b>Total Estimated Spend:</b>		<b>\$1,552,000</b>													
<b>Estimated Cost Savings:</b>	<p>Costs are composed of a fixed management services fee (“Fixed Fee”) and pass-through for the salary and benefits cost of the department director position (“Pass Through”). Acelecare has agreed to carry over the Fixed Fee from the current Agreement <u>without increase</u> for the duration of the proposed 3-year Renewal term. The Pass Through will continue on terms established under the current Agreement allowing for a 3.5% annual escalator reflective of annual salary increases and cost of benefits adjustment. Total cost increase for the 3-year Renewal term as compared to the current Agreement is \$115,983 reflecting a 8.1% increase for total spend.</p>														
<b>Fiscal Implications:</b>	<p>Creedon generates direct revenue for AHS through its billing services. 2025 net revenue was \$3,688,188 with a resulting contribution margin of \$650,000.</p>														
<b>Reasons for Recommendation:</b>	<p>Effective and efficient wound care management reduces the burden on the healthcare system to provide increasingly invasive care, such as amputations, as wounds become more complicated. There is also a reduction in the social burden of wound treatment including the inability to work, mental health, and treatment of recurring infections. Acelecare is an established provider of wound care management services having partnerships similar to AHS throughout the Bay Area, including Stanford Health Care, Sutter Health, John Muir Medical Center, and El Camino Hospital. The proposed Renewal agreement will continue the work of providing needed services to the community, at reasonable cost and the ability to generate net positive revenue.</p>														
<b>Impacted Facilities:</b>	<b>JGPH</b>	<b>Highland</b>	<b>Fairmont</b>	<b>San Leandro</b>	<b>Alameda</b>	<b>Clinic(s)</b> Creedon Advanced Wound Care									
<b>Coordination with Medical Staff:</b>	<p>Reviewed with AHS Associate Chief Medical Officer for Ambulatory Services.</p>														
<b>Epic Coordination:</b>	<p>Currently, Acelecare generates its own medical record that is input into Epic manually.</p>														
<b>Administrative Review:</b>	<p>Primary: CAO &amp; VP Patient Care Services – Outpatient</p>														
<b>Prior BOT Review/Action:</b>	<p>June 2023 Renewal - Approved</p>														
<b>Executive Sponsor</b>	<p>Chief Operating Officer</p>														

<b>Contractor/Vendor Name:</b>	CDW, LLC ("CDW")
<b>Description:</b>	<p>Alameda Health System ("AHS") utilizes the Microsoft ("MS") Enterprise Agreement ("EA") program to license and support its core business productivity, collaboration, security, and cloud-based technology services used across the organization. These services include Microsoft 365, Exchange, Teams, Visio, Power BI, and various Microsoft server products that support critical administrative, operational, and clinical functions for more than 7,000 users across AHS. Under the proposed agreement, Microsoft will maintain 99.9% or greater uptime for all licensed Microsoft 365 cloud services, in accordance with the Microsoft Service Level Agreement, measured monthly throughout the term of the EA.</p> <p>To renew and maintain these services, AHS contracts with an authorized Microsoft reseller. AHS is proposing to renew its Microsoft EA through CDW Corporation ("CDW"), which will continue serving as the intermediary between AHS and Microsoft for licensing, billing, and administrative support.</p> <p>The proposed renewal agreement is a 3-year renewal of AHS' existing Microsoft EA and includes the continuation of core Microsoft software and cloud service licenses currently utilized throughout the organization. In addition, the renewal incorporates the following enhancements to support evolving operational and automation needs:</p> <ul style="list-style-type: none"> <li>• Increase in Microsoft Copilot licenses from 30 to 40 licenses</li> <li>• Addition of 20 Microsoft Power Automate Premium licenses</li> </ul> <p>The proposed agreement has a total contract value of approximately \$6.76 million over a 3-year term, with payments structured in equal annual installments of approximately \$2.25 million per year.</p> <p>The current Microsoft EA expires on June 30, 2026. Execution of this Microsoft EA is critical to ensure uninterrupted access to essential Microsoft services.</p>

<b>Contract Type and Term:</b>	Renewal Agreement Term of Contract: July 1, 2026 – June 30, 2029								
<b>Termination Clause:</b>	Early termination is available in the event of a breach of contract.								
<b>Total Spend with Vendor:</b>	<table border="1"> <thead> <tr> <th data-bbox="446 1707 979 1749">Description</th> <th data-bbox="979 1707 1279 1749">Board Approval</th> <th data-bbox="1279 1707 1479 1749">Total</th> </tr> </thead> <tbody> <tr> <td data-bbox="446 1749 979 1833">                     CDW                      7/01/2026 – 06/30/2029                 </td> <td data-bbox="979 1749 1279 1833">                     Approval Requested                 </td> <td data-bbox="1279 1749 1479 1833">                     \$6,758,367                 </td> </tr> </tbody> </table>			Description	Board Approval	Total	CDW 7/01/2026 – 06/30/2029	Approval Requested	\$6,758,367
Description	Board Approval	Total							
CDW 7/01/2026 – 06/30/2029	Approval Requested	\$6,758,367							
<b>Estimated Cost Savings:</b>	AHS successfully negotiated fixed pricing for all 3-years of the agreement, with no annual cost escalators during Years 2 and 3. Total cost increase limited to \$465K over proposed 3-year term compared to current agreement, reflective of average 8% rate increase compared to current agreement. Maintaining equal annual payments throughout the								

	contract term provides budget stability and avoids additional costs that would otherwise result from year-over-year price increases, including reducing our exposure to the significant market rate increases in infrastructure pricing due to AI demand.														
<b>Fiscal Implications:</b>	The requested amount was included in the approved FY27 budget, and any additional costs will be included in future budgets.														
<b>Reasons for Recommendation:</b>	CDW is a licensed reseller for Microsoft products and has been a reliable source of software licenses and hardware.														
<b>Impacted Facilities:</b>	<table border="1"> <thead> <tr> <th>AHS</th> <th>JGPH</th> <th>Highland</th> <th>Fairmont</th> <th>San Leandro</th> <th>Alameda</th> <th>Clinic(s)</th> </tr> </thead> <tbody> <tr> <td>X</td> <td>X</td> <td>X</td> <td>X</td> <td>X</td> <td>X</td> <td>X</td> </tr> </tbody> </table>	AHS	JGPH	Highland	Fairmont	San Leandro	Alameda	Clinic(s)	X	X	X	X	X	X	X
AHS	JGPH	Highland	Fairmont	San Leandro	Alameda	Clinic(s)									
X	X	X	X	X	X	X									
<b>Administrative Review:</b>	Primary: Chief Technology Officer Secondary: Chief Information Officer														
<b>Prior BOT Review/Action:</b>	N/A														
<b>Executive Sponsor:</b>	Chief Information Officer														

# Board of Directors Contract Summary | 2026

<b>Contractor/ Vendor Name:</b>	The CSI Companies, Inc.		
<b>Description:</b>	<p>St. Rose Hospital (“SRH”) in conjunction with Alameda Health System (“AHS”) leadership, has made the decision to implement Epic, along with AHS’ other clinical systems, at SRH as part of AHS’ Community Connect Program. SRH seeks to enter into a contract with The CSI Companies, Inc. (“CSI”) under which CSI would provide staff augmentation for the Epic project. CSI will provide analysts to do build work or backfill AHS staff that will support the project. CSI will also provide staffing for training, technical dress rehearsal, and at-elbow support during go-live.</p> <p>AHS has utilized CSI, and CSI is familiar with AHS’ Epic system and other clinical systems. This familiarity will help expedite the project at SRH.</p> <p>St. Rose proposes to enter into a Master Services Agreement with CSI and enter into one or more Statements of Work which will define the scope of services and the costs of such services including staffing commitments. Th expected staffing is as follows:</p> <ul style="list-style-type: none"> <li>• 14.5 Epic Analysts to support the Epic build.</li> <li>• 7 Credentialed Epic Trainers with 1 Training Oversight Manager</li> <li>• 1 Team Lead and 2 Testers for the Technical Dress Rehearsal</li> <li>• 1 Activation Project Manager, 2 Command Center Managers, 20 Activation Support personnel for the Go-Live phase.</li> </ul> <p>The implementation of Epic will support efforts to increase utilization of SRH by community physicians and Stanford Health Care affiliated physicians.</p>		
<b>Contract Type and Term:</b>	<p>New Contract – Master Services Agreement between SRH and CSI.</p> <ol style="list-style-type: none"> <li>1. The Master Services Agreement has a term of 1 year commencing on June 15, 2026.</li> <li>2. The term of Statement of Work No. 1 is June 5, 2026 through February 28, 2027.</li> </ol>		
<b>Termination Clause:</b>	SRH may terminate the Master Services Agreement without cause on thirty (30) days’ written notice.		
<b>Total Spend with Vendor:</b>	<b>Description</b>	<b>Board Approval</b>	<b>Total</b>
	<b>Total Estimated Spend:</b>	<b>Approval Requested</b>	<b>\$3,100,000</b>
<b>Estimated Cost Savings:</b>	N/A		
<b>Fiscal Implications:</b>	Funds have been identified and allocated for the Epic project and the spend with CSI is included in this allocation. Stanford Health Care has also agreed to provide financial support for the project in the form of a grant.		

# Board of Directors Contract Summary | 2026

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<b>Reasons for Recommendation:</b>	In order to implement Epic, SRH requires support from CSI to appropriately staff the project and also allow AHS staff with specific expertise to support the project. CSI is familiar with AHS' Epic systems and other clinical systems, and this familiarity will improve the efficiency of the implementation at SRH. The implementation of Epic will support efforts to increase utilization of SRH by community physicians and Stanford Health Care affiliated physicians.
<b>Administrative Review:</b>	Primary: SRH Chief Administrative Officer Secondary: SRH Manager of Information Technology
<b>Prior BOT Review/Action:</b>	None.
<b>Executive Sponsor:</b>	Chris Adams, SRH Chief Administrative Officer AHS Liaison – Christine Yang, AHS Chief Information Officer

**ALAMEDA HEALTH SYSTEM**

**BOT Previously Approved Contracts - FY26 (July 1, 2025 - June 30, 2026)**

#	Vendor	Amount Requiring BOT Approval	Start Date	Ending Date	BOT approved Date	Agenda Summary	Expectation	Executive Sponsor
1	Alliance HealthCare Services, Inc. dba Alliance HealthCare Radiology	\$3,333,044	4/23/2025	4/22/2028	FC - 7-2-25 BOT Approved 7-9-25	Provision of mobile imaging services.		Chief Operating Officer
2	CareFusion Solutions, LLC	\$7,206,000	8/19/2025	8/18/1930	FC - 7-2-25 BOT Approved 7-9-25	Provision of infusion pumps and supplies.		Chief Clinical Officer
3	East Oakland Community Project	\$1,593,600	8/1/2025	7/31/2028	FC - 7-2-25 BOT Approved 7-9-25	Provision of respite care services.		Chief Clinical Officer
4	The Regents of the University of California on behalf of the University of California, San Francisco, Department of Neurological Surgery	\$7,594,371	8/1/2025	7/31/2027	FC - 7-2-25 BOT Approved 7-9-25	Provision of neurological surgery professional services.		Chief Medical Officer
5	Entisys Solutions, Inc. dba E360	\$1,499,410	9/29/2025	9/28/2028	FC - 9-3-25 BOT Approved 9-17-25	Citrix virtual access platform		Chief Information Officer
6	GuidePoint Security LLC	\$1,457,310	9/30/2025	6/30/2028	FC - 9-3-25 BOT Approved 9-17-25	Arctic Wolf cybersecurity monitoring and recovery services		Chief Information Officer
7	Xerox, Inc.	\$3,983,160	11/1/2025	10/31/1930	FC - 9-3-25 BOT Approved 9-17-25	Printer equipment and services.		Chief Information Officer
8	Anthem Blue Cross Life and Health Insurance Company	\$5,930,739	1/1/2025	12/31/2027	FC - 9-3-25 BOT Approved 9-17-25	Third-party administrator services for AHS employee health insurance plan.		Chief Human Resources Officer
9	Cardea Health	\$6,394,800	10/1/2025	9/30/2028	FC - 9-3-25 BOT Approved 9-17-25	Respite housing services.		Chief Clinical Officer
10	Lifepoint Rehabilitation of California, LLC	\$4,211,233	10/1/2025	9/30/2028	FC - 9-3-25 BOT Approved 9-17-25	Inpatient rehabilitation management services.		Chief Operating Officer

11	McKesson Corporation	\$447,180,000	4/1/2026	3/31/1931	FC - 9-3-25 BOT Approved 9-17-25	Wholesale pharmaceutical supply services.		Chief Clinical Officer
12	Quest Diagnostics	\$13,280,743	3/1/2022	2/28/2026	FC - 9-3-25 BOT Approved 9-17-25	Reference laboratory services.		Chief Clinical Officer
13	Nelson T. Lewis Construction Co., Inc.	\$3,197,080	10/15/2025	6/15/2026	FC - 10-1-25 BOT Approved 10-8-25	St. Rose Hospital cath lab upgrade.		St. Rose Chief Administrative Officer
14	ePlus Technology, Inc.	\$1,800,000	11/1/2025	10/31/2028	FC - 10-1-25 BOT Approved 10-8-25	Data loss protection services.		Chief Information Officer
15	Switch, Ltd.	\$1,509,294	2/16/2026	2/15/1931	FC - 10-1-25 BOT Approved 10-8-25	Data center services.		Chief Information Officer
16	Lescure Company, Inc.	\$1,668,200	11/1/2025	3/31/2027	FC - 10-1-25 BOT Approved 10-8-25	Architectural and structural work for Alameda Hospital HVAC replacement project.		Chief Operating Officer
17	Matrix HG, Inc.	\$1,214,436	11/1/2025	10/31/2026	FC - 10-1-25 BOT Approved 10-8-25	Installation of COVID prevention HVAC upgrades at JGPH.		Chief Operating Officer
18	Symplr Care Management LLC	\$1,112,847	1/1/2026	12/31/2028	FC - 11-5-25 BOT Approved 11-12-25	Patient safety and quality reporting software.		Chief Information Officer
19	LAZ Parking California, LLC	\$6,937,194	1/1/2026	12/31/2028	FC - 11-5-25 BOT Approved 11-12-25	Parking services.		Chief Operating Officer
20	Agiliti Health, Inc.	\$9,138,690	2/1/2026	1/31/2029	FC - 1-7-26 BOT Approved 1-14-26	Equipment rental services.		Chief Operating Officer
21	Smith-Karn Architecture	\$1,492,525	1/15/2026	1/15/2029	FC - 1-7-26 BOT Approved 1-14-26	Architectural services for remodel of SLH medical detoxification clinic.		Chief Operating Officer
22	VTP Holdings, LLC dba VIC the PICC	\$1,620,000	2/1/2026	1/31/2029	FC - 1-7-26 BOT Approved 1-14-26	PICC line placement services.		Chief Clinical Officer
23	Roelz Enterprises, LLC dba ELS Prestige Home Care	\$2,200,000	10/15/2025	10/14/2027	FC - 2-4-26 BOT Approved 2-11-26	SNF sitter services.		Chief Operating Officer

24	Fisher Scientific Company LLC dba Fisher Healthcare	\$6,600,000	4/1/2026	3/31/2029	FC - 3-4-26 BOT Approved 3-11-26	Laboratory supplies		Chief Operating Officer
25	Hill-Rom Company, Inc.	\$1,430,000	3/12/2026	3/11/2027	FC - 3-4-26 BOT Approved 3-11-26	Replacement nurse call system for SNFs		Chief Operating Officer
26	Hyland Software, Inc.	\$2,599,491	5/1/2026	4/30/2029	FC - 4-1-26 BOT Approved 4-8-26	Provision of enterprise content management services		Chief Information Officer
27	Mission Linen Supply	\$13,325,000	5/1/2026	4/30/2029	FC - 4-1-26 BOT Approved 4-8-26	Provision of linen rental and laundry services.		Chief Operating Officer
28	Contra Costa Pathology Associates	\$2,700,000	5/20/2026	5/19/2029	FC - 5-6-26 BOT Approved 5-13-26	Provision of anatomic pathology and histology laboratory services		Chief Operating Officer
29	Quest Diagnostics	\$25,619,650	6/1/2026	5/31/2033	FC - 5-6-26 BOT Approved 5-13-26	Provision of reference laboratory services		Chief Operating Officer
<b>Total Amount for FY 26 year to date</b>		<b>\$587,828,817</b>						