IMPERIAL VALLEY HEALTHCARE DISTRICT

BOARD OF DIRECTORS

Katherine Burnworth, President | Laura Goodsell, Vice-President | James Garcia, Treasurer | Arturo Proctor, Secretary | Enola Berker, Director | Rodolfo Valdez, Director | Felipe Irigoyen, Director

REVISED AGENDA
REGULAR MEETING OF THE BOARD OF DIRECTORS
THURSDAY, October 23, 2025, 5:30 P.M.

601 Heber Ave. Calexico, CA 92231

Join Microsoft Teams
Meeting ID: 219 082 632 967
Passcode: Zi9Us92B

Closed Session – 5:30 p.m.

a. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Gov. Code 54956.9(d)(1))

Case Name	Imperial County Sup. Ct. Case No.
Garcia, O. v. PMHD	ECU 003564
Bradkowski, K. v. PMHD	ECU 003564
Fernandez, A v. PMHD	ECU003635
Rye, A. v. PMHD	ECU 003894
Martinez, F. v. PMHD	ECU003593
Robledo Family v. PMHD	ECU004097
Joe Esquivel v. PMHD	25CV1165
Ledezma v. PMHD	ECU003496
Roman v. Valenzuela et al.	Tbd
Adriana Pachecho v. PMHD	Tbd

b. PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Gov. Code 54957(b)(1))
Title: Board Secretary

Open Session – Time Certain 6:00 p.m.

1. **Call to Order**

2. **Roll Call**

3. **Pledge of Allegiance**

4. **Approval of Request for Remote Appearance by Board Member(s)**, *if Applicable*

5. **Consider Approval of Agenda**
   In the case of an emergency, items may be added to the agenda by a majority vote of the Board of Directors. An emergency is defined as a work stoppage, a crippling disaster, or other activity that severely imperils public health, safety, or both. Items on the agenda may be taken out of sequential order as their priority is determined by the Board of Directors. The Board may take action on any item appearing on the agenda.

6. **Public Comments**
   At this time the Board will hear comments on any agenda item. If any person wishes to be heard, they shall stand; address the president, identify themself, and state the subject for comment. Time limit for each speaker is 3 minutes individually per item to address the Board. Individuals who wish to speak on multiple items will be allowed four (4) minutes in total. A total of 15 minutes shall be allocated for each item for all members of the public. The board may find it necessary to limit the total time allowable for all public comments on items not appearing on the agenda at anyone one meeting to one hour.

7. **Board Comments**
   Reports on meetings and events attended by Directors; Authorization for Director(s) attendance at upcoming meetings and/or events; Board of Directors comments.
   a. Brief reports by Directors on meetings and events attended
   b. Schedule of upcoming Board meetings and/or events
   c. Report by Merger Strategic Planning Ad-Hoc Committee
   d. Finance Committee update

8. **Consent Calendar**
   Any member of the Board may request that items for the Consent Calendar be removed for discussion. Items so removed shall be acted upon separately immediately following approval of items remaining on the Consent Calendar.

   a. Approve minutes for meetings of October 9, 2025
   b. Approve and file PMH Expenses/Financial Report September 2025

9. **Items for Discussion and/or Board Action:**

   a. Fiscal 2025 Audit Presentation

b. PMA Presentation re Seismic Compliance

c. Action Item: Policy and Procedure: Check Request

d. Staff Recommends Action to Authorize: Authorization to approve Emergency Medical Care On-Call for Cameron Dodd, M.D.
Presented by: Christopher R. Bjornberg/Carly Zamora
Contract Value: approximately $126,000 value varies depending on Call Coverage and needs.
Contract Term: 2 yrs.
Budgeted: Yes
Budgeted Classification: On-Call

e. Staff Recommends Action to Authorize: Authorization to approve Emergency Medical Care On-Call for Evan Porter, M.D.
Presented by: Christopher R. Bjornberg/Carly Zamora
Contract Value: approximately $126,000 value varies depending on Call Coverage and needs.
Contract Term: 2 yrs.
Budgeted: Yes
Budgeted Classification: On-Call

f. Staff Recommends Action to Authorize: Nutanix
Presented by: Christopher R. Bjornberg
Contract Value:

Capital Equipment	$114,882.12 (one-time)
Licensing	$144,699.84 (3-years)
Maintenance	$8,369.43 (3-year)
Implementation	$31,844.24 (one-time)
Taxes	$10,052.20 (one-time)
Total	$309,847.83

Contract Term: 3-yrs.
Budgeted: Yes
Budgeted Classification: Capital, Licenses, Maintenance

10. Management Reports

a. Finance: Carly C. Loper, MAcc – Chief Financial Officer
b. Hospital Operations: Carol Bojorquez, MSN, RN – Chief Nursing Officer
c. Clinics Operation: Carly Zamora MSN, RN – Chief of Clinic Operations
d. Urgent Care: Tomas Virgen – Administrative Coordinator/ Support for AB 918
e. Executive: Christopher R. Bjornberg – Chief Executive Officer
f. Legal: Adriana Ochoa – General Counsel

11. Items for Future Agenda

This item is placed on the agenda to enable the Board to identify and schedule future items for discussion at upcoming meetings and/or identify press release opportunities.

12. Adjournment

a. The next regular meeting of the Board will be held on November 13, 2025, at 6:00 p.m.

POSTING STATEMENT

A copy of the agenda was posted October 20, 2025, at 601 Heber Avenue, Calexico, California 92231 at 5:30 p.m. and other locations throughout the IVHD pursuant to CA Government code 54957.5. Disclosable public records and writings related to an agenda item distributed to all or a majority of the Board, including such records and written distributed less than 72 hours prior to this meeting are available for public inspection at the District Administrative Office where the IVHD meeting will take place. The agenda package and material related to an agenda item submitted after the packets distribution to the Board is available for public review in the lobby of the office where the Board meeting will take place.

In compliance with the Americans with Disabilities Act, if any individuals request special accommodations to attend and/or participate in District Board meetings please contact the District at (760)970- 6046. Notification of 48 hours prior to the meeting will enable the District to make reasonable accommodation to ensure accessibility to this meeting [28 CFR 35.102-35.104 ADA title II].

MEETING MINUTES
OCTOBER 09, 2025
REGULAR BOARD MEETING

THE IMPERIAL VALLEY HEALTHCARE DISTRICT MET IN REGULAR SESSION ON THE 9th OF OCTOBER AT 207 W. LEGION ROAD CITY OF BRAWLEY, CA. ON THE DATE, HOUR AND PLACE DULY ESTABLISHED OR THE HOLDING OF SAID MEETING.

1. **TO CALL ORDER:**
   The regular meeting was called to order in open session at 6:04pm by Laura Goodsell.

2. **ROLL CALL-DETERMINATION OF QUORUM:**

Vice-President	Laura Goodsell
Treasurer	James Garcia
Trustee	Enola Berker
Trustee	Rodolfo Valdez
Trustee	Felipe Irigoyen

ABSENT:
Katherine Burnworth - President
Arturo Proctor - Secretary

GUESTS:
Adriana Ochoa – Legal/Snell & Wilmer
Christopher R. Bjornberg - Chief Executive Officer
Tomas Virgen - Support for IVHD (AB 918)

3. **PLEDGE OF ALLEGIANCE WAS LED BY DIRECTOR GOODSELL.**

4. **APPROVAL OF REQUEST FOR REMOTE APPEARANCE BY BOARD MEMBER(S)**
   None

5. **SWEARING-IN CEREMONY FOR NEW DIRECTOR FELIPE IRIGOYEN**
   City of Imperial Mayor James Tucker performed the swearing in for Director Felipe Irigoyen.

6. **CONSIDER APPROVAL OF AGENDA:**
   Motion was made by Director Berker and second by Director Garcia to approve the agenda for October 9, 2025. Motion passed by the following vote wit:

   AYES: Goodsell, Garcia, Berker, Valdez, Irigoyen
   NOES: None

7. **PUBLIC COMMENT TIME:**
   None.

8. **BOARD COMMENTS:**
   a. Brief reports by Directors on meetings and events attended.

      Director Goodsell reported that they attended the ACHD conference in San Diego and

that was very educational, and it was interesting.

b. Schedule of upcoming Board meetings and events.

None

c. Report of Merger Strategic Planning Ad-Hoc Committee

Attorney Adriana reported that they did meet last Friday with UCSD to discuss the strategic plan. We have a tentative calendar that has been set which includes a presentation to this board in November on facilities and strategic planning a tentative presentation to this Board in December hopefully regarding funding mechanism or a finance mechanism or a finance model for the combined healthcare district. Things are working great.

9. **CONSENT CALENDAR:**

Motion was made by Director Garcia and second by Director Berker to approve the consent calendar minutes for September 11, 2025, September 30, 2025, and PMH Expenses/Financial Report August 2025. Motion passed by the following vote wit:

AYES: Goodsell, Garcia, Berker, Valdez, Irigoyen
NOES: None

10. **ACTION ITEMS:**

a. Calexico Fire Chief Contreras presentation.

Chief Contreras gave a presentation on the ambulance services in Calexico and requested for the district not forget about the City of Calexico and the department being its own public ambulance provider. Understand that Heffernen was there for almost 70 years and unfortunately it got dissolved but the community is still paying 20 years of the tax Heffernan money that was meant for the community outreach ad for medical services or for whatever it was intended. His goal is to work together as strategic plan to work together.

b. Revision to Future Board Meeting Locations

Revised meeting locations meetings:
October 23, 2025 -Calexico
November 13, 2025 – PMH
December 11, 2025 – ECRMC
January 8, 2026 – Calexico
January 22, 2026 - PMH

Motion was made by Director Berker and second by Director Garcia to approve the Revision for Future Board Meetings. Motion passed by the following vote wit:

AYES: Goodsell, Garcia, Berker, Valdez, Irigoyen
NOES: None

c. Action Item: Policy and Procedure: Security Management Plan

Motion was made by Director Berker and second by Director Irigoyen to approve Policy and Procedure: Security Management Plan. Motion passed by the following vote wit:

AYES: Goodsell, Garcia, Berker, Valdez, Irigoyen
NOES: None

d. Staff Recommends Action to Authorize: Authorize the renewal of the Master Software and Services Agreement for coding software license & support fees between Imperial Valley Healthcare District/Pioneers Memorial Hospital and Solventum Health Information Systems, Inc. (formerly known as 3M)
Presented by: Carly Loper, CFO
Contract Value: $140,029.50
Contract Term: Renewing for another 3 yrs.
Budgeted: Yes
Budgeted Classification: Purchased Services

Motion was made by Director Valdez and second by Director Berker to approve Authorize the renewal of the Master Software and Services Agreement for coding software license & support fees between Imperial Valley Healthcare District/Pioneers Memorial Hospital and Solventum Health Information Systems, Inc. (formerly known as 3M). Motion passed by the following vote wit:

AYES: Goodsell, Garcia, Berker, Valdez, Irigoyen
NOES: None

e. Staff Recommends Action to Authorize: Authorization to approve Amendment of Professional Service Agreement for Patrick Sweet, MD.P.C.
Presented by: Christopher R. Bjornberg/Carly Zamora
Contract Value: Varies wRVU based
Contract Term: 2 years
Budgeted: Yes
Budgeted Classification: PSA

Motion was made by Director Berker and second by Director Garcia to approve Authorization to approve Amendment of Professional Service Agreement for Patrick Sweet, MD.P.C. Motion passed by the following vote wit:

AYES: Goodsell, Garcia, Berker, Valdez, Irigoyen
NOES: None

f. Staff Recommends Action to Authorize: Sanders Inc.
Presented by: Christopher R. Bjornberg/Tomas Virgen
Contract Value: $256,346.48
Contract Term: None
Budgeted: No
Budgeted Classification: NA

The board at this moment does not want to decide until legal reviews.

Legal recommended reserving it subject to discussion with legal. We can bring it back for closed session and talk about liquidated damages and some negotiations. Because for now we wanted to make sure that the work was completed without getting legal involved, just unnecessary expenditure, and making sure everything gets wrapped up, which you know it has gotten wrapped up great with Tomas and Chris.

Motion was made by Director Irigoyen and second by Director Garcia to approve spending this to legal for review and then bring this back after it has been reviewed. Motion passed by the following vote wit:

AYES: Goodsell, Garcia, Berker, Valdez, Irigoyen
NOES: None

11. <u>MANAGEMENT REPORTS:</u>

a. Finance: Carly C. Loper, MAcc – Chief Financial Officer

Carly went over the financial report.

b. Hospital Operations: Carol Bojorquez, MSN, RN – Chief Nursing Officer

Carol went over the CNO report.

c. Clinics Operation: Carly Zamora MSN, RN – Chief of Clinic Operations

Carly reported on the Clinic Operation report.

d. Urgent Care: Tomas Virgen – Administrative Coordinator/ Support for AB 918

Toma had a meeting with Dr. Tyson this week and they went over some questions that the board had asked. One was the hours of operations for Urgent Care and there on Mon-Fri 10am-7pm. When Heffernan was working on the RFP for urgent care some of the public's request was have hours before and normal hours, so they knew they wanted access before schools' hours and after working hours. He did discuss that with Dr. Tyson about what we can do about that and obviously there is a cost to all those things. There numbers begin to go up from the last time we discussed. Toma sent an email to the board an informational dashboard to review.

Another thing is that we got interest from a provider in putting a cardiology service on the south building of urgent care this week and that is something our CEO Chris and him still have not had a conversation yet. That is something this provider is interested in subleasing in the south side building.

e. Executive: Christopher R. Bjornberg – Chief Executive Officer

Chris reported that Pablo and he met with UCSD on the strategic plan and have put a lot of work into that. This week in particular and a lot of good momentum going forward with that and then also along that was the service line pieces as well. We are really starting to

hone in on some of those pieces and amounts that we feel that services that are leaving the valley that we think that we can keep here what those percentages look like, what that could potentially affect as far as our numbers are concerned and that is something they are working with UCSD as well on and they have another meeting this next week on that as well. Both Dae and Carly have been part of those conversations. So, a lot of work is going on at that end and then, as you heard from pretty much everybody that talked so far on the integration side, you know, once we've been working together for a while, but having that MOU for those chaired services, those certain areas really kind of keep that off a lot. And so, there is a lot more movement happening in that end. And so, we are pretty excited about what that looks like and how that is starting to perform in shape. So, a lot of good work happens by a lot of people, not just those in this room, but some of our directors and managers and even our frontline staff and some of the things that have come out there.

He reported that they have had meetings this week in particular with the staff at ECRMC with regard to the benefits. So that they have an understanding what those look like was they come over. Luis, the CHRO over there, myself, met with our brokers to kind of give it an understanding of this is what I look fighting side by side. That was prior to their meetings that they could have a better rundown of okay; this is what we offer, and this location is what we offer. That location is currently and here is how it will be different when it all comes together. And so, they had two pretty good meetings.

One of the big things that we have gotten going on is our server meeting. We actually have a meeting set up with that one on the 23rd, so the next date that we have our board meeting, actually. And this one will be a pretty robust conversation that we are going to have with them about the direction forward. He imagines that we will still have more questions than answers but thinks this is an excellent set of going forward as far as what we have been talking to them about. They have had a lot more time to be able to say what they think they can do. And so we're hoping they'll come out with some more information from that perspective so we can start to really understand with this timeline's going to look like because he thinks that as we go through this process, that's probably going to be one of our longest pieces of this merger outside of, you know, some of the normal stuff from like the culture and many everything together. Hopefully, we will have a vote, a much better understanding from the 23rd on what that could potentially look at, that we can let you all know about, so that you are aware.

He also reported that we are going to be having Senator Padilla out here in the area and is going to be meeting with the two teams. He wants to do a walk through at ECRMC, meet with the leadership including UCSD.

f. Legal: Adriana Ochoa – General Counsel

None

12. **ITEMS FOR FUTURE AGENDA:**
Auditors

BOARD ENTERED INTO CLOSED SESSION AT 7:55PM

13. **CLOSED SESSION:**

a. **CONFERNECE WITH LEGAL COUNSEL – EXISTING LITIGATION (Gov. Code 54956.9(d)(1))**
Name of Case: Arleen Fernandez v. Pioneers Memorial Healthcare District, et al.
Imperial County Superior Court Case No. ECU003635
ONFERNECE WITH LEGAL COUNSEL – EXISTING LITIGATION (Gov. Code 54956.9(d)(1))

BOARD RECONVENED INTO OPEN SESSION AT 8:29PM
No reportable action taken in closed session.

14. **ADJOURNMENT:**
With no future business to discuss, Motion was made unanimously to adjourn meeting at 8:29 p.m.

PIONEERS
IMPERIAL VALLEY
HEALTHCARE DISTRICT

To: Board of Directors

Katherine Burnworth, President

Laura Goodsell, Vice President

Arturo Proctor, Secretary

James Garcia, Treasurer

Enola Berker, Trustee

Rodolfo Valdez, Trustee

Additional Distribution:

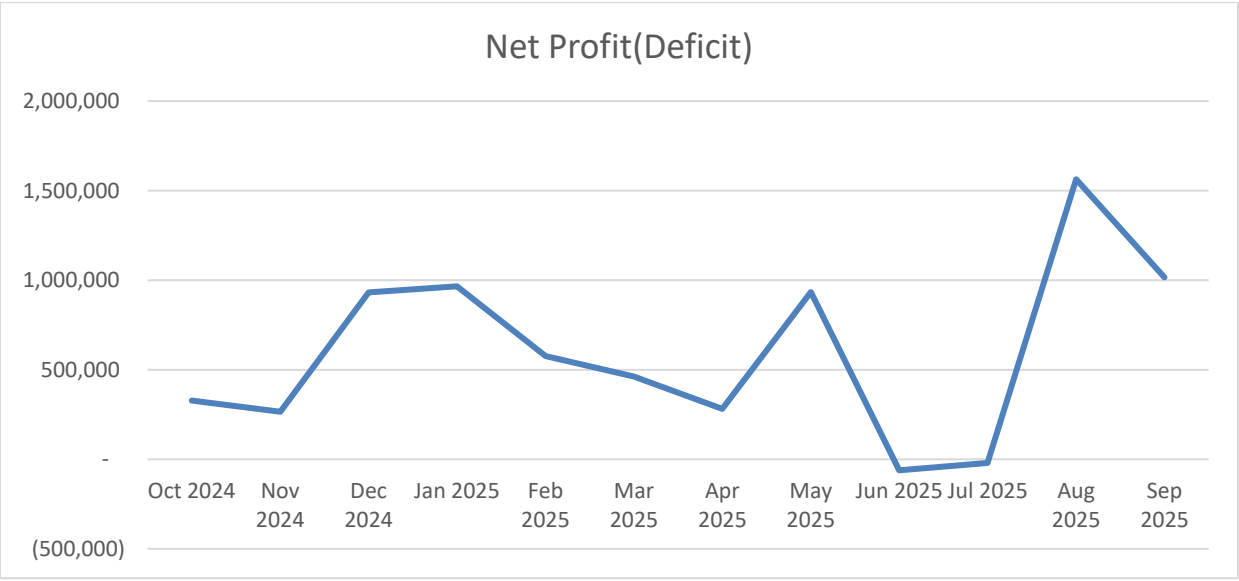
Christopher R. Bjornberg, Chief Executive Officer

From: Carly Loper, Chief Financial Officer

Financial Report – September 2025

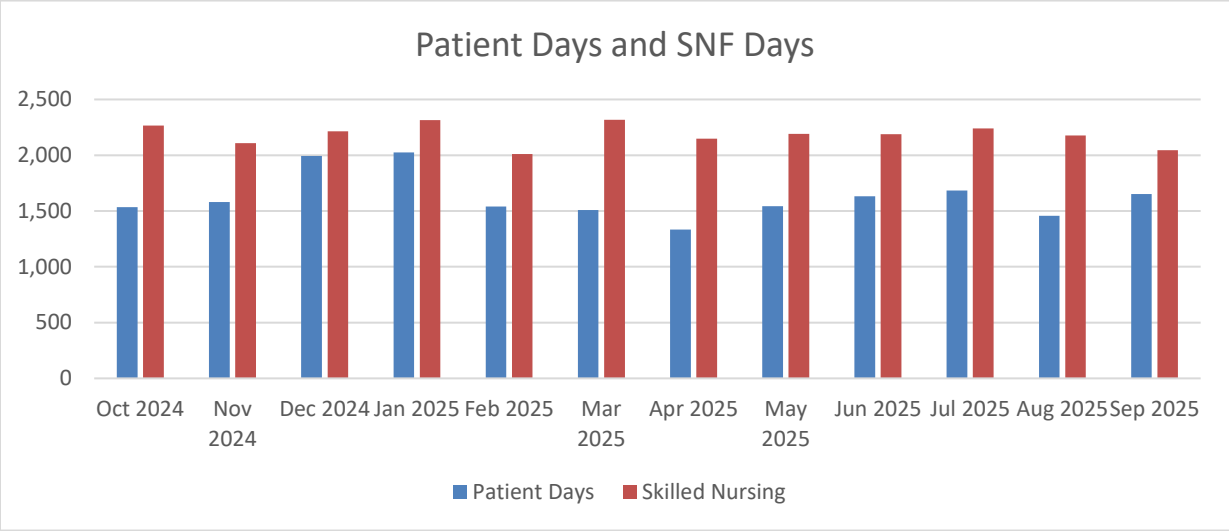
Overview:

Financial operations for the month of September resulted in a profit of $1,016,147 against a budgeted loss of ($3,489,460).



Patient Volumes:

For the month of September, inpatient admissions fell below budget by (1.9%) but exceeded the prior month by 3.6%. For the year-to-date period, inpatient admissions exceeded budget by 0.7% and exceeded the prior year by 7.2%. September inpatient days exceeded budget by 8.6% and exceeded the prior month volumes by 13.2%. For the year-to-date period, inpatient days exceeded budget by 3.8% and exceeded the prior year by 3.8%.



Newborn deliveries in September fell below August's deliveries by (6.7%) and fell below the monthly budget by (50.3%). September's ED visits exceeded August's visits by 10.9% and exceeded budget for the month by 7.1%. Surgical case volumes fell below the prior month's volumes by (8.5%) and fell below the monthly budget by (14.2%).

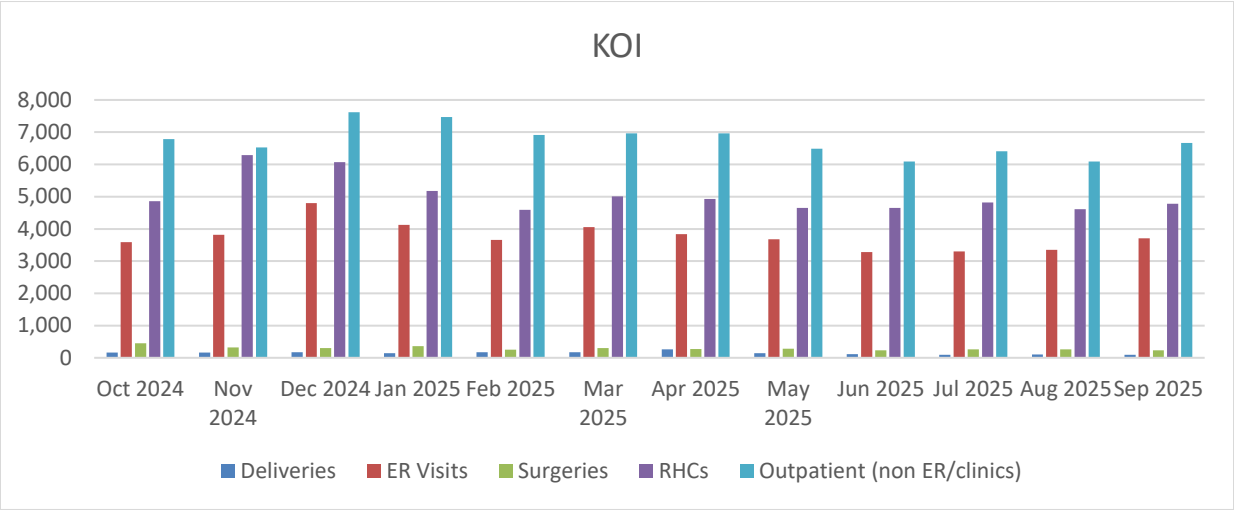
Pioneers Health Center (PHC) visits in September exceeded the prior month's visits by 3.6% and exceeded the monthly budget by 13.4%. The Calexico Health Center (CHC) volumes in September exceeded the prior month volumes by 4.3% and exceeded the monthly budget by 20.6%. The Pioneers Children's Health Center (PCHC) volumes exceeded August's volumes by 4.4% but fell below the monthly budget by (9.5%).

Hospital outpatient volumes i.e., Lab, Imaging, Respiratory and other services exceeded August's volumes by 9.6% but fell below the monthly budget by (15.5%).

For the month of September, Pioneers Memorial Skilled Nursing Center (PMSNC), *formerly Imperial Heights Health and Wellness Center*, inpatient days decreased from August's days by (6.1%) with 2,045 inpatient days in September compared to 2,177 inpatient days in August. PMSNC had an average daily census (ADC) of 68.2 for the month of September.

See Exhibit A (Key Volume Stats – Trend Analysis) for additional detail.

	Current Period			Year To Date		
	Act.	Bud	Prior Yr.	Act.	Bud	Prior Yr.
Deliveries	97	195	184	296	538	503
E/R Visits	3,710	3,463	3,597	10,353	10,310	10,823
Surgeries	236	275	369	755	919	1,084
GI Scopes	7	97	7	290	902	52
Calexico RHC	1,002	831	829	3,087	2,313	2,125
Pioneer Health	2,630	2,320	2,308	7,823	6,902	6,360



Gross Patient Revenues:

In September, gross inpatient revenues fell below budget by ($601,367) or (3.3%) and outpatient revenues exceeded budget by $5,937,036 or 25.4%.

	Monthly Gross Revenue	Daily Gross Revenue
August	$43,841,223	$1,414,233
September	$46,918,948	$1,563,965

Net operating revenues (Gross revenues less contractual deductions) exceeded the monthly budget by $4,185,194 or 40.5% and exceeded the prior month's revenues by $909,452 or 6.7%.

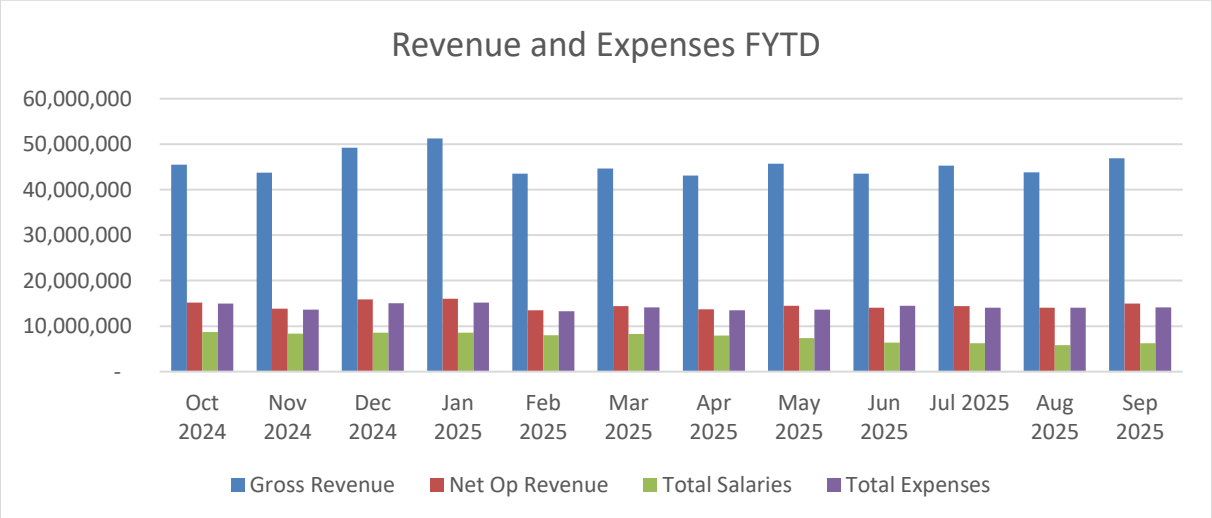
Operating Expenses:

In total, September operating expenses were under budget by $483,669 or 3.3%. Staffing expenses, which include Salaries, Benefits and Contract Labor were under budget by $974,866 or 11.3%. Non-salary expenses, which include Supplies, Professional Fees, Purchased Services and Other were over budget by ($491,197) or (8.2%). For the month of September, Legal Fees were over budget by ($389,478) or (615.0%).

	Monthly Expenses	Daily Expenses
August	$14,075,092	$454,035
September	$14,098,527	$469,951

Below is a summary table of expenses compared to budget.

Exp. Category	Actual	Budget	Var.	Comment
Salaries	6,240	6,665	6.4%	Under Budget
Benefits	1,241	1,748	29.0%	Under Budget
Contract Labor	157	202	22.3%	Under Budget
Pro Fees	1,692	1,295	-30.7%	Over Budget
Supplies	1,563	1,490	-4.9%	Over Budget
Purchased Serv	693	724	4.3%	Under Budget
Other	990	968	-2.3%	On Budget

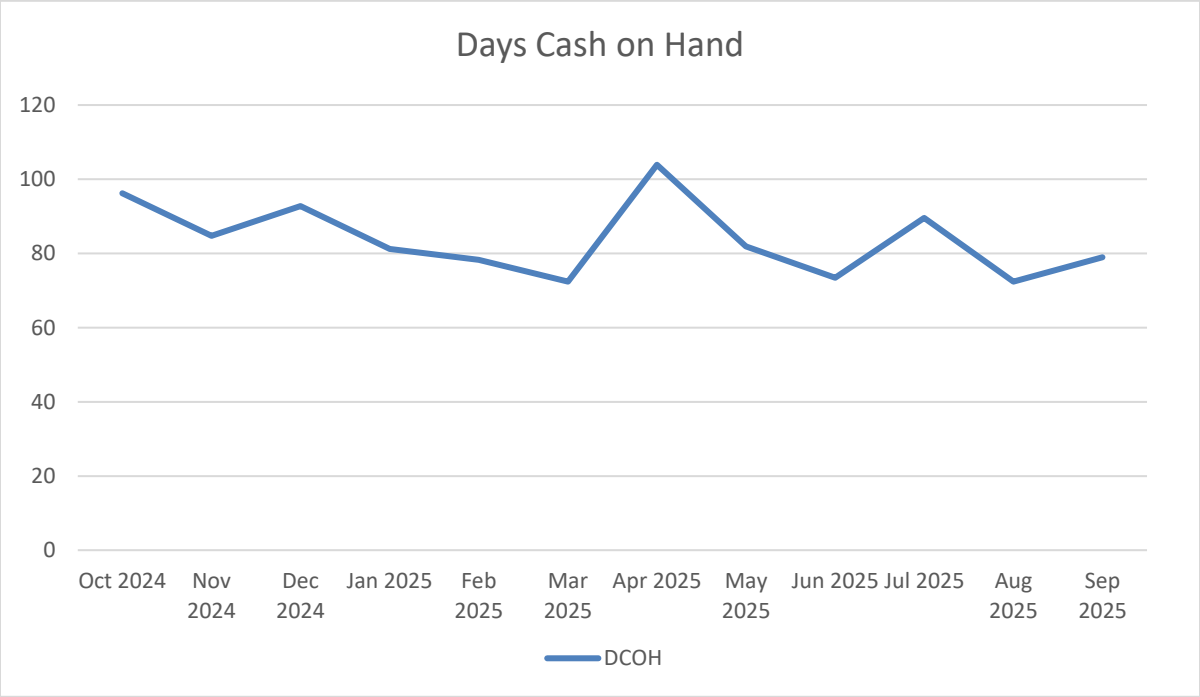


Bond Covenants:

As part of the Series 2017 Bond issue, the District is required to maintain certain covenants or "promises" to maintain liquidity (days cash on hand of 50 days) and profitability (debt service coverage ratio of 1.20). A violation of either will allow the Bond Trustee (US Bank) authorization to take certain steps to protect the interest of the individual Bond Holders.

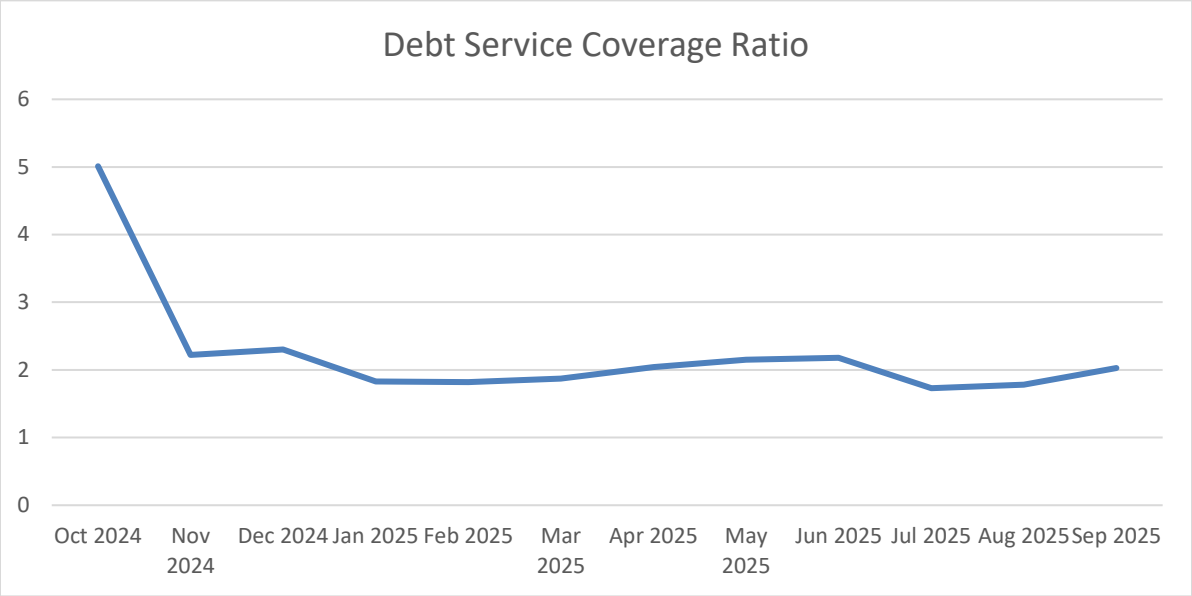
The District's days cash on hand increased from the prior month with the following results:

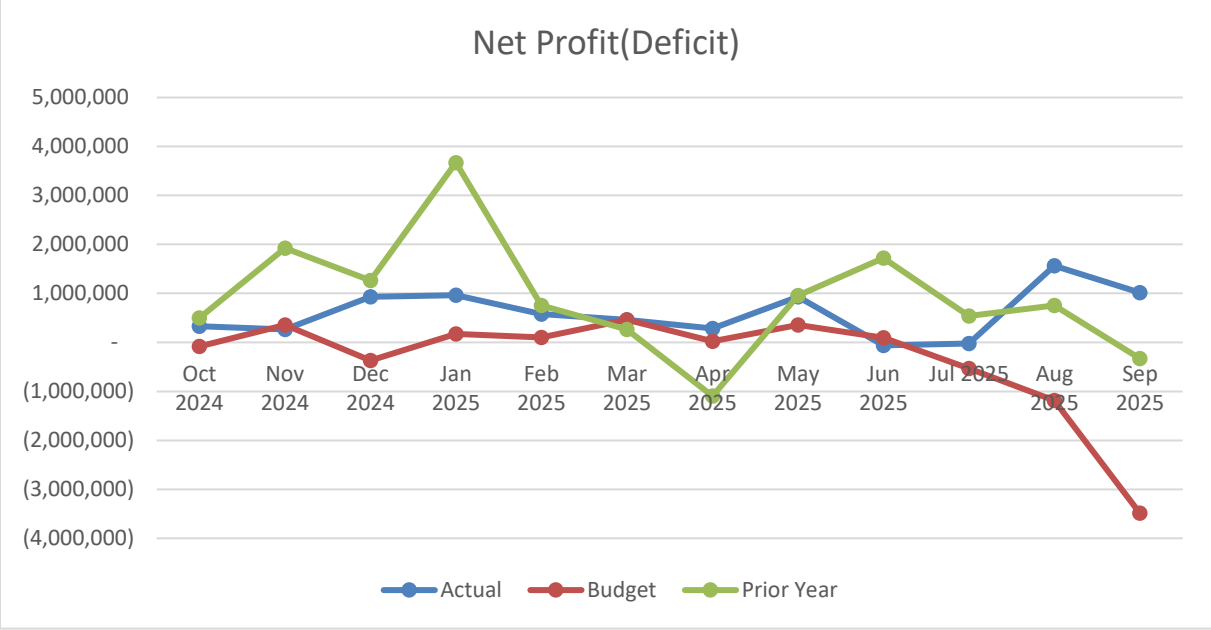
end of August 2025:	**72.4 days cash on hand**
end of September 2025:	**79.0 days cash on hand**



Net Excess/(Deficit):

Fiscal year-to-date, District operations have resulted in a profit of $2,559,240 against a budgeted loss of ($5,216,307), which is ahead of the prior year-to-date profit of $958,205.





IMPERIAL VALLEY HEALTHCARE DISTRICT
STATEMENT OF REVENUE AND EXPENSE
FOR THE PERIOD ENDING SEPTEMBER 30, 2025

LAST MONTH ACTUAL AUGUST	LAST YEAR ACTUAL SEPTEMBER	THIS MONTH ACTUAL SEPTEMBER	THIS MONTH BUDGET SEPTEMBER	% VAR		FYTD ACTUAL SEPTEMBER	FYTD BUDGET SEPTEMBER	% VAR	FYTD PRIOR YEAR SEPTEMBER	% VAR
4,044	2,397	4,407	3,479	26.66%	ADJ PATIENT DAYS	13,095	10,963	19.44%	10,963	19.44%
1,458	1,289	1,651	1,521	8.55%	INPATIENT DAYS	4,793	4,616	3.83%	4,616	3.83%
500	495	518	528	-1.89%	IP ADMISSIONS	1,573	1,562	0.70%	1,468	7.15%
47	43	55	51	8.55%	IP AVERAGE DAILY CENSUS	52	50	3.83%	50	3.83%
					GROSS PATIENT REVENUES					
15,807,716	18,180,370	17,579,003	18,180,370	-3.31%	INPATIENT REVENUE	49,793,893	53,958,030	-7.72%	53,958,031	-7.72%
28,033,507	23,402,909	29,339,945	23,402,909	25.37%	OUTPATIENT REVENUE	86,246,274	74,192,914	16.25%	74,192,914	16.25%
43,841,223	41,583,279	46,918,948	41,583,279	12.83%	TOTAL PATIENT REVENUES	136,040,167	128,150,944	6.16%	128,150,945	6.16%
					REVENUE DEDUCTIONS					
12,363,658	9,148,238	13,253,122	12,779,646	-3.70%	MEDICARE CONTRACTUAL	36,531,702	33,478,368	-9.12%	29,277,526	-24.78%
12,783,150	11,976,873	13,701,424	13,216,979	-3.67%	MEDICAL CONTRACTUAL	40,372,507	39,722,193	-1.64%	37,698,593	-7.09%
-1,481,965	-1,378,326	-1,574,256	-1,518,594	-3.67%	SUPPLEMENTAL PAYMENTS	-4,378,717	-4,312,397	-1.54%	-4,088,884	-7.09%
0	0	0	0	100.00%	PRIOR YEAR RECOVERIES	0	0	100.00%	0	
5,467,731	8,022,745	5,605,549	5,407,352	-3.67%	OTHER DEDUCTIONS	17,949,545	21,350,115	15.93%	23,250,335	22.80%
6,207	60,153	1,375,831	1,327,185	-3.67%	CHARITY WRITE OFFS	1,384,964	1,523,856	9.11%	207,625	-567.05%
1,093,400	1,030,122	38,784	37,412	-3.67%	BAD DEBT PROVISION	2,004,369	1,988,012	-0.82%	2,887,961	30.60%
-4,167	-4,167	-4,167	-4,167	0.00%	INDIGENT CARE WRITE OFFS	-8,334	-12,711	34.43%	-12,501	-33.33%
30,228,014	28,855,638	32,396,287	31,245,812	-3.68%	TOTAL REVENUE DEDUCTIONS	93,856,036	93,737,435	-0.13%	89,220,655	-5.20%
13,613,209	12,727,641	14,522,661	10,337,467	40.49%	NET PATIENT REVENUES	42,184,131	34,413,509	22.58%	38,930,290	-8.36%
68.9%	69.4%	69.0%	75.1%			69.0%	73.1%		69.6%	
					OTHER OPERATING REVENUE					
0	0	0	0		GRANT REVENUES	0	0		0	#DIV/0!
424,312	728,012	457,484	461,008	-0.76%	OTHER	1,221,049	1,383,024	-11.71%	1,308,838	-6.71%
424,312	728,012	457,484	461,008	-0.76%	TOTAL OTHER REVENUE	1,221,049	1,383,024	-11.71%	1,308,838	-6.71%
14,037,521	13,455,653	14,980,145	10,798,475	38.72%	TOTAL OPERATING REVENUE	43,405,180	35,796,532	21.26%	40,239,128	7.87%
					OPERATING EXPENSES					
6,189,444	6,387,066	6,240,870	6,664,561	6.36%	SALARIES AND WAGES	18,653,370	19,002,817	1.84%	18,087,039	-3.13%
1,436,464	1,678,679	1,241,463	1,747,842	28.97%	BENEFITS	4,024,393	4,936,520	18.48%	4,737,975	15.06%
114,483	187,398	157,463	202,259	22.15%	REGISTRY & CONTRACT	463,617	630,848	26.51%	586,265	20.92%
7,740,391	8,253,143	7,639,796	8,614,662	11.32%	TOTAL STAFFING EXPENSE	23,141,380	24,570,185	5.82%	23,411,279	1.15%
1,733,156	1,267,728	1,691,793	1,295,378	-30.60%	PROFESSIONAL FEES	4,987,033	3,974,469	-25.48%	3,893,099	-28.10%
1,555,753	1,455,049	1,562,601	1,489,581	-4.90%	SUPPLIES	4,829,628	4,472,071	-8.00%	4,357,726	-10.83%
680,238	710,216	693,069	724,245	4.30%	PURCHASED SERVICES	1,974,737	2,153,367	8.30%	2,085,366	5.30%
617,305	675,929	666,485	691,583	3.63%	REPAIR & MAINTENANCE	1,997,126	1,631,253	-22.43%	1,582,592	-26.19%
309,566	288,299	309,556	297,744	-3.97%	DEPRECIATION & AMORT	928,678	916,534	-1.32%	861,766	-7.76%
286,130	226,415	292,266	242,274	-20.63%	INSURANCE	825,043	760,215	-8.53%	712,638	-15.77%
244,175	259,019	253,042	259,019	2.31%	HOSPITALIST PROGRAM	792,949	743,387	-6.67%	743,387	-6.67%
908,378	923,137	989,919	967,710	-2.30%	OTHER	2,778,057	2,674,141	-3.89%	2,537,622	-9.47%
14,075,092	14,058,935	14,098,527	14,582,196	3.32%	TOTAL OPERATING EXPENSES	42,254,632	41,895,622	-0.86%	40,185,475	-5.15%
-37,571	-603,282	881,618	-3,783,721	123.30%	TOTAL OPERATING MARGIN	1,150,548	-6,099,089	-118.86%	53,653	-2044.42%
					NON OPER REVENUE(EXPENSE)					
171,783	207,469	68,041	121,307	-43.91%	OTHER NON-OP REV (EXP)	-869,219	363,921	-338.85%	713,345	-221.85%
1,362,695	0	0	0	0.00%	FEMA FUNDS	2,078,448	0	100.00%	0	0.00%
117,632	117,632	117,632	225,987	-47.95%	DISTRICT TAX REVENUES	352,896	677,961	-47.95%	352,896	0.00%
-51,144	-53,846	-51,144	-53,033	3.56%	INTEREST EXPENSE	-153,432	-159,099	3.56%	-161,689	5.11%
1,600,966	271,255	134,529	294,261	-54.28%	TOTAL NON-OP REV (EXPENSE)	1,408,693	882,783	59.57%	904,552	55.73%
1,563,395	-332,027	1,016,147	-3,489,460	129.12%	NET EXCESS / (DEFICIT)	2,559,240	-5,216,307	149.06%	958,205	-167.09%
1,276.95	1,096.83	954.26	1,402.46	31.96%	TOTAL PAID FTE'S (Inc Reg & Cont.)	1,143.09	1,304.35	12.36%	1,113.31	-2.67%
1,137.05	770.43	853.38	1,106.14	22.85%	TOTAL WORKED FTE'S	1,015.17	1,008.79	-0.63%	918.45	-10.53%
14.68	23.20	16.53	21.16	21.87%	TOTAL CONTRACT FTE'S	17.54	21.52	18.52%	18.13	3.28%

IMPERIAL VALLEY HEALTHCARE DISTRICT
BALANCE SHEET AS OF SEPTEMBER 30, 2025

	AUGUST 2025	SEPTEMBER 2025	SEPTEMBER 2024
ASSETS			
CURRENT ASSETS			
CASH	$30,351,050	$25,515,876	$41,905,071
CASH - NORIDIAN AAP FUNDS	$0	$0	$0
CASH - 3RD PRTY REPAYMENTS	$2,618,646	$2,618,646	$0
CDs - LAIF & CVB	$66,244	$66,244	$66,244
ACCOUNTS RECEIVABLE - PATIENTS	$107,216,421	$108,464,270	$89,746,451
LESS: ALLOWANCE FOR BAD DEBTS	-$3,075,055	-$1,789,631	-$4,862,497
LESS: ALLOWANCE FOR CONTRACTUALS	-$74,876,791	-$74,184,800	-$71,152,183
NET ACCTS RECEIVABLE	$29,264,575	$32,489,839	$13,731,771
	27.29%	29.95%	15.30%
ACCOUNTS RECEIVABLE - OTHER	$34,917,506	$37,312,370	$32,074,254
COST REPORT RECEIVABLES	$59,499	$59,499	$1,206,822
INVENTORIES - SUPPLIES	$3,280,604	$3,238,935	$3,058,329
PREPAID EXPENSES	$2,559,632	$2,340,271	$2,286,593
TOTAL CURRENT ASSETS	$103,117,756	$103,641,680	$94,329,084
OTHER ASSETS			
PROJECT FUND 2017 BONDS	$621,749	$702,794	$748,910
BOND RESERVE FUND 2017 BONDS	$968,373	$968,373	$968,336
LIMITED USE ASSETS	$1,830	$8,129	$38,310
NORIDIAN AAP FUNDS	$0	$0	$0
GASB87 LEASES	$60,529,359	$60,529,359	$64,931,450
OTHER ASSETS PROPERTY TAX PROCEEDS	$269,688	$269,688	$505,438
OTHER INVESTMENTS	$420,000	$420,000	
UNAMORTIZED BOND ISSUE COSTS			
TOTAL OTHER ASSETS	$62,810,999	$62,898,343	$67,192,444
PROPERTY, PLANT AND EQUIPMENT			
LAND	$6,240,526	$6,883,276	$2,623,526
BUILDINGS & IMPROVEMENTS	$63,294,097	$63,870,530	$62,919,140
EQUIPMENT	$67,563,427	$67,824,247	$63,652,270
CONSTRUCTION IN PROGRESS	$380,993	$5,971,233	$1,018,054
LESS: ACCUMULATED DEPRECIATION	-$104,000,914	-$104,479,206	-$100,610,759
NET PROPERY, PLANT, AND EQUIPMENT	$33,478,129	$40,070,080	$29,602,231
TOTAL ASSETS	$199,406,884	$206,610,103	$191,123,759

IMPERIAL VALLEY HEALTHCARE DISTRICT
BALANCE SHEET AS OF SEPTEMBER 30, 2025

	AUGUST 2025	SEPTEMBER 2025	SEPTEMBER 2024
LIABILITIES AND FUND BALANCES			
CURRENT LIABILITIES			
ACCOUNTS PAYABLE - CASH REQUIREMENTS	$3,898,391	$3,522,315	$3,979,184
ACCOUNTS PAYABLE - ACCRUALS	$8,396,418	$9,707,018	$11,607,060
PAYROLL & BENEFITS PAYABLE - ACCRUALS	$7,984,442	$6,328,638	$6,300,121
COST REPORT PAYABLES & RESERVES	$2,618,646	$2,618,646	$0
NORIDIAN AAP FUNDS	$0	$0	$0
CURR PORTION- GO BONDS PAYABLE	$0	$0	$230,000
CURR PORTION- 2017 REVENUE BONDS PAYABLE	$335,000	$335,000	$320,000
INTEREST PAYABLE- GO BONDS	$1,917	$1,917	$5,750
INTEREST PAYABLE- 2017 REVENUE BONDS	$268,125	$321,254	$329,254
OTHER - TAX ADVANCE IMPERIAL COUNTY	$0	$0	$0
DEFERRED HHS CARES RELIEF FUNDS	$0	$0	$0
CURR PORTION- LEASE LIABILITIES(GASB 87)	$4,071,774	$4,071,774	$3,756,205
SKILLED NURSING OVER COLLECTIONS	$2,895,574	$3,096,878	$122,875
CURR PORTION- SKILLED NURSING CTR ADVANCE	$0	$0	$0
CURRENT PORTION OF LONG-TERM DEBT	$1,037,037	$1,037,037	$1,171,779
TOTAL CURRENT LIABILITIES	$31,507,324	$31,040,477	$27,822,228
LONG TERM DEBT AND OTHER LIABILITIES			
PMH RETIREMENT FUND - ACCRUAL	$658,000	$658,000	$349,618
NOTES PAYABLE - EQUIPMENT PURCHASES	$0	$0	$0
LOANS PAYABLE - DISTRESSED HOSP. LOAN	$26,962,963	$26,962,963	$26,962,963
LOANS PAYABLE - CHFFA NDPH	$0	$0	$3,766,770
BONDS PAYABLE G.O BONDS	$0	$0	$0
BONDS PAYABLE 2017 SERIES	$14,125,062	$14,123,077	$14,481,900
LONG TERM LEASE LIABILITIES (GASB 87)	$58,207,090	$58,207,090	$62,267,845
DEFERRED REVENUE -CHW	$0	$0	$0
DEFERRED PROPERTY TAX REVENUE	$275,438	$275,438	$511,188
TOTAL LONG TERM DEBT	$100,228,553	$100,226,568	$108,340,284
FUND BALANCE AND DONATED CAPITAL	$66,127,914	$72,783,818	$54,003,039
NET SURPLUS (DEFICIT) CURRENT YEAR	$1,543,095	$2,559,240	$958,207
TOTAL FUND BALANCE	$67,671,009	$75,343,058	$54,961,246
TOTAL LIABILITIES AND FUND BALANCE	$199,406,886	$206,610,103	$191,123,758

IMPERIAL VALLEY HEALTHCARE DISTRICT
STATEMENT OF REVENUE AND EXPENSE - 12 Month Trend

	1	2	3	4	5	6	7	8	9	10	11	12	YTD
	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Jul-25
ADJ PATIENT DAYS	3,036	3,243	3,868	3,776	2,876	3,264	2,707	3,686	3,714	4,647	4,044	4,407	45,853
INPATIENT DAYS	1,290	1,376	1,676	1,769	1,275	1,350	1,110	1,542	1,632	1,684	1,458	1,651	19,102
IP ADMISSIONS	479	501	591	585	488	511	462	551	538	555	500	518	6,774
IP AVERAGE DAILY CENSUS	42	46	54	57	46	44	46	50	54	54	47	55	637
GROSS PATIENT REVENUES													
INPATIENT REVENUE	19,326,709	18,566,845	21,330,319	24,026,450	19,289,412	18,471,097	17,673,179	19,122,305	19,132,498	16,407,174	15,807,716	17,579,003	244,913,077
DAILY HOSPITAL SERVICES	4,425,452	3,960,883	4,306,327	4,623,907	3,923,533	4,460,991	4,502,920	4,627,358	4,467,121	1,774,557	1,896,971	1,848,468	49,004,146
INPATIENT ANCILLARY	14,901,257	14,605,962	17,023,992	19,402,543	15,365,879	14,010,106	13,170,259	14,494,947	14,665,377	14,632,616	13,910,745	15,730,535	195,908,931
OUTPATIENT ANCILLARY	26,164,034	25,191,832	27,895,452	27,255,392	24,218,568	26,191,988	25,433,294	26,581,622	24,402,953	28,872,822	28,033,507	29,339,945	342,984,319
TOTAL PATIENT REVENUES	45,490,743	43,758,677	49,225,771	51,281,842	43,507,980	44,663,085	43,106,473	45,703,927	43,535,451	45,279,996	43,841,223	46,918,948	587,897,396
REVENUE DEDUCTIONS													
MEDICARE CONTRACTUAL	11,152,895	9,362,592	11,681,500	13,186,192	11,368,853	11,713,712	10,228,981	10,173,409	10,067,042	10,914,920	9,513,796	13,253,122	141,765,253
MEDICAL CONTRACTUAL	12,946,217	13,222,415	15,178,005	18,178,743	12,813,377	12,785,203	13,643,163	13,219,010	13,232,031	13,887,933	12,434,283	13,701,424	177,218,677
SUPPLEMENTAL PAYMENTS	-1,374,159	-1,374,159	-1,374,159	-1,374,159	-1,378,326	-1,184,154	-1,378,326	-1,453,003	-1,378,326	-1,322,496	8,526,807	-1,574,256	-8,017,042
PRIOR YEAR RECOVERIES	0	0	-1,925,640	0	-15,505	-88,856	-467,741	0	0	0	994,668	0	-1,503,074
OTHER DEDUCTIONS	6,839,814	8,171,185	9,491,219	4,827,640	6,597,941	6,978,258	6,797,466	8,500,637	6,238,570	6,876,265	-4,235	5,605,549	84,943,054
CHARITY WRITE OFFS	10,063	12,363	26,134	25,780	7,162	0	8,600	188,266	1,012,366	2,926	159,173	1,375,831	2,888,817
BAD DEBT PROVISION	1,020,000	920,000	1,171,548	749,234	950,000	600,000	920,000	920,000	882,258	872,185	-1,396,479	38,784	8,677,652
INDIGENT CARE WRITE OFFS	-4,167	-4,167	-4,167	-4,167	0	0	0	0	0	0	0	-4,167	-25,002
TOTAL REVENUE DEDUCTIONS	30,590,663	30,310,229	34,244,440	35,589,263	30,343,502	30,804,163	29,752,143	31,548,319	30,053,941	31,231,733	30,228,014	32,396,287	405,948,335
NET PATIENT REVENUES	14,900,080	13,448,448	14,981,331	15,692,579	13,164,478	13,858,922	13,354,330	14,155,608	13,481,510	14,048,263	13,613,209	14,522,661	181,949,060
	67.25%	69.27%	69.57%	69.40%	69.74%	68.97%	69.02%	69.03%	69.03%	68.97%	68.95%	69.05%	69.05%
OTHER OPERATING REVENUE													
GRANT REVENUES	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	296,651	392,693	909,432	343,185	362,386	535,886	372,539	311,185	571,500	339,253	424,312	457,484	6,044,518
TOTAL OTHER REVENUE	296,651	392,693	909,432	343,185	362,386	535,886	372,539	311,185	571,500	339,253	424,312	457,484	6,044,518
TOTAL OPERATING REVENUE	15,196,731	13,841,141	15,890,763	16,035,764	13,526,864	14,394,808	13,726,869	14,466,793	14,053,010	14,387,516	14,037,521	14,980,145	187,993,578
OPERATING EXPENSES													
SALARIES AND WAGES	6,843,129	6,700,034	6,537,237	6,670,775	6,039,904	6,268,879	6,237,213	6,278,514	6,359,473	6,223,056	6,189,444	6,240,870	82,975,594
BENEFITS	1,696,408	1,474,183	1,838,509	1,747,884	1,691,888	1,816,690	1,462,931	844,172	1,474,386	1,346,466	1,436,464	1,241,463	19,750,123
REGISTRY & CONTRACT	203,673	170,892	169,549	181,032	291,516	180,983	210,277	233,655	120,425	191,671	114,483	157,463	2,413,018
TOTAL STAFFING EXPENSE	8,743,210	8,345,109	8,545,295	8,599,691	8,023,308	8,266,552	7,910,421	7,356,341	7,954,285	7,761,193	7,740,391	7,639,796	105,138,735
PROFESSIONAL FEES	1,442,258	1,406,374	1,241,747	1,352,522	1,142,132	1,463,172	1,490,185	1,435,269	2,217,574	1,562,084	1,733,156	1,691,793	19,445,994
SUPPLIES	1,874,654	1,269,214	2,456,239	1,960,507	1,545,327	1,454,101	1,405,314	1,678,334	1,501,610	1,711,274	1,555,753	1,562,601	21,429,977
PURCHASED SERVICES	527,135	569,775	508,682	724,696	618,846	684,894	459,333	667,131	548,591	601,430	680,238	693,069	7,994,036
REPAIR & MAINTENANCE	847,788	668,786	795,518	820,025	266,691	723,397	662,344	733,946	591,319	713,336	617,305	666,485	8,782,869
DEPRECIATION & AMORT	288,299	288,299	293,647	399,610	282,356	282,356	331,604	305,281	299,579	309,556	309,566	309,556	3,988,008
INSURANCE	241,953	225,205	232,212	222,108	239,646	204,757	224,447	222,120	40,139	246,647	286,130	292,266	2,904,045
HOSPITALIST PROGRAM	272,176	122,990	0	266,507	167,004	249,017	244,297	207,916	292,881	295,732	244,175	253,042	2,874,756
OTHER	728,810	741,486	944,621	839,501	977,589	786,002	784,904	1,008,868	1,021,103	879,760	908,378	989,919	11,534,078
TOTAL OPERATING EXPENSES	14,966,283	13,637,238	15,017,961	15,185,167	13,262,899	14,114,248	13,512,849	13,615,206	14,467,081	14,081,012	14,075,092	14,098,527	184,092,498
TOTAL OPERATING MARGIN	230,448	203,903	872,802	850,597	263,965	280,560	214,020	851,587	-414,071	306,504	-37,571	881,618	3,901,080
NON OPER REVENUE(EXPENSE)													
OTHER NON-OPS REVENUE	30,898	-2,357	-6,557	-6,426	245,308	114,595	344	16,003	286,161	-1,109,043	171,783	68,041	16,219
FEMA FUNDS	0	0	0	0	0	0	0	0	0	715,753	0	0	715,753
DISTRICT TAX REVENUES	117,632	117,632	117,632	172,729	117,632	117,632	117,632	117,632	117,632	117,632	117,632	117,632	1,584,313
INTEREST EXPENSE	-51,503	-53,369	-51,401	-51,350	-51,299	-51,247	-51,196	-51,144	-51,144	-51,144	-51,144	-51,144	-670,931
CARES HHS/ FEMA RELIEF FUNDING	0	0	0	0	0	0	0	0	0	0	1,362,695	0	1,362,695
TOTAL NON-OPS REVENUE(EXPENSE)	97,027	61,906	59,674	114,953	311,641	180,980	66,780	82,491	352,649	-326,802	1,600,966	134,529	3,008,049
NET EXCESS / (DEFICIT)	327,475	265,809	932,476	965,550	575,606	461,540	280,800	934,078	-61,422	-20,298	1,563,395	1,016,147	6,909,129
TOTAL PAID FTE'S (Inc Reg & Cont.)	1,031.44	983.93	1,116.10	1,189.57	1,172.24	1,106.21	964.28	1,011.14	1,129.64	1,191.95	1,276.95	954.26	1,185.38
TOTAL WORKED FTE'S	748.59	748.38	948.70	993.61	1,051.28	981.75	837.21	915.77	991.52	1,049.86	1,137.05	853.38	1,002.30
TOTAL CONTRACT FTE'S	16.78	16.57	16.29	17.57	24.10	20.84	21.15	21.06	15.28	19.86	14.68	16.53	20.33
PAID FTE'S - HOSPITAL	927.71	880.21	964.18	1,040.82	1,008.51	914.42	803.19	860.70	1,024.79	1,089.84	1,124.91	850.19	1,039.28
WKD FTE'S - HOSPITAL	650.28	650.06	809.59	857.09	910.21	798.47	697.31	785.41	900.06	960.18	1,003.78	762.67	871.03
PAID FTE'S - SNF	103.73	103.73	151.92	148.75	163.74	191.79	161.09	150.44	104.85	102.11	152.04	104.08	146.10
WORKED FTE'S - SNF	98.32	98.32	139.11	136.53	141.07	183.28	139.90	130.37	91.46	89.68	133.26	90.71	131.26

Imperial Valley Healthcare District - Financial Indicators Report
(Based on Prior 12 Months Activities)
For The 12 Months Ending: September 30, 2025
excludes: GO bonds tax revenue, int exp and debt,

1. Debt Service Coverage Ratio

This ratio compares the total funds available to service debt compared to the debt plus interest due in a given year.

$$\text{Formula:} \quad \frac{\text{Cash Flow + Interest Expense}}{\text{Principal Payments Due + Interest}}$$

$$\text{DSCR} = \frac{\$11,557,938}{\$5,725,896} = \mathbf{2.02}$$

Recommendation: To maintain a debt service coverage of at least 1.20% x aggregate debt service per the 2017 Revenue Bonds covenant.

2. Days Cash on Hand Ratio

This ratio measures the number of days of average cash expenses that the hospital maintains in cash and marketable investments. (Note: The proformas ratios include long-term investments in this calculation:)

$$\text{Formula:} \quad \frac{\text{Cash + Marketable Securities}}{\dfrac{\text{Operating Expenses, Less Depreciation}}{365 \text{ Days}}}$$

$$\text{DCOHR} = \frac{\$28,200,766}{\dfrac{\$166,490,138}{365}} = \mathbf{61.8}$$

Recommendation: To maintain a days cash on hand ratio of at least 50 days per the 2017 Revenue Bonds covenant.

3. Long-Term Debt to Capitalization Ratio

This ratio compares long-term debt to the Hospital's long-term debt plus fund balances.

$$\text{Formula:} \quad \frac{\text{Long-term Debt}}{\text{Long-term Debt + Fund Balance (Total Capital)}}$$

$$\text{L.T.D.-C.R.} = \frac{\$104,401,941}{\$179,939,615} = \mathbf{58.0}$$

Recommendation: To maintain a long-term debt to capitalization ratio not to exceed 60.0%.

	Current Month 9/30/2025	Year-To-Date 3 Month 9/30/2025
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Income (Loss)	1,016,145	2,559,240
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
Depreciation	$309,556	$928,679
(Increase)/Decrease in Net Patient Accounts Receivable	($2,274,801)	($3,425,900)
(Increase)/Decrease in Other Receivables	($2,394,865)	($7,462,816)
(Increase)/Decrease in Inventories	$41,669	($190,099)
(Increase)/Decrease in Pre-Paid Expenses	$219,362	($233,494)
(Increase)/Decrease in Other Current Assets	$0	$3,233,154
Increase/(Decrease) in Accounts Payable	($775,171)	($142,812)
Increase/(Decrease) in Notes and Loans Payable	$1,115,984	($212,623)
Increase/(Decrease) in Accrued Payroll and Benefits	($1,655,804)	($1,089,317)
Increase/(Decrease) in Accrued Expenses	$0	$0
Increase/(Decrease) in Patient Refunds Payable	$0	$0
Increase/(Decrease) in Third Party Advances/Liabilities	$0	$0
Increase/(Decrease) in Other Current Liabilities	$53,129	$2,778,034
Net Cash Provided by Operating Activities:	**(4,344,795)**	**($3,257,953)**
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	($196,357)	($5,305,824)
(Increase)/Decrease in Limited Use Cash and Investments	($6,299)	($6,342)
(Increase)/Decrease in Other Limited Use Assets	($81,046)	($243,137)
(Increase)/Decrease in Other Assets	$0	$0
Net Cash Used by Investing Activities	**($283,701)**	**($5,555,304)**
CASH FLOWS FROM FINANCING ACTIVITIES:		
Increase/(Decrease) in Bond/Mortgage Debt	($1,985)	($5,956)
Increase/(Decrease) in Capital Lease Debt	$0	$0
Increase/(Decrease) in Other Long Term Liabilities	$201,305	$605,990
Net Cash Used for Financing Activities	**$199,320**	**$600,034**
(INCREASE)/DECREASE IN RESTRICTED ASSETS	**$0**	**$0**
Net Increase/(Decrease) in Cash	**($4,429,177)**	**($8,213,223)**
Cash, Beginning of Period	$32,629,943	$36,413,989
Cash, End of Period	**$28,200,766**	**$28,200,766**

PIONEERS
IMPERIAL VALLEY
HEALTHCARE DISTRICT

Key Operating Indicators
September 2025

	Month			YTD		
	ACTUAL	BUDGET	PRIOR YR	ACTUAL	BUDGET	PRIOR YR
Volumes						
Admits	518	528	495	1,573	1,562	1,468
ICU	135	126	126	321	323	323
Med/Surgical	1,017	788	788	2,981	2,698	2,698
Newborn ICU	122	158	158	357	360	360
Pediatrics	55	66	66	162	148	148
Obstetrics	322	383	383	972	1,087	1,087
Total Patient Days	1,651	1,521	1,521	4,793	4,616	4,616
Adjusted Patient Days	4,407	3,479	3,479	13,095	7,489	10,963
Average Daily Census	55	51	51	52	50	50
Average Length of Stay	2.37	2.88	2.58	0.13	2.91	2.67
Deliveries	97	195	184	296	538	503
E/R Visits	3,710	3,463	3,597	10,353	10,310	10,823
Surgeries	236	275	369	755	919	1,084
Wound Care	272	118	332	850	475	929
Pioneers Health Center	2,630	2,320	2,308	7,823	6,902	6,360
Calexico Visits	1,002	831	829	3,087	2,313	2,125
Pioneers Children	766	846	765	2,160	2,368	1,499
Outpatients (non-ER/Clinics)	6,669	7,889	6,378	19,302	21,932	18,962
Surgical Health	64	81	59	183	214	142
Urology	217	337	291	827	1,046	1,068
WHAP	383	392	388	1,134	1,283	1,161
C-WHAP	651	588	365	2,046	1,510	591
CDLD	172	43	42	396	43	42
Skilled Nursing	2,045	2,435	2,131	6,461	7,305	6,571
FTE's						
Worked	853.38	1,106.14	770.43	1,015.17	1,008.79	918.45
Paid	954.27	1,402.46	1,096.83	1,143.09	1,304.35	1,113.31
Contract FTE's	16.53	21.16	23.20	17.03	21.52	18.13
FTE's APD (Worked)	6.50	9.54	6.64	7.13	12.39	7.71
FTE's APD (Paid)	5.81	12.09	9.46	8.03	16.02	9.34
Net Income						
Operating Revenues	$14,980,145	$10,798,475	$13,455,653	$43,405,180	$35,796,532	$40,239,128
Operating Margin	$881,618	-$3,783,721	-$603,282	$1,150,548	-$6,099,089	$53,653
Operating Margin %	5.9%	-35.0%	-4.5%	2.7%	-17.0%	0.1%
Total Margin	$1,016,147	-$3,489,460	-$332,027	$2,559,240	-$5,216,307	$958,205
Total Margin %	6.8%	-32.3%	-2.5%	5.9%	-14.6%	2.4%

Exhibit A - September 2025

Key Volume Stats -Trend Analysis

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	YTD
Deliveries														
Actual	95	104	97	0	0	0	0	0	0	0	0	0	296	296
Budget	162	181	195	171	187	200	162	156	178	177	177	177	2,123	538
Prior FY 2025	152	167	184	159	167	170	148	169	178	266	141	110	2,201	503
E/R Visits														
Actual	3,297	3,346	3,710	0	0	0	0	0	0	0	0	0	10,353	10,353
Budget	3,509	3,338	3,463	3,408	3,629	4,624	3,804	3,442	3,794	3,668	3,668	3,668	44,015	10,310
Prior FY 2025	3,728	3,498	3,597	3,590	3,817	4,803	4,125	3,654	4,055	3,839	3,678	3,285	43,064	10,823
Surgeries														
Total Actual	261	258	236	0	0	0	0	0	0	0	0	0	755	755
Total Budget	335	309	275	295	301	331	312	219	275	295	295	295	3,537	919
Prior FY 2025	312	403	369	452	323	304	366	251	299	277	287	233	3,510	1,084
Calexico														
Actual	1,124	961	1,002	0	0	0	0	0	0	0	0	0	3,087	3,087
Budget	722	760	831	906	776	891	957	944	1,074	873	873	873	10,480	2,313
Prior FY 2025	621	675	829	915	1,119	1,232	1,012	948	1,074	1,174	923	1,034	11,556	2,125
Pioneers Health Center														
Actual	2,654	2,539	2,630	0	0	0	0	0	0	0	0	0	7,823	7,823
Budget	2,186	2,396	2,320	2,678	2,377	2,305	2,809	2,483	2,594	2,461	2,461	2,461	29,531	6,902
Prior FY 2025	1,937	2,115	2,308	2,688	3,473	3,496	2,856	2,580	2,744	2,655	2,599	2,584	32,035	6,360
Pioneers Children														
Actual	660	734	766	0	0	0	0	0	0	0	0	0	2,160	2,160
Budget	723	799	846	906	858	881	905	798	839	839	839	839	10,072	2,368
Prior FY 2025	358	376	765	841	1,009	984	878	734	845	728	749	659	8,926	1,499
Outpatients														
Actual	6,548	6,085	6,669	0	0	0	0	0	0	0	0	0	19,302	19,302
Budget	7,094	6,949	7,889	7,775	5,951	6,154	7,941	7,663	6,516	7,104	7,104	7,104	85,244	21,932
Prior FY 2025	6,314	6,270	6,378	6,780	6,531	7,619	7,471	6,911	6,961	6,966	6,484	6,092	80,777	18,962
Wound Care														
Actual	297	281	272	0	0	0	0	0	0	0	0	0	850	850
Budget	197	160	118	122	119	136	167	112	104	137	137	137	1,646	475
Prior FY 2025	270	327	332	326	251	258	293	304	287	292	242	270	3,452	929
WHAP														
Actual	378	373	383	0	0	0	0	0	0	0	0	0	1,134	1,134
Budget	378	513	392	415	391	379	425	320	336	394	394	394	4,731	1,283
Prior FY 2025	330	443	388	414	688	362	427	325	342	367	375	369	4,830	1,161
C-WHAP														
Actual	738	657	651	0	0	0	0	0	0	0	0	0	2,046	2,046
Budget	465	457	588	610	558	583	581	379	445	518	518	518	6,220	1,510
Prior FY 2025	131	95	365	403	552	400	425	441	432	419	599	588	4,850	591

Anesthesia	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**7,393,570**	**6,574,141**	**819,429**
DEDUCTIONS FROM REVENUE	**5,515,603**	**5,062,089**	
NET PATIENT REVENUES	**1,877,967**	**1,512,052**	**365,914**
OPERATING EXPENSES			
SALARIES	33,131	3,135	
BENEFITS	8,183	834	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**41,314**	**3,969**	**37,345**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	2,981,786	2,588,704	
SUPPLIES	162,577	31,271	
PURCHASED SERVICES	0	0	
REPAIRS AND MAINTENANCE	260	0	
DEPRECIATION AND AMORTIZAT	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	13,194	252	
ALL NON-LABOR	**3,157,817**	**2,620,226**	**537,591**
TOTAL OPERATING EXPENSES	**3,199,132**	**2,624,195**	**574,936**
NET OPERATING MARGIN	**(1,321,165)**	**(1,112,143)**	**(209,022)**

Cardiac Cath	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**397,273**	**244,435**	**152,837**
DEDUCTIONS FROM REVENUE	**241,939**	**192,860**	
NET PATIENT REVENUES	**155,334**	**51,576**	**103,758**
OPERATING EXPENSES			
SALARIES	0	0	
BENEFITS	0	0	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**0**	**0**	**0**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	0	0	
SUPPLIES	11,071	3,661	
PURCHASED SERVICES	0	2,130	
REPAIRS AND MAINTENANCE	180,563	137,600	
DEPRECIATION AND AMORTIZAT	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	61	457	
ALL NON-LABOR	**191,695**	**143,847**	**47,848**
TOTAL OPERATING EXPENSES	**191,695**	**143,847**	**47,848**
NET OPERATING MARGIN	**(36,361)**	**(92,271)**	**55,910**

Comprehensive Women's at Pioneers C-WHAP	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**4,029,956**	**2,199,371**	**1,830,585**
DEDUCTIONS FROM REVENUE	**2,861,269**	**1,182,162**	
NET PATIENT REVENUES	**1,168,687**	**1,017,209**	**151,478**
OPERATING EXPENSES			
SALARIES	638,052	703,831	
BENEFITS	157,599	187,219	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**795,651**	**891,050**	**795,651**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	921,490	897,409	
SUPPLIES	102,358	77,608	
PURCHASED SERVICES	4,942	7,002	
REPAIRS AND MAINTENANCE	5,523	3,724	
DEPRECIATION AND AMORTIZATIC	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	180,570	191,332	
ALL NON-LABOR	**1,214,883**	**1,177,076**	**37,807**
TOTAL OPERATING EXPENSES	**2,010,534**	**2,068,126**	**(57,592)**
NET OPERATING MARGIN	**(841,847)**	**(1,050,917)**	**209,070**
	4,850	4,017	
Gross Rev per Stat	830.92	547.52	
Net per Stat	240.97	253.23	
Expense per Stat	414.54	514.84	

Diagnostic Services CT, IR, MRI, Nuc Med, Radiology, US	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**124,433,138**	**103,212,494**	**21,220,644**
DEDUCTIONS FROM REVENUE	**93,947,019**	**81,007,045**	
NET PATIENT REVENUES	**30,486,119**	**22,205,449**	**8,280,670**
OPERATING EXPENSES			
SALARIES	3,654,786	3,560,997	
BENEFITS	902,732	947,225	
REGISTRY & CONTRACT	157,162	0	
TOTAL STAFFING EXPENSE	**4,714,679**	**4,508,222**	**206,457**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	2,217,068	1,667,655	
SUPPLIES	964,103	1,022,875	
PURCHASED SERVICES	24,809	41,826	
REPAIRS AND MAINTENANCE	1,025,387	1,071,980	
DEPRECIATION AND AMORTIZAT	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	214,841	186,207	
ALL NON-LABOR	**4,446,207**	**3,990,543**	**455,665**
TOTAL OPERATING EXPENSES	**9,160,887**	**8,498,765**	**662,122**
NET OPERATING MARGIN	**21,325,232**	**13,706,685**	**7,618,547**

Emergency Room	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**100,168,450**	**98,882,476**	**1,285,974**
DEDUCTIONS FROM REVENUE	**84,542,172**	**84,940,047**	
NET PATIENT REVENUES	**15,626,278**	**13,942,429**	**1,285,974**
OPERATING EXPENSES			
SALARIES	6,214,700	6,372,674	
BENEFITS	1,535,031	1,695,131	
REGISTRY & CONTRACT	92,413	160	
TOTAL STAFFING EXPENSE	**7,842,143**	**8,067,966**	**(225,822)**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	181,250	189,670	
SUPPLIES	1,011,721	381,016	
PURCHASED SERVICES	9	0	
REPAIRS AND MAINTENANCE	51,546	145,121	
DEPRECIATION AND AMORTIZAT	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	74,473	76,611	
ALL NON-LABOR	**1,319,000**	**792,419**	**526,581**
TOTAL OPERATING EXPENSES	**9,161,143**	**8,860,384**	**300,759**
NET OPERATING MARGIN	**6,465,135**	**5,082,045**	**1,383,090**

Visits	45,669	46,553
Gross Revenue per Visit	2,193	2,124
Expense per Visit	201	190

Center for Digestive and Liver Disease CDLD/GI/Gastro	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**997,584**	**477,654**	**519,930**
DEDUCTIONS FROM REVENUE	**329,203**	**85,500**	
NET PATIENT REVENUES	**668,381**	**392,154**	**276,227**
OPERATING EXPENSES			
SALARIES	251,377	2,387	
BENEFITS	62,090	635	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**313,467**	**3,023**	**310,445**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	585,103	400,000	
SUPPLIES	9,457	9,752	
PURCHASED SERVICES	3,374	21,200	
REPAIRS AND MAINTENANCE	0	0	
DEPRECIATION AND AMORTIZATIC	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	60,414	61,002	
ALL NON-LABOR	**658,348**	**491,955**	**166,393**
TOTAL OPERATING EXPENSES	**971,815**	**494,977**	**476,838**
NET OPERATING MARGIN	**(303,434)**	**(102,823)**	**(200,611)**

Infusion Center	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**510,869**	**293,654**	**217,215**
DEDUCTIONS FROM REVENUE	**391,326**	**225,233**	
NET PATIENT REVENUES	**119,543**	**68,421**	**51,122**
OPERATING EXPENSES			
SALARIES	316,711	270,080	
BENEFITS	78,228	71,841	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**394,939**	**341,921**	**53,018**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	0	0	
SUPPLIES	31,661	143,866	
PURCHASED SERVICES	0	0	
REPAIRS AND MAINTENANCE	2,712	58,110	
DEPRECIATION AND AMORTIZATIC	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	3,418	1,459	
ALL NON-LABOR	**37,792**	**203,435**	**(165,644)**
TOTAL OPERATING EXPENSES	**432,730**	**545,356**	**(112,626)**
NET OPERATING MARGIN	**(313,187)**	**(476,935)**	**163,748**

ICU	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**8,575,745**	**9,536,152**	**(960,407)**
DEDUCTIONS FROM REVENUE	**6,508,990**	**7,342,837**	
NET PATIENT REVENUES	**2,066,755**	**2,193,315**	**(126,560)**
OPERATING EXPENSES			
SALARIES	2,547,372	2,358,215	
BENEFITS	629,201	627,285	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**3,176,573**	**2,985,500**	**191,072**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	0	0	
SUPPLIES	278,065	78,545	
PURCHASED SERVICES	0	0	
REPAIRS AND MAINTENANCE	9,147	3,960	
DEPRECIATION AND AMORTIZAT	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	69,857	1,471	
ALL NON-LABOR	**357,070**	**83,976**	**273,093**
TOTAL OPERATING EXPENSES	**3,533,642**	**3,069,477**	**464,166**
NET OPERATING MARGIN	**(1,466,888)**	**(876,162)**	**(590,726)**

Patient Days	1,342	1,196
Gross Revenue per Day	6,390	7,973
Expense per Day	2,633	2,566

Laboratory Services	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**58,887,239**	**56,220,284**	**2,666,954**
DEDUCTIONS FROM REVENUE	**46,638,693**	**43,105,334**	
NET PATIENT REVENUES	**12,248,546**	**13,114,950**	**(866,405)**
OPERATING EXPENSES			
SALARIES	3,118,072	2,830,617	
BENEFITS	770,164	752,944	
REGISTRY & CONTRACT	4,200	0	
TOTAL STAFFING EXPENSE	**3,892,435**	**3,583,561**	**308,875**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	82,500	90,000	
SUPPLIES	3,156,932	2,813,410	
PURCHASED SERVICES	945,994	1,209,133	
REPAIRS AND MAINTENANCE	82,346	378,545	
DEPRECIATION AND AMORTIZAT	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	107,849	101,518	
ALL NON-LABOR	**4,375,622**	**4,592,605**	**(216,984)**
TOTAL OPERATING EXPENSES	**8,268,057**	**8,176,166**	**91,891**
NET OPERATING MARGIN	**3,980,488**	**4,938,784**	**(958,296)**

Med Surg	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**29,498,112**	**27,241,026**	**2,257,086**
DEDUCTIONS FROM REVENUE	**19,586,746**	**18,752,395**	
NET PATIENT REVENUES	**9,911,366**	**8,488,631**	**1,422,735**
OPERATING EXPENSES			
SALARIES	7,675,114	6,869,262	
BENEFITS	1,895,753	1,827,224	
REGISTRY & CONTRACT	106,921	526,224	
TOTAL STAFFING EXPENSE	**9,677,789**	**9,222,710**	**455,079**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	0	0	
SUPPLIES	583,472	162,104	
PURCHASED SERVICES	0	0	
REPAIRS AND MAINTENANCE	12,857	18,010	
DEPRECIATION AND AMORTIZAT	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	38,612	18,871	
ALL NON-LABOR	**634,940**	**198,985**	**435,955**
TOTAL OPERATING EXPENSES	**10,312,729**	**9,421,695**	**891,033**
NET OPERATING MARGIN	**(401,363)**	**(933,065)**	**531,702**
Patient Days	11,564	10,905	
Gross Revenue per Day	2,551	2,498	
Expense per Day	892	864	

NICU	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**3,488,492**	**3,890,244**	**(401,752)**
DEDUCTIONS FROM REVENUE	**2,473,341**	**2,707,610**	
NET PATIENT REVENUES	**1,015,151**	**1,182,634**	**(167,483)**
OPERATING EXPENSES			
SALARIES	1,796,461	1,811,701	
BENEFITS	443,726	481,912	
REGISTRY & CONTRACT	149,240	32,253	
TOTAL STAFFING EXPENSE	**2,389,427**	**2,325,866**	**63,561**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	(10,000)	10,000	
SUPPLIES	111,600	104,968	
PURCHASED SERVICES	0	0	
REPAIRS AND MAINTENANCE	20,770	12,626	
DEPRECIATION AND AMORTIZAT	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	41,555	29,150	
ALL NON-LABOR	**163,924**	**156,744**	**7,181**
TOTAL OPERATING EXPENSES	**2,553,352**	**2,482,610**	**70,741**
NET OPERATING MARGIN	**(1,538,200)**	**(1,299,976)**	**(238,224)**

Patient Days	1,362	1,301
Gross Revenue per Day	2,561	2,990
Expense per Day	1,875	1,908

Pioneers Childrens Health Center PCHC	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**1,894,377**	**2,496,057**	**(601,680)**
DEDUCTIONS FROM REVENUE	**653,560**	**259,590**	
NET PATIENT REVENUES	**1,240,817**	**2,236,467**	**(995,650)**
OPERATING EXPENSES			
SALARIES	647,854	440,896	
BENEFITS	160,020	117,278	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**807,874**	**558,174**	**249,700**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	529,941	633,275	
SUPPLIES	96,960	96,689	
PURCHASED SERVICES	4,761	31,038	
REPAIRS AND MAINTENANCE	4,620	14,156	
DEPRECIATION AND AMORTIZATIC	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	207,628	180,791	
ALL NON-LABOR	**843,910**	**955,949**	**(112,039)**
TOTAL OPERATING EXPENSES	**1,651,785**	**1,514,123**	**137,661**
NET OPERATING MARGIN	**(410,968)**	**722,344**	**(1,133,312)**
	8,926	8,037	
Gross Rev per Stat	212.23	310.57	
Net per Stat	139.01	278.27	
Expense per Stat	185.05	188.39	

Pediatrics	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**2,050,958**	**1,660,954**	**390,004**
DEDUCTIONS FROM REVENUE	**1,331,072**	**1,136,093**	
NET PATIENT REVENUES	**719,886**	**524,861**	**195,025**
OPERATING EXPENSES			
SALARIES	865,292	864,095	
BENEFITS	213,727	229,849	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**1,079,019**	**1,093,944**	**(14,925)**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	0	0	
SUPPLIES	55,319	17,316	
PURCHASED SERVICES	0	0	
REPAIRS AND MAINTENANCE	0	560	
DEPRECIATION AND AMORTIZAT	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	42	256	
ALL NON-LABOR	**55,361**	**18,132**	**37,229**
TOTAL OPERATING EXPENSES	**1,134,380**	**1,112,076**	**22,305**
NET OPERATING MARGIN	**(414,494)**	**(587,214)**	**172,720**

Patient Days	824	812
Gross Revenue per Day	2,489	2,046
Expense per Day	1,377	1,370

Pioneers Health Center PHC (exp)	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**8,246,752**	**9,570,409**	**(1,323,658)**
DEDUCTIONS FROM REVENUE	**4,708,895**	**4,067,424**	
NET PATIENT REVENUES	**3,537,857**	**5,502,985**	**(1,965,129)**
OPERATING EXPENSES			
SALARIES	1,674,898	1,602,818	
BENEFITS	413,700	426,350	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**2,088,597**	**2,029,168**	**59,429**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	1,259,714	1,384,403	
SUPPLIES	110,287	91,719	
PURCHASED SERVICES	9,006	44,433	
REPAIRS AND MAINTENANCE	29,309	24,238	
DEPRECIATION AND AMORTIZATIC	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	306,126	270,309	
ALL NON-LABOR	**1,714,442**	**1,815,102**	**(100,660)**
TOTAL OPERATING EXPENSES	**3,803,039**	**3,844,270**	**(41,231)**
NET OPERATING MARGIN	**(265,183)**	**1,658,715**	**(1,923,898)**
	32,035	31,422	
Gross Rev per Stat	257.43	304.58	
Net per Stat	110.44	175.13	
Expense per Stat	118.72	122.34	

Pioneers Health Center PHC (rev)	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**9,649**	**7,987,325**	**(7,977,676)**
DEDUCTIONS FROM REVENUE	**5,509**	**3,394,613**	
NET PATIENT REVENUES	**4,139**	**4,592,712**	**(4,588,573)**
OPERATING EXPENSES			
SALARIES	0	0	
BENEFITS	0	0	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**0**	**0**	**0**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	0	0	
SUPPLIES	0	0	
PURCHASED SERVICES	0	0	
REPAIRS AND MAINTENANCE	0	0	
DEPRECIATION AND AMORTIZATIC	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	0	0	
ALL NON-LABOR	**0**	**0**	**0**
TOTAL OPERATING EXPENSES	**0**	**0**	**0**
NET OPERATING MARGIN	**4,139**	**4,592,712**	**(4,588,573)**

Recovery	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**7,143,136**	**8,902,409**	**(1,759,273)**
DEDUCTIONS FROM REVENUE	**5,328,779**	**6,854,855**	
NET PATIENT REVENUES	**1,814,357**	**2,047,554**	**(233,198)**
OPERATING EXPENSES			
SALARIES	2,275,085	1,811,456	
BENEFITS	561,946	481,847	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**2,837,031**	**2,293,303**	**543,728**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	0	0	
SUPPLIES	43,451	6,777	
PURCHASED SERVICES	0	0	
REPAIRS AND MAINTENANCE	0	0	
DEPRECIATION AND AMORTIZAT	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	0	0	
ALL NON-LABOR	**43,451**	**6,777**	**36,674**
TOTAL OPERATING EXPENSES	**2,880,482**	**2,300,080**	**580,402**
NET OPERATING MARGIN	**(1,066,126)**	**(252,526)**	**(813,600)**

Respiratory Services EKG, ECHO, EEG, Cardio, Resp	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**16,286,926**	**13,839,385**	**2,447,541**
DEDUCTIONS FROM REVENUE	**10,781,945**	**10,549,082**	
NET PATIENT REVENUES	**5,504,981**	**3,290,304**	**2,214,678**
OPERATING EXPENSES			
SALARIES	1,391,717	1,110,653	
BENEFITS	343,754	295,434	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**1,735,471**	**1,406,086**	**329,385**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	406,815	387,509	
SUPPLIES	289,144	140,345	
PURCHASED SERVICES	49,738	17,862	
REPAIRS AND MAINTENANCE	66,803	93,211	
DEPRECIATION AND AMORTIZAT	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	21,447	19,313	
ALL NON-LABOR	**833,947**	**658,240**	**175,707**
TOTAL OPERATING EXPENSES	**2,569,418**	**2,064,326**	**505,092**
NET OPERATING MARGIN	**2,935,563**	**1,225,977**	**1,709,586**

Calexico Health Center CHC	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**2,803,824**	**2,372,564**	**431,260**
DEDUCTIONS FROM REVENUE	**1,729,960**	**1,091,380**	
NET PATIENT REVENUES	**1,073,865**	**1,281,185**	**(207,320)**
OPERATING EXPENSES			
SALARIES	858,290	719,733	
BENEFITS	211,998	191,449	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**1,070,288**	**911,182**	**159,107**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	68,615	195,258	
SUPPLIES	16,698	30,000	
PURCHASED SERVICES	44,928	55,749	
REPAIRS AND MAINTENANCE	23,513	27,995	
DEPRECIATION AND AMORTIZATIC	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	290,037	302,741	
ALL NON-LABOR	**443,792**	**611,743**	**(167,951)**
TOTAL OPERATING EXPENSES	**1,514,080**	**1,522,925**	**(8,844)**
NET OPERATING MARGIN	**(440,216)**	**(241,740)**	**(198,476)**
	11,556	8,922	
Gross Rev per Stat	242.63	265.92	
Net per Stat	92.93	143.60	
Expense per Stat	131.02	170.69	

Specialty Center at Pioneers SCAP	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**0**	**0**	**0**
DEDUCTIONS FROM REVENUE	**0**	**0**	
NET PATIENT REVENUES	**0**	**0**	**0**
OPERATING EXPENSES			
SALARIES	214	0	
BENEFITS	53	0	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**266**	**0**	**266**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	0	0	
SUPPLIES	0	(1,084)	
PURCHASED SERVICES	0	5,339	
REPAIRS AND MAINTENANCE	664	1,990	
DEPRECIATION AND AMORTIZATIC	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	64,489	64,029	
ALL NON-LABOR	**65,153**	**70,274**	**(5,122)**
TOTAL OPERATING EXPENSES	**65,419**	**70,274**	**(4,855)**
NET OPERATING MARGIN	**(65,419)**	**(70,274)**	**4,855**

Surgery	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
DHS REVENUE	0	0	0
I/P ANCILLARY REVENUE	11,997,118	6,452,643	5,544,475
O/P ANCILLARY REVENUE	15,709,993	26,217,969	(10,507,975)
GROSS PATIENT REVENUE	**27,707,111**	**32,670,611**	**(4,963,501)**
DEDUCTIONS FROM REVENUE	**20,669,505**	**25,060,869**	
NET PATIENT REVENUES	**7,037,606**	**7,609,742**	**(572,136)**
OPERATING EXPENSES			
SALARIES	2,454,970	2,169,837	
BENEFITS	606,378	577,177	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**3,061,348**	**2,747,014**	**314,335**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	1,453,466	1,375,514	
SUPPLIES	3,005,021	3,098,985	
PURCHASED SERVICES	49,500	13,684	
REPAIRS AND MAINTENANCE	307,986	199,810	
DEPRECIATION AND AMORTIZAT	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	454,140	141,592	
ALL NON-LABOR	**5,270,112**	**4,829,585**	**440,527**
TOTAL OPERATING EXPENSES	**8,331,460**	**7,576,599**	**754,861**
NET OPERATING MARGIN	**(1,293,854)**	**33,143**	**(1,326,997)**

Surgical Health at Pioneers SHAP	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**423,223**	**1,209,122**	**(785,899)**
DEDUCTIONS FROM REVENUE	**215,843**	**704,918**	
NET PATIENT REVENUES	**207,379**	**504,204**	**(296,825)**
OPERATING EXPENSES			
SALARIES	90,228	62,795	
BENEFITS	22,286	16,703	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**112,515**	**79,498**	**33,016**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	969,230	1,025,577	
SUPPLIES	5,094	1,870	
PURCHASED SERVICES	3,701	31,565	
REPAIRS AND MAINTENANCE	0	89	
DEPRECIATION AND AMORTIZATIC	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	64,818	71,760	
ALL NON-LABOR	**1,042,844**	**1,130,860**	**(88,017)**
TOTAL OPERATING EXPENSES	**1,155,358**	**1,210,359**	**(55,001)**
NET OPERATING MARGIN	**(947,979)**	**(706,155)**	**(241,824)**
	681	598	
Gross Rev per Stat	621.47	2,021.94	
Net per Stat	304.52	843.15	
Expense per Stat	1,696.56	2,024.01	

Therapy Services	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
DHS REVENUE	0	0	0
I/P ANCILLARY REVENUE	1,013,483	879,665	133,819
O/P ANCILLARY REVENUE	2,129,460	1,809,716	319,744
GROSS PATIENT REVENUE	**3,142,943**	**2,689,381**	**453,562**
DEDUCTIONS FROM REVENUE	**2,435,781**	**2,038,756**	
NET PATIENT REVENUES	**707,162**	**650,624**	**56,538**
OPERATING EXPENSES			
SALARIES	874,043	784,662	
BENEFITS	215,889	208,720	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**1,089,932**	**993,382**	**96,550**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	0	0	
SUPPLIES	4,619	2,294	
PURCHASED SERVICES	0	0	
REPAIRS AND MAINTENANCE	0	0	
DEPRECIATION AND AMORTIZAT	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	97,551	132,944	
ALL NON-LABOR	**102,169**	**135,238**	**(33,069)**
TOTAL OPERATING EXPENSES	**1,192,101**	**1,128,620**	**63,481**
NET OPERATING MARGIN	**(484,939)**	**(477,996)**	**(6,943)**

Urology	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**2,676,875**	**4,003,843**	**(1,326,968)**
DEDUCTIONS FROM REVENUE	**1,782,799**	**3,183,055**	
NET PATIENT REVENUES	**894,076**	**820,788**	**73,288**
OPERATING EXPENSES			
SALARIES	393,496	339,826	
BENEFITS	97,193	90,394	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**490,689**	**430,220**	**60,469**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	491,949	565,000	
SUPPLIES	101,384	108,519	
PURCHASED SERVICES	6,361	50,497	
REPAIRS AND MAINTENANCE	3,770	8,020	
DEPRECIATION AND AMORTIZATIC	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	74,162	74,800	
ALL NON-LABOR	**677,627**	**806,835**	**(129,208)**
TOTAL OPERATING EXPENSES	**1,168,316**	**1,237,055**	**(68,739)**
NET OPERATING MARGIN	**(274,240)**	**(416,267)**	**142,028**
	3,898	3,814	
Gross Rev per Stat	686.73	1,049.78	
Net per Stat	229.37	215.20	
Expense per Stat	299.72	324.35	

Vascular Access	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**261,732**	**268,014**	**(6,283)**
DEDUCTIONS FROM REVENUE	**0**	**0**	
NET PATIENT REVENUES	**261,732**	**268,014**	**(6,283)**
OPERATING EXPENSES			
SALARIES	0	0	
BENEFITS	0	0	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**0**	**0**	**0**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	417,033	332,680	
SUPPLIES	0	(855)	
PURCHASED SERVICES	19,755	16,080	
REPAIRS AND MAINTENANCE	0	0	
DEPRECIATION AND AMORTIZAT	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	63,412	50,949	
ALL NON-LABOR	**500,201**	**398,855**	**101,346**
TOTAL OPERATING EXPENSES	**500,201**	**398,855**	**101,346**
NET OPERATING MARGIN	**(238,469)**	**(130,840)**	**(107,629)**

Women's Health at Pioneers WHAP	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**1,149,996**	**2,265,435**	**(1,115,438)**
DEDUCTIONS FROM REVENUE	**514,048**	**1,030,773**	
NET PATIENT REVENUES	**635,948**	**1,234,662**	**(598,714)**
OPERATING EXPENSES			
SALARIES	584,748	618,914	
BENEFITS	144,433	164,631	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**729,181**	**783,546**	**(54,365)**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	94,303	139,692	
SUPPLIES	39,435	72,730	
PURCHASED SERVICES	1,467	6,752	
REPAIRS AND MAINTENANCE	6,205	404	
DEPRECIATION AND AMORTIZATIC	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	124,023	129,600	
ALL NON-LABOR	**265,433**	**349,179**	**(83,746)**
TOTAL OPERATING EXPENSES	**994,613**	**1,132,724**	**(138,111)**
NET OPERATING MARGIN	**(358,665)**	**101,937**	**(460,603)**
	4,830	5,805	
Gross Rev per Stat	238.09	390.26	
Net per Stat	131.67	212.69	
Expense per Stat	205.92	195.13	

Womens Services LDRP, GYN	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**34,729,024**	**37,657,440**	**(2,928,416)**
DEDUCTIONS FROM REVENUE	**22,049,062**	**21,433,594**	
NET PATIENT REVENUES	**12,679,962**	**16,223,846**	**(3,543,883)**
OPERATING EXPENSES			
SALARIES	7,197,509	5,695,472	
BENEFITS	1,777,785	1,514,996	
REGISTRY & CONTRACT	1,082,800	1,881,424	
TOTAL STAFFING EXPENSE	**10,058,094**	**9,091,892**	**966,202**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	839,938	806,125	
SUPPLIES	1,208,500	755,228	
PURCHASED SERVICES	344,242	405	
REPAIRS AND MAINTENANCE	50,414	164,694	
DEPRECIATION AND AMORTIZAT	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	20,729	67,606	
ALL NON-LABOR	**2,627,748**	**1,950,802**	**676,946**
TOTAL OPERATING EXPENSES	**12,685,842**	**11,042,694**	**1,643,148**
NET OPERATING MARGIN	**(5,879)**	**5,181,152**	**(5,187,031)**

Deliveries	2,011	2,201	9%
Gross per delivery	17,270	17,109	-1%
Expense per delivery	6,308	5,017	-26%

Womens Services
LDRP, GYN

GROSS PATIENT REVENUES
GROSS PATIENT REVENUE
DEDUCTIONS FROM REVENUE
NET PATIENT REVENUES
OPERATING EXPENSES
SALARIES
BENEFITS
REGISTRY & CONTRACT
TOTAL STAFFING EXPENSE
CONTRACT LABOR
PROFESSIONAL FEES
SUPPLIES
PURCHASED SERVICES
REPAIRS AND MAINTENANCE
DEPRECIATION AND AMORTIZAT
INSURANCE
HOSPITALIST PROGRAM
OTHER EXPENSE
ALL NON-LABOR
TOTAL OPERATING EXPENSES
NET OPERATING MARGIN

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Deliveries
Gross per delivery
Expense per delivery

Wound Care	FY2025 FYTD ACTUAL JUN 2025	FY2024 FYTD PRIOR YEAR JUN 2024	FYTD ACT-PRIOR VARIANCE
GROSS PATIENT REVENUES			
GROSS PATIENT REVENUE	**3,445,475**	**4,917,014**	**(1,471,539)**
DEDUCTIONS FROM REVENUE	**2,535,869**	**3,815,603**	
NET PATIENT REVENUES	**909,605**	**1,101,411**	**(191,806)**
OPERATING EXPENSES			
SALARIES	262,475	243,552	
BENEFITS	64,831	64,785	
REGISTRY & CONTRACT	0	0	
TOTAL STAFFING EXPENSE	**327,306**	**308,337**	**18,969**
CONTRACT LABOR	0	0	
PROFESSIONAL FEES	572,500	531,675	
SUPPLIES	61,436	69,186	
PURCHASED SERVICES	1,502	121,901	
REPAIRS AND MAINTENANCE	8,751	13,293	
DEPRECIATION AND AMORTIZATIC	0	0	
INSURANCE	0	0	
HOSPITALIST PROGRAM	0	0	
OTHER EXPENSE	121,245	121,112	
ALL NON-LABOR	**765,435**	**857,166**	**(91,732)**
TOTAL OPERATING EXPENSES	**1,092,741**	**1,165,504**	**(72,763)**
NET OPERATING MARGIN	**(183,135)**	**(64,093)**	**(119,043)**
	3,452	3,669	
Gross Rev per Stat	998.11	1,340.15	
Net per Stat	263.50	300.19	
Expense per Stat	316.55	317.66	

Imperial Valley Healthcare District

FY2025 Audit Results

Discussion with the Board of Directors

October 23, 2025

Agenda

1. Summary of Audit Process
2. Areas of Audit Emphasis
3. Matters Required to be Communicated with Those Charged with Governance

Scope of Services

We have performed the following services for Imperial Valley Healthcare District:

Annual Audit

Annual financial statement audit for the year ending June 30, 2025.

Non-Attest Services

- Assist management with drafting the financial statements (excluding Management's Discussion and Analysis) for the year ending June 30, 2025.

Summary of Audit Process

Our audit was generally performed in accordance with our initial plan. When the results of a planned audit procedure did not provide sufficient evidence or our original plan was based on an incorrect understanding of a transaction, process, or accounting policy of the entity, we made the necessary adjustments to our audit plan to incorporate the procedures necessary to support our opinion on the financial statements.

We have completed our testing of all significant account balances and classes of transactions.

We plan to issue our independent auditor's report and required internal control related matters no later than October 31, 2025.

Significant Risks Identified

During the planning of the audit we have identified the following significant risks:

Significant Risks	Procedures
Revenue recognition and valuation of patient receivables	We documented our understanding of management's analysis in determining contractual and bad debt allowances and performed walk-throughs of the related controls by testing revenue charges, accounts receivable, cash receipts, and zero balance accounts. We performed a lookback analysis using current year cash receipts to assess the accuracy of the prior year estimate. We also developed our own independent estimate of the valuation of patient accounts receivable based on historical collection rates by payor and subsequent cash receipts and compared to the amount recorded. Based on procedures performed, no exceptions noted.

Significant Risks Identified

During the planning of the audit we have identified the following significant risks:

Significant Risks	Procedures
Third-party settlements and supplemental funding	Obtained prior year audited cost reports and correspondence related to supplemental funding. We also obtained a roll forward of the cost report and supplemental funding receivables and payables and substantiated the activity and ending receivable or payable balances. Based on procedures performed, no exceptions noted.
Management Override of Financial Reporting	Performed journal entry testing with a focus on manual entries, review of board minutes, and fraud interviews. Based on procedures performed, no exceptions noted.
Compliance with Debt Covenants	We obtained managements calculations and recalculated them to ensure covenant compliance was being accurately calculated.

Matters Required to be Communicated with Those Charged with Governance

Our responsibility with regard to the financial statement audit under U.S. auditing standards:

We are responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Matters Required to be Communicated with Those Charged with Governance

Our responsibility with regard to the financial statement audit under U.S. auditing standards:

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and the California Code of Regulations, Title 2, Section 1132.2, State Controller's *Minimum Audit Requirements for California Special Districts*. As part of an audit conducted in accordance with these auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

Matters Required to be Communicated with Those Charged with Governance

Our responsibility with regard to the financial statement audit under U.S. auditing standards:

Our audit of the financial statements included obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control or to identify deficiencies in the design or operation of internal control. Accordingly, we considered the entity's internal control solely for the purpose of determining our audit procedures and not to provide assurance concerning such internal control.

Matters Required to be Communicated with Those Charged with Governance

Our responsibility with regard to the financial statement audit under U.S. auditing standards:

We are also responsible for communicating significant matters related to the financial statement audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Matters Required to be Communicated with Those Charged with Governance

Other Information in the financial statements:

Management is responsible for the required supplementary information included in the financial statements. The other information comprises the Management's Discussion and Analysis but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon. Our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the audited financial statements. We have read the information, and nothing came to our attention that caused us to believe that such information is materially inconsistent with the financial statements.

Matters Required to be Communicated with Those Charged with Governance

Significant Accounting Practices:

Our views about qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures

The quality of the entity's accounting policies and underlying estimates are discussed throughout this presentation. There were no changes in the entity's approach to applying the critical accounting policies. The District adopted the provisions of Government Accounting Standards (GASB) Statement No.101, *Compensated Absences*, and GASB Statement No. 102, *Certain Risk Disclosures.* Adoption of these standards did not have a significant impact on the financial statements.

Matters Required to be Communicated with Those Charged with Governance

Significant Unusual Transactions:	No significant unusual transactions were encountered during our audit of the entity's financial statements.

Matters Required to be Communicated with Those Charged with Governance

Significant Difficulties Encountered During the Audit:

We are to inform those charged with governance of any significant difficulties encountered in performing the audit. Examples of difficulties may include significant delays by management, an unreasonably brief time to complete the audit, unreasonable management restrictions encountered by the auditor or an unexpected extensive effort required to obtain sufficient appropriate audit evidence.

No significant difficulties were encountered during our audit of the entity's financial statements.

Matters Required to be Communicated with Those Charged with Governance

Disagreements With Management:

Disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the entity's financial statements, or the auditor's report.

There were no disagreements with management.

Matters Required to be Communicated with Those Charged with Governance

Circumstances that affect the form and content of the auditor's report:	There were no circumstances that affected the form and content of the auditor’s report.

Matters Required to be Communicated with Those Charged with Governance

Other findings or issues arising from the audit that are, in the auditor's professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process:

Material Weakness in Internal Controls:

Financial Close & Reporting

- Lack of timely reconciliation of balance sheet accounts.
- Consolidation of Heffernan Memorial Healthcare District financial information.
- Incorrect mapping of accounts between Cerner and Multiview resulting in material misclassification between various balance sheet accounts, primarily involving accounts receivables.

Matters Required to be Communicated with Those Charged with Governance

Uncorrected Misstatements:

Uncorrected misstatements, or matters underlying those uncorrected misstatements, as of and for the year ended June 30, 2025 could potentially cause future-period financial statements to be materially misstated, even though we have concluded that the uncorrected misstatements are immaterial to the financial statements, including disclosures, under audit.

Matters Required to be Communicated with Those Charged with Governance

Uncorrected Misstatements:

Summary of Uncorrected Misstatements

Description	Debit (Credit) Assets	Liabilities	Net Position	Change in Net Position
Current-year uncorrected misstatements				
To accrue for invoices with partial service periods in FY2025	-	(237,420)	-	237,420
Total effect	**$ -**	**$ (237,420)**	**$ -**	**$ 237,420**

Matters Required to be Communicated with Those Charged with Governance

Material, Corrected Misstatements:

Material, corrected misstatements that were brought to the attention of management as a result of audit procedures.

Summary of Corrected Misstatements

	Debit (Credit)			
Description	**Assets**	**Liabilities**	**Net Assets**	**Change in Net Assets**
To adjust recorded leases	$ (4,402,091)	$ 3,745,186	$ -	$ 656,905
To adjust recorded investment balance	(318,775)	318,775	-	-
To adjust inventory balance	(326,660)		-	326,660
To adjust state 3rd aprty settlement balances	4,504,003	346,089	-	(4,850,092)
Total effect	**$ (543,523)**	**$ 4,410,050**	**$ -**	**$ (3,866,527)**

Matters Required to be Communicated with Those Charged with Governance

Representations Requested of Management	Available upon request
We requested certain representations from management that are included in the management representation letter to be dated October 31, 2025	

Matters Required to be Communicated with Those Charged with Governance

Management's Consultation with Other Accountants:

When we are aware that management has consulted with other accountants about significant auditing or accounting matters, we discuss with those charged with governance our views about the matters that were the subject of such consultation.

We are not aware of instances where management consulted with other accountants about significant auditing or accounting matters.

Matters Required to be Communicated with Those Charged with Governance

Significant issues arising from the audit that were discussed, or the subject of correspondence with management:	No significant issues arose during the audit that have not been addressed elsewhere in this presentation.

Your Service Team

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THANK YOU

Reports of Independent Auditors and Financial Statements with
Required Supplementary Information

Imperial Valley Healthcare District

June 30, 2025

Table of Contents

Imperial Valley Healthcare District
Management's Discussion and Analysis

Imperial Valley Healthcare District's (the District) discussion and analysis is designed to assist the reader in focusing on significant financial issues, provide an overview of the District's financial activity, identify changes in the District's financial position, and identify any material deviations from the financial plan (the approved budget). Unless otherwise noted, all discussion and analysis pertains to the District's financial condition, results of operations, and cash flows as of and for the year ended June 30, 2025.

On October 8, 2023, the Governor of California approved State Assembly Bill 918 which created the Imperial Valley Healthcare District (IVHD) in order to establish a countywide healthcare district. A countywide healthcare district would benefit patients by providing better access to care, giving the unified district access to an increase in Medicare reimbursement, and cost savings resulting from coordination of medical services, economies of scale and having a single governing body. The bill required the Imperial County LAFCO to develop and implement a plan to subsume the assets, liabilities, rights, and responsibilities of the Heffernan Memorial Healthcare District (HMHD) and Pioneers Memorial Healthcare District (PMHD). Additionally, the bill requires the board of directors to enter negotiations with El Centro Regional Medical Center to decide the terms of the acquisition of the hospital. Effective July 25, 2024 and January 21, 2025, the Imperial County LAFCO voted to dissolve HMHD and PMHD, respectively, and transfer their assets, liabilities, rights, and responsibilities to IVHD.

Financial Highlights

Financial operations for fiscal year 2025 resulted in a net profit of approximately $10,305,000. The profitable year was attributable to a higher census which brought an increase in revenue combined with an increase in receipt of funds through the Supplemental Payment programs.

In fiscal year 2025, the District experienced approximately 6,174 inpatient admissions together with 19,310 inpatient days. The average daily census was 52.9 with 2,011 deliveries, and the District's average length of stay was 2.85. For outpatient census, non-ER/Clinics had 80,777 visits, Emergency Room had 45,669 visits and the Rural Health Clinics had a total of 57,347 visits.

Operating expenses for fiscal year 2025 totaled $171,102,000, with the following as the higher proportions: Salaries - 44.4%, Supplies - 11.6%, Professional Fees - 12.4% and Benefits - 11.1%.

Capital Spending (Other)

During fiscal year 2025, the District made the following capital expenditures greater than $100,000 financed from hospital cash reserves:

Capital Expenditure	Department	Amount
Central Station Monitors	ICU	$ 120,539
Vivid E95, Echo Machine	Cardio Pulmonary	$ 177,825
Variant VC BACT	Lab	$ 135,357
Lift Station	Facilities	$ 105,835

Required Financial Statements

The financial statements of the District include (a) statement of net position, (b) statement of revenues, expenses, and changes in net position, and (c) statement of cash flows. The statement of net position includes information about the nature of the District's assets and liabilities and classifies them as current or noncurrent. It also provides the basis for evaluation of the capital structure of the District and for assessing the liquidity and financial flexibility of the District.

The statement of revenues, expenses, and changes in net position measures the District's operations and can be used to determine whether the District has been able to recover all of its operating costs from patient service and other operating revenue sources. The primary purpose of the statement of cash flows is to provide information about the District's cash from operations, noncapital financing, capital and related financing, and investing activities. It provides answers to such questions as: What were the District's sources of cash? What was the cash used for? And what was the change in cash balances during the reporting period?

The following table presents a summary of the District's revenues, expenses, and changes in net position for the years ended June 30, 2025, is presented in Table 1 below:

Table 1
Condensed Statements of Revenues, Expenses, and Changes in Net Position

	2025
OPERATING REVENUES	
Net patient service revenue	$ 173,501
Other	5,633
Total operating revenues	179,134
OPERATING EXPENSES	
Salaries and wages	76,025
Supplies	19,856
Employee benefits	19,003
Professional fees	21,265
Registry and contract labor	2,377
Other operating expenses	32,576
Total operating expenses	171,102
OPERATING INCOME (LOSS)	8,032
NON-OPERATING REVENUES (EXPENSES)	
District tax revenues	1,699
Investment income	1,460
Interest expense	(625)
Contributions, net	-
Grant income	-
Other non-operating (expenses) revenue	(261)
Total non-operating revenues, net	2,273
CHANGE IN NET POSITION	10,305
NET POSITION	
Beginning of year	62,035
End of year	$ 72,340

Sources of Revenue

Operating revenue – In fiscal year 2025, the District derived 96.9% of its total operating revenue from patient care operations. Patient care operations include medically acute inpatient, skilled nursing and outpatient care, including physician care. The remaining portion of operating revenues includes cafeteria receipts, rebates, refunds, and fees.

Nonoperating revenue – For the year ended June 30, 2025, the District derived $3,159,000 of its total revenue from investment income and property tax revenue. Investment revenues are derived from excess District funds invested in accordance with California Code 53600 under management by the Wealth Management Department of Mechanics Bank. Property tax revenues are received from Imperial County for the stated purpose of servicing the District's outstanding debt (2004 and 2012 General Obligation Bonds) as well as to fund the cost of providing care to the county indigent.

Operating and Financial Performance

The following summarizes the District's patient volumes as well as statements of revenues, expenses, for the year ended June 30, 2025.

Patient volumes – A review of maternity services revealed that the number of births were 2,011 for fiscal year 2025, with an average of 5.5 births presenting daily in 2025. Hospital outpatient visits for laboratory, imaging, and other ancillary testing were 80,777 and Emergency Department (ED) visits were 45,669, or an average of 125 visits daily.

Surgical volumes totaled 4,331, with 1,509 inpatient and 2,822 outpatient surgeries. The District's three rural health center volumes totaled 57,347 for fiscal year 2025. The Pioneer Health Center volumes were 36,865, including Women's Health at Pioneers, Calexico Health Center volumes were 11,556 and Pioneers Children's Health Center volumes were 8,926.

Revenues – Net patient revenues for the fiscal year were 32.2% of gross revenue. The higher collection rate is higher patient collections as well as higher funds received through the Supplemental Payment programs.

Operating expenses – Total expenses for the fiscal year were approximately $171,102,000. The majority of the District's expenses were in Salaries and Benefits totaling 55.5% of total expenses with 44.4% of that total in Salaries.

Medical and other Supply costs were $19,856,000, Professional Fees, which consist of physician fees, audit and legal fees, were $21,265,000. These costs were 11.6% and 12.4%, respectively, of total expenses.

Registry and Contract Labor costs, primarily for nursing staff coverage, were $2,377,000 or 1.4% of the total expenses for fiscal year 2025. Although the District consistently hires nurses, it continues with recruiting efforts for nursing staff both locally and from outside the District's immediate service area. Recruitment of nurses will most likely be an issue in many hospitals for a few years. The Labor and Delivery department has 45.9% of the Registry fees and Security is 22.6% of the Contract Labor fees.

Other non-operating revenue consisting of investment income and interest expense totaled approximately $3,195,000 in fiscal year 2025, of that $1,412,000 is from Pioneers District Tax Revenues.

Budget Results (Fiscal year ending June 30, 2025)

The PMHD Board of Directors approved the annual operating budget of the District. Since PMHD was transferred by law to IVHD the budget was also transferred. The budget remains in effect the entire year. At June 30, 2025, budget comparison and analysis is presented in Table 2 below:

Table 2

Actual vs Budget Results

	Actual	Budget	$ Change	% Change
OPERATING REVENUES				
Gross patient service revenues	$ 538,425	$ 512,948	$ 25,477	5.0 %
Deductions from revenues	(364,924)	(356,939)	(7,985)	(2.2)%
Net patient service revenue	173,501	156,009	17,492	11.2 %
Other operating revenues	5,633	4,654	979	21.0 %
Total operating revenues	179,134	160,663	18,471	11.5 %
OPERATING EXPENSES				
Salaries, benefits, contract labor	97,405	94,374	3,031	3.2 %
Supplies	19,856	18,993	863	4.5 %
Depreciation and amortization	3,633	4,368	(735)	(16.8)%
Other operating expenses	50,208	43,984	6,224	14.2 %
Total operating expenses	171,102	161,719	9,383	5.8 %
OPERATING INCOME	8,032	(1,056)	9,088	(860.6)%
NON-OPERATING REVENUES (EXPENSES)				
District tax revenues	1,699	1,412	287	20.3 %
Interest expense	(625)	(676)	51	(7.5)%
Other	1,199	729	470	64.5 %
Total non-operating revenues, net	2,273	1,465	808	55.2 %
CHANGE IN NET POSITION	$ 10,305	$ 409	$ 9,896	2419.6 %

Budget Comments

In comparing actual versus budgeted fiscal year 2025 results, the following was noted:

Overview

Financial net position for fiscal year 2025 resulted in a net position of approximately $10,305,000 against a budgeted change of approximately $409,000, resulting in a positive to budget variance of approximately $9,896,000 for the period.

Nonoperating revenues (expenses) were favorable to budget by approximately $808,000 due to the increase in investment income.

Revenues

Total operating revenues (net patient revenues and other operating revenues) exceeded budget by 11.2% primarily because of the following reasons: an increase in collections, a greater Disproportionate Share Hospital Supplemental payment (greater than budgeted), and the repeal of the anticipated decrease in Federal Government programs. Also, for calendar year 2025, there was an increase in the District Hospital Directed payment program that was not anticipated in the budget year. Gross revenues exceeded the budget by 5.0%.

- Inpatient revenues were over budget by 25.1%.
- Outpatient revenues were under budget by 6.4%.

Expenses

In total, operating expenses were approximately 5.8% over budget. Salaries, Benefits, and Contract Labor were over budget by 3.2% due to a higher than anticipated census. Non-staffing expenses (i.e., Supplies, Professional fees, Depreciation, and Other expenses) ended the year over budget by 9.4%. Notable expense variances were:

- Contract Labor was under budget by approximately $317,000 or 11.8%.
- Salaries and Wages (employed) were over budget by approximately $2,610,000 or 3.6%.
- Depreciation and amortization expenses were under budget by $735,000 or 16.8%.
- Supplies expenses was over budget by approximately $863,000 or 4.5%.
- Professional Fees expenses was over budget by approximately $4,260,000 or 25.1%.

Economic Outlook

The District's Board and Management considered several factors when working and approving the fiscal year 2026 budget. In preparing the budget we decided to mostly keep the census in fiscal year 2026 flat with fiscal year 2025 census. The fiscal year 2026 budget, the District expected revenue to stay flat and expenses, mostly salaries, to increase.

Specific factors and assumptions incorporated into the District's fiscal year 2026 budget include:

- Traditional inpatient and outpatient volumes are expected to stay steady with fiscal year 2025 volumes.
- Emergency Room volumes are projected to stay consistent in the fiscal year 2025.
- The Rural Clinics were projected to remain the same number of visits as fiscal year 2025.

- Salaries are projected to increase by 4.8% mostly due to an annual adjustment.
- Supplies are projected to increase by 2.8% due to inflation.
- The DPNF is budgeted for a full year. Expenses are based on prior historical data with average daily census consistent with prior fiscal year.

At the end of the first year 2025 the District was in escrow to purchase building and land in El Centro for $3,900,000. This transaction closed in August 2025. Currently the building is being leased to physicians practice and will continue these lease agreements.

The District is in the process of acquiring El Centro Regional Medical Center ("ECRMC"). The acquisition should be completed by mid FY 2026. This transaction will combine both hospitals in the Imperial County under one license to become a Sole Community Hospital with two locations. Having one single District to care for the Imperial County residents will have many benefits to the community. These benefits were not included in the previously approved FY 2026 budget.

Report of Independent Auditors

(Placeholder)

Financial Statements

Imperial Valley Healthcare District
Statements of Net Position
June 30, 2025

	June 30, 2025
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	$ 15,664,982
Investments	20,204,548
Patient accounts receivable, net of allowances for doubtful accounts of $4,050,597	32,643,829
Supplemental funding receivable	24,127,725
Inventories	3,048,836
Estimated third-party payor settlements receivable	5,889,519
Prepaid expenses and deposits	1,662,700
Total current assets	103,242,139
RESTRICTED CASH AND INVESTMENTS HELD BY TRUSTEE FOR DEBT SERVICE AND OTHER	1,699,469
CAPITAL ASSETS, net of accumulated depreciation	35,692,934
LEASE RIGHT-OF-USE ASSETS AND SBITA ASSETS, net	60,529,359
Total assets	$ 201,163,901
LIABILITIES AND NET POSITION	
CURRENT LIABILITIES	
Current maturities of long-term debt	$ 1,372,037
Accounts payable and accrued expenses	12,577,306
Accrued payroll and related liabilities	9,909,005
Lease and SBITA liabilities, current	4,071,774
Employee healthcare self-insurance reserve	1,594,988
Total current liabilities	29,525,110
LEASE AND SBITA LIABILITIES, net of current portion	58,207,090
LONG-TERM DEBT, net of current maturities	41,091,995
Total liabilities	128,824,195
NET POSITION	
Invested in capital assets, net of related debt	21,228,902
Restricted, expendable for debt service and other purposes	1,699,469
Unrestricted	49,411,335
Total net position	72,339,706
Total liabilities and net position	$ 201,163,901

See accompanying notes.

Imperial Valley Healthcare District
Statements of Revenues, Expenses, and Changes in Net Position
Year Ended June 30, 2025

	2025
OPERATING REVENUES	
Net patient service revenue (net of provision for bad debts of $11,021,001)	$ 173,500,851
Other	5,632,664
Total operating revenues	179,133,515
OPERATING EXPENSES	
Salaries and wages	76,024,700
Professional fees	21,265,455
Supplies	19,855,711
Employee benefits	19,003,292
Repairs and maintenance	7,702,775
Purchased services	7,563,956
Building and equipment rent	5,203,444
Depreciation and amortization	3,632,799
Insurance	2,583,466
Registry and contract labor	2,376,940
Utilities	2,174,643
Other operating expenses	3,714,669
Total operating expenses	171,101,850
OPERATING INCOME	8,031,665
NONOPERATING REVENUES (EXPENSES)	
District tax revenues	1,699,115
Investment income	1,460,257
Interest expense	(625,342)
Other non-operating expense	(260,586)
Total nonoperating revenues, net	2,273,444
CHANGE IN NET POSITION	10,305,109
NET POSITION	
Beginning of year	62,034,597
End of year	$ 72,339,706

See accompanying notes.

Imperial Valley Healthcare District
Statements of Cash Flows
Year Ended June 30, 2025

	2025
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from patients and third parties on behalf of patients	$ 157,526,687
Cash proceeds from operations, other than patient services	6,251,879
Cash payments to employees and benefit programs	(91,081,625)
Cash payments to suppliers and contractors	(70,417,461)
Net cash provided by operating activities	2,279,480
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Receipt of District taxes	1,699,115
Other non-operating activities	(260,586)
Net cash provided by non-capital financing activities	1,438,529
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets, net of disposals	(2,857,288)
Cash payments for property leases and SBITA liability	(3,745,186)
Interest payments on long-term debt	(625,342)
Principal payments on long-term debt	(4,488,305)
Net cash used in capital and related financing activities	(11,716,121)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest and dividends received from investments	1,460,257
Purchase of investments	(3,504,475)
Proceeds from sale of investments	2,398,899
Change in restricted cash	320,767
Net cash provided by investing activities	675,448
NET CHANGE IN CASH AND CASH EQUIVALENTS	(7,322,664)
CASH AND CASH EQUIVALENTS	
Beginning of year	22,987,646
End of year	$ 15,664,982

See accompanying notes.

Imperial Valley Healthcare District
Statements of Cash Flows (Continued)
Year Ended June 30, 2025

	2025
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	$ 8,031,665
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation and amortization	3,632,799
Amortization of lease and SBITA right-of-use assets	4,402,091
Amortization of bond premium	23,823
Provision for bad debt	11,021,001
Changes in operating assets and liabilities	
Patient accounts receivable	(27,390,298)
Supplemental funding receivable	619,215
Inventories	(213,589)
Estimated third-party payor settlements receivable	395,133
Prepaid expenses and deposits	290,813
Accounts payable and accrued expenses	(2,479,540)
Accrued payroll and related liabilities	3,546,649
Employee healthcare self-insurance reserve	399,718
Net cash provided by operating activities	$ 2,279,480

See accompanying notes.

Note 1 – Reporting entity and State Assembly Bill 918

Reporting entity – Imperial Valley Healthcare District (the District) is a public entity organized under local hospital district law as set forth in the Health and Safety Code of the state of California. The District is a political subdivision of the state of California and is generally not subject to federal or state income taxes. The District is governed by a seven-member Board of Directors appointed from various entities within the healthcare district to specified terms of office. The District is located in Imperial County, California, and operates a 107-bed acute care facility and rural health clinics. The District provides healthcare services primarily to individuals who reside in the local geographic area.

State Assembly Bill 918 – On October 8, 2023, the Governor of California approved State Assembly Bill 918 which created the Imperial Valley Healthcare District (IVHD) and the Imperial County Local Agency Formation Commission (LAFCO) in order to establish a countywide healthcare district. A countywide healthcare district would benefit patients by providing better access to care, giving the unified district access to an increase in Medicare reimbursement, and cost savings resulting from coordination of medical services, economies of scale and having a single governing body. The bill required the Imperial County LAFCO to develop and implement a plan to subsume the assets, liabilities, rights, and responsibilities of the Heffernan Memorial Healthcare District (HMHD) and Pioneers Memorial Healthcare District (PMHD). Additionally, the bill requires the board of directors to enter negotiations with El Centro Regional Medical Center to decide the terms of the acquisition of the hospital. Effective July 25, 2024 and January 21, 2025, the Imperial County LAFCO voted to dissolve HMHD and PMHD, respectively, and transfer their assets, liabilities, rights, and responsibilities to IVHD.

The District executed an asset purchase agreement with the City of El Centro on August 1, 2025, to acquire the assets of El Centro Regional Medical Center. This transaction will combine both hospitals in the Imperial County under one license to become a Sole Community Hospital with two locations. Having one single District to care for the Imperial County residents.

Opening net position of IVHD – IVHD brings forward the carrying values separately reported in the statements of net position of HMHD and PMHD as of July 1, 2024, and combines the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position (including the classifications of net position). There were no adjustments made to the carrying values. The following table presents the carrying values of assets, liabilities and net position from PMHD:

	HMHD	PMHD
ASSETS		
Current assets	$ 2,555,627	$ 92,125,875
Restricted cash and investments held by trustee for debt service and other	-	2,020,236
Capital assets, net of accumulated depreciation	6,212,069	29,763,295
Lease right-of-use assets and SBITA assets, net	-	64,931,450
	$ 8,767,696	$ 188,840,856
LIABILITIES AND NET POSITION		
Current liabilities	729,208	31,187,000
Lease and SBITA liabilities, net of current portion	-	62,267,845
Long-term debt, net of current maturities	-	41,382,983
Total liabilities	729,208	134,837,828
Invested in capital assets, net of related debt	-	10,834,781
Restricted, expendable for debt service and other purposes	-	40,959
Unrestricted	8,038,488	43,127,288
Total net position	8,038,488	54,003,028
Total liabilities and net position	$ 8,767,696	$ 188,840,856

Note 2 – Basis of Presentation and Accounting Policies

A summary of significant accounting policies applied in the preparation of the accompanying financial statements is as follows:

Fiscal year – The District has adopted a fiscal year ending June 30. All references to years herein refer to the respective fiscal year.

Basis of presentation – The financial statements have been prepared in accordance with the applicable provisions of the American Institute of Certified Public Accountants' Audit and Accounting Guide, *Health Care Organizations*, pronouncements of the Governmental Accounting Standards Board (GASB), and the California Code of Regulations, Title 2, Section 1131.2, State Controller's *Minimum Audit Requirements and Reporting Guidelines for California Special Districts*. The District uses proprietary (enterprise) fund accounting prepared on the accrual basis of accounting, whereby revenues are recognized on the accrual basis when earned and expenses are recognized when incurred.

Recent accounting pronouncements – GASB Statement No. 101, *Compensated Absences*, was issued in June 2022 and provides guidance on the accounting and financial reporting for compensated absences for government end users. This statement is effective for fiscal years beginning after December 15, 2023, and requires recognition of a liability for compensated absences to reflect when the obligation is incurred. The District implemented the standard in the year ended June 30, 2025, the impacts were not material to the financial statements.

GASB Statement No. 102, *Certain Risk Disclosures*, was issued in December 2023 and requires governments to access whether a concentration or constraint exists that would impact the issuers ability to operate or service debt. The District implemented the standard in the year ended June 30, 2025, the impacts were not material to the financial statements.

GASB Statement No. 103, *Financial Reporting Model Improvements*, was issued in April 2024 and provides improvements to key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement is effective for fiscal years beginning after June 15, 2025, and requires that MD&A be limited to five specific topics with detailed discussion and analysis over changes in results of operations. This statement is expected to have minimal impact on the future financial statements of the District.

Use of estimates – The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Net patient service revenue and patient accounts receivable – Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. The District estimates net collectible accounts receivable and the corresponding impact on net patient services revenue by applying historical collection realization percentages to outstanding gross accounts receivable by payor class. Normal estimation differences between subsequent cash collections on patient accounts receivable and net patient accounts receivable estimated in the prior year are reported as adjustments to net patient service revenue during the collection period.

Supplemental funding – Supplemental funding revenue is reported at the estimated net realizable amounts from the various supplemental funding programs. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

The District renders service to patients under contractual arrangements with the Medicare and Medi-Cal programs as described in Note 3.

Charity care and community benefits – The District provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. The District accepts all patients regardless of their ability to pay. Partial payments to which the District is entitled from public assistance programs on behalf of patients that meet the District's charity care criteria are reported as net patient service revenue. Charity care, which is excluded from recognition as patient accounts receivables or net patient service revenue in the accompanying financial statements, measured on the basis of uncompensated charges, was $1,498,359 for the year ended June 30, 2025.

District tax revenues – The District receives approximately 2% of its financial support from property taxes. These funds are used to support operations and meet required debt service agreements. They are classified as non-operating revenue since the revenue is not directly linked to patient care. Property taxes are levied by Imperial County (the County) on the District's behalf during the year and are intended to help finance the District's activities during the same year. Amounts are levied on the basis of the most current property values on record with the County. The County has established certain dates to levy, lien, mail bills, and receive payments from property owners during the year. Property taxes are considered delinquent on the day following each payment due date.

Grants and contributions – From time to time, the District receives grants from various governmental agencies and private organizations. The District also receives contributions from its related foundation and auxiliary organizations, as well as from other private organizations. Revenues from grants and contributions are recognized when all eligibility requirements, including time requirements, are met. Grants and contributions may be restricted for either specific operating purposes or capital acquisitions. These amounts, when recognized upon meeting all requirements, are reported as components of the statements of revenues, expenses, and changes in net position.

Cash and cash equivalents – Cash and cash equivalents include cash in checking and savings bank accounts. The District defines cash equivalents as highly liquid debt instruments with original maturities of three months or less and are intended for use in daily operations.

Investments – Investments are stated at their fair value, which represents the quoted or stated market value. Investments that are not traded on a market, such as investments in external pools, are valued based on the stated fair value as represented by the external pool. All investments are stated at their fair value; the District has elected not to report certain investments at amortized cost.

Inventories – Inventories are reported at cost (determined by the first-in, first-out method), which is not in excess of market value.

Restricted cash and investments – Restricted cash as of June 30, 2025, was comprised of the following:

	2025
Restricted for debt service	$ 1,697,682
Other	1,787
	$ 1,699,469

Restricted cash and investments represents assets held by bond trustees and in escrow accounts for debt service and as deposits.

Capital assets – Property and equipment are recorded at cost or, in the case of donated items, at fair market value at the date of donation. Routine maintenance and repairs are charged to expense as incurred. Expenditures which increase values, change capacities, or extend useful lives are capitalized.

Depreciation expense and amortization of property and equipment under leases are computed using the straight-line method for financial reporting purposes over the estimated useful lives of the assets or the life of the lease, whichever is less, which range from 10 to 30 years for buildings and improvements and 3 to 10 years for equipment and leasehold improvements.

Capital assets are reviewed for impairment when events or changes in circumstances suggest that the service utility of the capital asset may have significantly and unexpectedly declined. Capital assets are considered impaired if both the decline in service utility of the capital asset is large in magnitude and the event or change in circumstance is outside the normal life cycle of the capital asset. Such events or changes in circumstances that may be indicative of impairment include evidence of physical damage, enactment or approval of laws or regulations or other changes in environmental factors, technological changes or evidence of obsolescence, changes in the manner or duration of use of a capital asset, and construction stoppage. The determination of the impairment loss is dependent upon the event or circumstance in which the impairment occurred. Impairment losses, if any, are recorded in the statements of revenues, expenses, and changes in net position.

Leases – The District is a lessee for various noncancelable leases of buildings and equipment. For leases with a maximum possible term of 12 months or less at commencement, the District recognizes the expense based on the provisions of the lease contract. For all other leases, the District recognizes a lease liability.

At lease commencement, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, less lease payments made at or before the lease commencement date, plus any initial direct costs ancillary to placing the underlying asset into service, less any lease incentives received at or before the lease commencement date. Subsequently, the lease asset is amortized into lease expense on a straight-line basis over the shorter of the lease terms or the useful life of the underlying asset. If the District is reasonably certain of exercising a purchase option contained in a lease, the lease asset will be amortized over the useful life of the underlying asset.

Key estimates and judgments include how the District determines the discount rate it uses to calculate the present value of the expected lease, lease term and lease payments. The District generally uses its estimated incremental borrowing rate as the discount rate for leases unless the rate that the lessor charges is known. The District's incremental borrowing rate for leases is based on the rate of interest it would pay for any amounts borrowed for capital projects.

The lease term includes the noncancelable period of the lease plus any additional periods covered by either a District or lessor option to extend for which it is reasonably certain to be exercised or terminate for which it is reasonably certain not to be exercised.

Payments are evaluated by the District to determine if they should be included in the measurement of the lease liability, including those payments that require a determination of whether they are reasonably certain of being made, such as residual value guarantees, purchase options, payments for termination penalties and other payments.

The District monitors changes in circumstances that may require remeasurement of a lease arrangement. When certain changes occur that are expected to significantly affect the amount of the lease, the liability is remeasured, and a corresponding adjustment is made to the lease.

Subscription-based information technology arrangements (SBITAs) – The District is the end user for various SBITAs. Short-term SBITAs, which have a maximum possible term of 12 months or less, are recognized as an outflow of resources when payment is made. For SBITAs with subscription terms extending beyond one year, the District recognizes an intangible subscription asset and a corresponding subscription liability.

Initial measurement of the subscription asset/liability is calculated at the present value of payments expected to be paid during the subscription term, discounted using the incremental borrowing rate. The subscription asset is amortized on a straight-line basis over the subscription term.

There have been no outflows of resources recognized in the reporting periods for variable payments not previously included in the measurement of the SBITA liability, or other payments such as termination penalties.

Statements of revenues, expenses, and changes in net position – All revenues and expenses directly related to the delivery of healthcare services are included in operating revenues and expenses in the statements of revenues, expenses, and changes in net position. Nonoperating revenues and expenses consist of those revenues and expenses that are related to financing and investing types of activities and result from nonexchange transactions or investment income.

Net position – Net position of the District is classified in three components.

- “Invested in capital assets, net of related debt” consists of capital assets, net of accumulated depreciation, and is reduced by the balance of any outstanding borrowing used to finance the purchase or construction of those assets.

- “Restricted, expendable for debt services and other purposes” net position is non-capital net position that must be used for a particular purpose, as specified by contributors external to the District.

- “Unrestricted” net position is the remaining net position that does not meet the definition of net investment in capital assets or restricted.

Compensated absences – The District’s employees earn vacation days at varying rates depending on years of service. Vacation time accumulates from year to year up to a specific maximum. Employees also earn sick leave benefits based on varying rates depending on full-time or part-time status. Employees may accumulate sick leave up to a specific maximum.

Risk management – The District is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than medical insurance. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

The District is self-insured for medical and dental benefits. Annual estimated provisions are accrued based on actuarially determined amounts or management's estimate and includes an estimate of the ultimate costs of both reported claims and claims incurred but not yet reported.

Note 3 – Net Patient Service Revenue, Patient Accounts Receivable, and Third-Party Reimbursement Programs

Net patient service revenue and patient accounts receivable – The District has arrangements with third-party payors that provide for payments to the District. Significant concentrations of gross patient accounts receivable as of June 30 were as follows:

	2025
Medicare	$ 33,271,763
Medi-Cal and Medi-Cal pending	40,032,976
Other third-party payors	27,179,578
Self-pay and other	5,755,866
Other government programs	60,597
Contractual allowances	(69,606,354)
Patient accounts receivable	36,694,426
Less allowances for doubtful accounts	(4,050,597)
Net patient accounts receivable	$ 32,643,829

Significant concentrations of gross patient accounts receivable as of June 30, 2025, include Medicare, 31%; Medi-Cal, 38%; and other third-party payors, 26%.

Amounts written off to bad debt expense included in net patient service revenue totaled $11,021,001 for the year ended June 30, 2025.

A summary of the basis of reimbursement with major third-party payor categories follows:

Medicare – Medicare payments for inpatient and outpatient services to Medicare patients are based on prospectively determined rates which vary according to the patient diagnostic classification systems. For services rendered to these Medicare inpatients, the District is paid bi-weekly periodic interim payments, with final settlement determined after submission of annual cost reports and audits thereof by the Medicare fiscal intermediary.

Medi-Cal – Medi-Cal payments for inpatient services are based upon case-based Diagnosis Related Groups. A per diem reimbursement methodology is still used for rehabilitative services and behavioral health services.

Contracted and other – The District has entered into reimbursement agreements with certain commercial insurance carriers, preferred provider organizations, and health maintenance organizations. The basis for reimbursement under these agreements includes discounts from established charges and prospectively determined per-diem rates.

The programs' administrative procedures preclude final determination of amounts due for services to program patients until after the cost reports are audited or otherwise reviewed by and settled with the respective administrative agencies. Medicare and Medi-Cal cost reports for 2023 and 2024 are subject to audit and potential adjustment.

Laws and regulations governing Medicare and Medi-Cal programs are complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. Normal estimation differences between subsequent cash collections on patient accounts receivable and cost report settlements and amounts estimated in the prior year are reported as adjustments to net patient service revenue in the current period.

The District believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigation involving allegations of potential wrongdoing. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medi-Cal programs.

Supplemental funding

Medi-Cal Managed Care Rate Range and Assembly Bill 113 Intergovernmental Transfer (IGT) – The Affordable Care Act (ACA) recognized the formation and maintenance of a network of primary care providers to service Medi-Cal Managed Care plans which require funding assistance. IGT is a payment methodology to partially fund the gap between what Medi-Cal Managed Care plans pay and the full cost of providing the service.

NDPH-IGT AB-113 – An IGT program that allows district/municipal public hospitals to draw down federal funds for fee-for-service Medi-Cal inpatient services. The amount of funds is based on the shortfall between payments received for treating Medi-Cal inpatients under the fee-for-service program and costs of treating those patients. The program is approved in perpetuity, but the amount of available funding must be approved periodically by Centers for Medicare and Medicaid Services (CMS).

Senate Bill 239 Quality Assurance Fee (QAF) Supplemental Payment and QAF Managed Care Funds – A state-legislated supplemental program that distributes funds to hospitals based on the volume of care for Medi-Cal funded patients. The intention is to strengthen the ability of hospitals to meet the increased demand resulting from implementing programs, service, and capital required by ACA. The District also receives net supplemental funding under a managed care methodology.

Senate Bill 1100 Medicaid Disproportionate Share Hospital (DSH) Program – The DSH Program is a Medi-Cal supplemental payment program. It was established to reimburse hospitals for some of the uncompensated care costs associated with furnishing inpatient hospital services to Medi-Cal beneficiaries and uninsured individuals. There is no application process to become a DSH hospital. Instead, DSH eligibility is determined annually by the Department of Health Care Services using the established Medicaid Utilization Rate (MUR) and Low-Income Utilization Rate (LIUR) formulas. The MUR calculates the ratio of Medi-Cal days to the total patient days. The LIUR calculates the ratio of Medicaid/Medi-Cal revenue to the total paid patient revenue. To be eligible the hospital must have a LIUR in excess of 25% with a MUR of at least 1% or a MUR of at least one standard deviation above the statewide mean. DSH payments are calculated for eligible hospitals and are disbursed in cycles throughout the state's fiscal year. An amount totaling eleven twelfths of the estimated annual total is disbursed during the applicable state fiscal year. The remaining amount is disbursed upon finalization of the annual total.

District Directed Payment Program – The District Hospital Directed Payment Program provides supplemental payments to each District and Municipal Public Hospital based upon contract Medi-Cal managed care utilization. The goal of the program is to increase access for Medi-Cal beneficiaries.

Quality Incentive Pool (QIP) program – The QIP program shares the goals of using evidence-based quality improvement methods to achieve performance targets and improve health outcomes for patients. All funding for this program is contingent on meeting these targets and demonstrating continued improvement. The District recognizes revenue from the QIP program when certainty of receiving the funds is reasonably assured.

With respect to the above-described programs, revenue is recognized when management is reasonably assured all information necessary to determine the amount of revenue is available and has been considered in estimating the amount of revenue to be recognized.

Supplemental funding receivables of $24,127,725 as of June 30, 2025, were comprised of receivables related to the District's participation in the QIP program, payments to be received via IGT, QAF payments, and the Medi-Cal DSH program.

The following table summarizes amounts recognized as revenue (included in net patient service revenue and other revenue, respectively) from the various state supplemental funding programs and transfer agreements available to the District:

	2025
Net Patient Service Revenue	
Managed Care Rate Range IGT	$ 4,500,000
NDPH-IGT AB-113	1,663,253
QAF Supplemental Payment and QAF Managed Care Funds	3,258,481
Medicaid DSH Program	3,771,991
District Directed Payment Program	11,217,514
	24,411,239
Other Revenue	
QIP	2,363,796
Totals	$ 26,775,035

Note 4 – Deposits, Investments, and Investment Income

The California State Treasurer's Office makes available the Local Agency Investment Fund (LAIF) through which local governments may pool investments. Each governmental entity may invest up to $40 million in the fund. Investments in the LAIF are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest. The District is a voluntary participant in the LAIF. The fair value of the District's investments in the LAIF is reported in the accompanying financial statements based on the District's pro rata share of the fair value provided by the LAIF for the entire LAIF portfolio. As of June 30, 2025, the District held $66,244 in LAIF.

There are many factors that can affect the value of investments. Some, such as credit risk, custodial credit risk, concentration of credit risk, and interest rate risk, may affect both equity and fixed-income securities. Equity and debt securities respond to such factors as economic conditions, individual company earnings performance, and market liquidity, while fixed-income securities are particularly sensitive to credit risks and changes in interest rates.

Credit risk – Fixed income securities are subject to credit risk, which is the chance that an issuer will fail to pay interest or principal in a timely manner or that negative perceptions of the issuer's ability to make these payments will cause security prices to decline. Certain fixed-income securities, including obligations of the U.S. government or those explicitly guaranteed by the U.S. government, are not considered to have credit risk. The District invests primarily in obligations of the U.S. government.

Concentration of credit risk – Concentration of credit risk is the risk associated with a lack of diversification, such as having substantial investments in a few individual issuers, thereby exposing the District to greater risks resulting from adverse economic, political, regulatory, geographic, or credit developments. Investments issued or guaranteed by the U.S. government and investments in external investment pools, such as LAIF, are not considered subject to concentration of credit risk. In accordance with state law, no more than 5% of total investments may be invested in the securities of any one issuer, except obligations of the U.S. government; no more than 10% may be invested in any one mutual fund; and no more than 30% may be invested in bankers' acceptances of any one commercial bank.

Custodial credit risk – deposits – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of June 30, 2025, the District had deposits invested in various financial institutions consisting of cash and cash equivalents and restricted cash, which amounted to $16,615,446.

Funds held by financial institutions are collateralized in accordance with the California Government Code (CGC), except for the federally insured amounts per account. Under the provisions of the CGC, California banks and savings and loan associations are required to secure the District's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of the District's deposits. California law also allows financial institutions to secure hospital deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total deposits. The pledged securities are held by the pledging financial institution's trust department in the name of the District.

Custodial credit risk – investments – Investments in any one issuer (other than U.S. Treasury securities and external investment pools) that represent 5% or more of the total investments as of June 30, 2025, are as follows:

	2025	
	Fair Value	Percentage of Total Investments
Investment type		
U.S. government bonds	$ 11,309,131	52%
Corporate bonds	$ 5,745,867	26%
Money market mutual funds	$ 3,803,559	17%

Interest rate risk – Interest rate risk is the risk that the value of fixed-income securities will decline due to increasing interest rates. The terms of a debt investment may cause its fair value to be highly sensitive to interest rate changes. As a means of limiting its exposure to fair value losses arising from increasing interest rates, the District's investment policy, as per statutory requirements, limits the term of any investment to a maturity not exceeding five years.

The District had investments by type and maturity as follows:

	June 30, 2025		
		Investment Maturities (in Years)	
	Fair Value	Less than 1	1–5
Investment type			
Money market mutual funds	$ 3,803,559	$ 3,803,559	$ -
Local Agency Investment Fund	66,244	66,244	-
U.S. government bonds	11,037,656	1,533,641	9,504,015
Municipal bonds	979,216	-	979,216
Corporate bonds	5,745,867	967,860	4,778,007
Held by trustee			
U.S. government bonds	271,475	271,475	-
	$ 21,904,017	$ 6,642,779	$ 15,261,238

GASB Statement No. 72, *Fair Value Measurement and Application,* defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability.

The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of non-performance risk.

In addition to defining fair value, this guidance expands the disclosure requirements around fair value and establishes a fair value hierarchy for valuation inputs. The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels which are determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

Level 1 – Quoted prices are available in active markets for identical assets or liabilities as of the measurement date.

Level 2 – Pricing inputs are based on quoted market prices for similar instruments in active markets, quoted prices for identical or similar instruments in inactive markets, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Financial assets and liabilities in this category generally include asset-backed securities, corporate bonds and loans, municipal bonds, and interest rate swap instruments.

Level 3 – Pricing inputs are generally unobservable for the assets or liabilities and include situations where there is little, if any, market activity for the investment. The inputs into the determination of the fair value require management's judgment or estimation of assumptions that market participants would use in pricing the assets or liabilities. The fair values are therefore determined using factors that involve considerable judgment and interpretations, including but not limited to private and public comparables, third-party appraisals, discounted cash flow models, and fund manager estimates.

The following tables summarize the District's investments measured at fair value on a recurring basis:

	Fair Market Value as of June 30, 2025			
	Total	Level 1	Level 2	Level 3
Investments				
Money market mutual funds	$ 3,803,559	$ 3,803,559	$ -	$ -
Local Agency Investment Fund	66,244	-	66,244	-
U.S. government bonds	11,037,656	-	11,037,656	-
Municipal bonds	979,216	-	979,216	-
Corporate bonds	5,745,867	-	5,745,867	-
Held by trustee				
U.S. government bonds	271,475	-	271,475	-
	$ 21,904,017	$ 3,803,559	$ 18,100,458	$ -

Note 5 – Capital Assets

A summary of changes in the District's capital assets is as follows:

	Balance as of July 1, 2024	Additions	Retirements	Transfers	Balance as of June 30, 2025
Land and land improvements	$ 3,266,272	$ -	$ -	$ 9,500	$ 3,275,772
Buildings and improvements	63,495,574	117,000	-	82,456	63,695,030
Equipment	63,272,293	2,137,395	-	961,138	66,370,826
Construction in progress	6,352,301	602,892	-	(1,053,094)	5,902,099
Totals at historical cost	136,386,440	2,857,287	-	-	139,243,727
Less: accumulated depreciation for					
Land and land improvements	(605,923)	(51,122)	-	-	(657,045)
Buildings and improvements	(44,006,656)	(1,381,802)	-	-	(45,388,458)
Equipment	(55,305,416)	(2,199,874)	-	-	(57,505,290)
Total accumulated depreciation	(99,917,995)	(3,632,798)	-	-	(103,550,793)
Capital assets, net	$ 36,468,445	$ (775,511)	$ -	$ -	$ 35,692,934

Note 6 – Long-Term Debt

A summary of changes in debt for the District is as follows:

	Balance as of July 1, 2024	Additions	Payments and Reductions	Balance as of June 30, 2025	Due Within 1 Year
2017 Bonds	$ 14,250,000	$ -	$ (320,000)	$ 13,930,000	$ 335,000
2004 Bonds	230,000	-	(230,000)	-	-
CHFFA NDPH Loans	3,698,935	-	(3,698,935)	-	-
DHLP	28,000,000	-	-	28,000,000	1,037,037
Other advances and loans	191,725	-	(191,725)	-	-
Unamortized bond premium related to 2017 Bonds	557,854	-	(23,822)	534,032	-
	$ 46,928,514	$ -	$ (4,464,482)	$ 42,464,032	$ 1,372,037

General obligation and revenue bonds – On December 14, 2017, the District issued $16,354,690 of the District Revenue Bonds Series 2017 (the 2017 Bonds). The 2017 Bonds bear interest at rates between 3% to 4%, with interest payments due semi-annually. Principal payments are due in annual amounts ranging from $255,000 on October 1, 2019, to $945,000 on October 1, 2047. The 2017 Bonds are collateralized by District revenues. The 2017 Bonds will mature on October 1, 2047. The 2017 Bonds were issued at a premium totaling $714,690, which is being amortized over the life of the 2017 Bonds.

On July 1, 2004, the District refinanced the 1994 General Obligation Bonds with the PMHD 2004 General Obligation Refunding Bonds (the 2004 Bonds). The refunding was for $3,085,000 and bears interest at rates which vary from 4% to 5% with interest payments due semi-annually. The bonds were collateralized by property tax revenues. The 2004 Bonds matured on October 1, 2024.

California Health Facilities Financing Authority (CHFFA) Nondesignated Public Hospital Bridge Loan Program (NDPH Program) – The NDPH Program enables the CHFFA to issue up to a total of $40 million in zero interest working capital loans to eligible nondesignated public hospitals that are affected by financial delays associated with the transition from the Prime Program to the QIP Program. These loans are secured by the District's Medi-Cal reimbursements and are required to be repaid within two years of their issuance date. PMHD received two separate loans totaling approximately $2,987,000 during the year ended June 30, 2022, and received one loan totaling approximately $3,729,000 during the year ended June 30, 2023. The loans were full repaid during the year ended June 30, 2025.

California Distressed Hospital Loan Program (DHLP) – The District applied for and received a $28,000,000 loan from DHLP, which was funded in November 2023. This loan provides relief with interest-free loans to California's not-for-profit and public hospitals experiencing financial distress or at risk of closure. The loan is a 0% interest loan with a term of 72 months, and an initial 18 month deferment period at the beginning of the term loan. Monthly principal payments of approximately $519,000 were scheduled to begin in May 2025. In April 2025 the First Amendment was entered into to defer the initial repayment period. The agreement extended the deferment period to 30 months from commencement, with monthly repayments of $519,000 to begin in May 2026.

Future debt service for aggregated debt borrowings for the next five years and thereafter are as follows:

Years Ending June 30,	
2026	$ 1,372,037
2027	6,577,222
2028	6,592,222
2029	6,612,222
2030	6,632,222
2031–2035	4,459,075
2036–2040	3,080,000
2041–2045	3,875,000
2046–2050	2,730,000
	41,930,000
Unamortized premium on bonds	534,032
	$ 42,464,032

Years Ending June 30,	Principal	Interest	Premium
2026	$ 1,372,037	$ 629,175	$ 23,823
2027	6,577,222	611,925	23,823
2028	6,592,222	593,800	23,823
2029	6,612,222	574,800	23,823
2030	6,632,222	554,800	23,823
2031–2035	4,459,075	2,436,375	119,115
2036–2040	3,080,000	1,757,000	119,115
2041–2045	3,875,000	949,850	119,115
2046–2050	2,730,000	166,600	57,572
	$ 41,930,000	$ 8,274,325	$ 534,032

The District incurred $625,342 in interest during the year ended June 30, 2025, respectively, on all debt, including general obligation bonds. The District recognized $23,823 of amortization related to the bond premium during the year ended June 30, 2025.

As part of the Series 2017 Bond Issue, the District must maintain certain covenants pertaining to liquidity (days cash on hand) and profitability (debt service coverage ratio). The District is in compliance with the covenants as of June 30, 2025.

Note 7 – Leases and SBITA

Leases – The District leases certain facilities under lease arrangements. A summary of the lease asset and liability activity for the year ended June 30, 2025, is as follows:

	Balance as of July 1, 2024	Additions	Deletions	Balance as of June 30, 2025	Amounts due within one year
Right-of-use assets					
Building	$ 51,821,600	$ -	$ -	$ 51,821,600	
Equipment	1,693,197	-	-	1,693,197	
Less accumulated depreciation					
Building	(4,650,740)	(2,422,041)	-	(7,072,781)	
Equipment	(117,709)	(321,845)	-	(439,554)	
Total lease right-of-use assets, net	$ 48,746,348	$ (2,743,886)	$ -	$ 46,002,462	
Leases liabilities	$ 49,838,948	$ -	$ (2,086,981)	$ 47,751,967	$ 2,334,971

For the year ended June 30, 2025, the District recognized $2,743,886, in amortization expense included in building and equipment rent expense on the statements of revenues, expenses, and changes in net position.

Future annual lease payments are as follows:

Years Ending June 30,	Principal	Interest
2026	$ 2,334,971	$ 1,455,578
2027	2,001,952	1,379,805
2028	2,138,861	1,314,255
2029	2,069,295	1,244,234
2030	1,985,571	1,180,375
2031-2035	12,090,138	4,962,530
2036-2040	14,170,730	3,017,641
2041-2045	9,313,314	897,538
2046-2047	1,647,135	73,303
	$ 47,751,967	$ 15,525,259

SBITA – A summary of the SBITA asset activity during the year ended June 30, and , is as follows:

	Balance as of July 1, 2024	Additions	Deductions	Balance as of June 30, 2025	Amounts due within one year
SBITA assets - software	$ 16,454,080	$ -	$ -	$ 16,454,080	
Less: accumulated amortization	(268,978)	-	(1,658,205)	(1,927,183)	
Total SBITA assets, net	$ 16,185,102	$ -	$ (1,658,205)	$ 14,526,897	
SBITA Liabilities	$ 16,185,102	$ -	$ (1,658,205)	$ 14,526,897	$ 1,736,803

A schedule of future minimum SBITA payments are as follows:

Years Ending June 30,	Principal	Interest
2026	$ 1,736,803	$ 637,421
2027	1,819,127	555,097
2028	1,905,353	468,871
2029	1,995,666	378,558
2030	2,281,401	92,823
2031-2033	4,788,547	460,634
	$ 14,526,897	$ 2,593,404

Note 8 – Retirement Plans

The District has a defined contribution plan under Section 401(a) of the Internal Revenue Code (IRC). The plan provides for prior non-elective employer contributions and on-going matching contributions for deferrals made under the District 457 Plan. The District provides ongoing matching contributions of up to 5.5% of the participant's eligible compensation, based on years of service and subject to certain vesting restrictions. Covered employees who have met the applicable age and/or service requirements may also make rollover contributions. During the year ended June 30, 2025, the District's expense to fund its share of the 401(a) plan was $1,473,293.

The District also offers its employees a deferred-compensation plan under Section 457(b) of the IRC. Eligible employees who elect to participate in the plan make contributions through a reduction in salary and are allowed to choose among various investment alternatives offered by a funding agency selected by the District. The current funding agency is Mass Mutual. The investments of the 457(b) plan and earnings thereon are held by fiduciaries for the benefit of the employees. Accordingly, the plan assets and liabilities to the participants are excluded from the District's financial statements.

Note 9 – Commitments and Contingencies

The District's operations and financial condition may also be affected by political uncertainty related to potential changes in healthcare legislation and funding at both the state and federal levels. Ongoing discussions and proposals within Congress, including those pertaining to the "One Big Beautiful Bill Act" (H.R. 1), could lead to modifications in existing programs, funding mechanisms, or reimbursement rates. This bill is estimated to reduce federal Medicaid spending by hundreds of billions of dollars over the next decade, impose new work requirements for many adult Medicaid enrollees, require more frequent eligibility redeterminations, and mandate new cost-sharing requirements. Experts project that these changes could lead to millions of people losing their Medicaid coverage. The ultimate impact of any such changes on the District cannot be determined at this time, but they could materially affect its future operations and financial results.

Litigation – The District may from time to time be involved in litigation and regulatory investigations which arise in the normal course of doing business. After consultation with legal counsel, management estimates that matters existing as of June 30, 2025, will be resolved without material adverse effect on the District's future financial position, results of operations, or cash flows.

Employee health insurance – The District provides health benefits to employees through a self-funded plan financed by District operations. Estimated liabilities are recorded for claims which most likely have been incurred but are not yet reported for claims processing and payment based on estimates that incorporate the District's past experience, as well as other considerations including the nature of each claim or incident and relevant trend factors. The District's accrued health insurance losses also include an estimate of possible losses attributable to incidents that may have occurred but have not been identified under the incident reporting system. Historically, the actual liabilities incurred have not been materially different than the recorded estimates. Commercial insurance is provided for "stop-loss" coverage. As of June 30, 2025, these amounts were estimated at $1,595,000, included as employee healthcare self-insurance reserves on the accompanying statement of net position.

Workers' compensation program – The District is a participant in the Association of California Hospital Districts' BETA Fund (the Fund) which administers a self-insured workers' compensation plan for participating hospital employees of its member hospitals. The District pays premiums to the Fund which are adjusted annually. If participation in the Fund is terminated by the District, the District would be liable for its share of any additional premiums necessary for final disposition of all claims and losses covered by the Fund. Management believes that the Fund will continue to operate with its current level of profitability.

Medical malpractice – The District maintains a claims-made policy for malpractice and comprehensive general liability loss. In accordance with generally accepted accounting principles in the United States of America, the District is required to record an estimated liability for unasserted claims for incidents which occurred but were not reported during the policy period. Unasserted claims were estimated at $405,000 as of June 30, 2025. The related liability is reported in accounts payable and accrued expenses in the statement of net position.

Health Insurance Portability and Accountability Act – The Health Insurance Portability and Accountability Act was enacted August 21, 1996, to ensure health insurance portability, reduce healthcare fraud and abuse, guarantee security and privacy of health information, and enforce standards for health information. Organizations are subject to significant fines and penalties if found not to be compliant with the provisions outlined in the regulations.

Healthcare regulatory compliance – The healthcare industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not necessarily limited to, matters such as: licensure, accreditation, government healthcare program participation requirements, reimbursement for patient services, and Medicare and Medi-Cal fraud and abuse. Government activity has increased with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by healthcare providers. Violations of these laws and regulations could result in expulsion from government healthcare programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Management believes that the District is in compliance with fraud and abuse statutes and regulations, as well as other applicable government laws and regulations. While no material regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at this time.

Cybersecurity – Health care providers and insurers are highly dependent upon integrated electronic medical record and other information systems to deliver high quality, coordinated and cost-effective care. These systems necessarily hold large quantities of highly sensitive protected health information. As a result, the electronic systems and networks of health care providers are considered likely targets for Cyberattacks and other potential breaches of their systems. In addition to regulatory fines and penalties, health care entities subject to breaches may be liable for the costs of remediating the breaches, damages to individuals (or classes) whose information has been breached, reputational damage and business loss, and damage to the information technology infrastructure.

Note 10 – Pioneers Memorial Hospital Foundation and Women's Auxiliary

The Pioneers Memorial Hospital Foundation (the Foundation) has been established as a non-profit public benefit corporation under IRC Section 501(c)(3) to solicit contributions on behalf of the District. Substantially all funds raised, except for funds required for operation of the Foundation, are distributed to the District or held for the benefit of the District. The Foundation's funds, which represent the Foundation's unrestricted resources, are distributed to the District in amounts and in periods determined by the Foundation's Board of Trustees, which may also restrict the use of funds for District property and equipment replacement or expansion or other specific purposes. Donations by the Foundation were $16,994 for the year ended June 30, 2025.

The Pioneers Memorial Hospital District Women's Auxiliary (the Auxiliary) is a similar non-profit organization established to help solicit contributions for the District. The Auxiliary has committed to contribute funds in future years. There were no donations from the for the year ended June 30, 2025.

Note 11 – Seismic Issues

The District continues to pursue efforts to bring its facilities into compliance with California Senate Bill 1953 (SB1953), which required that healthcare institutions meet certain seismic retrofitting specifications by January 1, 2013. As previously reported, studies revealed that the original District building, and power plant building were classified as Structural Performance Category (SPC) 1. This classification was a result of findings that the District is located in an area that is subject to "liquidification" in the event of certain seismic activity. As a result of this classification, the acute care services associated with the Medical-Surgical Nursing Unit, Laboratory, Radiology, Pharmacy, and Dietary departments would only be in compliance with current building codes until January 1, 2013. Prior to this date, studies were performed on the buildings in question and all buildings were successfully reclassified by the Office of Statewide Health Planning and Development (OSHPD) from SPC 1 to a minimum of SPC 2 prior to the given deadline. Therefore, the District has successfully achieved all of the structural compliance work necessary to meet the requirements of SB1953 for all of its campus buildings.

The District continues to work diligently with representatives from OSHPD at the state, regional, and local level to complete all project documentation and additional verifications required to validate a 2002–2003 Non-Structural Performance Category (NPC) project that was not finalized/closed by OSHPD, which meets the non-structural requirements of SB1953. The District re-classification of all District campus buildings to a minimum of NPC-2 as required by SB1953 is completed. OSHPD has processed the pending applications submitted by the District for the available extension/exemption for NPC-3 compliance for all campus buildings that should be granted given the NPC-2 status and the facilities' established Seismic Design Category "D" designation, applications for which were submitted by the District prior to the December 31, 2012 deadline. On September 16, 2013, the District obtained the 2030 NPC-3 extension.

Note 12 – Subsequent Events

At the end of the first year 2025 the District was in escrow to purchase building and land in El Centro for $3,900,000. This transaction closed in August 2025. Currently the building is being leased to physicians practice and will continue these lease agreements.

Alfred E Alquist Hospital Facilities Seismic Safety Act

- Passed in 1973
  - Response to 1971 Sylmar Earthquake
    - 2 Hospitals had buildings collapse
      - Olive View Medical Center
      - Veterans Hospital San Fernando
  - Established Safety Standards for Hospitals in California
  - Created OSHPD now HCAI
- Amended by Senate Bill 1953
  - Signed into Law 1994
  - Nearly 50% of California Hospitals required retrofit, reconstruction or closure.
  - Regulations for the Structural Performance of Hospitals necessary to resist the ground motion incurred in major seismic event.
  - Regulations for Non-Structural Systems.

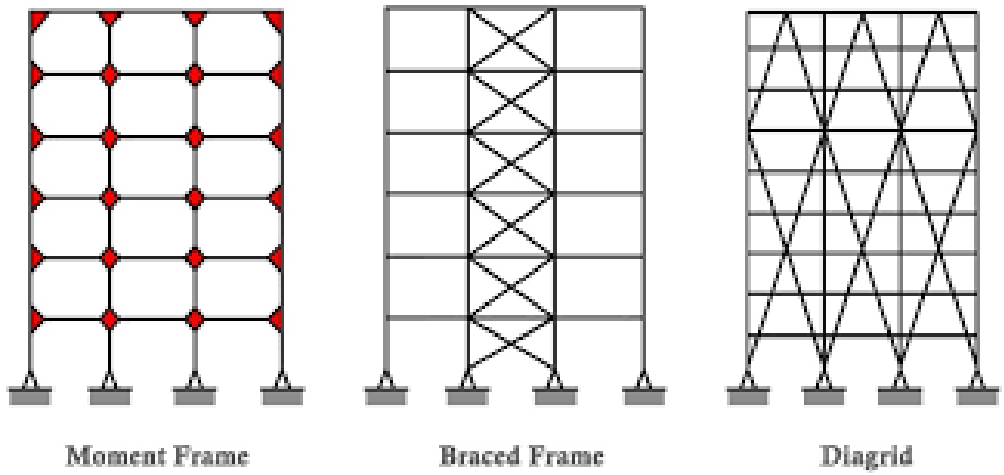
IMPERIAL VALLEY
HEALTHCARE DISTRICT

Alquist Hospital Facilities Seismic Safety Act

IMPERIAL VALLEY HEALTHCARE DISTRICT

Structural Performance Categories (SPC) Ratings

- SPC 1
  - Significant Risk of Collapse
  - Must be Removed from Service by 1/1/2008. Maximum Extension to 1/1/2020.
- SPC 2
  - Comply with Pre 1973 Building Code – but not Alquist Act.
  - May not be repairable following strong ground motion.
  - Must be repaired or removed from service by 1/1/2030
- SPC 3
  - Comply with Alquist Act, constructed under permit prior to 10/25/1994.
  - May not be repairable following strong ground motion.
  - May be used beyond January 1/1/2030.
- SPC 4
  - Comply with Alquist Act, constructed under HCAI permit.
  - May not be repairable following strong ground motion.
  - May be used beyond January 1/1/2030.
- SPC 5
  - Comply with Alquist Act, constructed under HCAI permit.
  - May be used beyond January 1/1/2030.



- SPC 4D
  - Previously nonconforming hospital buildings that have been demonstrated either by analysis or retrofit to be equivalent to the minimum prescriptive requirements of the 1979 Uniform Building Code

Alquist Hospital Facilities Seismic Safety Act

IMPERIAL VALLEY HEALTHCARE DISTRICT

Non-Structural Performance Categories (NPC) Ratings

- NPC 1
  - Equipment and systems do not meet the bracing and anchorage requirements of any NPC.
- NPC 2
  - The following systems are braced per code:
    - communications systems,
    - emergency power supply,
    - bulk medical gas systems,
    - fire alarm systems and
    - emergency lighting/signs in the means of egress.
- NPC 3
  - Meets NPC 2 requirements and in critical areas, lab, pharmacy, radiology, central/sterile supply, all nonstructural components are braced.
  - Equipment is braced in anchored, including central plant.
  - Sprinklers comply with 1994 NFPA 13.

- NPC 4D
  - Level 1
    - All NPC 3
    - Operational Plan for other spaces.
  - Level 2
    - All Level 1 Services
    - Pathways to source of systems
    - Dedicated Elevators
  - Level 3
    - Additional Areas at Hospital's Discretion
- NPC 4
  - Entire building and Elevators meet the NPC 3 Requirements.

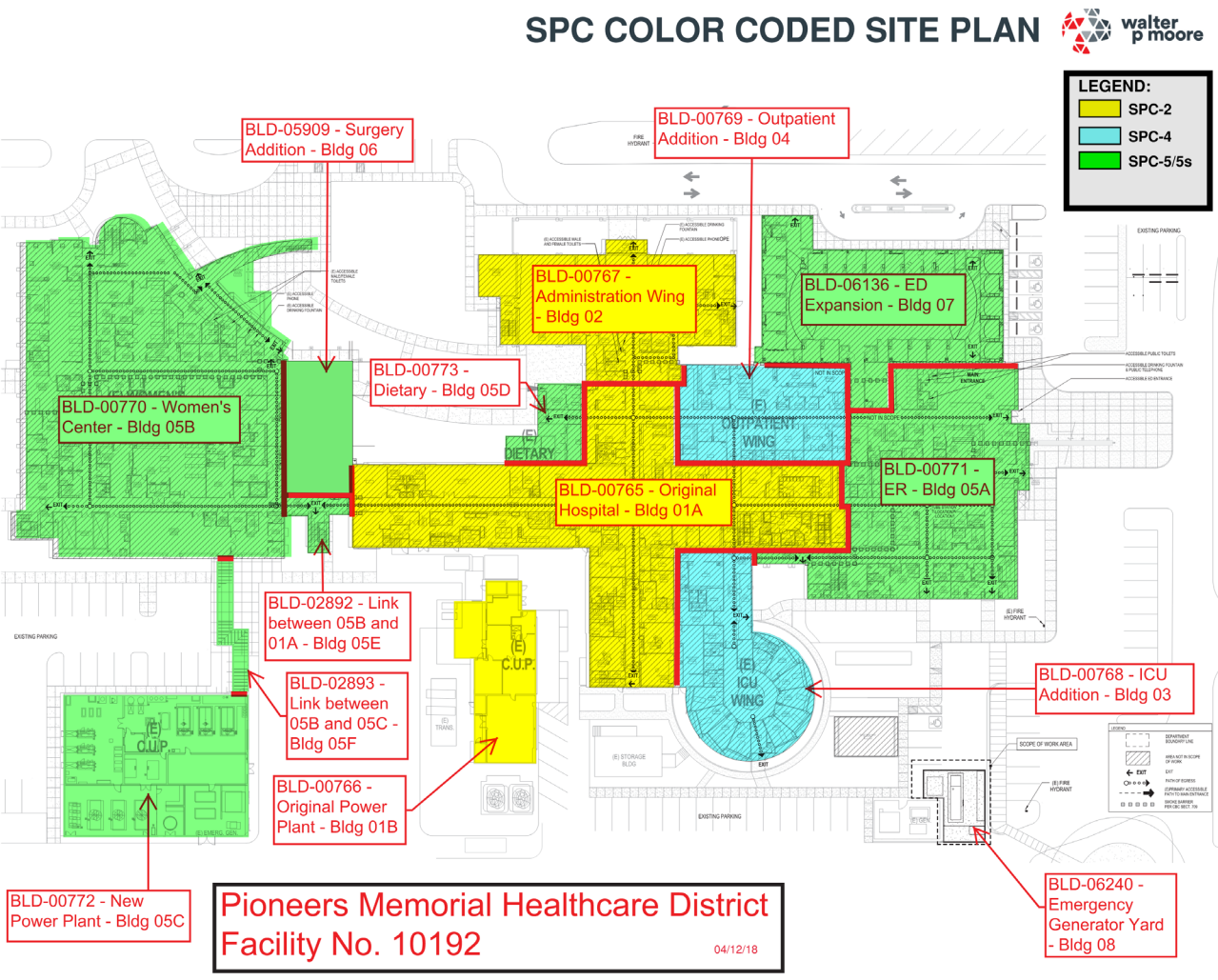
Alquist Hospital Facilities Seismic Safety Act

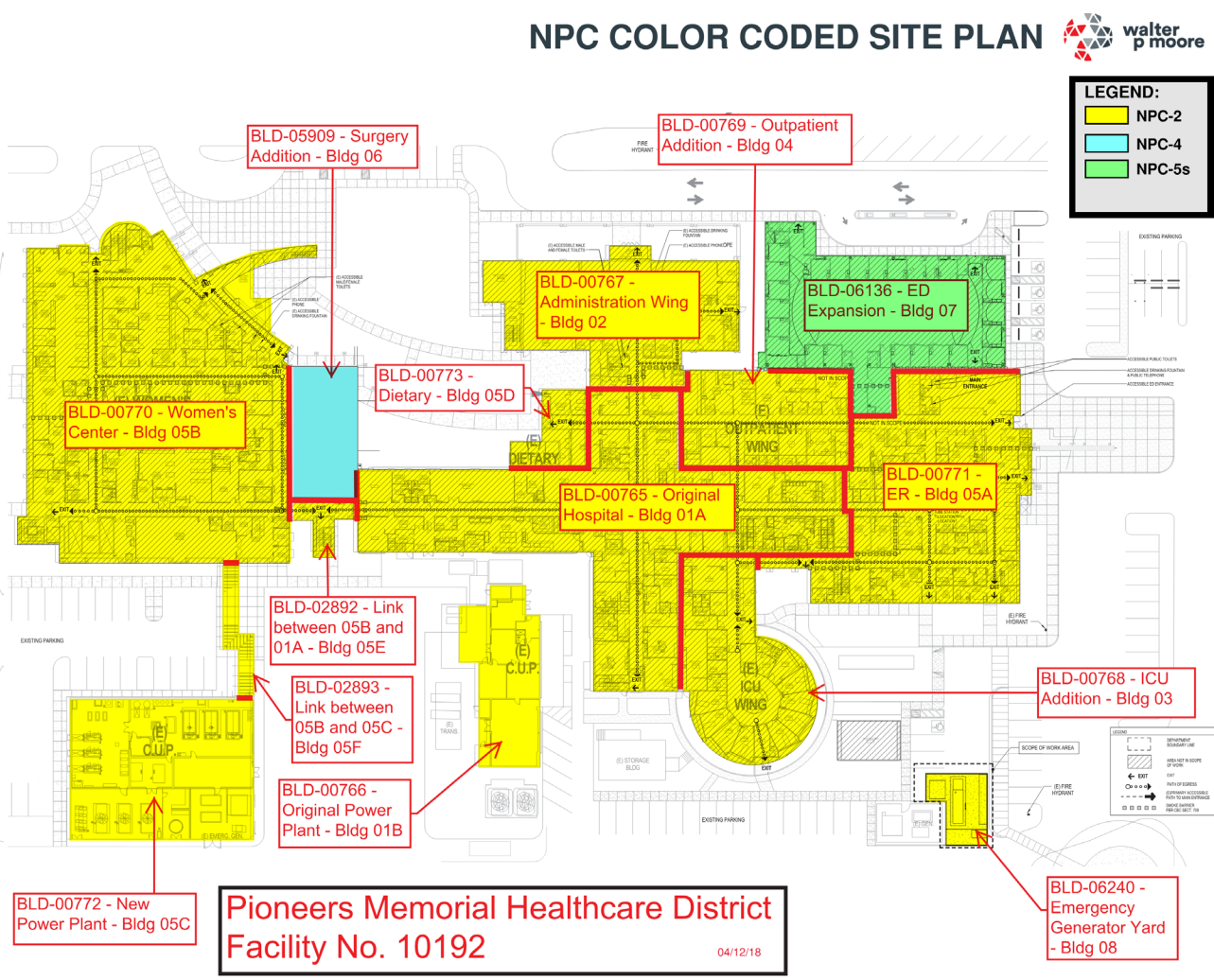
IMPERIAL VALLEY HEALTHCARE DISTRICT

NPC 5

- Meets all requirements for NPC 4 or 4D Levels 1-3.
- Sufficient on-site storage for 72 Hours of:
  - Fuel for Emergency Generator System (CDPH requires 96 Hours)
  - Fuel for Boilers/Heating
  - Potable Water
    - Minimum 50 Gallons per patient bed
    - Industrial Water
      - Calc is not defined in code.
  - Wastewater
  - Alternate Water Rationing Plan
    - Reduced Water usage
    - Water Delivery
    - Alt. Source
      - Well
      - Treatment

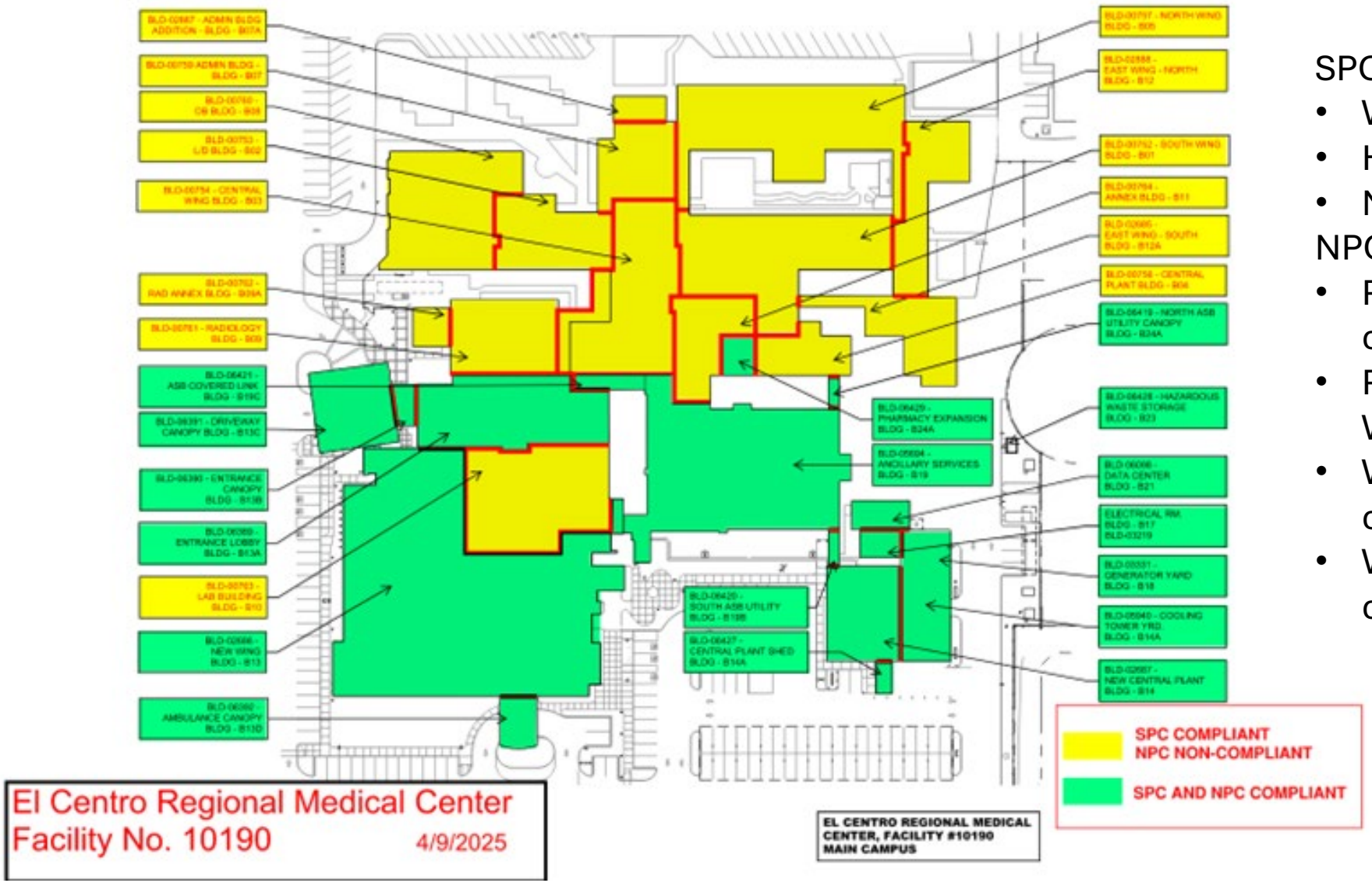
Pioneers Memorial Hospital – Seismic Compliance Per Walter P. Moore SPC and NPC Plans





El Centro Regional Medical Center
Seismic Compliance

IMPERIAL VALLEY HEALTHCARE DISTRICT



SPC (Structural) Compliance

- Work is Complete
- Hospital is SPC-4D Compliant
- No additional Scope Required

NPC (Non-Structural) Compliance

- Plans submitted for buildings to complete NPC-4 Compliance.
- Plans prepared by Mascari Warner.
- Work is currently scheduled to commence.
- Work results in no remodel to current spaces.
    - Potential exists to remodel spaces at minimal added cost to current NPC compliance costs.

Alquist Hospital Facilities Seismic Safety Act

Goal: Hospital Buildings Resist Earthquake forces and remain operational after a seismic event

IMPERIAL VALLEY HEALTHCARE DISTRICT

California Hospital Seismic Compliance Deadlines		2008	2009	2010	2011	2012	2013	2014	2015	2016	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
		1-Jan	1-Jan	1-Jan	1-Jan	1-Jan	1-Jan	1-Jan	1-Jan	1-Jan	1-Jan	1-Jan	1-Jan	1-Jan	1-Jan	1-Jan	1-Jan	23-Oct	1-Jan / 1-Mar	1-Jan	#####	1-Jan	1-Jan	1-Jan	1-Jan	1-Jan	1-Jan	1-Jan
HCAI SPC 1	Remove SPC-1 Buildings	Original Deadline											Max. Extension															
HCAI NPC 4/5 Submittal Deadlines Construction Deadline also applies to SPC 4D/5	HCAI Assessment Deadline - January 1, 2025																											
	HCAI Seismic Compliance Plan and AB 869 Delay Application																											
	HCAI NPC Construction Document Deadline March 1, 2026																											
	HCAI Construction Permit Deadline March 1, 2028																											
	HCAI Construction Deadline January 1, 2030																									Max AB869 Application Extension		Max Pot. AB869 Extension

Key Upcoming Dates:

January 1, 2026 – File 2030 Compliance Plan - Delay Application if Applicable

March 1, 2026 – Submit Construction Plans for NPC Compliance

March 1, 2028 – Obtain Building Permit for NPC Compliance Project

January 1, 2030 – Complete Construction for SPC/NPC Compliance

January 1, 2035 – Maximum Potential Extension Approval under AB 869

AB 869 Extension

IMPERIAL VALLEY HEALTHCARE DISTRICT

Eligibility Categories

- Small Hospital
  - Under 50 beds. **No**
- Rural Hospital. **No.**
- Health Care District. **Yes**
- Distressed Hospital Loan Program. **Yes**
- Critical Access Hospital. **No.**

Criteria

- Classified one of the above. **Yes**
- Submitted NPC 4/5 Evaluation Reports by January 1, 2025. **Yes**
- Must need delay beyond 1/1/2030. **Yes**
  - Up to three years – 1/1/2033
- Must submit seismic compliance plan by 1/1/2026 – **To be Completed**

Integrated Hospital System with 2 or more Hospitals

- Must meet at least one of the following
  - The entire health care system is in financial distress **Yes**
  - Rural hospital with fewer than 80 general acute care beds revenue of less $75,000,000 - **No**
  - District hospital that does not have a contractual, management, lease, or operating agreement with a health system that imposes upon the health system any financial responsibility for the health care district's infrastructure cost for compliance. **Yes**
  - A hospital that is part of an integrated health care system that is operated by a health care district or a nonprofit corporation that is affiliated with the health care district hospital owner by means of the district's status as the nonprofit corporation's sole corporate member. **Yes**

AB 869 Extension

If Eligible -

- Submit Delay Application by 1/1/26. **To be Completed.**
- Delay Application is a project submittal through the seismic compliance unit.
- Supporting Documents Needed
  - Requested delay, not beyond 1/1/2033. Align with completion date in compliance plan.
  - Narrative explaining need for additional time and detailing the efforts toward compliance.
  - Management, lease, or operating agreement identifying entity with financial responsibility for costs.
- If request is due to entire integrated health care system being in financial distress:
  - Supporting documents which demonstrate financial distress.
  - Financial information, in a format determined by the Department,
    - Updated financial status reports and related documents on February 1st and August 1st of each year for re-evaluation under the same application.
    - If the facility is no longer in financial distress, the timeline shall be revised.

Application Review

- 120-day HCAI Review of application – then receive comments, approval or denial.

If Approved-

- Continue to monitor financial statements and progress of plan.
- Potential for approval of 2 additional years of delay – 1/1/2035 – Can't apply until 1/1/2030.
  - Factors beyond hospital control –
    - Financial distress, supply chain interruptions (contractor, labor, or material delays), acts of God (fire, earthquake, extended periods of severe weather etc.), government entitlements, and other circumstances beyond the hospital's control

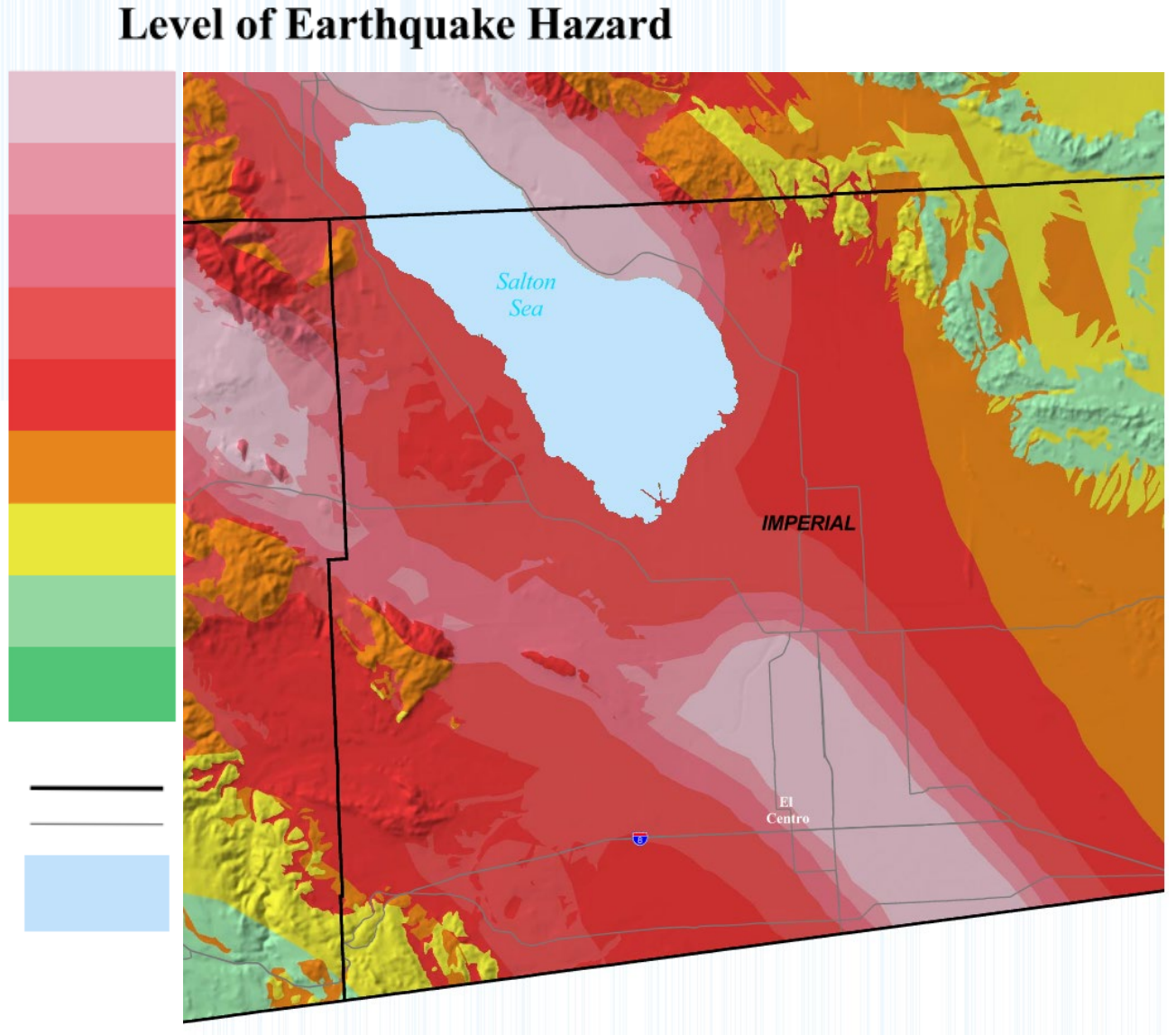
Imperial Valley Health District (IVHD) – Current State

The IVHD will encompass the merger of 3 Health Care Systems in Imperial County
The following Entities will merge into the new District:

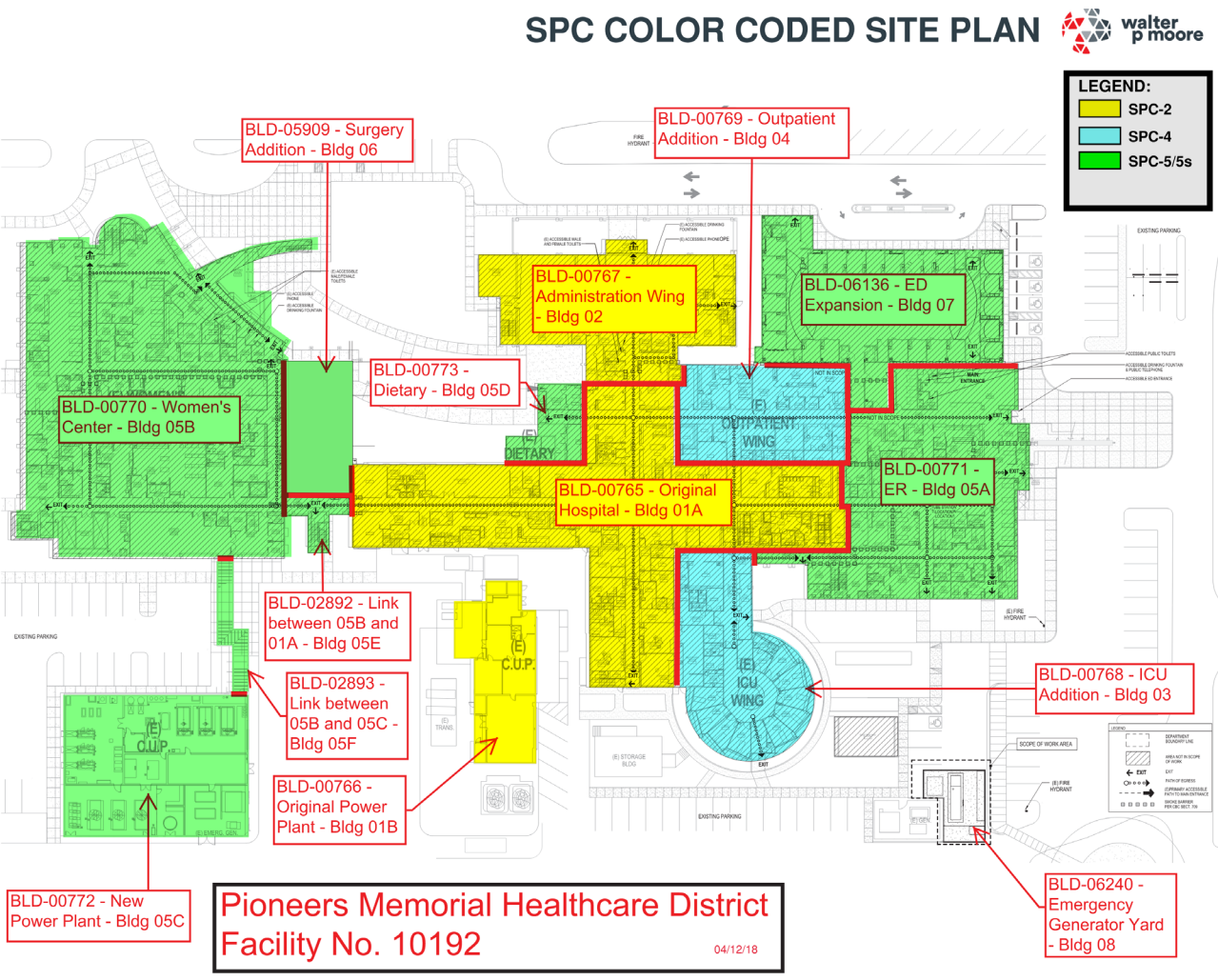
1. El Centro Regional Medical Center
    - Acute Care Hospital
    - Medical Office Buildings
    - Distinct Part Skilled Nursing Facility
    - Other Buildings
    - MD Housing

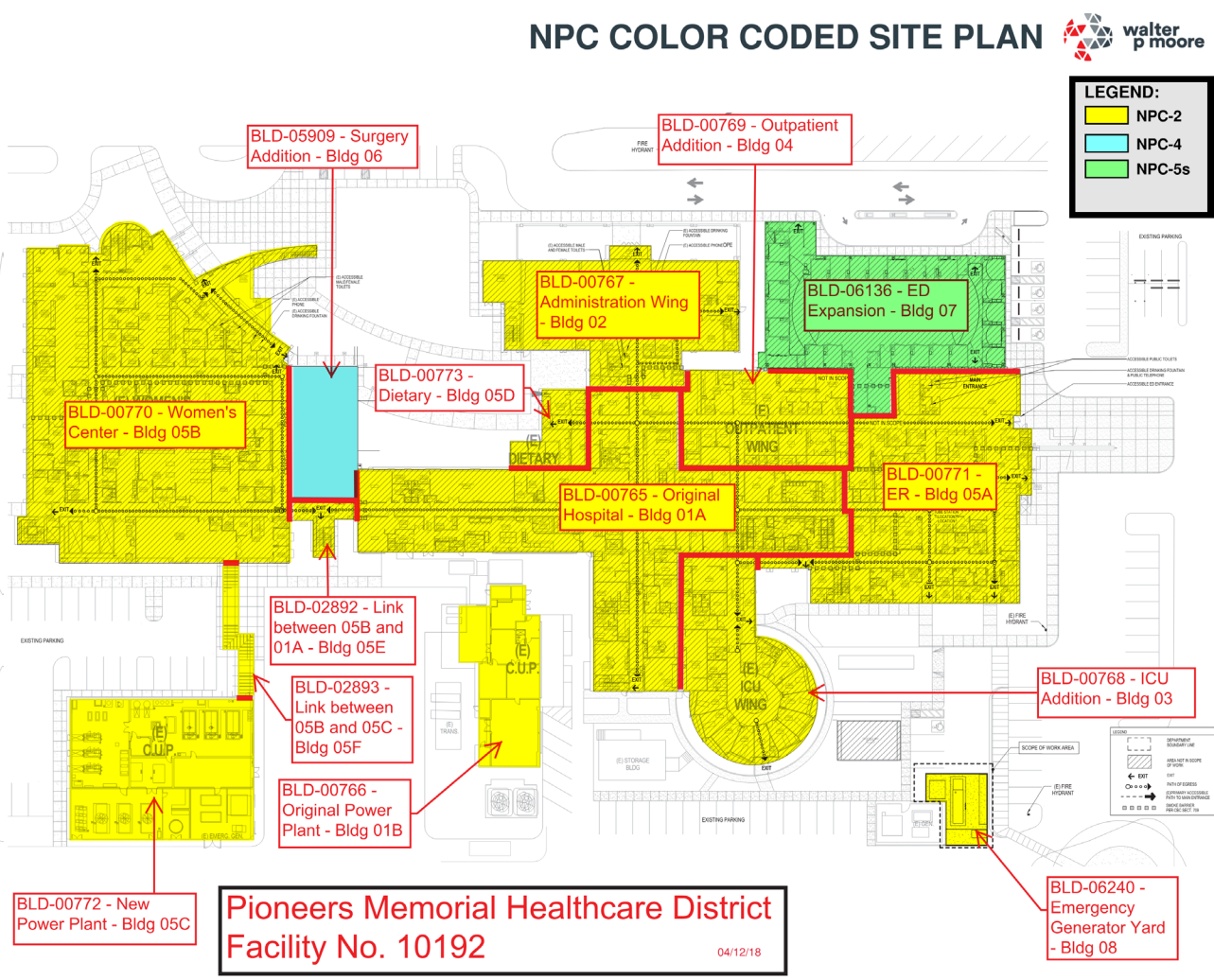
2. Pioneers Memorial Hospital District
    - Acute Care Hospital
    - Medical Office Buildings
    - Distinct Part Skilled Nursing Facility
    - Other Buildings
    - MD Housing Owned

3. IVHD Calexico
    - IVHD Headquarters Building



Pioneers Memorial Hospital – Seismic Compliance Per Walter P. Moore SPC and NPC Plans





Pioneers Memorial Hospital – Seismic Compliance
Per Walter P. Moore Assessments - Summary

IMPERIAL VALLEY HEALTHCARE DISTRICT

SPC (Structural) Compliance

- Currently only 3 Buildings require SPC Upgrade
- All other buildings are SPC 3 or higher
  - **BLD-00767 – Administration Wing**
    - Analysis should bring to compliance
    - No work scope
  - **BLD-00765 – Original Building**
    - Construction Project Required.
    - Minor Structural Upgrades required.
  - **BLD-00766 – Original Power Plant**
    - Analysis should bring to compliance
    - Per WCM – No work scope

NPC (Non-Structural) Compliance

- Many Buildings are still classified NPC 2 (10 Total)
- 7 Buildings should only require letter to reclassify to NPC 3 or NPC 4.
  - May need Sprinkler upgrades – WPM to determine.
- 3 Buildings require upgrades to some degree.
  - **BLD-00767 – Administration Wing**
    - No Acute Care in Building.
    - Option to Classify as NPC 4D – Level 2 – no work.
  - **BLD-00765 – Original Building**
    - NPC Upgrades to Critical Services Required.
    - 2nd Floor is currently not Critical Care and could avoid upgrades with operational plan.
    - Elevator Modernization to comply with NPC-4D.
  - **BLD-00766 – Original Power Plant**
    - NPC Upgrades Required.
    - Equipment anchorage and additional Fuel Storage.
- **NPC 5 Campus – Water Rationing, Storage and Fuel Supply**
  - Current Plan submitted to HCAI but not accepted.
  - Additional Fuel Storage, Wastewater and Potable needed.

Pioneers Memorial Hospital – Seismic Compliance Per Walter P. Moore
NPC Water Rationing Plan
(Note – not accepted by HCAI or CDPH)

Source(s) of Emergency Water Supply

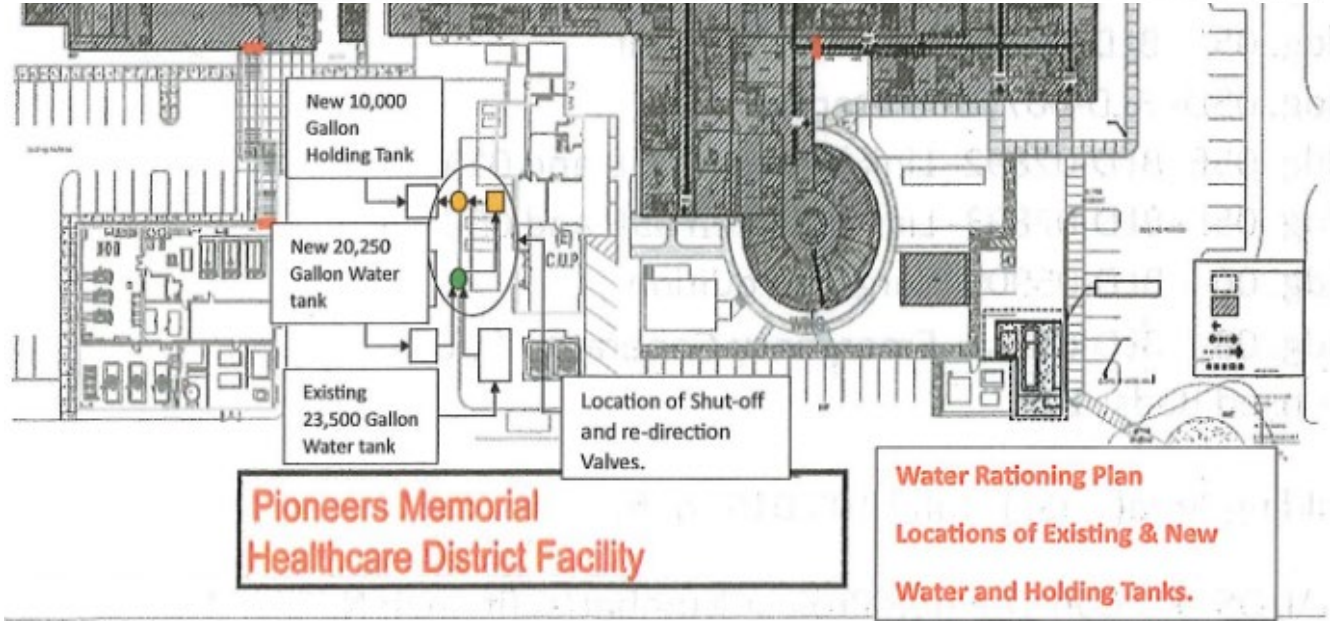
Primary Emergency Water Supply	Capacity (Gallons)	Notes
Existing Water Tank(s)	23,500	House Water Tank. See map for location.
New Water Tank(s)	20,250	Not required
Well(s) if any (daily average)	N/A	N/A
Other	If possible, send runners to the nearest Walmart to buy water at an Emergency Event.	
Secondary Emergency Water Supply (if any)		
Bottled Water	1,200 bottle waters	Pepsi 5-year water bottles
Other Stored Water	23,500 House Water tank. 40,000 to 72,000 Gallons from Tankers per day as needed	PMHD has an MOU with City of Brawley water to bring tankers to fill out house water tank if in need in case of Emergency.

Emergency Fuel Storage

Existing Emergency Generators	Capacity (KW)	Existing Fuel Consumption (GPH)	Fuel Capacity (Gallons)	Running Time	Hours to reach 96	Added Capacity
GENERATOR 1	230kw	19.2 g/hr	542	28.5 hrs	67.5	1,296
GENERATOR 2	100kw	7.4 g/hr	271	36.6 hrs	59.4	440
GENERATOR 3	100kw	7.4 g/hr	100	13.5 hrs	82.5	611
GENERATOR 4	600kw	40.8 g/hr	6,000	147.1 hrs	-0-	-0-
GENERATOR 5	275kw	21.1 g/hr	1,128	53.5 hrs	42.5	897
GENERATOR 6	600kw	36.7 g/hr	1,520	41.4 hrs	54.6	2,004
Additional Fuel Capacity needed to obtain 96 hours of run Time						5,248

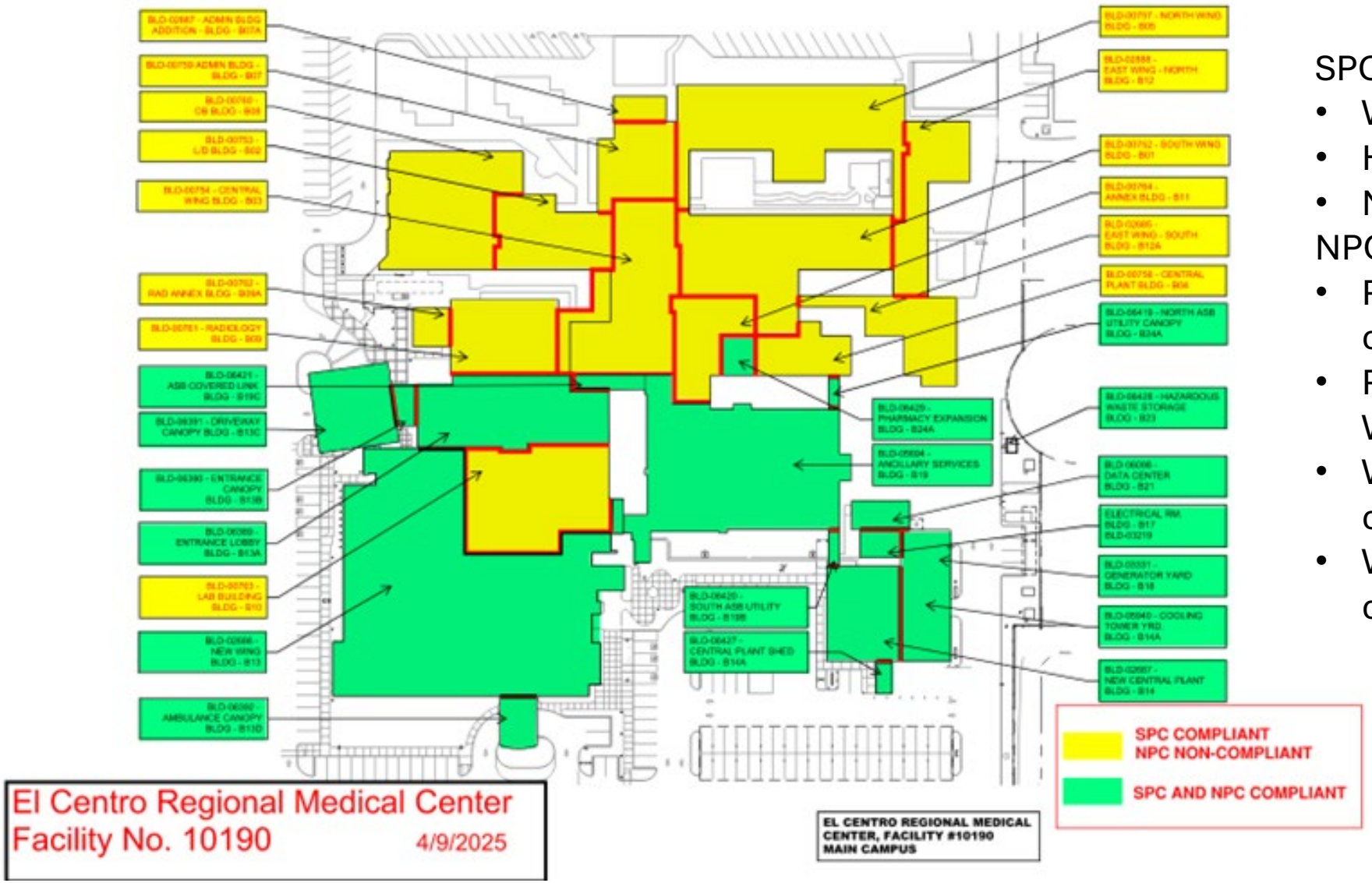
Emergency Wastewater Storage

Primary Emergency Wastewater Storage	Capacity (Gallons)	Notes
Existing Wastewater Tank(s)	N/A	N/A
New Wastewater Tank(s)	15,000 (proposed)	Location is shown on map in page 2.
Secondary Emergency Wastewater (if any)		
Leak-proof bags	Small liners 24x24 17 cases with 500 liners in each case Large liners 33x41 8 cases with 2500 liners in each case	The EVS manager orders bags as needed.
Location of leak-proof bags	The leak-proof bags are stocked in the EVS supply stock room.	



El Centro Regional Medical Center
Seismic Compliance

IMPERIAL VALLEY HEALTHCARE DISTRICT



SPC (Structural) Compliance

- Work is Complete
- Hospital is SPC-4D Compliant
- No additional Scope Required

NPC (Non-Structural) Compliance

- Plans submitted for buildings to complete NPC-4 Compliance.
- Plans prepared by Mascari Warner.
- Work is currently scheduled to commence.
- Work results in no remodel to current spaces.
    - Potential exists to remodel spaces at minimal added cost to current NPC compliance costs.

PIONEERS
IMPERIAL VALLEY
HEALTHCARE DISTRICT

207 West Legion Road, Brawley, CA 92227 voice 760.351.3250 ~ fax 760.351.4489

CHECK REQUEST

Date:	**Attachments:**

Requested by:	
Charge Department:	
Amount of Check:	$
Payable to:	
Description:	
Approval Signature	
Approval Signature Board President	
Mail check to:	

Attachment A: Check Request Policy, DPS-00951

Imperial Valley Healthcare District

Title: **Check Request**	Policy No. DPS-00951 Page 1 of 2
Current Author: Adriana Amezcua, Accounting Manager	Effective: 5/2012
Latest Review/Revision Date: 9/2025	Manual: Department Specific

Collaborating Departments:		Keywords: Check Request		
Approval Route: List all required approval				
MARCC x	PSQC	Other: Administrative Team		
Clinical Service _____		MSQC	MEC	BOD x

Note: *If any of the sections of your final layout are not needed do not delete them, write "not applicable".*

1.0 Purpose:

1.1 Check requests are used to initiate payment for services or goods that do not require a purchase order (PO) and cannot be processed through the Materials Management Department, or a Travel Reimbursement Report. Check requests are appropriate only as a "a one time" payment situation. They are not permitted for capital purchases, computer software, legal fees and (or) standing orders.

1.2 Manual checks are discouraged and are to be authorized only on those rare occasions when a purchase order or travel reimbursement report cannot be produced. Manual checks will not be produced "on demand" except under special circumstances and only when authorized by the District's CEO and/or CFO.

2.0 Scope: District Wide

3.0 Policy:

3.1 Purchases should be made through the Materials Management Department. Only when this is not possible is a check request to be used. IVHD relies upon accountability at all levels of the organization in determining when expenses are necessary and reasonable.

3.2 Accounts payable checks are disbursed weekly on Fridays unless Friday falls on a holiday, in which case, checks will be released on the following Monday.

3.3 Manual check requests must be submitted to the Accounts Payable department no later than 12 noon on Tuesday preceding Friday's check run.

4.0 Definitions: Not applicable

5.0 Procedure:

5.1 Approval Limits

5.1.1 Operating expenditures up to $5,000 require the Director's approval. Standing orders must be approved by the Chief Financial Officer (CFO).

5.1.2 Operating expenditures from $5,001 to $10,000 require the approval of the Chief Nursing Officer (CNO) or Chief of Clinic Operations (CCO)

5.1.3 Operating expenditures from $10,001 to $25,000 require the approval of the Chief Operating Officer (COO) or Chief Financial Officer (CFO).

5.1.4 Operating expenditures from $25,001 to $50,000 require the approval of the District's CEO or Administrator. In Special circumstances, a board member can sign in the absence of one of the above.

5.2 Example of Common Uses for a Check Request:
- 5.2.1 Filing and Licensing Fees
- 5.2.2 Payments to grant subcontractors
- 5.2.3 Postage/postal services
- 5.2.4 Insurance premiums
- 5.2.5 Student Tuition Reimbursement
- 5.2.6 Physician Guarantees
- 5.2.7 Physician agreements and Oncall
- 5.2.8 Visiting Physician Expenses
- 5.2.9 Business Meals
- 5.2.10 Special event rentals
- 5.2.11 Subscriptions
- 5.2.12 Contracts
- 5.2.13 Expenses approved that cannot be processed by the Materials Management Department.

5.3 Required Documentation:

5.3.1 All check requests must be accompanied with appropriate supporting documentation as outlined below:
- 5.3.1.1 Receipts
- 5.3.1.2 Invoice
- 5.3.1.3 Agreement
- 5.3.1.4 Memo of Understanding
- 5.3.1.5 Contract

6.0 References: Not applicable

7.0 Attachment List:

7.1 Attachment A – Check Request Form

8.0 Summary of Revisions:
- 8.1 Updated to Imperial Valley Healthcare District
- 8.2 Increased Chief Nursing Officer and Chief of Clinic Operations 5.1.2
- 8.3 Added Chief Operating Officer to 5.1.3
- 8.4 5.2.7 added physician agreements and oncall

Imperial Valley HEALTHCARE DISTRICT

BOARD MEETING DATE: October 16th, 2025.

SUBJECT: Authorization to approve Emergency Medical Care On-Call for Cameron Dodd, M.D.

BACKGROUND: This agreement is for On-Call Emergency Medical Care for Orthopedic services for the Imperial Valley Health Care District

KEY ISSUES: Physician will be compensated at a base compensation of ($3,500) for each twenty-four hour on-call period covered during each month. Physician shall be compensated a pro-rated amount for coverage provided that is less than twenty-four hours. Incentive Bonus each quarter per twenty-four-hour call provided at ($200.00).

CONTRACT VALUE: approximately $126,000 value varies depending on Call Coverage and needs.

CONTRACT TERM: 2 years.

BUDGETED: yes

BUDGET CLASSIFICATION: On-Call

RESPONSIBLE ADMINISTRATOR: Christopher R. Bjornberg/Carly Zamora

DATE SUBMITTED TO LEGAL: _____ **REVIEWED BY LEGAL:** [X] Yes [ ] No

FIRST OR SECOND SUBMITTAL: [X] 1st [ ] 2nd

RECOMMENDED ACTION: Authorization to approve Emergency Medical Care On-Call for Cameron Dodd, M.D.

EMERGENCY MEDICAL CARE
ON-CALL COVERAGE AGREEMENT
(ORTHOPEDIC SURGERY)

This Agreement ("**Agreement**") shall be effective as of _____ ("**Effective Date**") and is entered into by and between Imperial Valley Healthcare District dba. Pioneers Memorial Hospital, a local health care district formed under California Health & Safety Code §§ 32000 *et. seq*., (**"Hospital**") and **CAMERON DODD, M.D.** ("**Physician**"). Hospital and Physician are sometimes referred to individually as a "**Party**" and collectively as "**Parties"**.

RECITALS

A. Hospital is owner and operator of Pioneers Memorial Hospital, an acute care hospital located at 207 West Legion Road, Brawley, California and by the start date, may also own and operate a second general acute hospital located in El Centro, California.

B. Hospital operates an emergency department ("**Department**") on its premises to serve the members of the community and other persons who may require immediate medical or hospital services.

C. In order to maintain "on-premises" emergency services the Hospital recognizes that it must comply with relevant statutory and administrative requirements including those set forth as follows. Pursuant to California Administrative Code Title 22 section 70455, the Department must provide experienced physicians in specialty categories to be available twenty-four hours a day, which specialties include orthopedic surgery. In addition, since the Hospital has an emergency department, the Hospital must comply with the Emergency Medical Treatment and Active Labor Act ("EMTALA"; 42 USC section 1395dd) and the regulations thereunder. Under EMTALA, the Department must provide for appropriate medical screening examination within the capability of the Department including ancillary services routinely available therein including the services of an orthopedic surgeon.

D. Physician, having the requisite skills and background to provide the services sought herein, desires to enter into this Agreement with Hospital.

NOW THEREFORE, in consideration of the mutual promises made, the receipt and sufficiency of which are acknowledged, Hospital and Physician hereby agree as follows:

AGREEMENT

1 Duties and Obligations of Physician.

1.1 Adequate Coverage. Hospital hereby contracts with Physician to provide on-call emergency medical coverage in the Hospital as required by EMTALA and as set forth in the attached Exhibit "A" ("**Coverage Services**"). Physician shall provide a monthly schedule of his availability for on-call emergency coverage in the Hospital to the Emergency Room Director and the Hospital's Medical Staff Director at least 30 days prior to the commencement of the month

for which the schedule applies.

1.2 Patient Billing. Hospital shall bear exclusive responsibility for billing and collection for Physician's professional services rendered, and Physician shall not be entitled to any billing and collection activities for services rendered under this Agreement. The physician shall promptly complete and finalize for Hospital all of the medical record and report documentation required to accurately record services rendered in the Hospital's electronic medical record (EMR) system or on the forms provided by the Hospital. Physician shall provide Hospital with all information reasonably requested by Hospital to enable Hospital to (i) properly bill for the Professional Services provided by Physician to patients. It is understood and agreed that the Hospital shall handle at its expense all the administrative work of this billing.

1.3 Accounting for Services Performed. Physician shall provide a time log ("**Time Log**") in the format set forth in the attached Exhibit "B", to the Hospital's Medical Staff Office each month. This log must be legible, identify the time and date services were performed, and specify the nature of the Physician's activity. Because either Physician or Hospital may be called upon to provide a detailed summary of services performed for either state or federal government authorities, Physician acknowledges and understands that if Physician does not provide a time log in the manner specified herein, the Hospital will withhold any compensation due Physician from Hospital pursuant to this Agreement until such information is provided.

1.4 Malpractice Insurance. For the term of this agreement, hospital shall provide and maintain medical malpractice insurance on behalf of the Physician in a minimum amount of one million (1,000,000.00) per occurrence and three million (3,000,000.00) aggregate.

1.5 Reporting Requirements. Physician shall provide to the Emergency Room Director and Hospital Administration the current numbers for his office, residence and cellular telephones and to his mobile pager. Physician further agrees that he will respond to the Emergency Room no later than thirty (30) minutes after he has been contacted and asked to respond.

1.6 Transferring Physician. At any time when the Physician is providing emergency coverage pursuant to the terms of this agreement and assumes responsibility for the care or treatment of a patient in the emergency room of an admitted patient and such patient requires transfer to another facility, Physician agrees that he will act as the transferring physician assuring that all matters required for the transfer of such patient are completed expeditiously. If Physician is unable to effect a transfer, then Physician shall contact the Hospital's Chief of Staff to assist in facilitating with such a transfer.

2 Duties of Hospital.

2.1 Compensation. Hospital shall pay Physician three thousand, five hundred dollars ($3,500.00) for each twenty-four (24) hour on-call period covered during each month. Physician shall be compensated a pro-rated amount for coverage provided that is less than 24-hours.

2.2 Incentive Bonus. Hospital shall pay Physician an incentive bonus each quarter equal to two hundred dollars ($200.00) per twenty-four (24) hour call period provided. Such

payment shall be made within thirty (30) days after the end of each quarter.

2.3 Mileage. Hospital shall reimburse mileage to Physician for at standard IRS rate for qualified business-related purposes. Physician must submit a mileage reimbursement request that includes the following information for each trip: (1) Date of Trip; (2) Purpose of trip; (3) Origin; (4) Destination; and (5) Miles travelled.

2.4 Housing. Hospital shall provide local housing or other accommodation to Physician for any weekend that Physician provides call coverage.

2.5 Medical Staff Application Fees. Hospital shall waive the initial application fees, reappointment to be paid by the physician.

2.6 Payment. Compensation will be paid within thirty (30) days of receipt of a legible, complete and properly submitted Time Log.

3 Term and Termination.

3.1 Term of Agreement. The term of this Agreement is twenty-four (24) months, and shall commence on the Effective Date.

3.2 Termination.

3.2.1 Termination for Cause. Either Party may, for cause ("cause" being defined herein as a material breach of an obligation contained or set forth in this Agreement) terminate this Agreement, provided, however, that the breaching Party has been provided written notice of the breach and has failed to cure said breach within thirty (30) days of the mailing by the non-breaching Party of such notice.

3.2.2 Immediate Termination. In the event that Physician's medical license is revoked or medical staff privileges at Hospital suspended, such action will be considered an incurable breach and this Agreement shall immediately terminate without further notice or cure period.

3.2.3 Jeopardy Event. Should the performance of either Party of any term, covenant, condition, or provision of this Agreement jeopardize the Hospital's license, Hospital's participation in Medicare, MediCal, other reimbursement or payment program (for example Blue Cross), Hospital's full accreditation by DNV Healthcare or any other state or nationally recognized accreditation organization, or the tax-exempt status of the District's bonds or any other District tax-exempt financing, or it is deemed illegal or unethical by any recognized body, agency or association the medical or hospital fields and the jeopardy or violation has not been or cannot be cured in within thirty (30) days from the date of notice of such jeopardy or violation has been communicated to the Parties, the Agreement shall immediately terminate.

3.2.4 No Cause Termination. It is also understood and agreed that either Party may terminate this agreement upon thirty (30) days' written notice to the other without cause,

however, the Parties understand and agree if this agreement is terminated without cause prior to the expiration of its term, the Parties may not enter into an agreement for the same or similar services until after the term of this Agreement has expired.

4 **General Terms and Conditions**.

4.1 Independent Contractor. Physician is engaged as an independent contractor with Hospital in performing all work, duties and obligations hereunder. The Parties expressly agree that no work, act, commission or omission of Physician pursuant to the terms and conditions of this Agreement shall be construed to make or render Physician the agent or servant of Hospital. Physician shall not be entitled to receive vacation pay, sick leave, retirement benefits, social security, workers' compensation, disability, or unemployment insurance or any other employee or pension benefit of any kind, under this agreement.

4.2 Treatment of MediCal and Medicare Patients. Physician shall not refuse treatment to MediCal or Medicare patients and shall participate in managed-care contracts in which Hospital does or will participate.

4.3 No Waiver. Failure by either Party to enforce any provision of this Agreement shall not constitute a waiver of such provision.

4.4 Severability. In the event that any of the terms and provisions of this Agreement is determined by a court of competent jurisdiction to be illegal, invalid, or unenforceable under the laws, regulations, ordinances, or other guidelines of the federal government or of any state or local government to which this Agreement is subject, such terms or provisions shall remain severed from this Agreement and the remaining terms and provisions shall continue and remain unaffected. If the term of this Agreement cannot be severed without materially affecting the operation of this Agreement, then this Agreement shall automatically terminate as of the date in which the term is held unenforceable.

4.5 Access to Books and Records. To the extent required by Section 1395(x)(V)(1) of Title 42 of the United States Code, until the expiration of ten (10) years after the termination of this Agreement, Physician shall make available, upon written request to the Secretary of the United States Department of Health and Human Services, or upon request to the Comptroller General of the United States Department of Health and Human Services, or any of their duly authorized representatives, a copy of this Agreement and such books and documents and records as are necessary to certify the nature and extent of the costs of the services provided by Physician under this Agreement. Physician further agrees that in the event Physician carries out any of her duties under this Agreement through a subcontractor, with a value or cost of ten thousand dollars ($10,000.00) or more over a twelve (12) month period, with a related organization, such contract shall contain a clause to the effect that until the expiration of ten (10) years after the furnishing of such services pursuant to such subcontract, the related organization shall make available, upon written request to the Secretary of the United States Department of Health and Human Services, or upon request to the Comptroller General of the United States General Accounting Office, or any of their duly authorized representatives, a copy of such subcontract and such books, documents and records of such organization as are necessary to

verify the nature and extent of such costs.

4.6 Compliance with Non-Discrimination Laws.

4.6.1 Non-Discrimination. During the performance of this Agreement, Physician and his subcontractors shall not unlawfully discriminate harass or allow harassment, against any employee or applicant for employment because of sex, race, color, ancestry, religious creed, national origin, physical disability (including HIV and AIDS), mental disability, medical condition (cancer), age (over 40), marital status, and denial of family care leave. Physician and his subcontractors shall ensure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. Physician and his subcontractors shall comply with the provisions of the Fair Employment and Housing Act (Government Code, Section 12900 et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, Section 7285.0 et seq.), the provisions of Article 9.5, Chapter 1, Part 1, Division 3, Title 2 of the Government Code (Cal. Govt. Code Sections 11135 through 11139.5) and the regulations or standards (if any) adopted by the California Department of Corrections to implement such article. The applicable regulations of the Fair Employment and Housing Commission implementing Government Code, Section 12990(a-f), set forth in California Code of Regulations, Title 2, Chapter 5, Division 4 are incorporated into this contract by reference as if duly set forth herein. Physician and his subcontractors shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other agreement. Physician shall include the nondiscrimination and compliance provisions of this Agreement in all subcontracts to perform work under this Agreement.

4.6.2 Access to Determine Compliance. Physician shall permit access by representatives of the Department of Fair Employment and Housing and the Department of Corrections upon reasonable notice at any time during normal business hours, but in no case less than twenty-four (24) hours notice, to such of its books, records, accounts, other sources of information and its facilities as such agencies shall require to ascertain compliance with this clause.

4.7 Notices. Notices and demands required or permitted to be given hereunder shall be in writing and shall be effective when delivered whether by hand delivery, by courier, or by U.S. Mail, certified, return receipt requested, to the following addresses:

Physician:	Hospital:
Cameron Dodd M.D. _____ _____	Chief Executive Office Imperial Valley HealthCare District 207 West Legion Road Brawley, CA. 92227

4.8 Entire Agreement. This Agreement embodies the entire agreement between the Parties with respect to this subject matter. This agreement supersedes all other previous agreements and understandings, written or oral, between the Parties with respect to this subject

matter. No other agreements between the Parties as to this subject matter other than those set forth in this Agreement shall be considered valid.

4.9 Choice of Law and Venue. This Agreement shall be governed by and construed, interpreted and enforced in accordance with the laws of the State of California. The venue for any legal proceeding relating to, or arising out of, this Agreement shall be in the County of Imperial, State of California. In cases of Federal Jurisdiction, Parties agree that the United States District Courts for the Southern District of California in San Diego shall have sole jurisdiction and venue.

4.10 Confidentiality of Records. Physician and Hospital agree to keep confidential and take all reasonable precautions to prevent the disclosure of records required to be prepared and/or maintained pursuant to this Agreement, unless such disclosure is authorized by patient or by law; provided, however, that to the extent required by section 13095x(v)(1)(I) of Title II of the United States Code and any amendment thereto, revision or subsequent legislative enactment pertaining to the subject matter of said section, the Parties agree to retain such records, and make them available for the appropriate governmental agencies, for a period of seven (7) years after the expiration of the termination of this agreement. Physician will comply with all confidentiality laws and requirements, including, but not limited to, the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and California Civil Code Section 56.10 et. seq. as applicable.

4.11 No Assignment Without Consent. Physician shall not assign, sell or transfer any rights conferred by this Agreement, without prior written consent of Hospital.

4.12 Headings. Headings have been included solely as a convenience to the reader and are not intended nor shall they be construed in the interpretation of this Agreement.

4.13 Retention of Professional and Administrative Responsibility. Hospital shall retain professional and administrative responsibility for the services rendered as outlined in this Agreement.

4.14 Payment of Taxes. Physician acknowledges and agrees that he will pay all applicable federal, state and local taxes in connection with the services provided pursuant to this Agreement. Physician agrees to defend and indemnify and hold the District harmless from any and all liability, claims, damages or losses (including, without limitation, attorneys' fees, costs penalties and fines) which arise against the District as a result of Physician's failure to perform his obligations under this Section.

4.15 Offset. In the event Physician is indebted or financially obligated to Hospital for any reason and has failed to repay as required any such debt or obligation for 60 days or more, then Hospital in its sole discretion may offset the amount of such unpaid debt or obligation owed by Physician from any compensation due and payable under this agreement to Physician. Hospital shall provide Physician a written notice of the exercise of its offset rights under this paragraph at any time before, or at the time of exercise of the offset. Any offset(s) exercised by the Hospital shall not affect or change any other conditions or provisions of contracts or

agreements between Hospital and Physician. Further, Hospital exercise of any offset shall not be considered a waiver of any interest or penalty amount due and payable to Hospital from Physician.

4.16 No Payments after Termination. After termination of this contract, Physician understands that there will be no further payments made for services which are the subject of this agreement until Physician has executed a new agreement.

[*Signature Page Follows*.]

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first above written.

HOSPITAL

By_____ Date_____
Christopher R. Bjornberg
Chief Executive Officer
Imperial Valley Healthcare District

PHYSICIAN

By_____ Date_____
Cameron Dodd M.D.

EXHIBIT A
COVERED SERVICES

Pursuant to Section 1.1, the following is a non-exclusive list of Covered Services that Physician shall provide under this Agreement, including but not limited to:

- Provide on-call professional medical and surgical services in the specialty of orthopedic surgery to the Hospital's Emergency Department.
- Accept the EMTALA transfer of patients to the Hospital.
- Provide inpatient consultants for Hospital patients at the request of Hospital or a physician on Hospital's medical staff.
- Be available to Hospital's Emergency Department in accordance with the on-call schedule prepared by Hospital.
- Comply with the bylaws, rules, regulations, procedures, and policies of Hospital, and its medical staff, including those related to timely completion of medical records.
- Manage patients up to the time of transfer.
- Only transfer patients only upon the acceptance by receiving hospital and treating physician.
- Be accessible to Hospital by telephone and respond by phone or in-person to the Emergency Department within 30 minutes of receiving an initial contact.
- Physician shall respond promptly on-site and in-person in the event of a request by the emergency department physician to provide assistance in EMTALA medical screening, diagnosis, and treatment of patients. The Hospital Emergency Department physician and Physician shall determine the reasonable period appropriate for the severity of injury and care needed, but generally no later than 3 hours after initial contact.
- Physician shall not be on-call simultaneously at other hospitals when providing Coverage Services under this Agreement.

EXHIBIT B
Imperial Valley Healthcare District
207 West Legion Road
Brawley, California 92227

PHYSICIAN - TIME AND ACTIVITY LOG

Physician's Name: _____

Hospital Department: _____

Month: _____

Date	Services Performed	Time

I certify that I have performed the services set forth above and understand that this Time and Activity Log may be made available to law enforcement or other regulatory agencies to confirm compliance with applicable state and federal law if so requested.

Physician's Signature: _____

Date: _____

Imperial Valley HEALTHCARE DISTRICT

BOARD MEETING DATE: October 16th, 2025.

SUBJECT: Authorization to approve Emergency Medical Care On-Call for Evan Porter, M.D.

BACKGROUND: This agreement is for On-Call Emergency Medical Care for Orthopedic services for Imperial Valley Health Care District

KEY ISSUES: Physician will be compensated at a base compensation of ($3,500) for each twenty-four hour on-call period covered during each month. Physician shall be compensated a pro-rated amount for coverage provided that is less than twenty-four hours. Incentive Bonus each quarter per twenty-four-hour call provided at ($200.00).

CONTRACT VALUE: approximately $126,000 value varies depending on Call Coverage and needs.

CONTRACT TERM: 2 years.

BUDGETED: yes

BUDGET CLASSIFICATION: On-Call

RESPONSIBLE ADMINISTRATOR: Christopher R. Bjornberg/Carly Zamora

DATE SUBMITTED TO LEGAL: _____ **REVIEWED BY LEGAL:** [X] Yes [ ] No

FIRST OR SECOND SUBMITTAL: [X] 1st [ ] 2nd

RECOMMENDED ACTION: Authorization to approve Emergency Medical Care On-Call for Evan Porter, M.D.

EMERGENCY MEDICAL CARE
ON-CALL COVERAGE AGREEMENT
(ORTHOPEDIC SURGERY)

This Agreement ("**Agreement**") shall be effective as of _____ ("**Effective Date**") and is entered into by and between Imperial Valley Healthcare District dba. Pioneers Memorial Hospital, a local health care district formed under California Health & Safety Code §§ 32000 *et. seq*., (**"Hospital**") and **EVAN PORTER, M.D.** ("**Physician**"). Hospital and Physician are sometimes referred to individually as a "**Party**" and collectively as "**Parties"**.

RECITALS

A. Hospital is owner and operator of Pioneers Memorial Hospital, an acute care hospital located at 207 West Legion Road, Brawley, California and by the start date, may also own and operate a second general acute hospital located in El Centro, California.

B. Hospital operates an emergency department ("**Department**") on its premises to serve the members of the community and other persons who may require immediate medical or hospital services.

C. In order to maintain "on-premises" emergency services the Hospital recognizes that it must comply with relevant statutory and administrative requirements including those set forth as follows. Pursuant to California Administrative Code Title 22 section 70455, the Department must provide experienced physicians in specialty categories to be available twenty-four hours a day, which specialties include orthopedic surgery. In addition, since the Hospital has an emergency department, the Hospital must comply with the Emergency Medical Treatment and Active Labor Act ("EMTALA"; 42 USC section 1395dd) and the regulations thereunder. Under EMTALA, the Department must provide for appropriate medical screening examination within the capability of the Department including ancillary services routinely available therein including the services of an orthopedic surgeon.

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3.1 Term of Agreement. The term of this Agreement is twenty-four (24) months, and shall commence on the Effective Date.

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3.2.1 Termination for Cause. Either Party may, for cause ("cause" being defined herein as a material breach of an obligation contained or set forth in this Agreement) terminate this Agreement, provided, however, that the breaching Party has been provided written notice of the breach and has failed to cure said breach within thirty (30) days of the mailing by the non-breaching Party of such notice.

3.2.2 Immediate Termination. In the event that Physician's medical license is revoked or medical staff privileges at Hospital suspended, such action will be considered an incurable breach and this Agreement shall immediately terminate without further notice or cure period.

3.2.3 Jeopardy Event. Should the performance of either Party of any term, covenant, condition, or provision of this Agreement jeopardize the Hospital's license, Hospital's participation in Medicare, MediCal, other reimbursement or payment program (for example Blue Cross), Hospital's full accreditation by DNV Healthcare or any other state or nationally recognized accreditation organization, or the tax-exempt status of the District's bonds or any other District tax-exempt financing, or it is deemed illegal or unethical by any recognized body, agency or association the medical or hospital fields and the jeopardy or violation has not been or cannot be cured in within thirty (30) days from the date of notice of such jeopardy or violation has been communicated to the Parties, the Agreement shall immediately terminate.

3.2.4 No Cause Termination. It is also understood and agreed that either Party may terminate this agreement upon thirty (30) days' written notice to the other without cause,

however, the Parties understand and agree if this agreement is terminated without cause prior to the expiration of its term, the Parties may not enter into an agreement for the same or similar services until after the term of this Agreement has expired.

4 **General Terms and Conditions**.

4.1 Independent Contractor. Physician is engaged as an independent contractor with Hospital in performing all work, duties and obligations hereunder. The Parties expressly agree that no work, act, commission or omission of Physician pursuant to the terms and conditions of this Agreement shall be construed to make or render Physician the agent or servant of Hospital. Physician shall not be entitled to receive vacation pay, sick leave, retirement benefits, social security, workers' compensation, disability, or unemployment insurance or any other employee or pension benefit of any kind, under this agreement.

4.2 Treatment of MediCal and Medicare Patients. Physician shall not refuse treatment to MediCal or Medicare patients and shall participate in managed-care contracts in which Hospital does or will participate.

4.3 No Waiver. Failure by either Party to enforce any provision of this Agreement shall not constitute a waiver of such provision.

4.4 Severability. In the event that any of the terms and provisions of this Agreement is determined by a court of competent jurisdiction to be illegal, invalid, or unenforceable under the laws, regulations, ordinances, or other guidelines of the federal government or of any state or local government to which this Agreement is subject, such terms or provisions shall remain severed from this Agreement and the remaining terms and provisions shall continue and remain unaffected. If the term of this Agreement cannot be severed without materially affecting the operation of this Agreement, then this Agreement shall automatically terminate as of the date in which the term is held unenforceable.

4.5 Access to Books and Records. To the extent required by Section 1395(x)(V)(1) of Title 42 of the United States Code, until the expiration of ten (10) years after the termination of this Agreement, Physician shall make available, upon written request to the Secretary of the United States Department of Health and Human Services, or upon request to the Comptroller General of the United States Department of Health and Human Services, or any of their duly authorized representatives, a copy of this Agreement and such books and documents and records as are necessary to certify the nature and extent of the costs of the services provided by Physician under this Agreement. Physician further agrees that in the event Physician carries out any of her duties under this Agreement through a subcontractor, with a value or cost of ten thousand dollars ($10,000.00) or more over a twelve (12) month period, with a related organization, such contract shall contain a clause to the effect that until the expiration of ten (10) years after the furnishing of such services pursuant to such subcontract, the related organization shall make available, upon written request to the Secretary of the United States Department of Health and Human Services, or upon request to the Comptroller General of the United States General Accounting Office, or any of their duly authorized representatives, a copy of such subcontract and such books, documents and records of such organization as are necessary to

verify the nature and extent of such costs.

4.6 Compliance with Non-Discrimination Laws.

4.6.1 Non-Discrimination. During the performance of this Agreement, Physician and his subcontractors shall not unlawfully discriminate harass or allow harassment, against any employee or applicant for employment because of sex, race, color, ancestry, religious creed, national origin, physical disability (including HIV and AIDS), mental disability, medical condition (cancer), age (over 40), marital status, and denial of family care leave. Physician and his subcontractors shall ensure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. Physician and his subcontractors shall comply with the provisions of the Fair Employment and Housing Act (Government Code, Section 12900 et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, Section 7285.0 et seq.), the provisions of Article 9.5, Chapter 1, Part 1, Division 3, Title 2 of the Government Code (Cal. Govt. Code Sections 11135 through 11139.5) and the regulations or standards (if any) adopted by the California Department of Corrections to implement such article. The applicable regulations of the Fair Employment and Housing Commission implementing Government Code, Section 12990(a-f), set forth in California Code of Regulations, Title 2, Chapter 5, Division 4 are incorporated into this contract by reference as if duly set forth herein. Physician and his subcontractors shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other agreement. Physician shall include the nondiscrimination and compliance provisions of this Agreement in all subcontracts to perform work under this Agreement.

4.6.2 Access to Determine Compliance. Physician shall permit access by representatives of the Department of Fair Employment and Housing and the Department of Corrections upon reasonable notice at any time during normal business hours, but in no case less than twenty-four (24) hours notice, to such of its books, records, accounts, other sources of information and its facilities as such agencies shall require to ascertain compliance with this clause.

4.7 Notices. Notices and demands required or permitted to be given hereunder shall be in writing and shall be effective when delivered whether by hand delivery, by courier, or by U.S. Mail, certified, return receipt requested, to the following addresses:

Physician:	Hospital:
Evan Porter M.D. _____ _____	Chief Executive Officer Imperial Valley HealthCare District 207 West Legion Road Brawley, CA. 92227

4.8 Entire Agreement. This Agreement embodies the entire agreement between the Parties with respect to this subject matter. This agreement supersedes all other previous agreements and understandings, written or oral, between the Parties with respect to this subject

matter. No other agreements between the Parties as to this subject matter other than those set forth in this Agreement shall be considered valid.

4.9 Choice of Law and Venue. This Agreement shall be governed by and construed, interpreted and enforced in accordance with the laws of the State of California. The venue for any legal proceeding relating to, or arising out of, this Agreement shall be in the County of Imperial, State of California. In cases of Federal Jurisdiction, Parties agree that the United States District Courts for the Southern District of California in San Diego shall have sole jurisdiction and venue.

4.10 Confidentiality of Records. Physician and Hospital agree to keep confidential and take all reasonable precautions to prevent the disclosure of records required to be prepared and/or maintained pursuant to this Agreement, unless such disclosure is authorized by patient or by law; provided, however, that to the extent required by section 13095x(v)(1)(I) of Title II of the United States Code and any amendment thereto, revision or subsequent legislative enactment pertaining to the subject matter of said section, the Parties agree to retain such records, and make them available for the appropriate governmental agencies, for a period of seven (7) years after the expiration of the termination of this agreement. Physician will comply with all confidentiality laws and requirements, including, but not limited to, the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and California Civil Code Section 56.10 et. seq. as applicable.

4.11 No Assignment Without Consent. Physician shall not assign, sell or transfer any rights conferred by this Agreement, without prior written consent of Hospital.

4.12 Headings. Headings have been included solely as a convenience to the reader and are not intended nor shall they be construed in the interpretation of this Agreement.

4.13 Retention of Professional and Administrative Responsibility. Hospital shall retain professional and administrative responsibility for the services rendered as outlined in this Agreement.

4.14 Payment of Taxes. Physician acknowledges and agrees that he will pay all applicable federal, state and local taxes in connection with the services provided pursuant to this Agreement. Physician agrees to defend and indemnify and hold the District harmless from any and all liability, claims, damages or losses (including, without limitation, attorneys' fees, costs penalties and fines) which arise against the District as a result of Physician's failure to perform his obligations under this Section.

4.15 Offset. In the event Physician is indebted or financially obligated to Hospital for any reason and has failed to repay as required any such debt or obligation for 60 days or more, then Hospital in its sole discretion may offset the amount of such unpaid debt or obligation owed by Physician from any compensation due and payable under this agreement to Physician. Hospital shall provide Physician a written notice of the exercise of its offset rights under this paragraph at any time before, or at the time of exercise of the offset. Any offset(s) exercised by the Hospital shall not affect or change any other conditions or provisions of contracts or

agreements between Hospital and Physician. Further, Hospital exercise of any offset shall not be considered a waiver of any interest or penalty amount due and payable to Hospital from Physician.

4.16 No Payments after Termination. After termination of this contract, Physician understands that there will be no further payments made for services which are the subject of this agreement until Physician has executed a new agreement.

[*Signature Page Follows*.]

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first above written.

HOSPITAL

By_____ Date_____
Christopher R. Bjornberg
Chief Executive Officer
Imperial Valley Healthcare District

PHYSICIAN

By_____ Date_____
Evan Porter M.D.

EXHIBIT A
COVERED SERVICES

Pursuant to Section 1.1, the following is a non-exclusive list of Covered Services that Physician shall provide under this Agreement, including but not limited to:

- Provide on-call professional medical and surgical services in the specialty of orthopedic surgery to the Hospital's Emergency Department.
- Accept the EMTALA transfer of patients to the Hospital.
- Provide inpatient consultants for Hospital patients at the request of Hospital or a physician on Hospital's medical staff.
- Be available to Hospital's Emergency Department in accordance with the on-call schedule prepared by Hospital.
- Comply with the bylaws, rules, regulations, procedures, and policies of Hospital, and its medical staff, including those related to timely completion of medical records.
- Manage patients up to the time of transfer.
- Only transfer patients only upon the acceptance by receiving hospital and treating physician.
- Be accessible to Hospital by telephone and respond by phone or in-person to the Emergency Department within 30 minutes of receiving an initial contact.
- Physician shall respond promptly on-site and in-person in the event of a request by the emergency department physician to provide assistance in EMTALA medical screening, diagnosis, and treatment of patients. The Hospital Emergency Department physician and Physician shall determine the reasonable period appropriate for the severity of injury and care needed, but generally no later than 3 hours after initial contact.
- Physician shall not be on-call simultaneously at other hospitals when providing Coverage Services under this Agreement.

EXHIBIT B
Imperial Valley Healthcare District
207 West Legion Road
Brawley, California 92227

PHYSICIAN - TIME AND ACTIVITY LOG

Physician's Name: _____

Hospital Department: _____

Month: _____

Date	Services Performed	Time

I certify that I have performed the services set forth above and understand that this Time and Activity Log may be made available to law enforcement or other regulatory agencies to confirm compliance with applicable state and federal law if so requested.

Physician's Signature: _____

Date: _____

IMPERIAL VALLEY HEALTHCARE DISTRICT

CONSENT AGENDA

BOARD MEETING DATE:
October 2025

SUBJECT:
Nutanix

BACKGROUND:
Currently, PMH operates a virtual environment built on EMC storage and ESXi hosts. The EMC SAN serves as the backbone for both our virtual infrastructure and network file shares. However, our SAN is approaching end-of-service life in July 2026, and our ESXi hosts have already surpassed their expected lifespan.

ECRMC previously ran a similar architecture but transitioned to Nutanix. After evaluating the costs of refreshing our existing infrastructure versus adopting a hyperconverged solution, we determined that moving forward with Nutanix would be the most strategic and cost-effective path for PMH.

KEY ISSUES:
Not applicable

CONTRACT VALUE:

Capital Equipment	$114,882.12 (one-time)
Licensing	$144,699.84 (3-years)
Maintenance	$8,369.43 (3-year)
Implementation	$31,844.24 (one-time)
Taxes	$10,052.20 (one-time)
Total	$309,847.83

CONTRACT TERM:
3-years

BUDGETED:
Yes

BUDGET CLASSIFICATION:
Capital, Licenses, Maintenance

RESPONSIBLE ADMINISTRATOR:
Christopher Bjornberg

REVIEWED BY LEGAL: ☐ Yes ☒ No, GPO

RECOMMENDED ACTION:
Approve purcahse

Quote Confirmation

JENARD REVERENTE,

Thanks for choosing CDW. Review the details of Quote # 6B01GJZ and complete your purchase.

This proposal is subject to final CDW credit approval. Payment terms and conditions will be finalized in connection with such credit approval.

COMPLETE PURCHASE

Account Manager Notes
Nutanix Hybrid Pro

CUSTOMER	Account #	QUOTE #	TERMS	QUOTE VALID
PIONEERS MEMORIAL HEALTHCARE DIST	1979766	6B01GJZ	Net 30 Days-Healthcare	10/02/2025 - 12/31/2025

Core #1 Details

LINE	MFG #	ITEM	QTY	LIST PRICE	UNIT PRICE	EXT. PRICE
SHIP TO: 207 W LEGION RD , Brawley, CA 92227-7780						
1		**NUTANIX NX-8155-G9 1 NODE 2X INTEL** CDW# 8236545 UNSPSC# Contract # 40710 Contract HealthTrust Pricing-Catalog	3	$0.00	$14,755.48	**$44,266.44**
2		**NUTANIX 96GB MEM MOD DDR5INT RDM** CDW# 8155486 UNSPSC# Contract # 40710 Contract HealthTrust Pricing-Catalog	48	$0.00	$643.58	**$30,891.84**
3		**NUTANIX 8TB 3.5IN HDD** CDW# 7739838 UNSPSC# Contract # 40710 Contract HealthTrust Pricing-Catalog	24	$0.00	$299.87	**$7,196.88**

4	**NUTANIX 15.36 TB NVME SSD PCIE GEN5** CDW# 8458115 UNSPSC# 43201830 Contract # 40710 Contract HealthTrust Pricing-Catalog	12	$0.00	$2,219.16	**$26,629.92**
5	**NUTANIX 12GB/S GEN4 HBA** CDW# 7729861 UNSPSC# Contract # 40710 Contract HealthTrust Pricing-Catalog	3	$0.00	$912.90	**$2,738.70**
6	**NUTANIX CUSTOMER COURSE PTFM ADMIN** CDW# 4532284 UNSPSC# Contract # 40710 Contract HealthTrust Pricing-Catalog	2	$0.00	$0.00	**$0.00**
7	**NUTANIX LOM MODULE SMC 10GBE** CDW# 7451132 UNSPSC# Contract # 40710 Contract HealthTrust Pricing-Catalog	3	$0.00	$496.62	**$1,489.86**
8	**NUTANIX 25/10GBE 2PT NIC TRANSCEIVER** CDW# 7268539 UNSPSC# Contract # 40710 Contract HealthTrust Pricing-Catalog	3	$0.00	$437.59	**$1,312.77**
9	**NUTANIX 4FT 10A C13/C14 P0WER CORD** CDW# 6688036 UNSPSC# 26121600 Contract # 40710 Contract HealthTrust Pricing-Catalog	6	$0.00	$20.62	**$123.72**
10	**NUTANIX TPM 2.0 MODULE UNPROVISIONED** CDW# 5242107 UNSPSC# Contract # 40710 Contract HealthTrust Pricing-Catalog	3	$0.00	$77.33	**$231.99**
11	**NUTANIX CLD INFRA NCI PRO LIC+SUP** CDW# 6880250 UNSPSC# Contract # 40711 Contract HealthTrust Pricing-Software	144	$0.00	$1,004.86	**$144,699.84**
12	**NUTANIX TERM IN MONTHS** CDW# 6501791 UNSPSC# Contract # 40711 Contract HealthTrust Pricing-Software	36	$0.00	$0.01	**$0.36**

13	**NUTANIX 24X7 PROD HW SUP HCI APP** CDW# 5642018 UNSPSC# Contract # 40710 Contract HealthTrust Pricing-Catalog	3	$0.00	$2,775.89	**$8,327.67**
14	**NUTANIX SUPPORT TERM** CDW# 5642025 UNSPSC# Contract # 40710 Contract HealthTrust Pricing-Catalog	36	$0.00	$1.15	**$41.40**
15	**NUTANIX NCI CLUSTER INFRA DEPLOY SVC** CDW# 8081776 UNSPSC# Contract # 40710 Contract HealthTrust Pricing-Catalog	3	$0.00	$2,883.80	**$8,651.40**
16	**NUTANIX VRT MACHINE MIG WS SVC** CDW# 8142406 UNSPSC# Contract # 40710 Contract HealthTrust Pricing-Catalog	1	$0.00	$18,979.03	**$18,979.03**
17	**NUTANIX FASTTRACK MOVE APPL MIGR SVC** CDW# 7260277 UNSPSC# Contract # 40710 Contract HealthTrust Pricing-Catalog	1	$0.00	$4,213.81	**$4,213.81**
18	**NUTANIX PLATFORM INTEGRATION** CDW# 7724228 UNSPSC# Contract # 40711 Contract HealthTrust Pricing-Software	1		$0.00	**$0.00**

Subtotal	$299,795.63
Shipping	$0.00
Contract Fee	$0.00
Recycle Fee	$0.00
Sales Tax	$10,052.20
Core #1 Total	**$309,847.83**

Billing Details

Billing Address
PIONEERS MEMORIAL HEALTHCARE DIST
207 W LEGION RD.
BRAWLEY, CA 92227-7780
US

Please remit payment to
CDW Direct
P.O BOX 75723
Chicago, IL 60675-5723

Need Help? Contact Your Account Manager
Tom Latzke
tomlat@cdw.com

Help

Terms and Conditions

This order is subject to CDW's Terms and Conditions of Sales and Service Projects found here.