

PETERSBURG MEDICAL CENTER

FINANCIAL REPORTING PACKAGE

For the month ended December 31, 2025

PETERSBURG MEDICAL CENTER
Key Volume Indicators
FISCAL YEAR 2026

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD	Prior YTD	% Change
1. Clinic Visits	790	878	984	999	750	733	-	-	-	-	-	-	5,134	4,978	3.1%
<i>Primary Clinic</i>	765	865	852	980	732	720							4,914	4,978	-1.3%
<i>Specialty Clinics</i>	25	13	132	19	18	13							220	-	n/a
2. Radiology Procedures	253	251	242	256	208	223							1,433	1,390	3.1%
3. Lab Tests (excluding QC)	1,936	2,575	2,259	2,288	2,266	2,196							13,520	10,634	27.1%
4. Rehab Services Units	880	1,089	730	1,178	918	977							5,772	6,052	-4.6%
<i>Physical</i>	648	767	582	860	604	622							4,083		
<i>Occupational</i>	154	237	56	206	230	271							1,154		
<i>Speech</i>	78	85	92	-	84	84							423		
5. Home Health Visits	284	296	221	287	166	202							1,456	1,081	34.7%
<i>Nursing Visits</i>	149	151	141	179	120	138							878		
<i>PT/OT Visits</i>	135	145	80	108	46	64							578		
6. Emergency Room Visits	102	105	65	56	64	61							453	465	-3%
7. Observation Days	3	8	4	2	2	4							21	30	-30%
<i>Hospital Inpatient</i>															
8. Patient Days - Acute	12	20	36	21	36	25							150	187	-19.8%
9. Patient Days - Swing Bed (SNF)	54	69	41	67	67	89							387	444	-12.8%
10. Patient Days - Swing Bed (ICF)	8			26	30	34							98	202	-51.5%
11. Patient Days - Total	74	89	77	114	133	148	-	-	-	-	-		635	833	-23.8%
12. Average Daily Census - Acute	0.4	0.6	1.2	0.7	1.2	0.8							0.8	1.0	-19.4%
13. Average Daily Census - Swing Bed (SNF)	1.7	2.2	1.3	2.2	2.2	2.9							2.1	2.4	-13.8%
14. Average Daily Census - Swing Bed (ICF)	0.3			0.8	1.0	1.1							0.5	1.1	-51.5%
15. Average Daily Census - Total	2.4	2.9	2.5	3.7	4.4	4.8							3.4	4.5	-24.2%
16. Percentage of Occupancy	19.9%	23.9%	21.0%	30.6%	36.3%	39.8%							28.6%	37.7%	-24.2%
<i>Long Term Care</i>															
17. LTC Days	426.0	403.0	420.0	434.0	406.0	361.0							2,450	2,446	0.2%
18. Average Daily Census	13.7	13.0	14.0	14.0	13.5	11.6							13.3	13.3	0.2%
19. Percentage of Occupancy	91.6%	86.7%	93.3%	93.3%	90.2%	77.6%							88.8%	88.6%	0.2%

PETERSBURG MEDICAL CENTER
Statement of Revenues and Expenses
For the month ended December 31, 2025

Month Actual	Month Budget	\$ Variance	% Variance	YTD Actual	YTD Budget	\$ Variance	% Variance	Prior YTD	% Variance	
\$611,341	\$570,035	\$41,306	7.2%	1. Inpatient	\$3,075,744	\$3,383,434	(\$307,690)	-9.1%	\$3,734,543	-17.6%
868,767	1,029,728	(160,961)	-15.6%	2. Outpatient	5,773,482	6,111,935	(338,452)	-5.5%	5,506,639	4.8%
695,092	628,507	66,585	10.6%	3. Long Term Care	4,711,960	3,730,493	981,467	26.3%	3,613,259	30.4%
424,258	495,109	(70,851)	-14.3%	4. Clinic	2,921,509	2,938,710	(17,201)	-0.6%	2,734,176	6.9%
48,290	47,549	741	1.6%	5. Home Health	333,503	282,226	51,277	18.2%	280,201	19.0%
2,647,748	2,770,928	(123,180)	-4.4%	6. Total gross patient revenue	16,816,199	16,446,798	369,401	2.2%	15,868,818	6.0%
<i>Deductions from Revenue:</i>										
654,621	500,578	(154,043)	-30.8%	7. Contractual adjustments	3,785,178	2,971,175	(814,003)	-27.4%	3,019,835	-25.3%
0	0	0	n/a	8. Prior year settlements	0	0	0	n/a	-	n/a
89,783	36,158	(53,625)	-148.3%	9. Bad debt expense	78,343	214,612	136,269	63.5%	345,383	-77.3%
7,815	19,831	12,015	60.6%	10. Charity and other deductions	187,848	117,705	(70,142)	-59.6%	(1,564)	12109.3%
752,220	556,567	(195,653)	-35.2%	Total revenue deductions	4,051,369	3,303,493	(747,876)	-22.6%	3,363,654	-20.4%
1,895,528	2,214,361	(318,833)	-14.4%	11. Net patient revenue	12,764,830	13,143,305	(378,475)	-2.9%	12,505,164	2.1%
<i>Other Revenue</i>										
106,486	46,712	59,774	128.0%	12. 340b Revenue	543,216	277,258	265,958	95.9%	-	n/a
158,698	104,217	54,481	52.3%	13. Inkind Service - PERS/USAC	931,148	618,578	312,570	50.5%	556,166	67.4%
49,748	53,686	(3,937)	-7.3%	14. Grant revenue	331,067	318,650	12,418	3.9%	492,795	-32.8%
0	0	0	n/a	15. Federal & State Relief	0	0	0	n/a	-	n/a
25,175	26,154	(979)	-3.7%	16. Other revenue	259,785	155,235	104,550	67.3%	154,712	67.9%
340,107	230,768	109,339	47.4%	17. Total other operating revenue	2,065,216	1,369,720	695,496	50.8%	1,203,673	71.6%
2,235,635	2,445,130	(209,494)	-8.6%	18. Total operating revenue	14,830,046	14,513,026	317,020	2.2%	13,708,838	8.2%
<i>Expenses:</i>										
1,050,803	1,161,736	110,934	9.5%	19. Salaries and wages	6,926,716	6,895,467	(31,249)	-0.5%	6,192,866	-11.8%
222,335	160,681	(61,653)	-38.4%	20. Contract labor	1,094,839	953,722	(141,118)	-14.8%	995,827	-9.9%
434,398	421,179	(13,219)	-3.1%	21. Employee benefits	2,700,366	2,499,900	(200,466)	-8.0%	2,313,038	-16.7%
124,855	164,634	39,779	24.2%	22. Supplies	1,018,729	977,180	(41,549)	-4.3%	929,176	-9.6%
110,183	79,710	(30,473)	-38.2%	23. Purchased services	533,206	473,116	(60,090)	-12.7%	927,602	42.5%
75,459	51,174	(24,285)	-47.5%	24. Repairs and maintenance	379,271	303,743	(75,527)	-24.9%	308,831	-22.8%
32,657	35,655	2,998	8.4%	25. Minor equipment	177,568	211,631	34,062	16.1%	195,490	9.2%
34,044	37,377	3,333	8.9%	26. Rentals and leases	200,480	221,849	21,369	9.6%	185,573	-8.0%
154,704	110,452	(44,252)	-40.1%	27. Utilities	823,382	655,588	(167,794)	-25.6%	500,711	-64.4%
12,069	8,878	(3,191)	-35.9%	28. Training and travel	59,942	52,693	(7,249)	-13.8%	74,522	19.6%
22,198	19,095	(3,104)	-16.3%	29. Insurance	141,991	113,335	(28,655)	-25.3%	109,915	-29.2%
38,317	28,663	(9,654)	-33.7%	30. Other operating expense	215,849	170,131	(45,718)	-26.9%	180,606	-19.5%
2,312,022	2,279,234	(32,788)	-1.4%	31. Total expenses	14,272,339	13,528,357	(743,983)	-5.5%	12,914,157	-10.5%
(76,387)	165,896	(242,282)	146.0%	32. Income (loss) from operations	557,707	984,669	(426,962)	43.4%	794,681	29.8%
<i>Nonoperating Gains(Losses):</i>										
24,846	19,194	5,652	29.4%	33. Investment income	357,461	113,925	243,535	213.8%	205,535	-73.9%
(9,073)	(21,429)	12,357	57.7%	34. Interest expense	(58,048)	(127,192)	69,144	54.4%	(67,328)	13.8%
0	0	0	n/a	35. Gain (loss) on disposal of assets	0	0	0	0.0%	-	0.0%
79,565	87,380	(7,815)	-8.9%	36. Other non-operating revenue	4,224,523	518,642	3,705,881	-714.5%	6,369,244	33.7%
(150,515)	(248,479)	97,965	-39.4%	37. Depreciation & Amortization	127,453	(1,474,844)	1,602,297	108.6%	(565,141)	122.6%
(55,176)	(163,334)	108,158	-66.2%	Net nonoperating gains (losses)	3,551,392	(969,468)	5,620,857	-579.8%	5,942,311	-40.2%
(\$131,563)	\$2,561	(\$134,125)	-5236.4%	39. Change in Net Position (Bottom Line)	\$4,109,099	\$15,201	\$5,193,895	34168.9%	\$6,736,991	-39.0%

PETERSBURG MEDICAL CENTER

Balance Sheet

Dec, 2026

ASSETS				LIABILITIES & FUND BALANCE				
	Dec 2025	Nov 2025	June 2025	Dec 2024	Dec 2025	Nov 2025	June 2025	Dec 2024
Current Assets:								
1. Cash	2,009,432	2,087,742	1,544,710	1,465,964	23. Accounts Payable - Trade	\$982,600	\$1,182,158	\$1,299,834
2. Cash - insurance advances	0	0	0	0	24. Accounts Payable - New Facility	440,555	753,398	831,368
3. Investments	2,140,030	2,133,162	2,097,227	1,075,014	25. Accrued Payroll	399,170	295,458	319,625
4. Total cash	4,149,462	4,220,904	3,641,937	2,540,977	26. Payroll taxes and other payables	86,851	154,390	143,596
5. Patient receivables	4,680,277	5,968,417	7,548,114	7,476,712	27. Accrued PTO and extended sick	1,238,819	1,336,533	1,196,902
6. Allowance for contractuels & bad debt	(2,083,376)	(2,002,628)	(2,615,075)	(2,686,494)	28. Deferred revenue	65,445	85,763	131,961
7. Net patient receivables	2,596,901	3,965,789	4,933,039	4,790,217	29. Due to Medicare	1,067,786	1,067,786	1,466,833
8. Other receivables	2,737,623	2,936,523	2,701,066	1,522,114	30. Due to Medicare - Advance	0	0	0
9. Inventories	352,453	338,580	364,788	359,365	31. Due to Blue Cross - Advance	0	0	0
10. Prepaid Expenses	269,527	369,064	169,095	289,774	32. Other current liabilities	4,561	4,561	3,323
11. Total current assets	10,105,965	11,830,860	11,809,926	9,502,448	33. Current portion of long-term debt	434,142	440,754	459,791
Property and Equipment:								
12. Assets in service	28,723,535	28,664,630	28,677,563	28,627,030	34. Total current liabilities	4,719,930	5,320,802	5,853,233
13. Assets in progress	27,000,667	26,910,320	22,776,724	15,851,990				6,669,422
14. Total property and equipment	55,724,202	55,574,949	51,454,287	44,479,020				
15. Less: accumulated depreciation	(24,352,504)	(24,142,785)	(23,379,960)	(22,864,097)				
16. Net property and equipment	31,371,697	31,432,165	28,074,326	21,614,923				
Assets Limited as to Use by Board								
17. Investments	3,926,629	3,909,369	3,668,961	3,488,823				
18. Building fund	857,491	853,876	799,968	758,981				
19. Total Assets Limited as to Use	4,784,120	4,763,244	4,468,928	4,247,804				
Pension Assets:								
20. OPEB Asset	7,315,602	7,315,602	7,338,848	7,338,848				
Deferred Outflows:								
21. Pension	2,218,751	2,218,751	2,428,790	2,428,790				
22. Total assets	\$55,796,136	\$57,560,622	\$54,120,818	\$45,132,813				
Current Liabilities:								
23. Accounts Payable - Trade	\$982,600	\$1,182,158	\$1,299,834	\$1,263,906				
24. Accounts Payable - New Facility	440,555	753,398	831,368	1,379,288				
25. Accrued Payroll	399,170	295,458	319,625	330,050				
26. Payroll taxes and other payables	86,851	154,390	143,596	624,475				
27. Accrued PTO and extended sick	1,238,819	1,336,533	1,196,902	1,133,836				
28. Deferred revenue	65,445	85,763	131,961	91,533				
29. Due to Medicare	1,067,786	1,067,786	1,466,833	1,393,548				
30. Due to Medicare - Advance	0	0	0	0				
31. Due to Blue Cross - Advance	0	0	0	0				
32. Other current liabilities	4,561	4,561	3,323	3,206				
33. Current portion of long-term debt	434,142	440,754	459,791	449,580				
34. Total current liabilities	4,719,930	5,320,802	5,853,233	6,669,422				
Long-Term Debt:								
35. Capital leases payable	1,624,790	1,656,540	1,826,846	2,058,932				
Pension Liabilities:								
36. Net Pension Liability	17,065,093	17,065,093	15,526,950	15,526,950				
37. OPEB Liability	-	-	-	-				
38. Total pension liabilities	17,065,093	17,065,093	15,526,950	15,526,950				
39. Total liabilities	23,409,813	24,042,435	23,207,029	24,255,304				
Deferred Inflows:								
40. Pension	291,347	291,347	413,688	413,688				
Net Position:								
41. Unrestricted	27,985,878	28,986,178	13,726,830	13,726,830				
42. Current year net income (loss)	4,109,099	4,240,662	16,773,270	6,736,991				
43. Total net position	32,094,976	33,226,840	30,500,100	20,463,820				
44. Total liabilities and fund balance	\$55,796,136	\$57,560,622	\$54,120,817	\$45,132,813				

**Note: Cash on line 1 is for presentation purposes only. The total cash in bank is the sum of Lines 1 and 2.

PETERSBURG MEDICAL CENTER
Key Operational Indicators
For the month ended December 31, 2025

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD	Prior Year	% Change
1. Contractual Adj. as a % of Gross Revenue	17.8%	35.4%	17.3%	17.6%	20.8%	24.7%							22.5%	16.6%	35.6%
2. Charity/Other Ded. As a % of Gross Revenue	1.1%	0.0%	2.4%	0.4%	2.7%	0.3%							1.1%	0.9%	24.1%
3. Bad Debt as a % of Gross Revenue	4.4%	1.5%	2.4%	-1.9%	-7.0%	3.4%							0.5%	1.2%	-61.2%
4. Operating Margin	4.2%	-7.6%	4.0%	8.7%	14.1%	-3.4%							3.8%	10.2%	-63.1%
5. Total Margin	37.6%	18.8%	29.1%	20.9%	22.0%	-6.0%							22.4%	38.0%	-41.2%
6. Days Cash on Hand (Including Investments)	98.5	108.0	109.1	122.1	124.3	123.9							124	117	6.2%
7. Days in A/R (Net)	64.4	72.2	67.4	57.2	53.0	36.5							36	59	-38.0%
8. Days in A/R (Gross)	82.3	83.4	76.6	67.4	65.2	52.5							52	83	-36.7%
9. Days in Accounts Payable	26	16	30	25	26	26							26	31	-14.9%