

**SOUTHERN HUMBOLDT COMMUNITY
HEALTHCARE DISTRICT
FINANCE COMMITTEE
MEETING**

**Tuesday
October 26, 2021
9:30 a.m.**

**286 Sprowel Creek Road
Garberville, CA 95542**



SoHum Health



Finance Committee Meeting

Date: Tuesday, October 26, 2021
Time: 9:30 a.m.
Location: Sprowel Creek Campus Room 106 and by Zoom
Facilitator: Governing Board President Corinne Stromstad

Agenda

Time*	Page	Item
9:30 a.m.		A. Call to Order
9:31 a.m.		B. Public Comment (3 minute limit per person)
		See public comment instructions below
9:35 a.m.		C. Announcements
9:40 a.m.		D. Previous Meeting Minutes
	1-2	1. Minutes from Tuesday, September 28, 2021
		E. Discussion and Review
9:45 a.m.	3-7	1. September Financials – Paul Eves
10:00 a.m.	8	2. September Revenue Cycle Report – Marie Brown
	9-20	3. September HRG Report – Remy Quinn
		4. Approval of contract with WipFli for up to \$60,000 for a USDA loan
		F. Discussion Items to Report to the Board
		G. Next Meeting: Tuesday, November 30, 2021
		H. Adjourn



PUBLIC COMMENT ON MATTERS NOT ON THE MEETING AGENDA:

Members of the public are welcome to address the Board on items not listed on the agenda and within the jurisdiction of the Board of Directors. The Board is prohibited by law from taking action on matters not on the agenda, but may ask questions to clarify the speaker's comment and/or briefly answer questions. The Board limits testimony on matters not on the agenda to three minutes per person and not more than ten minutes for a particular subject, at the discretion of the Chair of the Board.

PUBLIC COMMENT ON MATTERS THAT ARE ON THE AGENDA: Individuals wishing to address the Board regarding items on the agenda may do so after the Board has completed their initial discussion of the item and before the matter is voted on, so that the Board may have the benefit of these comments before making their decision. Please remember that it is the Board's responsibility to discuss matters thoroughly amongst themselves and that, because of Brown Act constraints, the Board meeting is their only opportunity to do so.

OTHER OPPORTUNITIES FOR PUBLIC COMMENT: Members of the public are encouraged to submit written comments to the Board at any time by writing to Board of Directors, SHCHD, 733 Cedar Street, Garberville, CA 95542. Writers who identify themselves may, at their discretion, ask that their comments be shared publicly. All other comments shall be kept confidential to the Board and appropriate staff.

**Times are estimated/Posted: Thursday, September 23, 2021*



Finance Committee

Date: Tuesday, September 28, 2021

Time: 9:30 a.m.

Location: Sprowel Creek Campus Rm 106 and via Zoom

Facilitator: Governing Board President Corinne Stromstad

Minutes

Finance Committee Present: Kent Scown (Acting Administrator) by Zoom, Corinne Stromstad, and Paul Eves

Also Present: Karen Johnson, Marie Brown, and Remy Quinn

By Zoom:

Not Present: Barbara Truitt

A. Call to Order – Corinne Stromstad called the meeting to order at 9:34 a.m.

B. Public Comment (3 minute limit per person) – none

C. Announcements - none

D. Previous Meeting Minutes

1. Minutes from August 24, 2021

Motion: Kent Scown moved to approve the August 24, 2021 meeting minutes.

Second: Corinne Stromstad

Motion carried

E. Discussion and Review

1. August, 2021 Financials – CFO Paul Eves – see reports

- One Acute patient days in August.
- 25 SWG bed patient days in August, which is most likely due to the lack of elective surgeries in the area due to Covid.
- Medicare Accelerated loan payment – they are going to withhold then we pay 6 months at 25%, then a number of months at 50% then at the end they will start assessing interest. We will have to decide later if we want to pay this off using the LAIF account or continue making payments.
- ER visits were 298 in the month of August with a six-month average of 227.
- Clinic visits were up to 247 for the month of August.
- Outpatient medical was over 1100 and lab visits are way up, we are doing a lot of Covid tests as well as vaccines.



- CT's were at 55 in August.
- 84.9 paid FTE's.
- Total patient revenue is at \$1,595,000 and of that; \$85,200 is from retail pharmacy.
- Gross A/R: \$1,313,144.
- RRHC signed the contract for 340B program.
- Revenue was \$25K lower in August but then, our ED visits were down.
- Patients A/R is at \$3,977,473 less the allowances of \$2,330,934 leaves \$1,646,539 collectible.
- Total Assets: \$23,541,820.
- We received a letter from Wells Fargo on 9/27/21 that our short term PPP loan is 100% forgiven.

Motion: Kent Scown moved to approve the August, 2021 Financial Statements and share with the Governing Board.

Second: Corinne Stromstad

Motion carried

2. August Revenue Cycle Reports – Marie Brown – see reports

- August closed at 79.4 AR days or \$3.9M in Gross AR
- Cash collections totaled \$1M, or 120% of July's net revenue
- Revenue exceeded \$1.48M
- Average day of revenue is \$50K, which is a first time for us.
- Third Party aging decreased by \$45K, yet remains at 16.1%
- Unbilled AR increased to 12.4 days

3. August HRG Reports – Remy Quinn – see report

- We are starting to get payments now on retroactive authorizations that we were able to get from March forward due to a billing issue with HRG.
- SWG bed patient days are down. We had a meeting with Diane when she was here. She will be creating a spreadsheet so we will be logging each referral so we can do an analysis of each one to see what services we were not able to provide. We will track for a three-month period and bring our findings before the Board.

F. Discussion Items to Report to the Board – A summary of today's reports will be taken to the Board.

G. Next Meeting: Tuesday, October 26, 2021, in person at Sprowel Creek Campus and by Zoom

H. Adjourned at 10:05 a.m.

Minutes by Karen Johnson

**Southern Humboldt Community
Healthcare District
Statistics Trend Sept 2021**

	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	March 21	April 21	May 21	June 21	July 21	Aug 21	Sept 21	Current 12 Month AVG	Year to Date- Current Year
In Patient Statistics														
Total Acute Patient Days	5	13	18	10	0	0	6	4	4	8	1	16	7	25
Total Swing Patient Days	110	79	78	117	94	106	101	75	70	38	25	56	79	119
Total SNF Patient Days	217	204	246	227	196	234	240	248	240	236	229	240	230	705
Total Patient Days	332	296	342	354	290	340	347	327	314	282	255	312	316	849
Total Acute Discharges	2	5	6	3	0	0	2	2	1	3	1	5	3	9
Total Swing Discharges	1	3	0	5	2	1	30	3	3	3	1	4	5	8
Total SNF Discharges	0	1	0	2	0	0	0	0	1	1	2	0	1	3
	3	9	6	10	2	1	32	5	5	7	4	9	8	20
Acute Length of Stay	2.50	2.60	3.00	3.33	0.00	0.00	3.00	2.00	4.00	2.67	1.00	3.20	2	7
ER Admits	2	5	6	3	0	0	2	2	1	3	1	5	3	9
I/P Lab Visits	17	13	21	15	6	8	11	12	20	12	12	23	14	47
I/P Radiology Visits	4	3	4	11	5	2	2	1	2	6	4	3	4	13
I/P EKG's	0	0	1	0	0	0	0	0	0	0	0	0	0	0
Out Patient Statistics														
ER Visits	194	204	178	164	197	194	219	258	257	335	298	250	229	883
Clinic Visits	536	374	431	328	346	433	451	436	463	414	427	459	425	1,300
SLS Visits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Outpatient Medical	4	63	631	1582	809	3656	2967	3068	1611	1134	1143	1570	1,520	3,847
Laboratory Visits	317	527	696	810	440	474	468	617	476	682	1041	740	607	2,463
Radiology	154	62	123	116	159	46	171	190	219	206	156	209	151	571
Mammography	20	15	14	4	10	10	22	24	4	27	25	6	15	58
CT Scans	70	32	50	71	66	56	82	80	71	89	55	76	67	220
EKG's	29	26	30	45	28	27	43	39	46	40	23	42	35	105
Retail Pharmacy Rxs Sold										1040	1607	2001	1,549	4,648
Total O/P Visits	1,324	1,303	2,153	3,120	2,055	4,896	4,423	4,712	3,147	2,927	4,775	926	1,279	9,447
Salary Statistics														
Productive FTE's	67.8	69.2	69.8	70.6	71.3	81.3	83.7	77.9	76.6	75.1	75.1	76.8	74.6	
Paid FTE's	73.9	74.4	74.7	78.0	77.3	73.8	76.3	72.1	71.4	85.0	84.9	85.0	77.2	
Salaries & Ben as % of Net Rev	66.4%	53.7%	65.1%	63.0%	57.6%	91.1%	61.1%	66.5%	60.4%	57.4%	68.4%	59.2%	64.4%	
BeneGits as % of Salaries	25.9%	31.6%	28.1%	26.3%	32.3%	30.7%	22.9%	42.7%	19.7%	32.1%	46.4%	32.0%	30.1%	
Revenue Statistics														
Gross A/R > 120 Days	831,964	807,865	962,833	844,890	952,117	940,549	1,161,213	1,217,068	1,234,083	1,022,868	1,313,144	1,336,739	1,008,663	
A/R>120 Days as % of Total AR	41%	41%	41%	41%	41%	41%	41%	41%	41%	41%	41%	34%	40.7%	
Gross Days in A/R	63.0	71.0	75.6	75.6	75.6	75.2	75.2	75.2	75.2	75.6	79.2	85.1	74.2	
Net Days in A/R	57.6	65.0	68.9	68.9	68.9	69.7	69.7	69.7	69.9	69.8	73.4	79.8	68.3	
A/R Cash Collections	1,258,688	895,838	982,756	609,963	720,895	847,144	948,282	757,474	919,408	667,778	1,022,607	782,980	816,928	
Collections as % of Net Rev	122.9%	85.1%	80.9%	53.3%	63.3%	68.2%	112.4%	59.8%	74.9%	32.7%	83.4%	67.2%	77.6%	

**Southern Humboldt Community
Healthcare District
Statistics Trend Sept 2021**

	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	March 21	April 21	May 21	June 21	July 21	Aug 21	Sept 21	Current 12 Month AVG	Year to Date- Current Year
Accounts Payable Days	1.0	0.8	4.8	1.0	0.5	4.8	6.8	5.1	15.9	0.7	4.4	10.0	5.1	
Cash Collections per Cal Day	40,603	28,898	31,702	19,676	23,255	27,327	30,590	24,435	29,658	21,541	32,987	25,257	29,033	392,076
Cash Disburs. per Cal Day	41,382	40,397	42,237	40,566	45,816	44,803	45,848	38,553	39,838	41,382	38,603	41,262	41,150	590,271
DATA Entry/Details/Calcs														
Calendar Days	31	30	31	31	28	31	30	31	30	31	31	30		

**Southern Humboldt Community
Healthcare District
Income Statement
September 2021**

Current Month				Year to Date			
\$						\$	%
Variance	Budget	Actual		Actual	Budget	Variance	Variance
7,218	237,500	244,718	GROSS PATIENT REVENUE	622,848	712,500	(89,652)	-13%
30,651	41,670	72,321	INPATIENT	171,475	125,010	46,465	37%
162,267	1,202,080	1,364,347	INPATIENT ANCILLARY	4,103,081	3,606,240	496,841	14%
200,136	1,481,250	1,681,386	OUTPATIENT ANCILLARY	4,897,404	4,443,750	453,654	10%
TOTAL PATIENT REVENUE							
DEDUCTIONS FROM REVENUE							
(111,559)	515,630	404,071	CONTRACTUAL ALLOWANCES	1,086,515	1,546,890	(460,375)	-30%
(22,986)	71,670	48,684	PROVISION FOR BAD DEBTS	415,393	215,010	200,383	93%
(31,171)	36,000	4,829	OTHER ALLOWANCES/DEDUCTIONS	164,481	108,000	56,481	52%
	-300,000	(3,000)	OTHER OPERATING IGTs & SUPPLEMENTAL	(603,000)	(900,000)		
131,284	323,300	454,584	TOTAL DEDUCTIONS	1,063,389	969,900	93,489	10%
68,852	1,157,950	1,226,802	NET PATIENT REVENUE	3,834,015	3,473,850	360,165	10%
3,318	12,000	15,318	OTHER OPERATING REVENUE	43,937	36,000	7,937	22%
72,170	1,169,950	1,242,120	TOTAL OPERATING REVENUE	3,877,952	3,509,850	368,102	10%
(195,386)	731,670	536,284	SALARIES & WAGES	1,613,497	2,195,010	(581,513)	-26%
13,036	158,330	171,366	EMPLOYEE BENEFITS	479,660	474,990	4,670	1%
(10,483)	123,330	112,847	PROFESSIONAL FEES	373,501	369,990	3,511	1%
(51,276)	112,500	61,224	SUPPLIES	327,557	337,500	(9,943)	-3%
4,096	21,670	25,766	REPAIRS & MAINTENANCE	49,289	65,010	(15,721)	-24%
30,865	110,000	140,865	PURCHASED SERVICES	374,754	330,000	44,754	14%
10,332	14,170	24,502	UTILITIES	60,350	42,510	17,840	42%
(11,575)	23,330	11,755	INSURANCE	45,260	69,990	(24,730)	-35%
0		0	INTEREST	0	0	0	#DIV/0!
7,566	38,330	45,896	DEPRECIATION/ AMORTIZATION	137,688	114,990	22,698	20%
119,021	33,330	152,351	OTHER	317,614	99,990	217,624	218%
(83,804)	1,366,660	1,282,856	TOTAL OPERATING EXPENSES	3,779,170	4,099,980	(320,810)	-8%
155,974	(196,710)	(40,736)	OPERATING PROFIT (LOSS)	98,782	(590,130)	688,912	-117%
0	95,000	95,000	TAX REVENUE	285,000	285,000	0	0%
1,534,676	40,000	1,574,676	OTHER NONOPERATING REV (EXP)	1,584,618	120,000	1,464,618	1221%
		0	INTEREST INCOME	14,173			
1,534,676	135,000	1,669,676	NET NON OPERATING REV (EXP)	1,883,791	405,000	1,478,791	365%
1,690,650	(61,710)	1,628,940	NET INCOME (LOSS)	1,982,573	(185,130)	2,167,703	-1171%

**Southern Humboldt
Community Healthcare District
Income Statement Trend**

	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	March 21	April 21	May 21	June 21	July 21	Aug 21	Sept 21	12 Month AVG: Oct '20-Sept 21	YTD - Current Year
Inpatient Daily Hospital Services	213,334	198,864	281,318	244,894	174,231	211,394	239,276	197,597	231,202	223,673	154,457	244,718	217,913	622,848
Ancillary Revenue	49,082	41,617	55,844	49,416	46,657	38,910	49,414	45,356	40,690	44,799	54,355	72,321	49,038	171,475
Outpatient Revenue	970,200	911,359	789,012	918,265	914,981	954,700	1,074,862	1,015,193	1,283,956	1,352,452	1,386,282	1,364,347	1,077,967	4,103,081
Total Hospital Revenue	1,232,616	1,151,840	1,126,174	1,212,575	1,135,869	1,205,004	1,363,552	1,258,146	1,555,848	1,620,924	1,595,094	1,681,386	1,344,919	4,897,404
Contractual Allowances	340,873	79,122	185,681	338,189	529,284	523,160	155,981	252,235	388,721	224,877	457,567	404,071	323,313	1,086,515
Provision for Bad Debts	33,654	99,658	96,128	116,592	73,530	161,600	176,861	115,056	84,411	155,817	210,892	48,684	114,407	415,393
Other Allowances/Deductions	105,661	72,487	14,850	18,903	51,310	40,302	64,858	25,201	34,185	83,017	76,635	4,829	49,353	164,481
Other Operating: IGTs & Supplemental	(300,000)	(300,000)	(300,000)	(300,000)	(627,987)	(363,854)	(300,000)	(444,764)	(996,499)	(300,000)	(300,000)	(3,000)	(378,009)	(603,000)
Total Deductions	180,188	(48,733)	(3,341)	173,684	26,137	361,208	97,700	(52,272)	(489,182)	163,711	445,094	454,584	109,065	1,063,389
Contractual %													8%	22%
Net Patient Revenue	1,052,428	1,200,573	1,129,515	1,038,891	1,109,732	843,796	1,265,852	1,310,418	2,045,030	1,457,213	1,150,000	1,226,802	1,235,854	3,834,015
Net Revenue %	85%	104%	100%	86%	98%	70%	93%	104%	131%	90%	72%	73%	92%	78%
Other Operating Revenue	20,512	13,692	13,858	13,291	13,333	14,011	16,355	15,173	14,595	14,004	14,615	15,318	14,929	43,937
Total Revenue	1,072,940	1,214,265	1,143,373	1,052,182	1,123,065	858,197	1,282,207	1,325,591	2,059,625	1,471,217	1,164,615	1,242,120	1,250,783	3,877,952
Salaries & Wages	554,728	495,496	580,979	568,545	541,262	588,389	629,663	571,404	1,030,764	533,278	543,935	536,284	597,894	1,613,497
Employee Benefits	143,895	156,633	163,156	149,383	174,606	180,531	143,898	244,263	203,497	149,686	158,608	171,366	169,960	479,660
Professional Fees	183,348	185,435	180,987	208,385	221,195	242,144	150,240	148,383	173,721	142,301	118,353	112,847	172,278	373,501
Supplies	139,991	115,354	118,004	94,843	112,189	120,817	129,018	13,552	131,829	157,223	109,110	61,224	108,596	327,557
Repairs & Maintenance	21,078	21,357	25,401	23,843	32,625	43,832	14,960	50,554	42,013	16,885	6,638	25,766	27,079	49,289
Purchased Services	99,340	133,439	117,385	107,922	94,625	124,045	146,846	70,047	161,073	139,826	94,063	140,865	119,123	374,754
Utilities	19,480	6,841	8,693	15,050	19,190	16,004	17,793	10,182	13,427	17,771	18,077	24,502	15,584	60,350
Insurance	11,755	11,755	11,755	11,755	11,755	11,755	11,755	11,755	11,878	23,430	10,075	11,755	12,598	45,260
Interest														0
Depreciation	45,593	45,593	45,720	45,720	45,720	45,720	45,896	45,896	45,896	45,896	45,896	45,896	45,787	137,688
Other Expense	65,938	39,996	57,282	32,113	16,852	15,641	85,361	29,111	57,639	121,049	44,214	152,351	59,796	317,614
Total Expenses	1,285,146	1,211,899	1,309,362	1,257,559	1,270,019	1,388,878	1,375,430	1,195,147	1,871,737	1,347,345	1,148,969	1,282,856	1,328,696	3,779,170
Expenses %	120%	100%	115%	120%	113%	162%	107%	90%	91%	92%	99%	103%	106%	8%
Profit/Loss from Operations	(212,206)	2,366	(165,989)	(205,377)	(146,954)	(530,681)	(93,223)	130,444	187,888	123,872	15,646	(40,736)	(77,913)	98,782
Tax Revenue	92,500	95,500	95,500	92,500	92,500	92,500	92,500	94,920	92,500	95,000	95,000	95,000	93,827	285,000
Other Non Operating Rev (Exp)	40,000	40,000	40,000	146,563	50,000	81,574	88,340	40,000	19,949	6,039	3,903	1,574,676	177,587	1,584,618
Interest Income	27,639	35	20,636	217				12,005				14,173	12,451	14,173
Net Non-operating Rev/(Exp)	160,139	135,535	156,136	239,280	142,500	174,074	180,840	134,920	124,454	101,039	98,903	1,683,849	283,865	1,883,791
NET INCOME/ (LOSS)	(52,067)	137,901	(9,853)	33,903	(4,454)	(356,607)	87,617	265,364	312,342	224,911	114,549	1,643,113	205,952	1,982,573

Southern Humboldt Community Healthcare District
Balance Sheet
September 2021

ASSETS	
Current Assets	
Cash- Checking & Investments	496,339
LAIF Account	13,675,009
Humboldt County Property Tax Acct	701,068
Patient Accounts Receivable	4,260,844
Less Allowances	2,245,294
Accounts Receivable- Net	2,015,550
Other Receivables	720,812
Inventories	21,297
Estimated 3rd Party Settlements	-
Prepaid expenses and Deposits	682,317
Total current assets	18,312,392
Property and Equipment	
Land	959,877
Land improvements	553,251
Buildings	2,291,860
Equipment	6,004,415
Construction in progress	2,285,489
Total property and equipment	12,094,892
Less : accumulated depreciation	(6,028,807)
Net property and equipment	6,066,085
Other Assets	
Investments	5,852
Total Other Assets	5,852
Total Assets	24,384,329

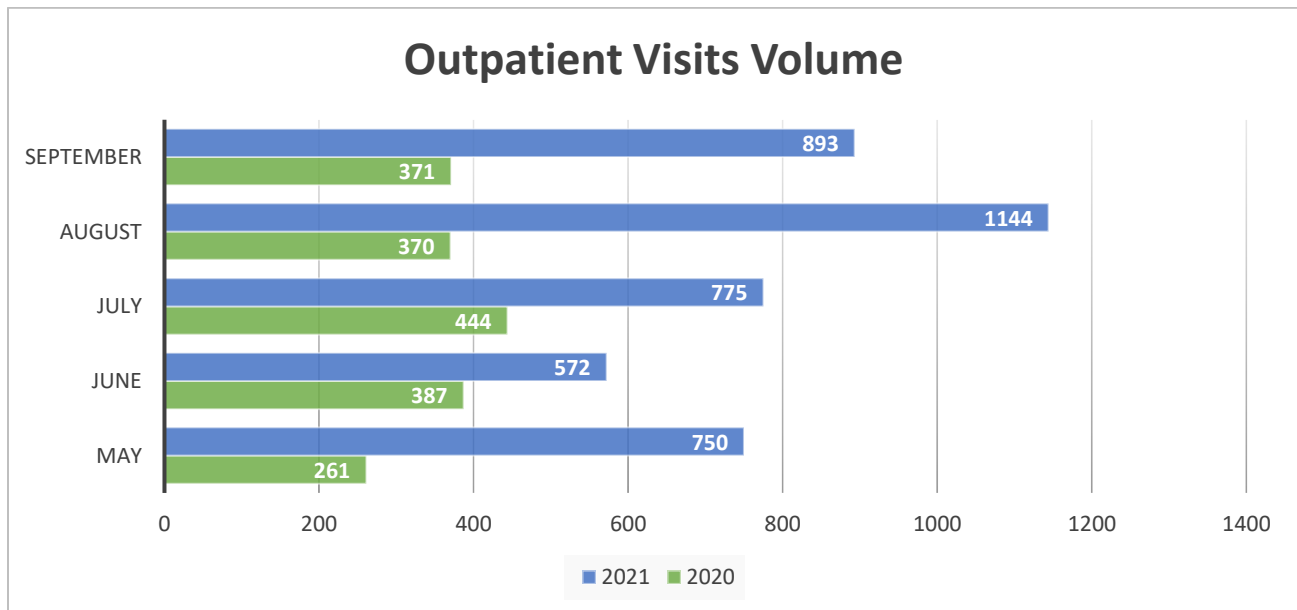
LIABILITIES & FUND BALANCE	
Current Liabilities	
Accounts Payable	405,151
Accrued Payroll & Related costs	807,719
Other Current Liabilities	
Deferd revenue IGT	
A/R Credit balances	
Medicare Accelerated Payments	3,950,345
Medicare Contingency	2,000,000
Current Portion-Long Term Debt	
Other Short Term Debt - PPP Loan	
Accrued interest	
Total current Liabilities	7,163,215
Long Term Debt, Less Current Portion	
Bonds payable	
HELP II Loan	
Patient Monitor	
GE Finance - CT Scanner	
Total Long-term debt	-
Less: Current Portion-Long Term Debt	
Net Long Term Debt	-
Equity	
Unrestricted Fund Balance--Prior Years	15,238,542
Net Income (Loss)--Current Year	1,982,573
Restricted Fund Balance	
Total fund balance	17,221,115
Total Liabilities and Fund Balance	24,384,329

Revenue Cycle / Patient Financial Services September 2021 Finance Committee Report

HRG - Key Items:

- ❖ September closed at 85.1 AR Days or \$4.26M in Gross AR
- ❖ Cash collections totaled \$782K, or 96% of August's net revenue
- ❖ Third Party Aging increased by \$251K, and is now at 25.8%
- ❖ Unbilled AR 9 days from goal

Gross AR / Unbilled AR Increase – Upon review of patient volume trends we believe that the increase in AR overall can be partially attributed to an increase in patient encounters. Comparing the last five months of outpatient visits to the prior year, there was a significant difference in volume. See chart below. These numbers are primarily Covid 19 testing related. This increase in volume effects workflow throughout the Revue Cycle, and causes process delays we wouldn't have seen in prior years. As the HRG report mentions, we have had a historically high Average Daily Revenue for the second month in a row – this is due to volume increase. Other patient classes, aside from Outpatient, have seen increases, but not at the same rate.



Treatment Authorizations – There were some delays in TAR submission because of personnel, staffing, and training. These authorization have now been submitted. We suspect that these LTC encounters will be billable by next month.

Coding – The Coding department is doing their best to keep up with the increase in volume, and have been communicating their challenges. There were several high dollar accounts that were unable to be coded over the last two months due to chart deficiencies for nursing staff and providers.

Staffing - Training with our two new Hospital PFS employees is going well. HIM has also hired a FTE and he begins training in October.

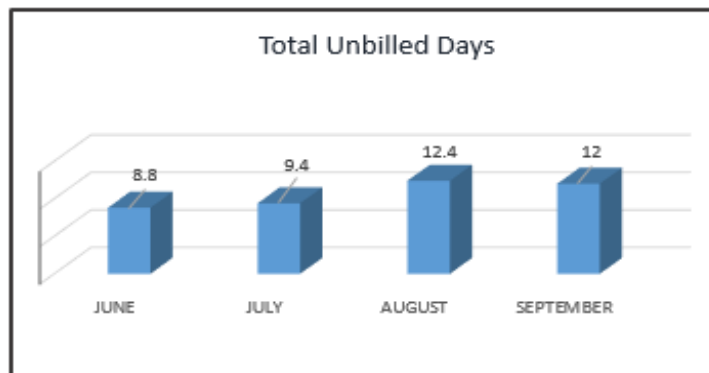
Education - We have begun the process of cross-training one of our Hospital PFS employees in Clinic PFS duties and responsibilities. There are other cross-training plans in development to help alleviate some 'bottle-necks' in our current processes in the Business Office. Strategizing for this is ongoing as we want the employees to be fully trained in one area before taking on further tasks.

Southern Humboldt September 2021



Key Items

- ➡ **September closed at 85.1 AR Days or \$4.26M in Gross AR**
- ➡ **Cash collections totaled \$782K, or 96% of August's net revenue**
- ➡ **Third Party Aging increased by \$251K, and is now at 25.8%**
- ➡ **Unbilled AR 9 days from goal**



Detailed Initiatives & Obstacles

- **Overall AR:** September closed with 85.1 AR days or \$4.26M in Gross AR which is an increase of 5.7 days from August. Cash collections came in at \$782K, just under August's net revenue. Revenue is up \$36K compared to August, and continues to trend high, booking \$1.52M in new charges. The Average Daily Revenue exceeded \$50K for the second consecutive month in a row, which is only the second time in history that the ADR has exceeded \$50K. Self-Pay AR has increased by 4.3 days and closed at 37.3 AR Days which is now 14.3 days from goal. The Unbilled AR has increased slightly since August and closed at \$578K or 12 days which is 9 days from goal. Third Party AR increased 1.9 days and is sitting at 35.9, or 2.9 days from goal.
- **Third Party Aging:** Third Party Aging increased by \$251K in September leaving \$635K in aged balances. Medicare saw a decrease of \$6K while all other financial classes grew. The large increase this month can primarily be seen in the Medi-Cal financial class with a \$215K swing. Overall, the delay in coding encounters in a timely manner has aided in the growth of both AR and aging. A majority of the remaining high dollar aged balances in the Medicaid financial class are either pending for coding to be completed or pending for approved authorizations (TAR). In September, there were two Medi-Cal and PHP inpatient aged encounters that were pending for an approved TAR; totaling \$24K. There are also an additional \$3K in outpatient/observation encounters pending for approved an approved TAR. Additionally there are \$32K in aged LTC encounters that are also in need of TAR's. Commercial aging also saw an increase of \$41K and is now at 39.2%. It is anticipated that the commercial aging will continue to grow while historical COVID vaccine charges are added and the commercial payers are being billed.
- **Unbilled AR:** Unbilled AR is significantly high for the fourth month in a row, closing September with 12 days or \$578K in unbilled charges. Historical charges are still being posted for COVID Vaccines through the month which inflates the unbilled AR and is already aged over 90 days at time of charge posting. The goal for unbilled balances is 3 days and we are currently 9 days from this goal.

Industry Updates Countdown to No Surprise Billing Act – Are You Ready?

Effective January 1, 2022, hospital/clinic systems and stand-alone clinics will be faced with the challenge of claims processing as out-of-network and when to balance bill the patient. No Surprise Billing Act bans surprise patient billing for emergency and out-of-network services while creating a pre-service consent process. Patient cost sharing cannot be higher than in-network and providers are required to inform the public. Out-of-network payments will be based on median in-network rate 2019 - forward.

For more information, visit the [CMS Newsroom](#).

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Healthcare Resource Group
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Southern Humboldt Community Healthcare District



MONTH END FINANCE REPORT

September 2021

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FINANCE DASHBOARD

Revenue Cycle Performance		Target	April-21		May-21		June-21		July-21		August-21		September-21	
	REVENUE													
	Net Revenue			\$963,475		\$844,777		\$1,004,099		\$854,960		\$812,704		\$865,473
	Gross Revenue			\$1,362,024		\$1,257,716		\$1,530,917		\$1,589,996		\$1,487,956		\$1,526,536
	CASH													
	Cash Collections as a % of Net Revenue	100%		116%		79%		109%		67%		120%		96%
	Cash Collections			\$948,282		\$757,474		\$919,408		\$667,778		\$1,022,607		\$782,067
	ACCOUNTS RECEIVABLE													
	Net AR			\$1,664,591		\$1,518,671		\$1,742,644		\$1,628,273		\$1,646,539		\$2,015,550
	Gross AR			\$3,021,339		\$3,037,601		\$3,429,267		\$3,600,312		\$3,977,473		\$4,260,844
Unbilled	3		8.5		5.2		8.8		9.4		12.4		12.0	
Third Party	33		32.5		37.8		37.5		34.5		34.0		35.9	
Self Pay	23		31.7		30.1		28.8		31.8		33.0		37.3	
Total Days in AR	59		72.7		73.1		75.2		75.6		79.4		85.1	
Days in AR - Credit Balances	< 1		2.06		2.22		2.10		1.93		1.72		1.94	
UNBILLED														
In-house	< 2 Days		1.9		0.0		0.3		0.0		1.2		0.4	
DNFB	< 1 Day		6.6		5.2		8.6		9.4		11.2		11.5	
Total Unbilled	<3 Days		8.5		5.2		8.8		9.4		12.4		12.0	

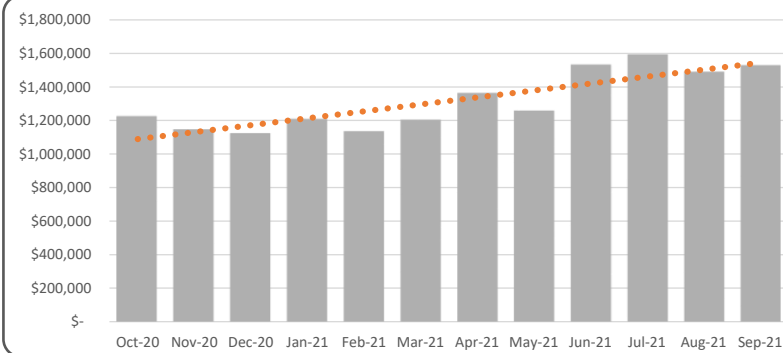
Third Party		Target	April-21		May-21		June-21		July-21		August-21		September-21	
	AGING (excluding credits)													
	Medicare Aging > 90 Days	9%	10.5%	\$ 67,079	6.1%	\$ 36,583	18.9%	\$ 120,018	18.8%	\$ 124,809	16.8%	\$ 94,348	11.7%	\$ 88,085
	Medicaid Aging > 90 Days	16%	31.8%	\$ 220,226	21.2%	\$ 183,740	16.7%	\$ 182,397	18.1%	\$ 179,476	12.6%	\$ 166,192	29.6%	\$ 381,545
	Commercial Aging > 90 Days	18%	27.8%	\$ 115,632	30.2%	\$ 107,604	23.3%	\$ 96,731	25.2%	\$ 114,745	23.8%	\$ 109,064	39.2%	\$ 149,793
	Work Comp Aging > 90 Days	36%	49.0%	\$ 9,831	28.6%	\$ 7,858	22.3%	\$ 9,196	24.0%	\$ 10,144	29.6%	\$ 14,392	37.6%	\$ 16,007
	Total Third Party Aging > 90 Days	15%	23.4%	\$ 412,768	18.2%	\$ 335,785	18.7%	\$ 408,342	19.9%	\$ 429,174	16.1%	\$ 383,996	25.8%	\$ 635,430
	CLAIM SUBMISSION EFFICIENCY													
	Claims Submission		1,298	\$ 1,084,803	1,293	\$ 1,403,286	1,364	\$ 1,210,063	2,032	\$ 1,568,158	2,357	\$ 1,543,681	1,820	\$ 1,421,703
	Clean Claims	85%	85%		84%		86%		80%		87%		85%	
Denial Percent	5%	4%		3%		4%		6%		2%		5%		
Total Denial Rate	Count Amt	92	\$ 49,060	50	\$ 27,346	79	\$ 52,070	76	\$ 66,666	106	\$ 31,251	93	\$ 73,865	
Late Charges	Count Amt	-	\$ -	-	\$ -	12	\$ (16,174)	36	\$ 2,131	14	\$ (888)	59	\$ (179)	
Communication Log Backlog		286	\$ 303,889	242	\$ 306,149	228	\$ 183,554	200	\$ 190,188	196	\$ 178,436	177	\$ 163,425	

Self Pay		Target	April-21		May-21		June-21		July-21		August-21		September-21	
	INVENTORY & QUALITY													
	Total Inventory		2,255	\$ 1,317,199	2,349	\$ 1,250,914	2,344	\$ 1,313,186	2,805	\$ 1,511,345	3,271	\$ 1,653,468	3,545	\$ 1,866,174
	New		399	\$ 249,008	358	\$ 112,091	341	\$ 123,757	648	\$ 158,139	742	\$ 119,678	328	\$ 117,508
	Resolved		380	\$ 186,799	247	\$ 165,411	261	\$ 103,198	276	\$ 101,147	222	\$ 65,720	184	\$ 19,746
	Aged >120 days from Assignment	< 25%	54.8%	\$ 721,366	52.5%	\$ 656,936	52.4%	\$ 687,610	44.1%	\$ 666,192	39.3%	\$ 649,510	34.8%	\$ 650,082
	Total Payment Plans over 120 days		\$9,521		\$8,739		\$12,321		\$16,519		\$14,093		\$19,364	
	Average Speed to Answer	< 60 seconds	50		0		57		137		134		139	
	STATEMENTS & LETTERS													
	Statements & Letters		296		0		572		337		314		247	
Charity Care Applications In Process		2	\$ 3,371	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	
Inbound and Outbound Calls	In Out	132	227	0	0	120	127	40	216	156	152	139	29	
WRITE OFFS														
Bad Debt as a % of Gross Revenue	< 2%	5.6%	\$ 76,235	11.3%	\$ 141,507	5.1%	\$ 78,584	4.7%	\$ 75,234	2.9%	\$ 43,004	0.5%	\$ 7,470	
Charity as a % of Gross Revenue	< 2%	0.0%	\$ 580	0.2%	\$ 1,973	0.6%	\$ 9,813	0.4%	\$ 5,845	14.2%	\$ 210,892	0.4%	\$ 5,495	

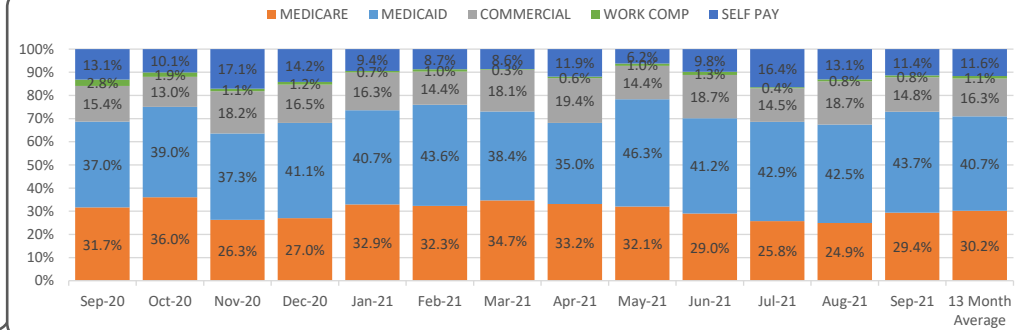
GROSS REVENUE

PAYER	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	13 Month Average
MEDICARE	\$ 437,176	\$ 441,591	\$ 301,461	\$ 303,877	\$ 397,801	\$ 366,846	\$ 416,998	\$ 451,623	\$ 403,310	\$ 443,866	\$ 409,439	\$ 370,915	\$ 448,301	\$ 399,477
MEDICAID	\$ 511,003	\$ 478,365	\$ 427,392	\$ 461,230	\$ 491,997	\$ 495,282	\$ 461,354	\$ 476,146	\$ 582,132	\$ 630,039	\$ 681,573	\$ 632,322	\$ 666,353	\$ 538,091
COMMERCIAL	\$ 212,008	\$ 158,772	\$ 208,357	\$ 185,906	\$ 196,588	\$ 163,035	\$ 217,456	\$ 263,926	\$ 180,952	\$ 286,590	\$ 230,932	\$ 277,534	\$ 225,873	\$ 215,995
WORK COMP	\$ 38,905	\$ 23,045	\$ 13,054	\$ 13,392	\$ 7,988	\$ 11,290	\$ 3,431	\$ 7,980	\$ 13,119	\$ 19,930	\$ 6,551	\$ 12,495	\$ 12,387	\$ 14,120
SELF PAY	\$ 181,103	\$ 123,246	\$ 195,759	\$ 158,995	\$ 113,949	\$ 98,464	\$ 103,453	\$ 162,349	\$ 78,203	\$ 150,492	\$ 261,501	\$ 194,690	\$ 173,622	\$ 153,525
TOTAL	\$ 1,380,195	\$ 1,225,020	\$ 1,146,022	\$ 1,123,400	\$ 1,208,323	\$ 1,134,917	\$ 1,202,691	\$ 1,362,024	\$ 1,257,716	\$ 1,530,917	\$ 1,589,996	\$ 1,487,956	\$ 1,526,536	\$ 1,321,209
AVERAGE DAILY REVENUE	\$ 48,118	\$ 47,903	\$ 41,222	\$ 37,983	\$ 37,802	\$ 38,518	\$ 39,399	\$ 41,569	\$ 41,548	\$ 45,612	\$ 47,594	\$ 50,096	\$ 50,049	\$ 43,647

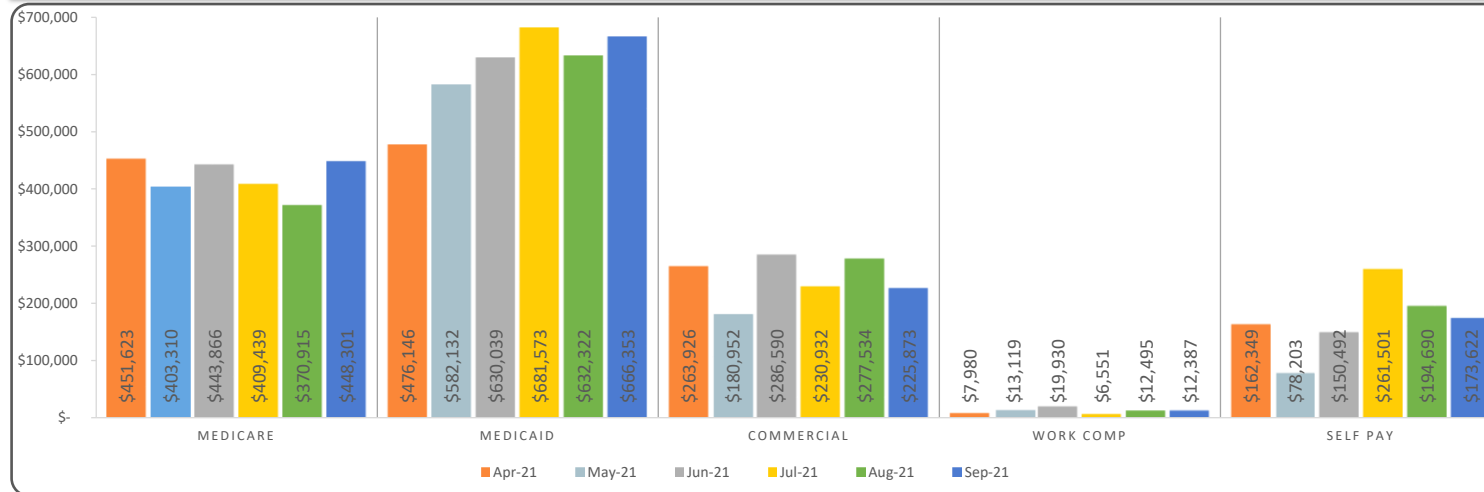
Gross Revenue



Payer Mix



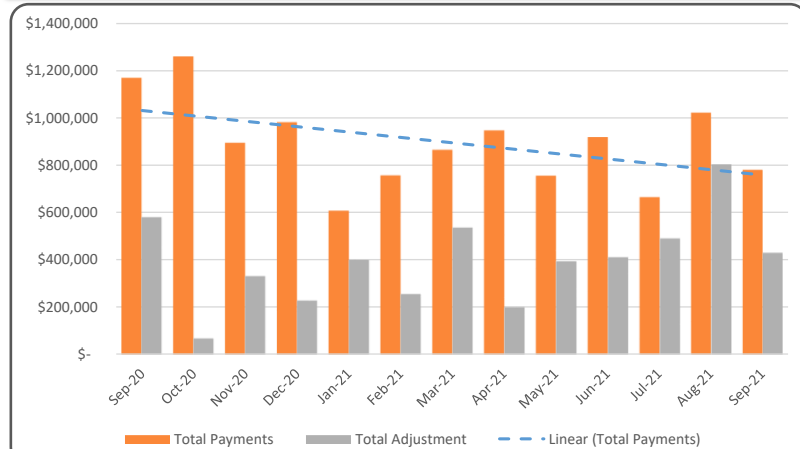
Revenue Trending By Payer



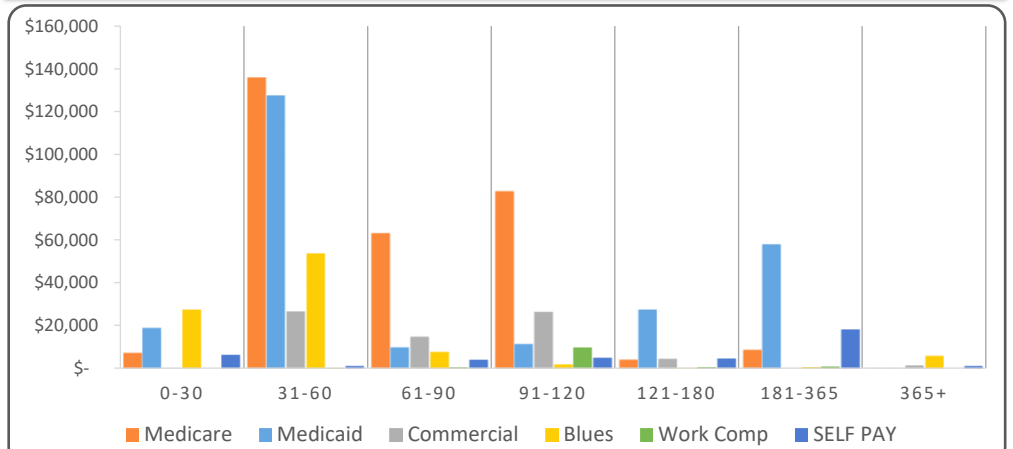
CASH DETAIL

PAYER	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	13 Month Average
MEDICARE														
Payments	\$ 616,691	\$ 882,515	\$ 495,811	\$ 577,059	\$ 257,268	\$ 406,285	\$ 463,695	\$ 571,263	\$ 406,006	\$ 453,734	\$ 312,313	\$ 434,639	\$ 302,872	\$ 475,396
Adjustments	\$ (122,940)	\$ (396,642)	\$ (168,475)	\$ (254,641)	\$ (77,684)	\$ (74,352)	\$ (93,462)	\$ (255,470)	\$ (53,574)	\$ (85,608)	\$ 2,174	\$ (43,612)	\$ (9,988)	\$ (125,713)
Collection %	125%	182%	151%	179%	143%	122%	125%	181%	115%	123%	99%	111%	103%	135%
MEDICAID														
Payments	\$ 300,572	\$ 195,681	\$ 221,152	\$ 160,074	\$ 171,139	\$ 199,789	\$ 235,677	\$ 182,937	\$ 164,512	\$ 217,061	\$ 200,717	\$ 347,502	\$ 253,418	\$ 219,249
Adjustments	\$ 443,875	\$ 315,104	\$ 275,714	\$ 290,758	\$ 237,643	\$ 237,317	\$ 366,205	\$ 274,829	\$ 235,943	\$ 314,982	\$ 303,594	\$ 482,578	\$ 353,823	\$ 317,874
Collection %	40%	38%	45%	36%	42%	46%	39%	40%	41%	41%	40%	42%	42%	41%
COMMERCIAL														
Payments	\$ 115,266	\$ 42,414	\$ 45,190	\$ 92,109	\$ 48,563	\$ 51,231	\$ 49,668	\$ 62,265	\$ 50,004	\$ 79,894	\$ 44,139	\$ 79,233	\$ 73,099	\$ 64,083
Adjustments	\$ 50,804	\$ 31,159	\$ 11,420	\$ 40,214	\$ 29,750	\$ 16,833	\$ 22,668	\$ 34,791	\$ 20,617	\$ 40,773	\$ 11,792	\$ 30,259	\$ 22,192	\$ 27,944
Collection %	69%	58%	80%	70%	62%	75%	69%	64%	71%	66%	79%	72%	77%	70%
BLUES														
Payments	\$ 99,210	\$ 74,915	\$ 50,010	\$ 75,502	\$ 67,970	\$ 71,767	\$ 64,062	\$ 78,665	\$ 86,510	\$ 118,932	\$ 75,666	\$ 115,131	\$ 97,873	\$ 82,786
Adjustments	\$ 42,324	\$ 40,437	\$ 34,879	\$ 34,909	\$ 31,616	\$ 35,361	\$ 31,343	\$ 36,462	\$ 38,598	\$ 26,324	\$ 51,912	\$ 48,423	\$ 37,614	\$ 37,708
Collection %	0%	0%	0%	0%	0%	0%	0%	0%	69%	82%	59%	70%	72%	71%
WORK COMP														
Payments	\$ 7,605	\$ 21,056	\$ 39,141	\$ 11,479	\$ 10,193	\$ 2,303	\$ 1,166	\$ 10,873	\$ 7,073	\$ 5,617	\$ 2,700	\$ 2,674	\$ 12,018	\$ 10,300
Adjustments	\$ 7,452	\$ 13,252	\$ 10,484	\$ 7,255	\$ 6,318	\$ 4,051	\$ 1,093	\$ 6,398	\$ 2,464	\$ 1,441	\$ 1,073	\$ 4,080	\$ 2,958	\$ 5,255
Collection %	51%	61%	79%	61%	62%	36%	52%	63%	74%	80%	72%	40%	80%	62%
SELF PAY														
Payments	\$ 26,129	\$ 37,912	\$ 42,761	\$ 61,487	\$ 47,532	\$ 25,429	\$ 47,003	\$ 37,376	\$ 40,142	\$ 37,654	\$ 25,468	\$ 39,318	\$ 40,860	\$ 39,159
Bad Debt Recoveries	\$ 4,089	\$ 4,195	\$ 1,773	\$ 5,046	\$ 7,298	\$ 1,602	\$ 5,126	\$ 4,903	\$ 3,226	\$ 6,515	\$ 6,775	\$ 4,111	\$ 1,927	\$ 4,353
Adjustments	\$ 15,185	\$ 11,864	\$ 52,501	\$ 52,707	\$ 32,351	\$ 23,114	\$ 2,051	\$ 26,379	\$ 7,216	\$ 25,627	\$ 39,124	\$ 24,880	\$ 10,968	\$ 24,921
Charity Care	\$ 10,550	\$ 21,895	\$ 51,441	\$ 1,809	\$ 15,633	\$ 14,071	\$ 5,744	\$ 580	\$ 1,973	\$ 9,813	\$ 5,845	\$ 210,892	\$ 5,495	\$ 27,365
Bad Debt	\$ 132,539	\$ 31,334	\$ 63,838	\$ 56,328	\$ 125,709	\$ -	\$ 200,583	\$ 76,235	\$ 141,507	\$ 78,584	\$ 75,234	\$ 43,004	\$ 7,470	\$ 79,413
Total SP Adjustments	\$ 158,274	\$ 65,093	\$ 167,780	\$ 110,843	\$ 173,693	\$ 37,185	\$ 208,378	\$ 103,194	\$ 150,696	\$ 114,024	\$ 120,203	\$ 278,776	\$ 23,933	\$ 131,698
Collection %	14%	37%	20%	36%	21%	41%	18%	27%	21%	25%	17%	12%	63%	27%
TOTAL														
Total Payments	\$ 1,169,560	\$ 1,258,688	\$ 895,838	\$ 982,756	\$ 609,963	\$ 758,406	\$ 866,398	\$ 948,282	\$ 757,474	\$ 919,408	\$ 667,778	\$ 1,022,607	\$ 782,067	\$ 895,325
Total Adjustment	\$ 579,789	\$ 68,403	\$ 331,802	\$ 229,338	\$ 401,336	\$ 256,395	\$ 536,225	\$ 200,204	\$ 394,744	\$ 411,937	\$ 490,749	\$ 800,505	\$ 430,532	\$ 263,068
Total Collection %	67%	95%	73%	81%	60%	75%	62%	83%	66%	69%	58%	56%	64%	70%

Cash & Adjustment Trending

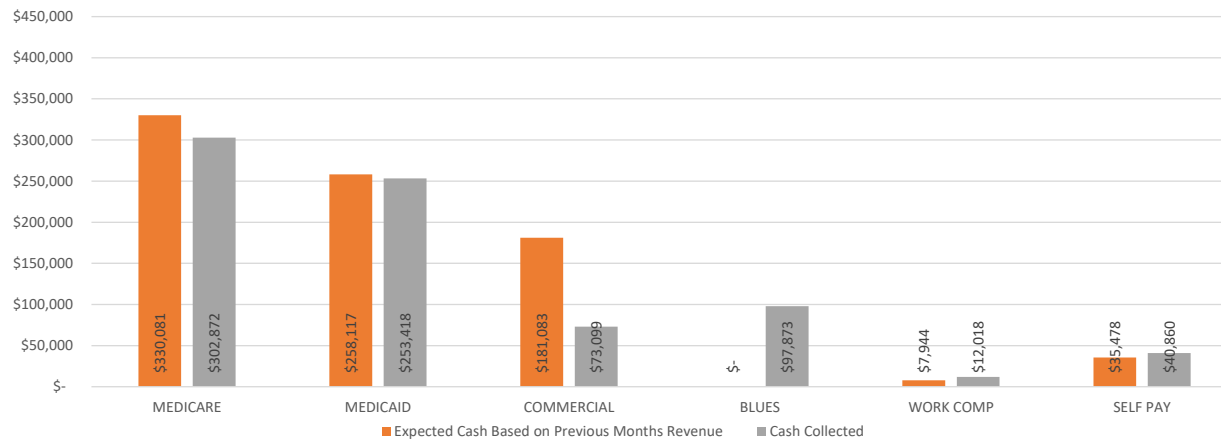


Cash Collections by Discharge Date

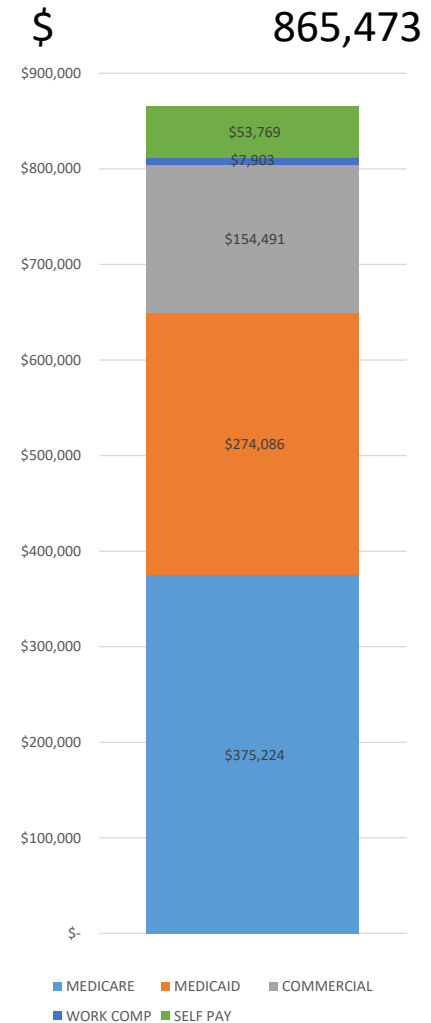


CASH FORECASTING

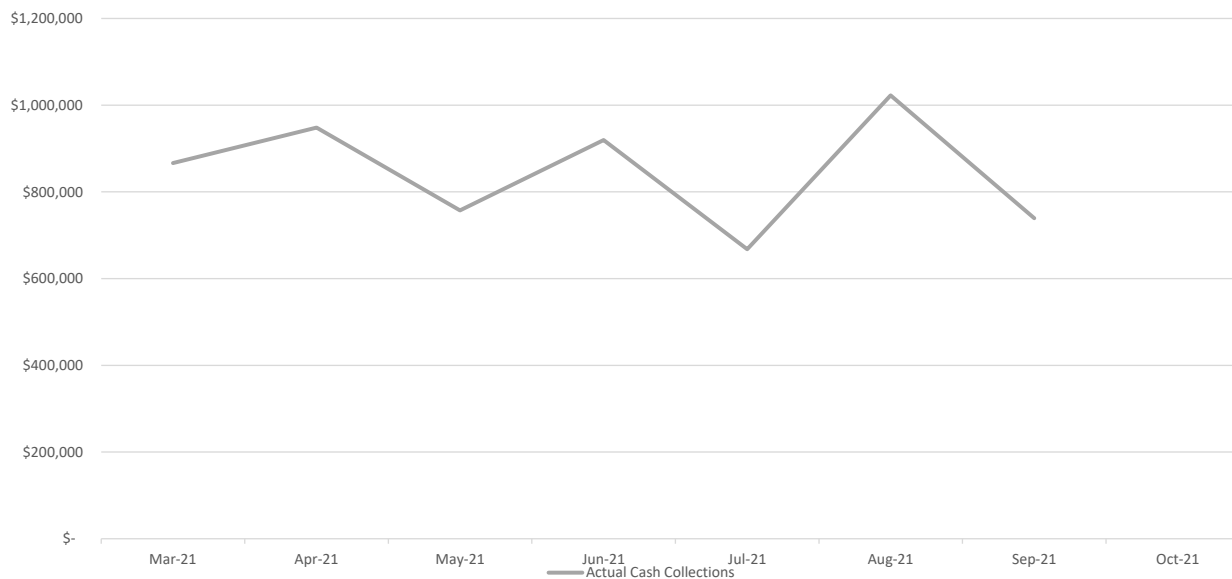
Expected Last Month vs Cash Collected (Based on Previous Months Revenue)



Cash Expected Next Month
(Based on this Months Revenue)



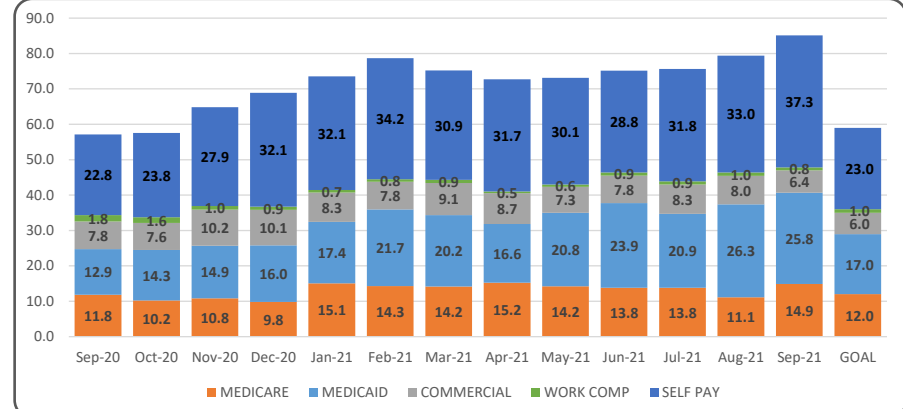
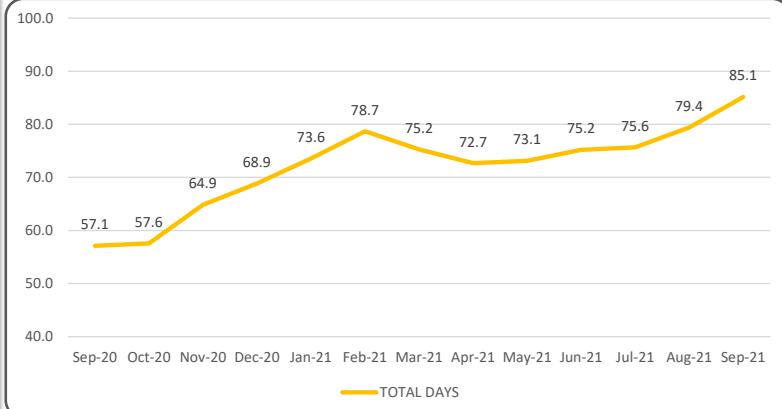
Expected Cash Based on Claim Submissions and Historical Collections



ACCOUNTS RECEIVABLE

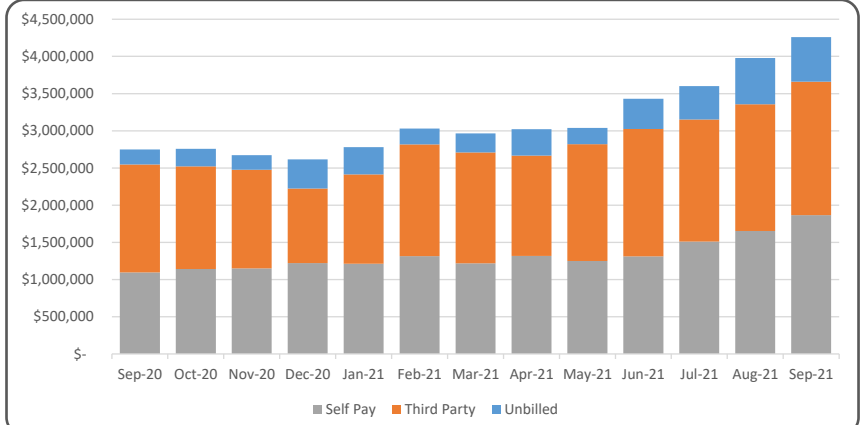
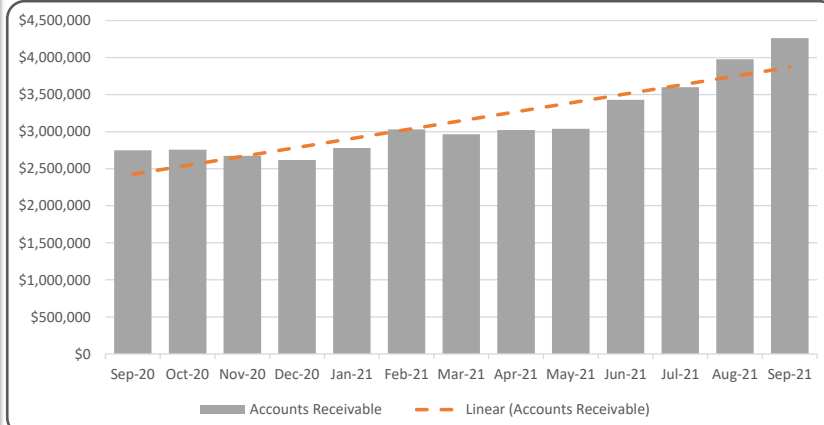
AR Days

PAYER	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	13 Month Average
MEDICARE	11.8	10.2	10.8	9.8	15.1	14.3	14.2	15.2	14.2	13.8	13.8	11.1	14.9	13.0
MEDICAID	12.9	14.3	14.9	16.0	17.4	21.7	20.2	16.6	20.8	23.9	20.9	26.3	25.8	19.3
COMMERCIAL	7.8	7.6	10.2	10.1	8.3	7.8	9.1	8.7	7.3	7.8	8.3	8.0	6.4	8.3
WORK COMP	1.8	1.6	1.0	0.9	0.7	0.8	0.9	0.5	0.6	0.9	0.9	1.0	0.8	0.9
SELF PAY	22.8	23.8	27.9	32.1	32.1	34.2	30.9	31.7	30.1	28.8	31.8	33.0	37.3	30.5
TOTAL DAYS	57.1	57.6	64.9	68.9	73.6	78.7	75.2	72.7	73.1	75.2	75.6	79.4	85.1	72.1



AR Balance

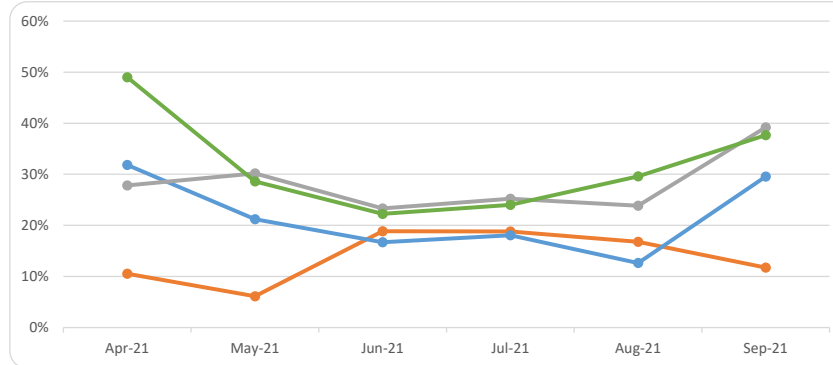
PAYER	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	13 Month Average
MEDICARE	\$ 570,082	\$ 489,565	\$ 446,675	\$ 372,289	\$ 570,425	\$ 550,291	\$ 557,849	\$ 633,863	\$ 591,567	\$ 630,044	\$ 658,291	\$ 557,543	\$ 744,813	\$ 567,177
MEDICAID	\$ 620,559	\$ 684,394	\$ 613,254	\$ 607,802	\$ 656,521	\$ 834,503	\$ 795,784	\$ 688,724	\$ 863,638	\$ 1,090,509	\$ 992,726	\$ 1,315,195	\$ 1,289,536	\$ 850,242
COMMERCIAL	\$ 375,198	\$ 365,091	\$ 420,793	\$ 381,909	\$ 313,456	\$ 300,566	\$ 357,604	\$ 361,943	\$ 304,915	\$ 355,123	\$ 396,231	\$ 403,116	\$ 318,247	\$ 358,015
WORK COMP	\$ 86,235	\$ 76,664	\$ 41,087	\$ 33,185	\$ 27,222	\$ 29,092	\$ 35,071	\$ 19,610	\$ 26,567	\$ 40,405	\$ 41,719	\$ 48,151	\$ 42,074	\$ 42,083
SELF PAY	\$ 1,096,133	\$ 1,141,157	\$ 1,151,816	\$ 1,220,883	\$ 1,212,804	\$ 1,316,087	\$ 1,218,382	\$ 1,317,199	\$ 1,250,914	\$ 1,313,186	\$ 1,511,345	\$ 1,653,468	\$ 1,866,174	\$ 1,328,427
TOTAL	\$ 2,748,207	\$ 2,756,871	\$ 2,673,625	\$ 2,616,068	\$ 2,780,428	\$ 3,030,539	\$ 2,964,690	\$ 3,021,339	\$ 3,037,601	\$ 3,429,267	\$ 3,600,312	\$ 3,977,473	\$ 4,260,844	\$ 3,145,943



ACCOUNTS RECEIVABLE AGING

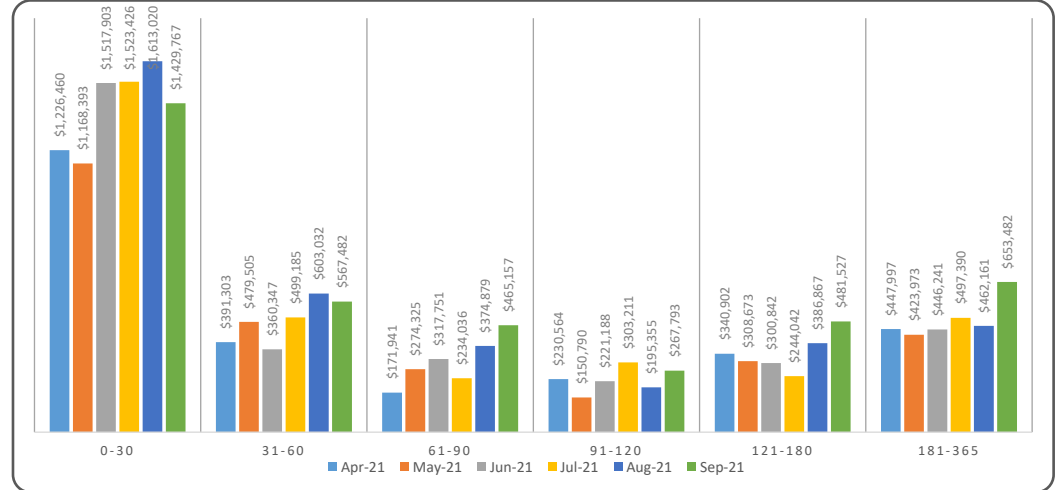
	0-30 Days		31-60 Days		61-90 Days		91-120 Days		121-180 Days		181-365 Days		366+ Days		Grand Totals	
	# Acts	\$	# Acts	\$	# Acts	\$	# Acts	\$	# Acts	\$	# Acts	\$	# Acts	\$	# Acts	\$
MEDICARE																
Non-Credit	384	\$ 474,838	49	\$ 110,832	23	\$ 76,043	14	\$ 3,745	11	\$ 71,321	158	\$ 8,714	9	\$ 4,305	648	\$ 749,798
Credit	0	\$ -	1	\$ (129)	0	\$ -	0	\$ -	0	\$ -	1	\$ (101)	7	\$ (4,755)	9	\$ (4,985)
TOTAL	384	\$ 474,838	50	\$ 110,703	23	\$ 76,043	14	\$ 3,745	11	\$ 71,321	159	\$ 8,613	16	\$ (450)	657	\$ 744,813
MEDICAID																
Non-Credit	437	\$ 628,522	165	\$ 219,408	65	\$ 60,628	49	\$ 51,159	41	\$ 94,937	51	\$ 224,464	14	\$ 10,985	822	\$ 1,290,103
Credit	0	\$ -	0	\$ -	0	\$ -	0	\$ -	1	\$ (50)	4	\$ (134)	5	\$ (383)	10	\$ (567)
TOTAL	437	\$ 628,522	165	\$ 219,408	65	\$ 60,628	49	\$ 51,159	42	\$ 94,887	55	\$ 224,330	19	\$ 10,602	832	\$ 1,289,536
COMMERCIAL																
Non-Credit	356	\$ 137,906	113	\$ 40,665	52	\$ 53,879	23	\$ 57,151	43	\$ 20,162	70	\$ 33,725	46	\$ 38,755	703	\$ 382,243
Credit	1	\$ (107)	3	\$ (151)	1	\$ (30)	6	\$ (14,942)	4	\$ (390)	60	\$ (6,589)	339	\$ (41,787)	414	\$ (63,996)
TOTAL	357	\$ 137,799	116	\$ 40,514	53	\$ 53,849	29	\$ 42,209	47	\$ 19,772	130	\$ 27,136	385	\$ (3,032)	1117	\$ 318,247
WORK COMP																
Non-Credit	26	\$ 10,971	18	\$ 11,525	10	\$ 4,015	12	\$ 3,367	19	\$ 6,520	10	\$ 3,010	3	\$ 3,110	98	\$ 42,518
Credit	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	2	\$ (444)	2	\$ (444)
TOTAL	26	\$ 10,971	18	\$ 11,525	10	\$ 4,015	12	\$ 3,367	19	\$ 6,520	10	\$ 3,010	5	\$ 2,666	100	\$ 42,074
SELF PAY																
Non-Credit	233	\$ 178,199	319	\$ 185,751	322	\$ 271,153	229	\$ 167,353	787	\$ 290,227	693	\$ 393,733	584	\$ 407,038	3167	\$ 1,893,454
Credit	5	\$ (562)	5	\$ (419)	6	\$ (531)	2	\$ (40)	8	\$ (1,200)	51	\$ (3,340)	301	\$ (21,188)	378	\$ (27,280)
TOTAL	238	\$ 177,637	324	\$ 185,332	328	\$ 270,622	231	\$ 167,313	795	\$ 289,027	744	\$ 390,393	885	\$ 385,850	3545	\$ 1,866,174
ACCOUNTS RECEIVABLE																
Non-Credit	1436	\$ 1,430,436	664	\$ 568,181	472	\$ 465,718	327	\$ 282,775	901	\$ 483,167	982	\$ 663,646	656	\$ 464,193	5438	\$ 4,358,116
Credit	6	\$ (669)	9	\$ (699)	7	\$ (561)	8	\$ (14,982)	13	\$ (1,640)	116	\$ (10,164)	654	\$ (68,557)	813	\$ (97,272)
GRAND TOTAL	1442	\$ 1,429,767	673	\$ 567,482	479	\$ 465,157	335	\$ 267,793	914	\$ 481,527	1098	\$ 653,482	1310	\$ 395,636	6251	\$ 4,260,844

Aged Over 90 Days Trending (excluding Credits)



	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21
Medicare	10.5%	6.1%	18.9%	18.8%	16.8%	11.7%
Medicaid	31.8%	21.2%	16.7%	18.1%	12.6%	29.6%
Commercial	27.8%	30.2%	23.3%	25.2%	23.8%	39.2%
Work Comp	49.0%	28.6%	22.3%	24.0%	29.6%	37.6%

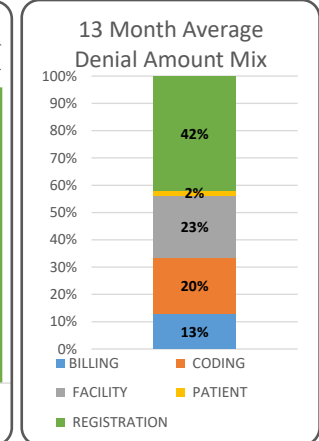
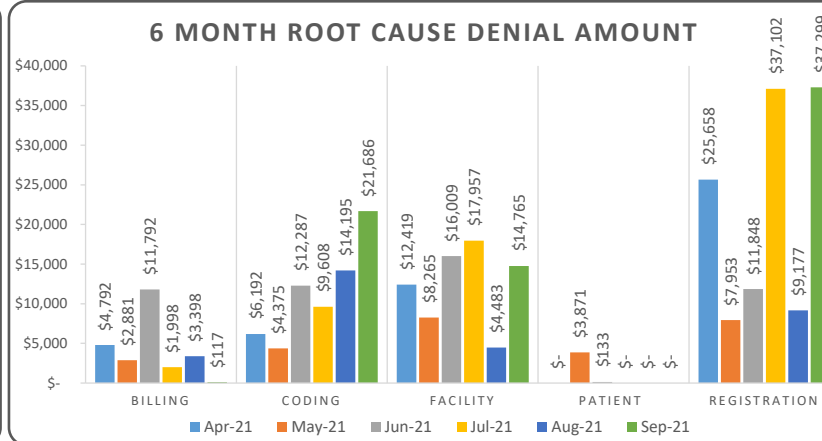
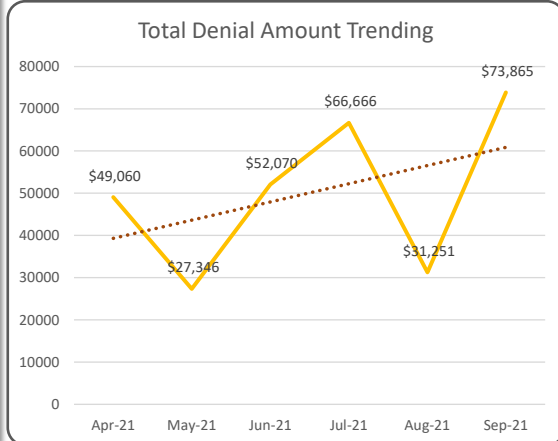
6 Month Aging



DENIAL MANAGEMENT

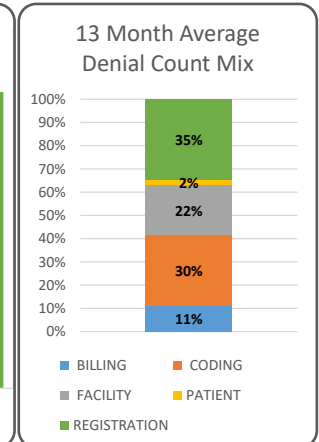
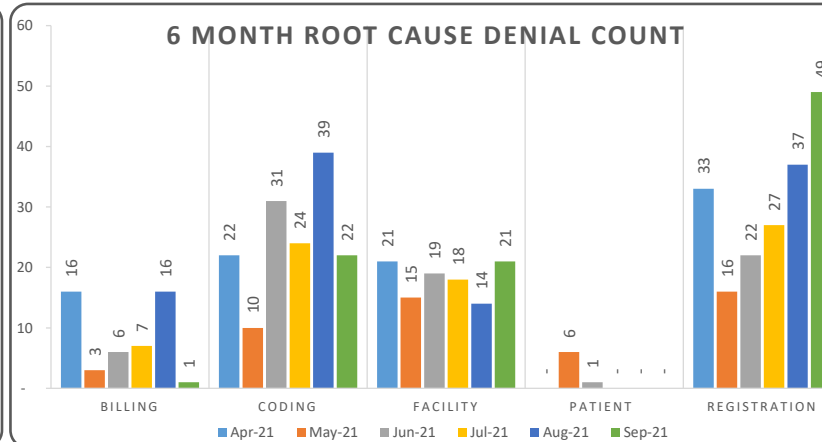
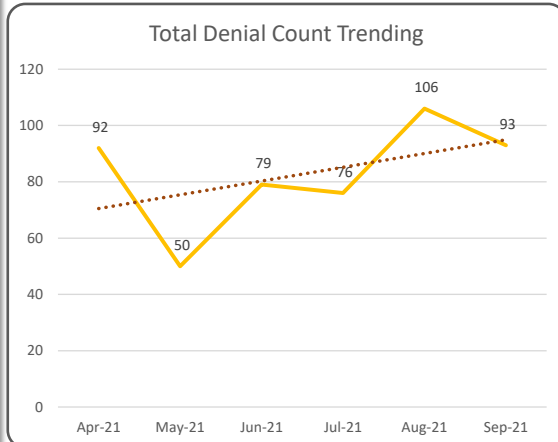
Denial Amount

AMOUNT	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	13 Month Average
BILLING	\$ 5,242	\$ 6,256	\$ 20,365	\$ 3,842	\$ 1,496	\$ 5,392	\$ 19,523	\$ 4,792	\$ 2,881	\$ 11,792	\$ 1,998	\$ 3,398	\$ 117	\$ 6,699
CODING	\$ 5,046	\$ 15,554	\$ 12,223	\$ 7,094	\$ 1,751	\$ 8,456	\$ 17,039	\$ 6,192	\$ 4,375	\$ 12,287	\$ 9,608	\$ 14,195	\$ 21,686	\$ 10,424
FACILITY	\$ 11,054	\$ 5,380	\$ 23,698	\$ 14,266	\$ 17,199	\$ 1,339	\$ 7,082	\$ 12,419	\$ 8,265	\$ 16,009	\$ 17,957	\$ 4,483	\$ 14,765	\$ 11,840
PATIENT	\$ 373	\$ 7,817	\$ 143	\$ 334	\$ -	\$ 238	\$ -	\$ -	\$ 3,871	\$ 133	\$ -	\$ -	\$ -	\$ 993
REGISTRATION	\$ 13,169	\$ 33,819	\$ 18,029	\$ 17,011	\$ 32,929	\$ 11,944	\$ 23,606	\$ 25,658	\$ 7,953	\$ 11,848	\$ 37,102	\$ 9,177	\$ 37,299	\$ 21,503
TOTAL	\$ 34,885	\$ 68,826	\$ 74,457	\$ 42,546	\$ 53,375	\$ 27,370	\$ 67,250	\$ 49,060	\$ 27,346	\$ 52,070	\$ 66,666	\$ 31,251	\$ 73,865	\$ 51,459



Denial Count

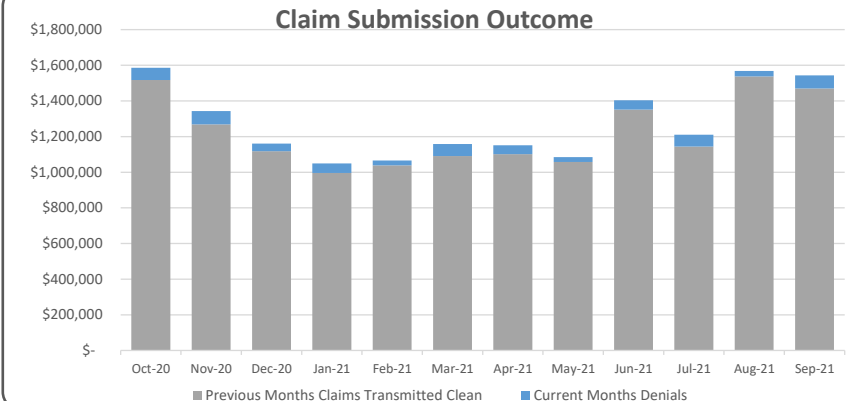
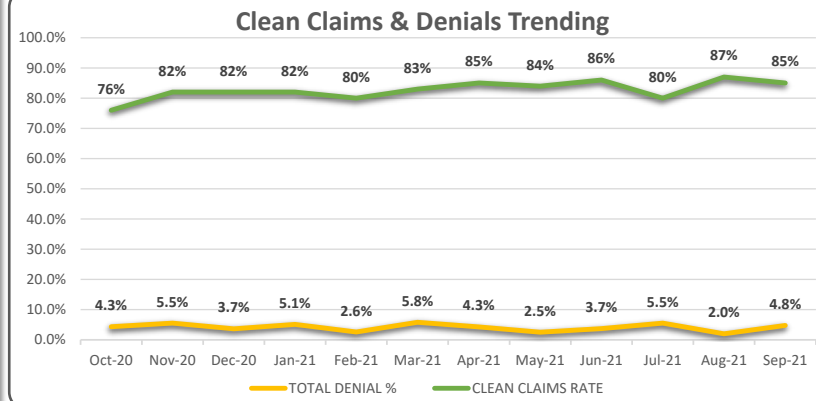
COUNT	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	13 Month Average
BILLING	9	14	18	8	4	5	4	16	3	6	7	16	1	9
CODING	22	40	21	27	12	11	20	22	10	31	24	39	22	23
FACILITY	17	16	20	10	14	17	15	21	15	19	18	14	21	17
PATIENT	2	5	1	2	-	2	-	-	6	1	-	-	-	1
REGISTRATION	14	36	16	20	25	16	35	33	16	22	27	37	49	27
TOTAL	64	111	76	67	55	51	74	92	50	79	76	106	93	76



CLAIM SUBMIT EFFICIENCY & DENIAL RESOLUTION

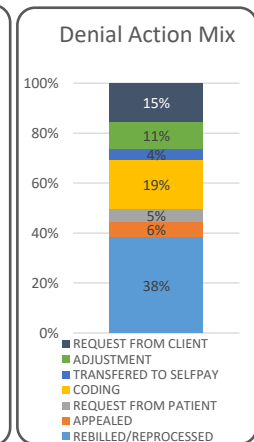
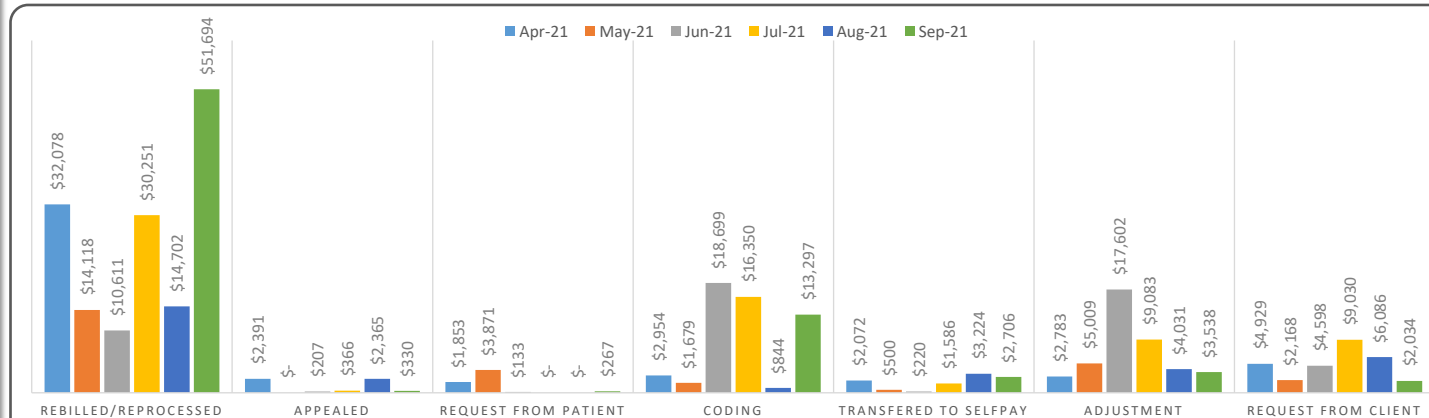
Denial & Clean Claim Trending

	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	13 Month Average
DENIAL AMOUNT PREVIOUS MONTH'S TRANSMITTED CLAIMS	\$ 34,885	\$ 68,826	\$ 74,457	\$ 42,546	\$ 53,375	\$ 27,370	\$ 67,250	\$ 49,060	\$ 27,346	\$ 52,070	\$ 66,666	\$ 31,251	\$ 73,865	\$ 51,459
TOTAL DENIAL %	2.2%	4.3%	5.5%	3.7%	5.1%	2.6%	5.8%	4.3%	2.5%	3.7%	5.5%	2.0%	4.8%	4.0%
CLEAN CLAIMS RATE	80%	76%	82%	82%	82%	80%	83%	85%	84%	86%	80%	87%	85%	82%



Action Taken on Denials

DENIAL ACTION	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	13 Month Average
REBILLED/REPROCESSED	\$ 14,988	\$ 17,712	\$ 16,978	\$ 8,229	\$ 3,123	\$ 13,267	\$ 29,439	\$ 32,078	\$ 14,118	\$ 10,611	\$ 30,251	\$ 14,702	\$ 51,694	\$ 19,784
APPEALED	\$ 1,201	\$ 3,225	\$ 4,243	\$ 1,553	\$ 23,761	\$ 1,172	\$ -	\$ 2,391	\$ -	\$ 207	\$ 366	\$ 2,365	\$ 330	\$ 3,139
REQUEST FROM PATIENT	\$ 845	\$ 11,192	\$ 531	\$ 496	\$ 252	\$ 568	\$ 15,192	\$ 1,853	\$ 3,871	\$ 133	\$ -	\$ -	\$ 267	\$ 2,708
CODING	\$ 8,750	\$ 4,815	\$ 26,723	\$ 12,470	\$ 19,231	\$ 637	\$ 2,790	\$ 2,954	\$ 1,679	\$ 18,699	\$ 16,350	\$ 844	\$ 13,297	\$ 9,941
TRANSFERRED TO SELFPAY	\$ 324	\$ 5,868	\$ 2,379	\$ 6,395	\$ 3,057	\$ 433	\$ 931	\$ 2,072	\$ 500	\$ 220	\$ 1,586	\$ 3,224	\$ 2,706	\$ 2,284
ADJUSTMENT	\$ 3,866	\$ 13,423	\$ 2,619	\$ 2,929	\$ 3,179	\$ 1,992	\$ 4,018	\$ 2,783	\$ 5,009	\$ 17,602	\$ 9,083	\$ 4,031	\$ 3,538	\$ 5,698
REQUEST FROM CLIENT	\$ 4,911	\$ 12,592	\$ 20,985	\$ 10,473	\$ 772	\$ 9,302	\$ 14,880	\$ 4,929	\$ 2,168	\$ 4,598	\$ 9,030	\$ 6,086	\$ 2,034	\$ 7,905
TOTAL	\$ 34,885	\$ 68,826	\$ 74,457	\$ 42,546	\$ 53,375	\$ 27,370	\$ 67,250	\$ 49,060	\$ 27,346	\$ 52,070	\$ 66,666	\$ 31,251	\$ 73,865	\$ 51,459

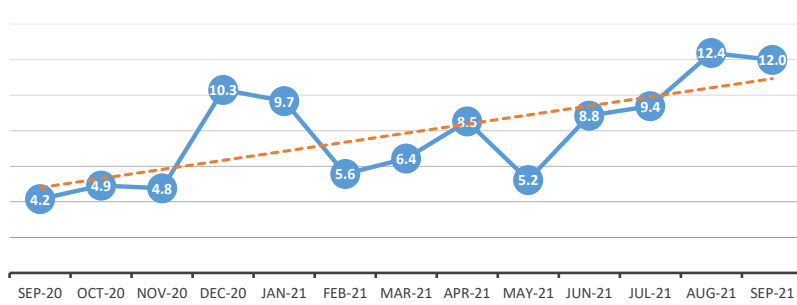


UNBILLED & INVENTORY

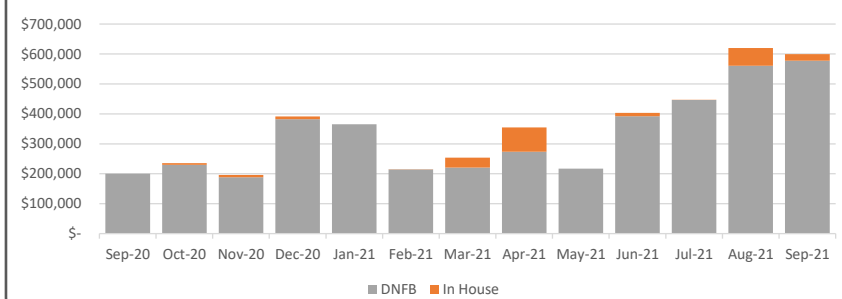
Unbilled

	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	13 Month Average
In House	\$ -	\$ 5,355	\$ 7,623	\$ 8,541	\$ -	\$ 254	\$ 32,930	\$ 80,746	\$ -	\$ 11,541	\$ 267	\$ 59,277	\$ 22,170	\$ 17,593
DNFB	\$ 199,937	\$ 230,102	\$ 188,484	\$ 382,533	\$ 365,354	\$ 214,269	\$ 220,951	\$ 273,604	\$ 217,275	\$ 392,046	\$ 446,371	\$ 560,649	\$ 577,639	\$ 328,401
Total Unbilled	\$ 199,937	\$ 235,457	\$ 196,107	\$ 391,074	\$ 365,354	\$ 214,523	\$ 253,881	\$ 354,350	\$ 217,275	\$ 403,587	\$ 446,637	\$ 619,925	\$ 599,809	\$ 345,994
Unbilled Days	4.2	4.9	4.8	10.3	9.7	5.6	6.4	8.5	5.2	8.8	9.4	12.4	12.0	7.9

Total Unbilled Days



Unbilled Dollars

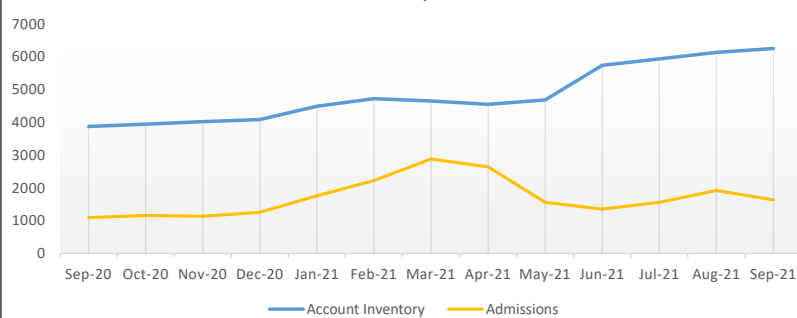


Admissions & Account Inventory

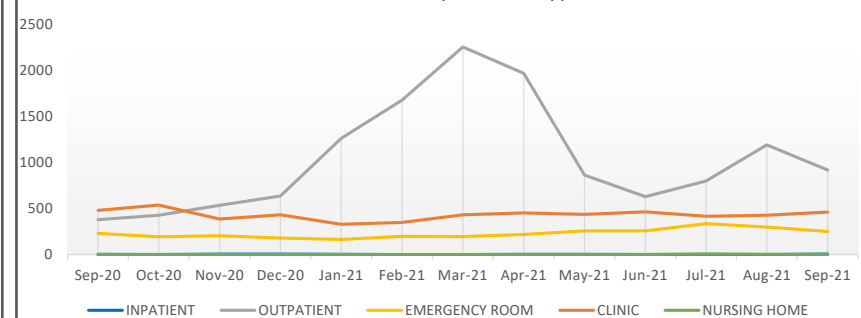
ADMISSIONS	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	13 Month Average
INPATIENT	2	1	5	5	3	0	0	2	2	1	3	1	6	2
SWINGBED	1	1	1	4	4	1	2	2	3	2	2	2	3	2
OUTPATIENT	378	427	535	634	1,260	1,675	2,251	1,965	861	629	798	1,190	916	1040
EMERGENCY ROOM	230	192	204	178	164	197	194	219	258	256	335	297	250	229
CLINIC	480	537	385	432	328	348	432	451	436	463	414	427	461	430
NURSING HOME	1	0	1	1	1	0	1	0	0	1	5	3	0	1
TOTAL	1,092	1,158	1,131	1,254	1,760	2,221	2,880	2,639	1,560	1,352	1,557	1,920	1,636	1705

ACCOUNT INVENTORY	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	13 Month Average
MEDICARE	511	566	527	433	1,092	1,161	475	523	578	1,434	796	632	657	722
MEDICAID	569	511	546	598	542	585	864	686	656	808	856	922	832	690
COMMERCIAL	746	787	864	896	730	687	1,107	1,029	1,018	1,039	1,377	1,201	1,117	969
WORK COMP	87	96	78	72	72	63	72	55	81	113	99	103	100	84
SELF PAY	1,960	1,980	2,006	2,086	2,053	2,225	2,135	2,255	2,349	2,344	2,805	3,271	3,545	2386
TOTAL	3873	3940	4021	4085	4489	4721	4653	4548	4682	5738	5933	6129	6251	4851

Account Inventory & Admissions



Admissions by Service Type



Southern Humboldt Community Healthcare District

Executive Dashboard

	TARGET	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21
Days in AR	59.0	57.6	64.9	68.9	73.6	78.7	75.2	72.7	73.1	75.2	75.6	79.4	85.1
Gross AR		2,756,871	2,673,625	2,616,068	2,780,428	3,030,539	2,964,690	3,021,339	3,037,601	3,429,267	3,600,312	3,977,473	4,260,844
Gross Revenue		1,225,020	1,146,022	1,123,400	1,208,323	1,134,917	1,202,691	1,362,024	1,257,716	1,530,917	1,589,996	1,487,956	1,526,536
Cash Collections		1,258,688	895,838	982,756	609,963	758,406	866,398	948,282	757,474	919,408	667,778	1,022,607	782,067
Adjustments		68,403	331,802	229,338	401,336	256,395	536,225	200,204	394,744	411,937	490,749	800,505	430,532
Collection %		94.8%	73.0%	81.1%	60.3%	74.7%	61.8%	82.6%	65.7%	69.1%	57.6%	56.1%	64.5%
Late Charges	1%	0.4%	-1.5%	0.3%	0.0%	0.1%	0.1%	0.0%	0.0%	-1.1%	0.1%	-0.1%	0.0%
Bad Debt	3%	2.6%	5.6%	5.0%	10.4%	0.0%	16.7%	5.6%	11.3%	5.1%	4.7%	2.9%	0.5%
Charity Care	3%	1.8%	4.5%	0.2%	1.3%	1.2%	0.5%	0.0%	0.2%	0.6%	0.4%	14.2%	0.4%
Third Party Aged over 90	15%	30.0%	29.4%	26.8%	21.2%	18.4%	22.3%	23.4%	18.2%	18.7%	19.9%	16.1%	25.8%
Self Pay Aged 120 (from assignment)	25%	39.6%	40.1%	54.9%	59.5%	56.4%	53.3%	54.8%	52.5%	52.4%	44.1%	39.3%	34.8%

