



**SoHum** Health

Southern Humboldt Community Healthcare District

# **CRITICAL ACCESS HOSPITAL**

## **FINANCE PACKET**

December 1, 2022

Southern Humboldt Community  
Healthcare District

	Nov 21	Dec 21	Jan 22	Feb 22	March 22	April 22	May 22	June 22	July 22	Aug 22	Sept 22	Oct 22	Current 12 Month AVG	Year to Date- Current Year
<b>In Patient Statistics</b>														
Total Acute Patient Days	5	11	3	18	15	5	3	7	6	6	10	8	8	30
Total Swing Patient Days	30	39	35	65	95	98	54	3	3	26	37	51	45	117
Total SNF Patient Days	191	237	223	190	217	228	221	215	248	248	214	241	223	951
<b>Total Patient Days</b>	<b>226</b>	<b>287</b>	<b>261</b>	<b>273</b>	<b>327</b>	<b>331</b>	<b>278</b>	<b>225</b>	<b>257</b>	<b>280</b>	<b>261</b>	<b>300</b>	<b>276</b>	<b>1,098</b>
Total Acute Discharges	2	5	1	7	3	3	1	3	1	2	3	2	3	8
Total Swing Discharges	0	2	2	2	5	5	3	2	1	1	3	3	2	8
Total SNF Discharges	1	2	1	1	0	0	2	0	4	0	1	0	1	5
	3	9	4	10	8	8	6	5	6	3	7	5	6	21
<b>Acute Length of Stay</b>														
	2.50	2.20	3.00	2.57	5.00	1.67	3.00	2.33	6.00	3.00	3.33	4.00	3.07	12
ER Admits	2	5	1	7	4	3	2	3	1	2	3	2	3	8
I/P Lab Visits	7	10	23	26	14	17	22	23	41	61	15	20	23	137
I/P Radiology Visits	2	4	2	5	6	10	3	3	3	5	5	3	5	16
I/P EKG's	0	1	0	0	0	0	0	0	0	0	3	0	0	3
<b>Out Patient Statistics</b>														
ER Visits	260	206	233	188	218	219	248	270	278	287	259	226	241	1,050
Clinic Visits	495	453	449	380	509	452	500	479	466	581	415	467	471	1,929
SLS Visits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Outpatient Medical	1302	1644	2278	2597	1042	1049	1453	1853	1859	2005	1184	839	1,592	5,887
Laboratory Visits	640	839	1009	455	589	574	681	702	753	1351	507	401	708	3,012
Radiology	167	179	121	182	170	161	154	193	162	160	173	171	166	666
Mammography	19	9	17	9	14	13	28	9	18	30	18	19	17	85
CT Scans	70	66	73	77	88	72	80	88	63	80	77	60	75	280
EKG's	25	44	48	55	37	34	59	64	28	47	62	40	45	177
<b>Total O/P Visits</b>	<b>2,978</b>	<b>3,440</b>	<b>4,228</b>	<b>3,943</b>	<b>2,667</b>	<b>2,574</b>	<b>3,203</b>	<b>3,658</b>	<b>3,627</b>	<b>4,541</b>	<b>2,695</b>	<b>2,223</b>	<b>-</b>	<b>13,086</b>
Retail Pharmacy Rx's Sold	2,566	2,249	2,573	2,455	2,999	2,983	3,237	3,279	3,512	3,693	3,472	3,468	3,041	14,145
<b>Salary Statistics</b>														
Productive FTE's	80.5	79.2	71.7	79.1	77.4	79.7	81.1	81.2	81.2	80.2	87.4	90.7	79	
Paid FTE's	87.8	87.9	85.4	87.0	88.0	87.8	88.2	92.0	91.8	94.5	97.3	101.6	88	
Salaries & Ben as % of Net Rev	64.5%	75.0%	50.1%	72.8%	82.33%	70.03%	71.65%	48.15%	2867.64%	56.79%	63.27%	82.33%	300.61%	
Benefits as % of Salaries	32.2%	33.0%	28.1%	43.9%	32.98%	43.42%	47.12%	-24.13%	11.55%	23.93%	19.68%	32.98%	32.57%	
<b>Revenue Statistics</b>														
Gross A/R > 120 Days	1,451,996	1,746,576	2,040,686	2,152,505	2,071,508	2,181,976	1,997,956	1,799,059	1,676,234	1,718,059	1,160,605	794,385	1,772,854	
A/R > 120 Days as % of Total AR		41.8%	41.8%	41.8%	41.8%	41.8%	41.8%	41.8%	43.8%	43.8%	39.3%	26.8%	0	
Gross Days in A/R	86.3	94.7	91.6	86.5	86.5	88.5	84.9	82.9	83.4	77.0	72.0	60.0	86	
Net Days in A/R	79.8	87.5	84.4	79.9	79.9	80.0	78.6	75.0	77.3	71.0	67.0	54.0	80	
A/R Cash Collections	845,077	729,186	727,607	859,954	770,454	1,024,101	1,137,769	1,227,309	801,517	1,182,187	815,275	767,658	897,974	
Collections as % of Net Rev	68.8%	63.1%	58.0%	59.5%	69.3%	89.6%	91.6%	95.1%	54.9%	2860.8%	55.6%	57.6%	73.2%	
Accounts Payable Days	1.9	0.8	6.4	6.2	6.6	7.2	7.8	3.9	2.1	1.1	0.8	2.2	4.8	
Cash Collections per Cal Day	27,261	23,522	23,471	27,740	24,853	33,036	36,702	39,591	25,855	38,135	26,299	24,763	28,967	347,603
Cash Disburs. per Cal Day	40,600	42,521	41,846	54,626	54,701	46,099	53,257	53,859	58,544	50,307	50,270	54,701	82,053	926,933
<b>DATA Entry/Details/Calcs</b>														
Calendar Days	30	31	31	28	31	30	31	30	31	31	30	31		

updated 11/30/2022

**Southern Humboldt Community  
Healthcare District  
Income Statement  
October 2022**

Current Month			Year to Date				
\$ Variance	Budget	Actual		Actual	Budget	\$ Variance	% Variance
			<b>GROSS PATIENT REVENUE</b>				
(7,574)	237,500	229,926	INPATIENT	855,586	950,000	(94,414)	-10%
18,190	41,670	59,860	INPATIENT ANCILLARY	218,649	166,680	51,969	31%
275,635	1,202,080	1,477,715	OUTPATIENT ANCILLARY	6,165,487	4,808,320	1,357,167	28%
286,251	1,481,250	1,767,501	<b>TOTAL PATIENT REVENUE</b>	7,239,722	5,925,000	1,314,722	22%
			<b>DEDUCTIONS FROM REVENUE</b>				
299,855	515,630	815,485	CONTRACTUAL ALLOWANCES	2,227,544	2,062,520	165,024	8%
(37,467)	71,670	34,203	PROVISION FOR BAD DEBTS	219,575	286,680	(67,105)	-23%
54,138	36,000	90,138	OTHER ALLOWANCES/DEDUCTIONS	434,989	144,000	290,989	202%
	-300,000	(300,000)	OTHER OPERATING IGTs & SUPPLEMENTAL	(1,200,000)	(1,200,000)		
316,526	323,300	639,826	<b>TOTAL DEDUCTIONS</b>	1,682,108	1,293,200	388,908	30%
(30,275)	1,157,950	1,127,675	<b>NET PATIENT REVENUE</b>	5,557,614	4,631,800	925,814	20%
3,442	12,000	15,442	OTHER OPERATING REVENUE	68,633	48,000	20,633	43%
(26,833)	1,169,950	1,143,117	<b>TOTAL OPERATING REVENUE</b>	5,626,247	4,679,800	946,447	20%
(23,975)	731,670	707,695	SALARIES & WAGES	3,147,026	2,926,680	220,346	8%
75,075	158,330	233,405	EMPLOYEE BENEFITS	655,707	633,320	22,387	4%
145,718	123,330	269,048	PROFESSIONAL FEES	886,430	493,320	393,110	80%
25,141	112,500	137,641	SUPPLIES	464,087	450,000	14,087	3%
(11,012)	21,670	10,658	REPAIRS & MAINTENANCE	86,522	86,680	(158)	0%
87,269	110,000	197,269	PURCHASED SERVICES	784,221	440,000	344,221	78%
5,719	14,170	19,889	UTILITIES	65,629	56,680	8,949	16%
(10,304)	23,330	13,026	INSURANCE	52,286	93,320	(41,034)	-44%
0		0	INTEREST	0	0	0	#DIV/0!
9,795	38,330	48,125	DEPRECIATION/ AMORTIZATION	190,670	153,320	37,350	24%
25,655	33,330	58,985	OTHER	245,636	133,320	112,316	84%
329,081	1,366,660	1,695,741	<b>TOTAL OPERATING EXPENSES</b>	6,578,214	5,466,640	1,111,574	20%
(355,914)	(196,710)	(552,624)	<b>OPERATING PROFIT (LOSS)</b>	(951,967)	(786,840)	(165,127)	21%
(2,500)	95,000	92,500	TAX REVENUE	370,000	380,000	(10,000)	-3%
15,512	40,000	55,512	OTHER NONOPERATING REV (EXP)	240,923	160,000	80,923	51%
		0	INTEREST INCOME	27,704			
13,012	135,000	148,012	<b>NET NON OPERATING REV (EXP)</b>	638,627	540,000	98,627	18%
(342,902)	(61,710)	(404,612)	<b>NET INCOME (LOSS)</b>	(313,340)	(246,840)	(66,500)	27%

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

	Nov 21	Dec 21	Jan 22	Feb 22	March 22	April 22	May 22	June 22	July 22	Aug 22	Sept 22	Oct 22	12 Month AVG: Mar '21-Feb 22	YTD - Current Year
Inpatient Daily Hospital Services	170,256	217,954	170,724	226,213	263,867	217,261	192,011	175,686	203,494	195,530	226,636	229,926	207,463	855,586
Ancillary Revenue	40,036	51,743	54,178	57,688	86,204	71,057	64,210	41,791	62,795	46,574	49,420	59,860	57,130	218,649
Outpatient Revenue	1,162,271	1,356,271	1,577,499	1,208,326	1,472,842	1,285,791	1,414,753	1,463,561	1,494,265	1,585,012	1,608,495	1,477,715	1,425,567	6,165,487
<b>Total Hospital Revenue</b>	<b>1,372,563</b>	<b>1,625,968</b>	<b>1,802,401</b>	<b>1,492,227</b>	<b>1,822,913</b>	<b>1,574,109</b>	<b>1,670,974</b>	<b>1,681,038</b>	<b>1,760,554</b>	<b>1,827,116</b>	<b>1,884,551</b>	<b>1,767,501</b>	<b>1,690,160</b>	<b>7,239,722</b>
Contractual Allowances	415,578	447,106	501,660	508,013	761,987	556,716	615,921	472,276	144,218	594,051	673,790	815,485	542,233	2,227,544
Provision for Bad Debts	54,169	137,821	117,448	118,631	10,157	49,676	17,220	43,045	76,189	12,288	96,895	34,203	63,979	219,575
Other Allowances/Deductions	63,107	100,622	38,322	67,521	90,994	52,827	61,168	21,290	191,920	73,992	78,939	90,138	77,570	434,989
Other Operating: IGTs & Supplemental	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(1,200,000)
<b>Total Deductions</b>	<b>232,854</b>	<b>385,549</b>	<b>357,430</b>	<b>394,165</b>	<b>563,138</b>	<b>359,219</b>	<b>394,309</b>	<b>236,611</b>	<b>112,327</b>	<b>380,331</b>	<b>549,624</b>	<b>639,826</b>	<b>383,782</b>	<b>1,682,108</b>
Contractual %													23%	23%
<b>Net Patient Revenue</b>	<b>1,139,709</b>	<b>1,240,419</b>	<b>1,444,971</b>	<b>1,098,062</b>	<b>1,259,775</b>	<b>1,214,890</b>	<b>1,276,665</b>	<b>1,444,427</b>	<b>1,648,227</b>	<b>1,446,785</b>	<b>1,334,927</b>	<b>1,127,675</b>	<b>1,314,490</b>	<b>5,557,614</b>
Net Revenue %	83%	76%	80%	74%	69%	77%	76%	86%	94%	79%	71%	64%	78%	77%
Other Operating Revenue	15,668	14,753	34,137	14,219	14,964	26,619	14,215	15,242	15,449	20,822	16,920	15,442	18,204	68,633
<b>Total Revenue</b>	<b>1,155,377</b>	<b>1,255,172</b>	<b>1,479,108</b>	<b>1,112,281</b>	<b>1,274,739</b>	<b>1,241,509</b>	<b>1,290,880</b>	<b>1,459,669</b>	<b>1,663,676</b>	<b>1,467,607</b>	<b>1,351,847</b>	<b>1,143,117</b>	<b>1,332,694</b>	<b>5,626,247</b>
Salaries & Wages	564,028	627,862	565,381	562,777	634,230	606,216	628,652	926,391	1,062,282	672,518	704,531	707,695	688,547	3,147,026
Employee Benefits	181,430	134,580	159,058	247,085	271,899	263,210	296,245	(223,582)	122,742	160,924	138,636	233,405	165,469	655,707
Professional Fees	180,917	109,637	112,547	278,975	310,402	178,201	228,761	214,234	175,415	224,275	217,692	269,048	208,342	886,430
Supplies	109,659	101,501	182,616	107,907	93,932	68,106	119,328	64,935	103,987	132,886	89,573	137,641	109,339	464,087
Repairs & Maintenance	13,640	8,884	12,666	27,885	16,373	43,108	21,161	24,467	48,351	15,083	12,430	10,658	21,226	86,522
Purchased Services	70,442	66,996	132,609	159,060	109,754	87,732	221,948	427,722	189,613	202,305	195,034	197,269	171,707	784,221
Utilities	5,875	6,943	4,079	39,491	6,414	32,704	18,898	42,146	9,191	17,557	18,992	19,889	18,515	65,629
Insurance	12,703	13,521	13,112	13,112	13,112	13,112	13,112	13,111	13,117	13,117	13,026	13,026	13,098	52,286
Interest														0
Depreciation	45,975	37,021	38,614	49,177	48,603	48,603	48,603	48,603	47,210	47,210	48,125	48,125	46,322	190,670
Other Expense	33,332	211,206	76,536	44,049	55,565	41,975	54,246	77,739	42,944	73,651	70,056	58,985	70,024	245,636
<b>Total Expenses</b>	<b>1,218,001</b>	<b>1,318,151</b>	<b>1,297,218</b>	<b>1,529,518</b>	<b>1,560,284</b>	<b>1,382,967</b>	<b>1,650,954</b>	<b>1,615,766</b>	<b>1,814,852</b>	<b>1,559,526</b>	<b>1,508,095</b>	<b>1,695,741</b>	<b>1,512,589</b>	<b>6,578,214</b>
Expenses %	105%	105%	88%	138%	122%	111%	128%	111%	109%	106%	112%	148%	113%	4%
<b>Profit/Loss from Operations</b>	<b>(62,624)</b>	<b>(62,979)</b>	<b>181,890</b>	<b>(417,237)</b>	<b>(285,545)</b>	<b>(141,458)</b>	<b>(360,074)</b>	<b>(156,097)</b>	<b>(151,176)</b>	<b>(91,919)</b>	<b>(156,248)</b>	<b>(552,624)</b>	<b>(179,895)</b>	<b>(951,967)</b>
Tax Revenue	92,500	92,500	100,855	92,500	92,500	92,500	92,500	92,500	92,500	92,500	92,500	92,500	93,196	370,000
Other Non Operating Rev (Exp)	40,160	244,733	327,636	347,670	383,116	301,936	365,465	724,752	100,000	12,035	73,376	55,512	248,033	240,923
Interest Income	1,064		6,789			9,031					27,704		11,147	27,704
<b>Net Non-operating Rev/(Exp)</b>	<b>133,724</b>	<b>337,233</b>	<b>435,280</b>	<b>440,170</b>	<b>475,616</b>	<b>403,467</b>	<b>457,965</b>	<b>817,252</b>	<b>192,500</b>	<b>104,535</b>	<b>193,580</b>	<b>148,012</b>	<b>352,376</b>	<b>638,627</b>
<b>NET INCOME/ (LOSS)</b>	<b>71,100</b>	<b>274,254</b>	<b>617,170</b>	<b>22,933</b>	<b>190,071</b>	<b>262,009</b>	<b>97,891</b>	<b>661,155</b>	<b>41,324</b>	<b>12,616</b>	<b>37,332</b>	<b>(404,612)</b>	<b>172,480</b>	<b>(313,340)</b>

**Southern Humboldt Community Healthcare District  
Balance Sheet  
October 2022**

<b>ASSETS</b>	<b>LIABILITIES &amp; FUND BALANCE</b>
<b>Current Assets</b>	<b>Current Liabilities</b>
Cash- Checking & Investments 496,735	Accounts Payable 114,802
LAIF Account 6,026,972	Accrued Payroll & Related costs 368,320
Humboldt County Property Tax Acct 1,119,622	
Patient Accounts Receivable 2,790,532	<b>Other Current Liabilities</b>
Less Allowances 1,714,348	Deferred revenue IGT
Accounts Receivable- Net <u>1,076,184</u>	A/R Credit balances
	Medicare Accelerated Payments
Other Receivables 1,672,615	Medicare Contingency 2,000,000
Inventories 225,219	Current Portion-Long Term Debt
Estimated 3rd Party Settlements	Other Short Term Debt - PPP Loan
Prepaid expenses and Deposits 786,275	Accrued interest
<b>Total current assets</b> <u>11,403,622</u>	<b>Total current Liabilities</b> <u>2,483,122</u>
<b>Property and Equipment</b>	<b>Long Term Debt, Less Current Portion</b>
Land 959,877	CHFFA Bridge Loan 511,000
Land improvements 553,251	
Buildings 2,465,451	
Equipment 6,409,249	
Construction in progress 2,587,768	
Total property and equipment <u>12,975,596</u>	<b>Total Long-term debt</b> <u>511,000</u>
Less : accumulated depreciation <u>(6,598,694)</u>	<b>Less: Current Portion-Long Term Debt</b>
Net property and equipment 6,376,902	<b>Net Long Term Debt</b> <u>511,000</u>
<b>Other Assets</b>	<b>Equity</b>
Investments 5,852	Unrestricted Fund Balance--Prior Years 15,105,592
Total Other Assets <u>5,852</u>	Net Income (Loss)--Current Year (313,340)
	Restricted Fund Balance
<b>Total Assets</b> <u>17,786,376</u>	<b>Total fund balance</b> <u>14,792,252</u>
	<b>Total Liabilities and Fund Balance</b> <u>17,786,375</u>

# Revenue Cycle / Patient Financial Services October 2022 Finance Committee Report

## HRG - Key Items:

- Cash totaled \$767K, 94% net revenue
- AR dropped to 54.1 days or \$2.7M
- Third Party aging increased by \$15K, to 25.9%
- Unbilled AR decreased by 2 days, ending at 2.5 days

## Coding Audit –

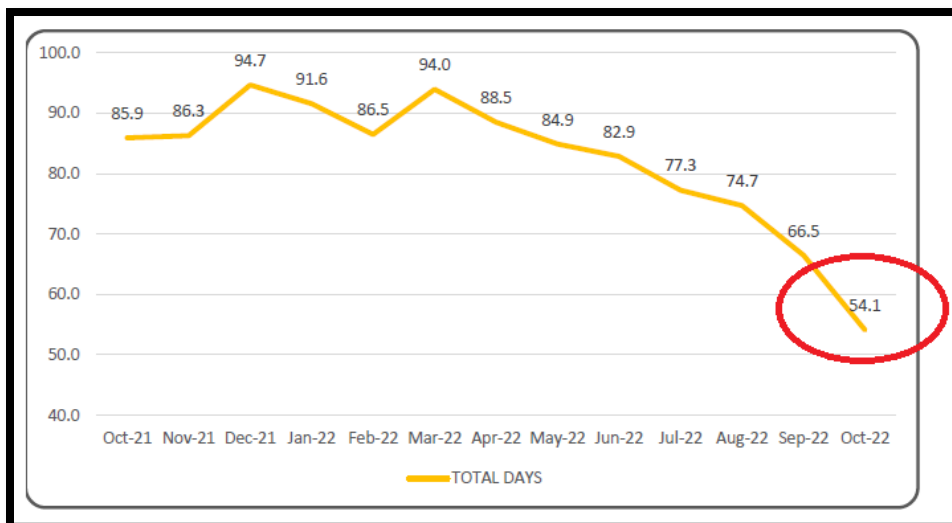
The external audit was completed, after some delays due to a loss at the company. Please see attached ‘Executive Summary Coding Integrity Audit’ document for detailed information. Overall, the results were very positive. This report has been shared internally with our coding department for education purposes.

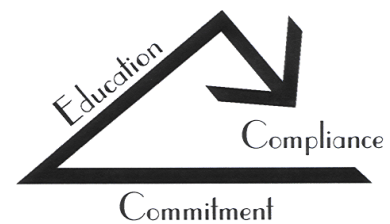
## Cross Training -

PFS has revitalized our cross-training efforts between the Clinic and Hospital Registration. Mina will now be training in Hospital Registration and Dustin will continue training in the Business Office, as well as begin shadowing in the Clinic to learn some of their processes before OCHIN / Epic Super User training begins in February. Jackie will be cross training in Outpatient Scheduling with Panda. This has created some hurdles with staff scheduling, but we are doing our best to accommodate everyone.

## AR Days -

We continue to achieve our goal of reducing the AR Days. This is something that we have put a lot of effort into and we are proud to see this continue to trend down. The AR Days are now lower than our October 2020 benchmark of 57.6.





Southern Humboldt Community Healthcare District  
 ICD-10-CM & CPT Coding Integrity Audit 2022  
 Executive Summary

Inpatient/Swing Bed/Skilled Nursing Facility

Patient Type	ICD-10-CM Audit Score	CPT Audit Score
Inpatient	5/5 100%	5/5 100%
Swing Bed	5/5 100%	N/A
Skilled Nursing Facility	4/5 80%	N/A

**Audit Review:**

- A total of 15 Inpatient, Swing Bed and Skilled Nursing Facility record audits were performed. The focus of the audit was to validate the ICD-10-CM coding accuracy of diagnoses, and provider CPT/E&M leveling based on supporting provider documentation.

**Inpatient**

ICD-10-CM Coding Compliance:

- No ICD-10-CM audit variances were identified for 100% coding accuracy based on supporting provider documentation.

CPT Coding Compliance:

- No CPT audit variances were identified for 100% coding accuracy based on supporting provider documentation.

**Swing Bed**

ICD-10-CM Coding Compliance:

- No ICD-10-CM audit variances were identified for 100% coding accuracy based on supporting provider documentation.

**Skilled Nursing Facility**

ICD-10-CM Coding Compliance:

- Audit identified 1 variance resulting in an ICD-10-CM code(s) change, addition and/or deletion. Provider documentation was either present in the medical record to support the code assignment or further clarification was needed to accurately code.
- Account #504084-0221 (DOS: 12/01/21 – 12/31/21)

Karen Kvarfordt, RHIA, CCS-P, CCDS  
 Sr. Coding Analyst/HIM Consultant  
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Day Egusquiza, President  
 AR Systems, Inc.

- Would report ICD-10-CM diagnosis code J96.12 (chronic respiratory failure with hypercapnia) and J96.11 (chronic respiratory failure with hypoxia) vs. J96.22 (acute and chronic respiratory failure with hypercapnia) and J96.21 (acute and chronic respiratory failure with hypoxia) as the provider has only documented the respiratory failure as "chronic" vs. acute and chronic.
- Would not report ICD-10-CM diagnosis code R44.3 (hallucinations, unspecified) as the provider has documented only a history of hallucinations, and patient has weaned from Risperidone.
- Would add the following ICD-10-CM codes as secondary diagnoses per supporting provider documentation:
  - L89.159 (pressure ulcer of sacral region, unspecified stage)
  - R53.1 (weakness/asthenia)
  - Z68.1 (BMI, 19.9 or less, adult)
- Per ICD-10-CM coding guidelines, BMI codes should only be assigned as a secondary diagnosis when there is an associated, reportable diagnosis, such as obesity or malnutrition, documented by the patient's provider.
- Code assignment for BMI may be based on medical record documentation from clinicians who are not the patient's provider, i.e., EMT, dietitian, nurse, since this information is typically, or may be, documented by other clinicians involved in the care of the patient. If there is conflicting documentation the patient's attending provider should be queried for clarification.

#### Observation

Provider	ICD-10-CM Audit Score		CPT Audit Score	
Carl Hsu, MD	3/3	100%	3/3	100%
Michael Newdow, MD	3/3	100%	3/3	100%
Truong Thinh, MD	4/5	80%	5/5	100%

#### Audit Review:

- A total of 11 Observation encounters were audited across 3 providers. The focus of the audit was to validate the ICD-10-CM coding accuracy of diagnoses, CPT procedural coding, & provider E&M based on supporting provider documentation.

Provider: Carl Hsu, MD

#### ICD-10-CM Coding Compliance:

- No ICD-10-CM audit variances were identified for 100% coding accuracy based on supporting provider documentation.

#### CPT Coding Compliance:

- No CPT audit variances were identified for 100% coding accuracy based on supporting provider documentation.

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Provider: Michael Newdow, MD

ICD-10-CM Coding Compliance:

- No ICD-10-CM audit variances were identified for 100% coding accuracy based on supporting provider documentation.

CPT Coding Compliance:

- No CPT audit variances were identified for 100% coding accuracy based on supporting provider documentation.

Provider: Truong Think, MD

ICD-10-CM Coding Compliance:

- Audit identified 1 variance resulting in an ICD-10-CM code change, addition and/or deletion. Provider documentation was either present in the medical record to support the code assignment or further clarification was needed to accurately code.
- Account #501604-0153 (DOS: 11/26/21 – 11/29/21)
- Would report ICD-10-CM code J18.9 (pneumonia, unspecified organism) as the primary diagnosis vs.E86.0 (dehydration) per supporting provider documentation.

CPT Coding Compliance:

- No CPT audit variances were identified for 100% coding accuracy based on supporting provider documentation.

**Emergency Room**

Provider	ICD-10-CM Audit Score	ER Facility CPT Audit Score	ER Provider CPT Audit Score
Carl Hsu, MD	5/5 100%	5/5 100%	5/5 100%
Michael Newdow, MD	4/5 80%	5/5 100%	4/5 80%
Truong Think, MD	5/5 100%	5/5 100%	5/5 100%

Audit Review:

- A total of 15 Emergency Room encounters were audited across 3 providers. The focus of the audit was to validate the ICD-10-CM coding accuracy of diagnoses, CPT procedural coding, ER facility & ER provider E&M based on supporting provider & nursing documentation.

ER Facility E&M Leveling:

- Current ER facility E&M leveling is a point based system based on nursing interventions. To be able to use for the independent E&M, there can be no other "credit/charge/code" for the service billed for. Therefore, double dipping is occurring when assigning a facility level as some nursing interventions have a separate CPT code, i.e., **NG tube insertion, REMOVE etc. also remove IV flushes**
- Drug Administration – If performed to facilitate the infusion and/or injection, the following services are included in the CPT code(s) and are not separately billable:
  - Use of local anesthesia

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- IV start
- Access to indwelling IV, subcutaneous catheter or port
- Flush at conclusion of infusion
- Standard tubing, syringes, and supplies

Provider: Carl Hsu, MD

ICD-10-CM Coding Compliance:

- No ICD-10-CM audit variances were identified for 100% coding accuracy based on supporting provider documentation.

CPT Coding Compliance:

- No CPT audit variances were identified for 100% coding accuracy based on supporting provider documentation.

Provider: Michael Newdow, MD

ICD-10-CM Coding Compliance:

- Audit identified 1 variance resulting in an ICD-10-CM code change, addition and/or deletion. . Provider documentation was either present in the medical record to support the code assignment or further clarification was needed to accurately code.
- Account #34840-0001 (DOS: 8/22/21)
- Would report ICD-10-CM external cause codes W32.0XXA (accidental handgun discharge, initial encounter) and Y93.89 (activity, other specified) as secondary diagnoses to identify that the patient's injuries were inflicted by a gun.
- Per ICD-10-CM coding guidelines, codes for external causes of morbidity are assigned based on physician documentation, however, if the physician does not document external cause information, coders may use documentation available from nonphysicians.

CPT Coding Compliance:

- Audit identified 1 variance resulting in a CPT code change, addition and/or deletion. Provider documentation was either present in the medical record to support the code assignment or further clarification was needed to accurately code.
- Account #505273-0001 (DOS: 12/16/21)
- Provider documentation supports reporting Critical Care services with CPT 99291 and 99292 x 3 as documentation supports 150 minutes was spent providing critical care services to the patient. **Missed Pro Fees for 99291 and 99292 X 3**
  - Services such as endotracheal intubation (CPT 31500) are not bundled into the critical care codes and can be reported separately.
  - Per UB the CPT 31500 for the ET intubation was billed, however, CPT 99291 & 99292 x 3 for the Critical Care services are not present on the claim.

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Provider: Truong Thinh, MD

ICD-10-CM Coding Compliance:

- No ICD-10-CM audit variances were identified for 100% coding accuracy based on supporting provider documentation.

CPT Coding Compliance:

- No CPT audit variances were identified for 100% coding accuracy based on supporting provider documentation.

Rural Health Clinic

Provider	ICD-10-CM Audit Score		CPT Audit Score	
Emily Marshall, DO	10/10	100%	10/10	100%
Seth Einterz, MD	6/10	60%	9/10	90%
Linda Candiotti, PA-C	3/4	75%	3/4	75%

Audit Review:

- A total of 24 Rural Health Clinic encounters were audited across 3 providers. The focus of the audit was to validate the ICD-10-CM coding accuracy of diagnoses and provider E&M level based on supporting provider documentation.

Provider: Emily Marshall, DO

ICD-10-CM Coding Compliance:

- No ICD-10-CM audit variances were identified for 100% coding accuracy based on supporting provider documentation.

CPT Coding Compliance:

- No CPT audit variances were identified for 100% coding accuracy based on supporting provider documentation.

Provider: Seth Einterz, MD

ICD-10-CM Coding Compliance:

- Audit identified 4 variances resulting in an ICD-10-CM code change, addition and/or deletion. Provider documentation was either present in the medical record to support the code assignment or further clarification was needed to accurately code.
- Account #33597-0005 (DOS: 10/18/21)
- Based on provider documentation, would report ICD-10-CM code Z00.00 (encounter for general adult medical examination without abnormal findings) vs. Z23 (encounter for immunization) as the primary diagnosis. The patient presented for his annual wellness visit.
- Would add ICD-10-CM codes I10 (essential/primary hypertension), J44.9 (COPD, unspecified) and R10.13 (epigastric pain) as secondary diagnoses, per supporting provider documentation.

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- Account #518566-0153 (DOS: 9/21/21)
- Would not report ICD-10-CM code C44.329 (squamous cell carcinoma of skin of other parts of face) as a secondary diagnosis because the provider has not confirmed this to be a malignancy. Would recommend reporting ICD-10-CM codes L57.0 (actinic keratosis) and L82.1 (other seborrheic keratosis) instead.
  - Provider does have listed in assessment/plan #2: skin lesions, including large growth *suspected* to be large AK or SCC on right forehead, however, per the ICD-10-CM coding guidelines we are not to code uncertain diagnoses as documented with terms such as "suspected", "probable", etc., in the outpatient setting.
- Account #520888-0118 (DOS: 7/13/21)
- Would report ICD-10-CM code E11.65 (type 2 diabetes mellitus with hyperglycemia) vs. E11.9 (type 2 diabetes mellitus without complications) as the primary diagnosis.
  - The provider has documented insulin-dependent diabetes mellitus type 2, *poorly controlled*, which codes out to E11.65.
- Account #636113-0046 (DOS: 8/24/21)
- Would report ICD-10-CM code D68.51 (activated protein C resistance) vs. R79.1 (abnormal coagulation profile) as the primary diagnosis. The provider has documented that the patient has Factor V Leiden mutation and is on chronic Vitamin K therapy.
- Per ICD-10-CM Official Guidelines for Coding & Reporting: There is an "excludes" note stating that R79.1 (abnormal coagulation profile) should never be used at the same time as D68.51 (activated protein C resistance).

#### CPT Coding Compliance:

- Audit identified 1 variance resulting in a CPT code change, addition and/or deletion. Provider documentation was either present in the medical record to support the code assignment or further clarification was needed to accurately code.
- Account #518566-0153 (DOS: 9/21/21)
- Would report CPT 11441 (excision, lesion, forehead, 0.6-1.0 cm) vs. CPT 11641 (excision malignant lesion, forehead, 0.6-1.0 cm) due to the change in the diagnosis code of SCC (squamous cell carcinoma) to skin lesion.
- Would also report CPT 69209 LT (removal impacted cerumen, irrigation/lavage, unilateral; left side) for the removal of the impacted cerumen per provider documentation.

Provider: Linda Candiotti, PA-C

#### ICD-10-CM Coding Compliance:

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- Account # 509460-034 (DOS: 12/23/21)
- Unable to validate ICD-10-CM diagnosis codes per visiting nurses' documentation. Note is present stating "decision was made to call ambulance and patient was sent to the ER. Please see ED notes". Diagnoses were probably coded from the ED visit as the visiting nurse's documentation has visit #509460-0033.

CPT Coding Compliance:

- Account # 509460-034 (DOS: 12/23/21)
- Same as above - Unable to validate CPT code per visiting nurses' documentation. Note is present stating "decision was made to call ambulance and patient was sent to the ER. Please see ED notes".

Thank you for allowing AR Systems, Inc. to work with Southern Humboldt Community Healthcare District on this dynamic project. If there are any additional questions, please feel free to contact us.

Day Egusquiza, President  
AR Systems, Inc.

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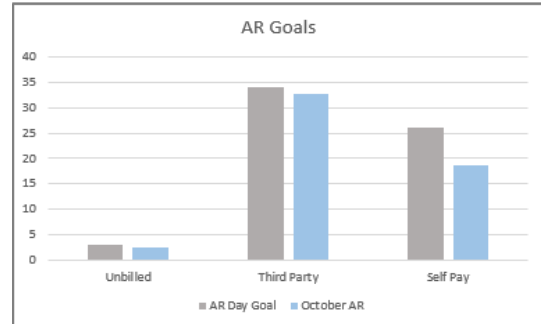
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## Southern Humboldt Community Healthcare District October 2022



### Key Items

- ➔ Cash totaled \$767K, 94% net revenue
- ➔ AR dropped to 54.1 days or \$2.7M
- ➔ Third Party aging increased by \$15K, to 25.9%
- ➔ Unbilled AR decreased by 2 days, ending at 2.5 days



### Detailed Initiatives & Obstacles

- **Overall AR:** October closed with \$2.8M in gross AR or 54.1 AR days. This is an overall decrease of 12.4 days. Revenue came in at \$1.5M, a decrease of \$112K that was reported in September. Gross AR was reduced significantly, by \$628K. Third Party AR decreased 2.2 days, coming in at 32.8 days. Unbilled AR decreased by 2 days coming in at 2.5 AR days for the month of October. Unbilled AR continues to be a topic that is discussed in the bi-weekly conference calls between SHCHD and HRG. Cash collections came in at \$767K, or 94% of September's net revenue. The AR targets have been updated for the quarter, based on the previous quarter's average payer mix, average days to pay and current AR. The AR goals are now set at 3 days for unbilled, 27 days for third party, and 16 days for self-pay. The total days in AR have been updated to 46 days. We are now 8 days away from the new target.
- **Self Pay:** Self Pay AR saw another significant drop for the second consecutive month in a row, ending October at 18.8 days. This is a decrease of 8.2 days since September, and would have met the AR goal last month. We are now 2.8 days away from the new target. In the past two months (September and October) there has been an overall decrease of 19.5 AR days. Self Pay collections came in roughly \$13K less than what was seen in September, to \$44K. Despite this reduction from last month, collections still came in \$6K above the thirteen-month average. SHCHD was able to complete another very large bad debt pull for the month of October and sent \$419K to collections. The large influx to bad debt balances is a direct result of a previous issue that delayed statements last spring. The issue had been resolved and those impacted accounts have now aged through the statement cycles, qualifying them for bad debt. Self Pay AR has been a focal point in recent months, and will continue to be until our new target is met.
- **Third Party Aging:** October closed with \$485K in Third Party balances aged over 90 days, totaling 25.9%. There was an increase of \$14K from September, increasing the total percentage of aged accounts by 3.5%. Medicare saw an increase by \$30K, increasing by 6.5% to 30.3%. A contributing factor to the increased Medicare is a result of the Swingbed (SB) PTAN/NPI, which is now resolved. However, there are two claims totaling roughly \$29K that are aged, but not finalized processing through Medicare yet—it is anticipated that those will both pay by the end of November. Medi-Cal aging decreased slightly less than \$1K, at 21.2%. Commercial aging decreased by \$11K and ended October at 27.4%. Workers Compensation also decreased by roughly \$3K, or 37.6%. The Third Party aging goals have also been updated this quarter using the same calculations as the AR goals, updating the overall target to 13%. Third Party aging is now 12.9% away from our goal and will continue to be an area of focus until that goal is met.

### Industry Updates

#### COVID-19 Updated Booster Vaccines Covered Without Cost Sharing for Eligible Children

The CDC recently expanded the use of updated (bivalent) COVID-19 vaccines to children ages 5 through 11 years. This followed the FDA's authorization of updated COVID-19 vaccines from Pfizer-BioNTech for children ages 5 through 11 years and from Moderna for children and adolescents ages 6 through 17 years.



People with Medicare, Medicaid, Children's Health Insurance Program coverage, private insurance coverage, or no health coverage can get COVID-19 vaccines, including the updated Moderna and PfizerBioNTech COVID-19 vaccines, at no cost, for as long as the federal government continues purchasing and distributing these COVID-19 vaccines.

CMS issued 4 new CPT codes effective October 12, 2022:

1. Code 91314 for Moderna COVID-19 Vaccine, Bivalent Product
2. Code 91315 for Pfizer-BioNTech COVID-19 Vaccine, Bivalent Product
3. Code 0144A for Moderna COVID-19 Vaccine, Bivalent - Administration – Booster Dose
4. 0154A for Pfizer-BioNTech COVID-19 Vaccine, Bivalent - Administration – Booster Dose

Visit the COVID-19 [Vaccine Provider Toolkit](#) for more information, and get the most current list of billing codes, payment allowances, and effective dates. To see the full news alert, please visit [CMS Newsroom](#)

If you have any questions, concerns, or points you wish to discuss after reviewing the enclosed information, please feel free to contact me.

Christy Williams | Director of CBO

**Healthcare Resource Group**

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**Southern Humboldt Community  
Healthcare District  
MONTH END FINANCE REPORT**



**SoHum** Health

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**October 2022**

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# FINANCE DASHBOARD

	Target	May-22	June-22	July-22	August-22	September-22	October-22
<b>REVENUE</b>							
Net Revenue		\$860,466	\$918,479	\$866,287	\$878,488	\$817,420	\$742,483
Gross Revenue		\$1,464,711	\$1,474,557	\$1,510,151	\$1,582,735	\$1,637,530	\$1,525,240
<b>CASH</b>							
Cash Collections as a % of Net Revenue	100%	139%	142%	86%	136%	93%	94%
Cash Collections		\$1,137,769	\$1,217,580	\$786,503	\$1,182,187	\$815,275	\$767,658
<b>ACCOUNTS RECEIVABLE</b>							
Net AR		\$1,774,113	\$1,696,446	\$1,416,249	\$1,422,763	\$1,329,887	\$1,076,184
Gross AR		\$4,140,558	\$3,936,767	\$3,737,262	\$3,708,255	\$3,418,601	\$2,790,532
Unbilled	3	6.1	6.9	4.3	5.6	4.5	2.5
Third Party	27	33.4	31.7	32.4	30.8	35.0	32.8
Self Pay	16	45.4	44.3	40.5	38.3	27.0	18.8
<b>Total Days in AR</b>	<b>46</b>	<b>84.9</b>	<b>82.9</b>	<b>77.3</b>	<b>74.7</b>	<b>66.5</b>	<b>54.1</b>
Days in AR - Credit Balances	< 1	1.87	1.90	1.93	1.98	1.80	1.79
<b>UNBILLED</b>							
In-house	< 2 Days	0.0	0.2	0.0	0.4	0.8	0.4
DNFB	< 1 Day	6.1	6.7	4.3	5.2	3.6	2.0
<b>Total Unbilled</b>	<b>&lt;3 Days</b>	<b>6.1</b>	<b>6.9</b>	<b>4.3</b>	<b>5.6</b>	<b>4.5</b>	<b>2.5</b>

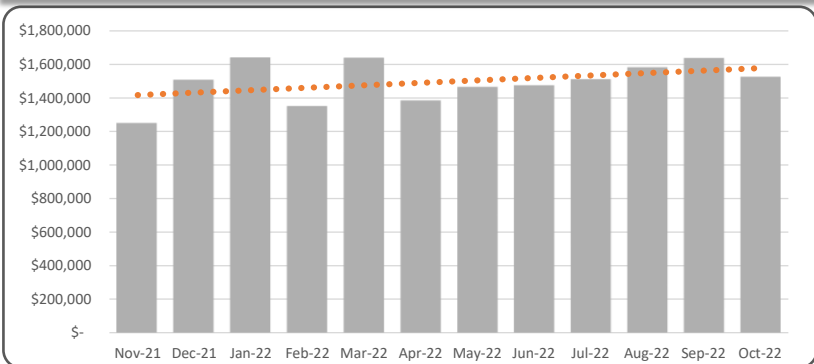
	Target	May-22	June-22	July-22	August-22	September-22	October-22
<b>AGING (excluding credits)</b>							
Medicare Aging > 90 Days	11%	12.6% \$ 104,764	11.8% \$ 70,384	18.0% \$ 92,227	16.5% \$ 97,731	23.8% \$ 187,548	30.3% \$ 217,965
Medicaid Aging > 90 Days	12%	17.9% \$ 131,848	12.7% \$ 112,593	18.0% \$ 165,977	18.6% \$ 171,806	18.4% \$ 178,375	21.2% \$ 177,556
Commercial Aging > 90 Days	20%	33.5% \$ 123,298	35.7% \$ 132,930	22.3% \$ 81,128	21.5% \$ 69,362	29.9% \$ 91,726	27.4% \$ 80,217
Work Comp Aging > 90 Days	35%	33.5% \$ 14,992	47.4% \$ 14,065	57.8% \$ 22,197	57.4% \$ 17,596	61.9% \$ 12,949	37.6% \$ 9,393
<b>Total Third Party Aging &gt; 90 Days</b>	<b>13%</b>	<b>18.9% \$ 374,902</b>	<b>17.5% \$ 329,972</b>	<b>19.7% \$ 361,528</b>	<b>19.1% \$ 356,496</b>	<b>22.6% \$ 470,598</b>	<b>25.9% \$ 485,130</b>
<b>CLAIM SUBMISSION EFFICIENCY</b>							
Claims Submission		1,263   \$ 1,451,713	1,794   \$ 1,918,330	1,486   \$ 1,682,882	1,380   \$ 2,222,145	1,350   \$ 1,789,190	1,934   \$ 1,847,952
Clean Claims	85%	81%	84%	83%	81%	80%	82%
Denial Percent	5%	5%	5%	4%	4%	3%	7%
Total Denial Rate	Count   Amt	120   \$ 112,468	99   \$ 72,659	87   \$ 75,394	107   \$ 63,681	83   \$ 60,855	189   \$ 117,448
Late Charges	Count   Amt	76   \$ 8,701	28   \$ 902	66   \$ 24,528	42   \$ 9,335	99   \$ 18,532	0   \$ 230
Communication Log Backlog		77   \$ 154,303	100   \$ 157,069	50   \$ 70,186	79   \$ 58,426	44   \$ 50,450	41   \$ 69,888

	Target	May-22	June-22	July-22	August-22	September-22	October-22
<b>INVENTORY &amp; QUALITY</b>							
Total Inventory		3,344   \$ 2,216,895	3,173   \$ 2,105,043	2,957   \$ 1,959,428	2,855   \$ 1,899,559	2,425   \$ 1,388,640	2,016   \$ 970,309
New		364   \$ 123,986	422   \$ 196,662	317   \$ 93,596	374   \$ 122,268	297   \$ 146,884	338   \$ 134,608
Resolved		459   \$ 114,812	610   \$ 332,592	524   \$ 223,952	447   \$ 173,344	707   \$ 622,665	762   \$ 512,299
Aged >180 days from Assignment	< 25%	63.4%   \$ 1,405,722	60.2%   \$ 1,266,992	59.4%   \$ 1,164,657	62.5%   \$ 1,187,446	47.1%   \$ 654,076	23.7%   \$ 229,604
Total Payment Plans over 120 days		\$23,479	\$28,312	\$24,661	\$39,557	\$25,127	\$23,960
Average Speed to Answer	< 60 seconds	112	129	145	32	48	135
<b>STATEMENTS &amp; LETTERS</b>							
Statements & Letters		394	1,110	1,850	1,492	970	518
Charity Care Applications In Process		14   \$ 16,699	37   \$ 26,461	7   \$ 12,385	29   \$ 32,537	37   \$ 46,793	15   \$ 10,652
Inbound and Outbound Calls	In   Out	260   800	231   770	184   310	284   847	269   461	158   185
<b>WRITE OFFS</b>							
Bad Debt as a % of Gross Revenue	< 2%	1.9%   \$ 27,754	1.4%   \$ 21,026	0.8%   \$ 11,557	1.4%   \$ 21,643	31.3%   \$ 512,826	27.5%   \$ 419,473
Charity as a % of Gross Revenue	< 2%	3.1%   \$ 45,909	13.5%   \$ 199,419	3.5%   \$ 53,600	5.1%   \$ 81,379	4.4%   \$ 72,800	3.6%   \$ 54,563

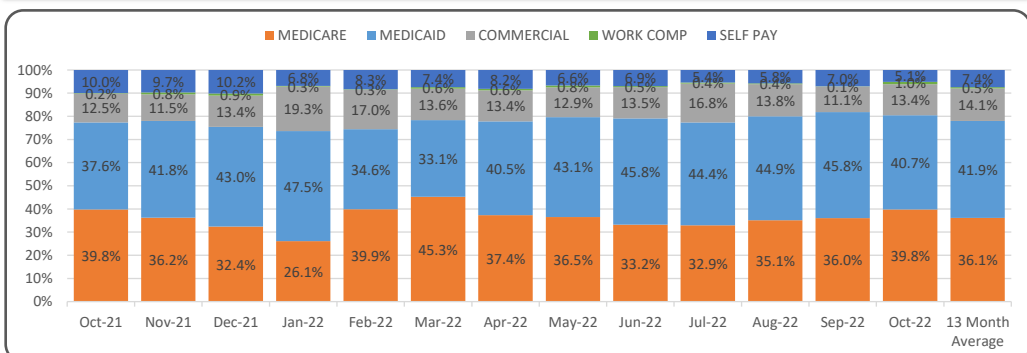
# GROSS REVENUE

PAYER	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	13 Month Average
MEDICARE	\$ 548,436	\$ 452,536	\$ 489,231	\$ 427,748	\$ 538,639	\$ 742,459	\$ 517,108	\$ 535,226	\$ 490,275	\$ 497,277	\$ 555,868	\$ 590,200	\$ 606,856	\$ 537,835
MEDICAID	\$ 518,532	\$ 522,097	\$ 649,245	\$ 779,456	\$ 466,921	\$ 542,632	\$ 559,974	\$ 631,339	\$ 676,074	\$ 670,704	\$ 710,829	\$ 749,538	\$ 620,393	\$ 622,903
COMMERCIAL	\$ 172,566	\$ 144,086	\$ 202,524	\$ 316,007	\$ 229,347	\$ 222,294	\$ 185,153	\$ 188,623	\$ 199,337	\$ 254,416	\$ 218,738	\$ 181,491	\$ 204,841	\$ 209,186
WORK COMP	\$ 2,285	\$ 10,340	\$ 14,240	\$ 4,843	\$ 3,414	\$ 10,258	\$ 8,879	\$ 12,311	\$ 6,889	\$ 6,454	\$ 6,147	\$ 1,698	\$ 14,805	\$ 7,889
SELF PAY	\$ 137,550	\$ 120,951	\$ 153,177	\$ 111,825	\$ 111,801	\$ 121,591	\$ 113,045	\$ 97,212	\$ 101,982	\$ 81,299	\$ 91,154	\$ 114,603	\$ 78,345	\$ 110,349
<b>TOTAL</b>	<b>\$ 1,379,368</b>	<b>\$ 1,250,010</b>	<b>\$ 1,508,417</b>	<b>\$ 1,639,879</b>	<b>\$ 1,350,122</b>	<b>\$ 1,639,234</b>	<b>\$ 1,384,159</b>	<b>\$ 1,464,711</b>	<b>\$ 1,474,557</b>	<b>\$ 1,510,151</b>	<b>\$ 1,582,735</b>	<b>\$ 1,637,530</b>	<b>\$ 1,525,240</b>	<b>\$ 1,488,163</b>
<b>AVERAGE DAILY REVENUE</b>	<b>\$ 47,759</b>	<b>\$ 45,669</b>	<b>\$ 44,976</b>	<b>\$ 47,808</b>	<b>\$ 49,982</b>	<b>\$ 51,436</b>	<b>\$ 49,141</b>	<b>\$ 48,784</b>	<b>\$ 47,510</b>	<b>\$ 48,363</b>	<b>\$ 49,646</b>	<b>\$ 51,418</b>	<b>\$ 51,582</b>	<b>\$ 48,775</b>

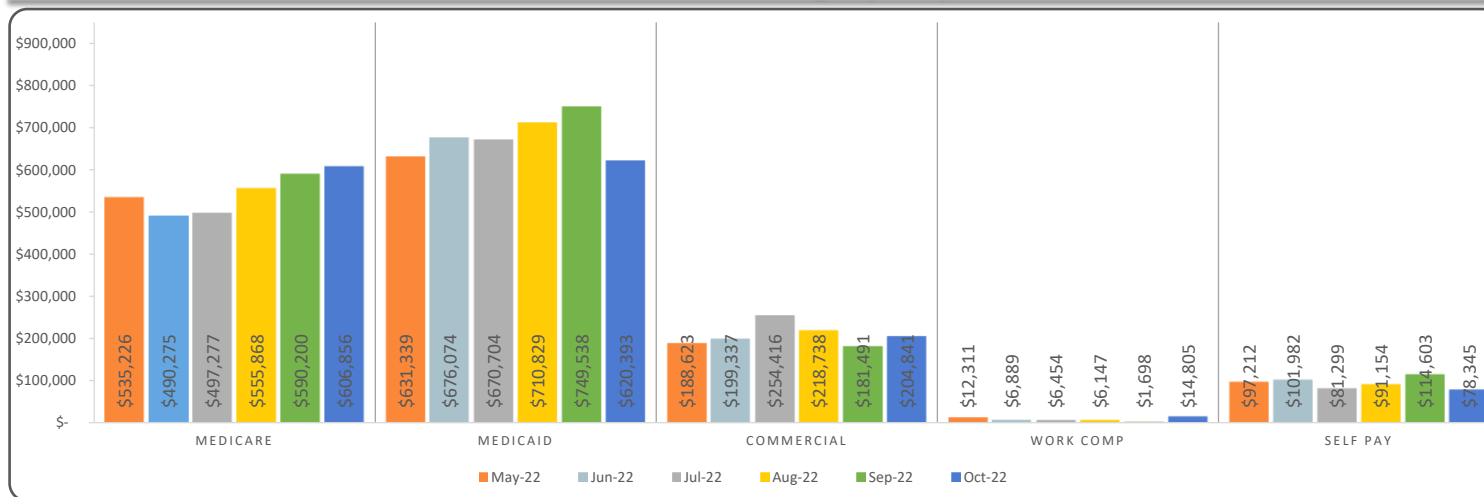
## Gross Revenue



## Payer Mix



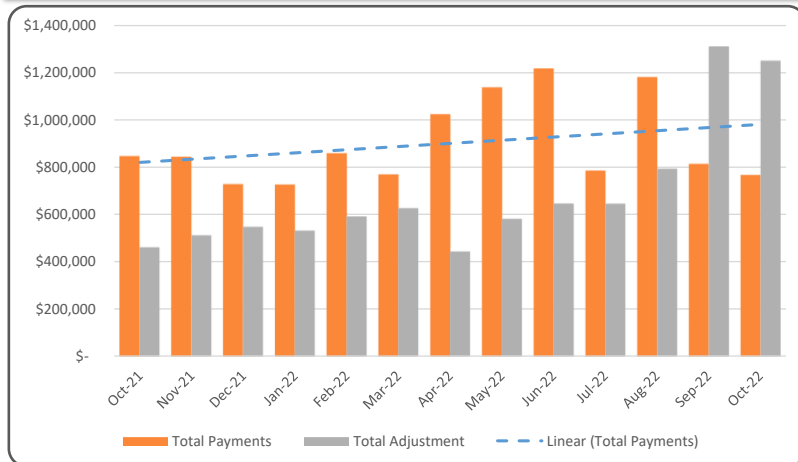
## Revenue Trending By Payer



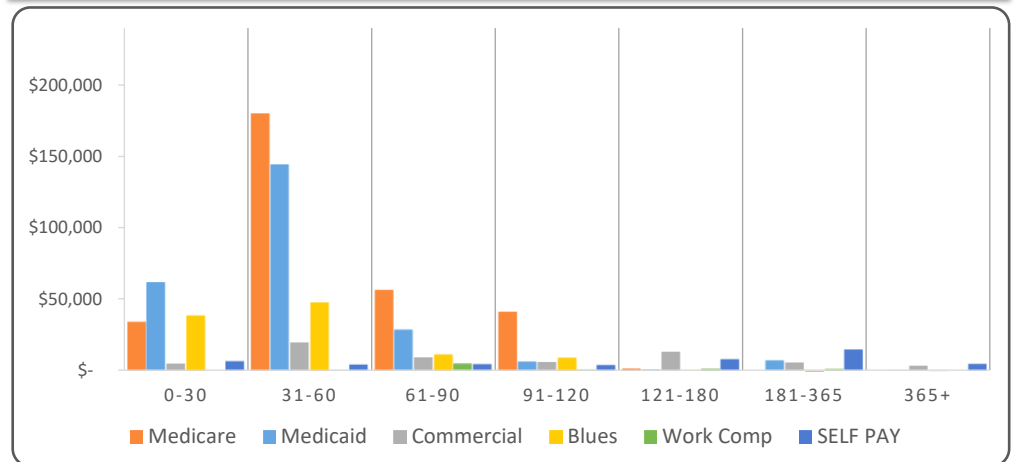
# CASH DETAIL

PAYER	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	13 Month Average
<b>MEDICARE</b>														
Payments	\$ 324,436	\$ 505,109	\$ 382,225	\$ 353,842	\$ 398,314	\$ 450,962	\$ 491,736	\$ 653,772	\$ 743,061	\$ 450,340	\$ 268,672	\$ 272,770	\$ 313,604	\$ 431,450
Adjustments	\$ 6,310	\$ (103,551)	\$ 97,705	\$ 66,441	\$ 65,484	\$ 85,982	\$ (48,508)	\$ (48,202)	\$ (155,707)	\$ 20,576	\$ 186,886	\$ 153,735	\$ 163,209	\$ 37,720
Collection %	98%	126%	80%	84%	86%	84%	111%	108%	127%	96%	59%	64%	66%	91%
<b>MEDICAID</b>														
Payments	\$ 317,123	\$ 173,863	\$ 200,547	\$ 212,315	\$ 275,251	\$ 131,928	\$ 327,277	\$ 306,596	\$ 243,359	\$ 137,465	\$ 623,479	\$ 319,979	\$ 247,066	\$ 270,480
Adjustments	\$ 360,075	\$ 273,521	\$ 338,117	\$ 396,591	\$ 445,733	\$ 311,968	\$ 296,009	\$ 471,305	\$ 476,678	\$ 288,197	\$ 355,444	\$ 456,542	\$ 502,029	\$ 382,478
Collection %	47%	39%	37%	35%	38%	30%	53%	39%	34%	32%	64%	41%	33%	40%
<b>COMMERCIAL</b>														
Payments	\$ 90,785	\$ 23,057	\$ 32,890	\$ 42,329	\$ 45,115	\$ 55,397	\$ 94,255	\$ 35,661	\$ 49,987	\$ 78,377	\$ 90,192	\$ 83,210	\$ 61,199	\$ 60,189
Adjustments	\$ 38,548	\$ 15,162	\$ 11,202	\$ 12,751	\$ 9,930	\$ 27,215	\$ 34,954	\$ 19,183	\$ 15,330	\$ 67,108	\$ 37,478	\$ 26,028	\$ 33,117	\$ 26,770
Collection %	70%	60%	75%	77%	82%	67%	73%	65%	77%	54%	71%	76%	65%	70%
<b>BLUES</b>														
Payments	\$ 71,400	\$ 109,199	\$ 88,547	\$ 95,349	\$ 107,252	\$ 95,023	\$ 66,073	\$ 86,067	\$ 125,891	\$ 74,430	\$ 127,658	\$ 75,087	\$ 95,374	\$ 93,642
Adjustments	\$ 31,797	\$ 46,032	\$ 35,632	\$ 34,181	\$ 58,967	\$ 39,602	\$ 35,755	\$ 42,946	\$ 57,868	\$ 40,415	\$ 54,789	\$ 40,371	\$ 41,878	\$ 43,095
Collection %	0%	0%	0%	0%	0%	0%	0%	0%	69%	65%	70%	65%	69%	68%
<b>WORK COMP</b>														
Payments	\$ 7,004	\$ 8,873	\$ 5,181	\$ 4,469	\$ 1,631	\$ 7,429	\$ 1,482	\$ 9,756	\$ 7,723	\$ 6,841	\$ 6,504	\$ 6,931	\$ 6,447	\$ 6,175
Adjustments	\$ 3,282	\$ 5,576	\$ 3,131	\$ 1,731	\$ 1,688	\$ 3,695	\$ 1,463	\$ 4,651	\$ 5,630	\$ 2,719	\$ 4,325	\$ 2,288	\$ 3,708	\$ 3,376
Collection %	68%	61%	62%	72%	49%	67%	50%	68%	58%	72%	60%	75%	63%	64%
<b>SELF PAY</b>														
Payments	\$ 32,085	\$ 24,686	\$ 17,085	\$ 18,553	\$ 29,302	\$ 29,539	\$ 42,539	\$ 45,773	\$ 47,380	\$ 38,993	\$ 65,640	\$ 57,009	\$ 43,947	\$ 37,887
Bad Debt Recoveries	\$ 4,291	\$ 291	\$ 2,711	\$ 751	\$ 3,090	\$ 174	\$ 739	\$ 144	\$ 179	\$ 57	\$ 44	\$ 288	\$ 21	\$ 983
Adjustments	\$ 11,569	\$ 8,579	\$ 23,588	\$ 12,037	\$ 7,658	\$ 29,539	\$ 36,623	\$ 18,153	\$ 26,050	\$ 160,625	\$ 50,805	\$ 43,691	\$ 30,031	\$ 35,304
Charity Care	\$ 3,409	\$ 107,586	\$ 6,325	\$ 7,646	\$ 2,062	\$ 92,241	\$ 87,222	\$ 45,909	\$ 199,419	\$ 53,600	\$ 81,379	\$ 72,800	\$ 54,563	\$ 62,628
Bad Debt	\$ 6,828	\$ 158,775	\$ 31,967	\$ -	\$ -	\$ 35,941	\$ -	\$ 27,754	\$ 21,026	\$ 11,557	\$ 21,643	\$ 512,826	\$ 419,473	\$ 95,984
Total SP Adjustments	\$ 21,806	\$ 274,940	\$ 61,879	\$ 19,682	\$ 9,721	\$ 157,722	\$ 123,845	\$ 91,816	\$ 246,494	\$ 225,781	\$ 153,827	\$ 629,317	\$ 504,067	\$ 193,915
Collection %	60%	8%	22%	49%	75%	16%	26%	33%	16%	15%	30%	8%	8%	28%
<b>TOTAL</b>														
Total Payments	\$ 847,125	\$ 845,077	\$ 729,186	\$ 727,607	\$ 859,954	\$ 770,454	\$ 1,024,101	\$ 1,137,769	\$ 1,217,580	\$ 786,503	\$ 1,182,187	\$ 815,275	\$ 767,658	\$ 900,806
Total Adjustment	\$ 461,817	\$ 511,680	\$ 547,667	\$ 531,378	\$ 591,522	\$ 626,184	\$ 443,517	\$ 581,700	\$ 646,293	\$ 644,797	\$ 792,749	\$ 1,308,282	\$ 1,248,008	\$ 493,438
Total Collection %	65%	62%	57%	58%	59%	55%	70%	66%	65%	55%	60%	38%	38%	58%

### Cash & Adjustment Trending

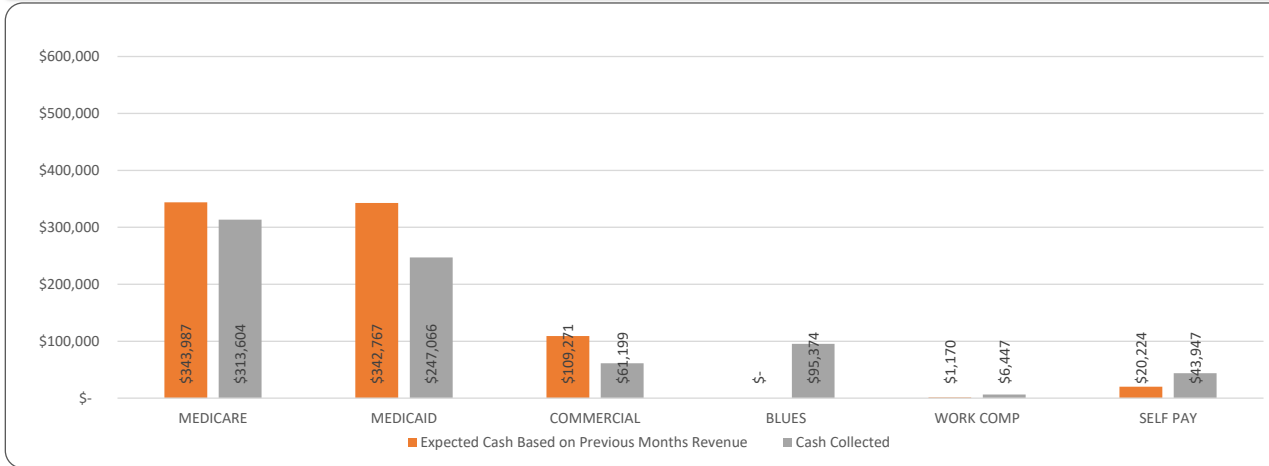


### Cash Collections by Discharge Date

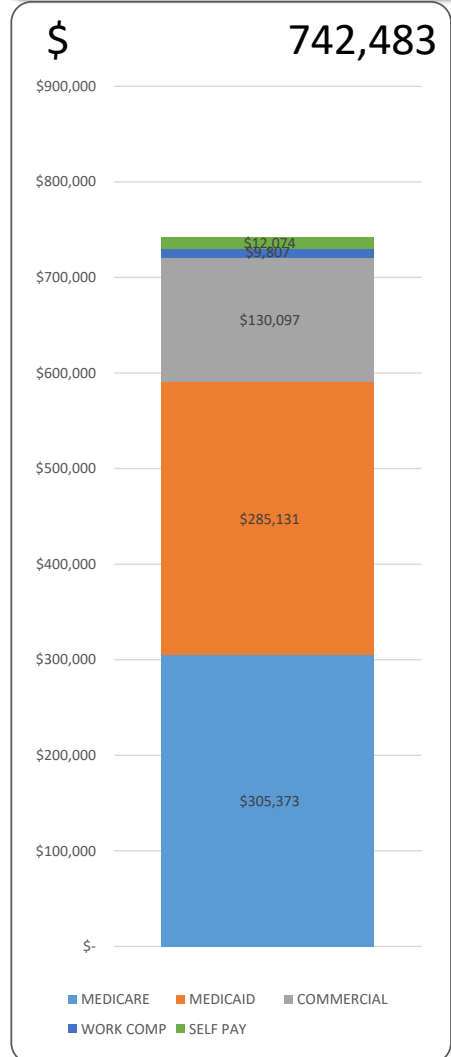


# CASH FORECASTING

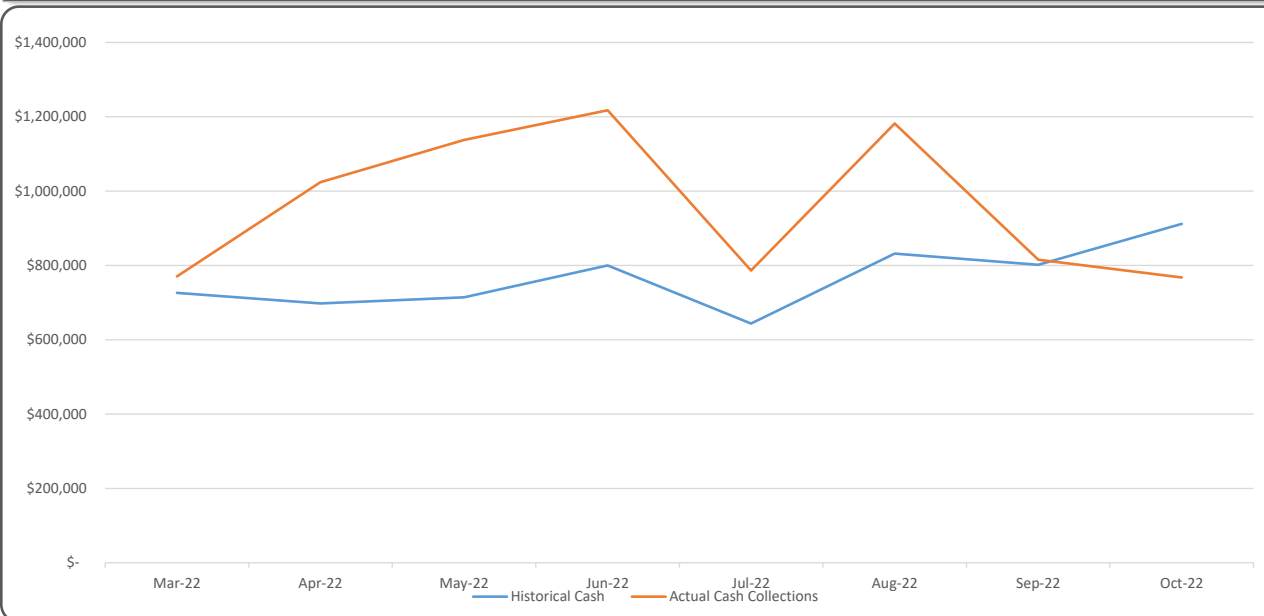
Expected Last Month vs Cash Collected (Based on Previous Months Revenue)



Cash Expected Next Month (Based on this Months Revenue)



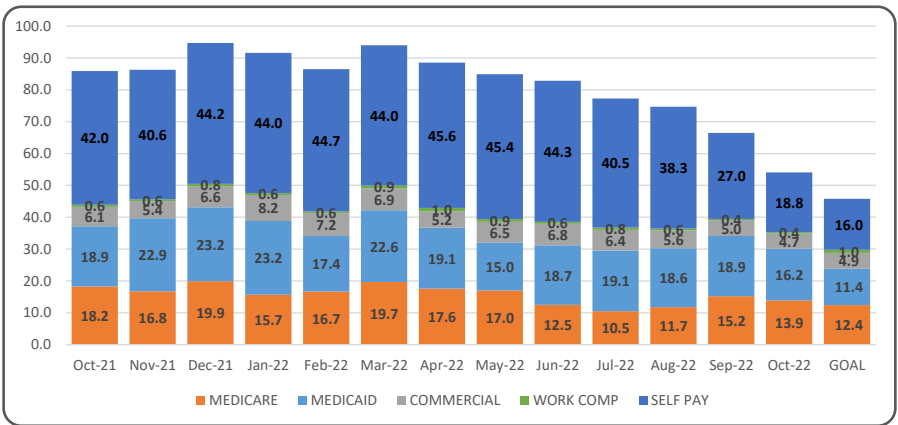
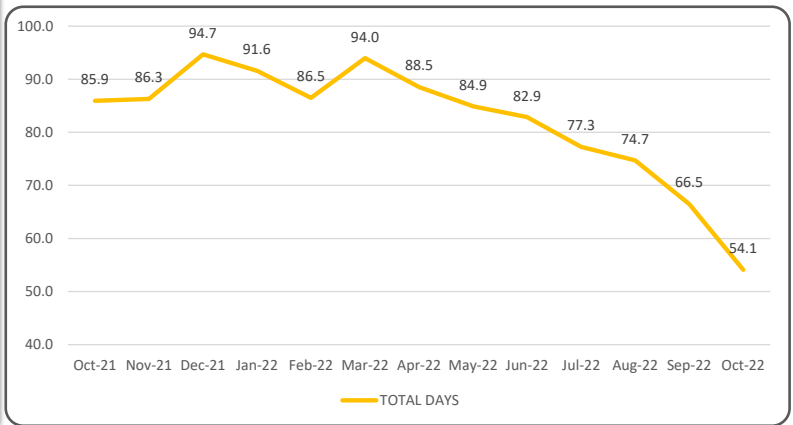
Actual Cash Based on Historical Collections



# ACCOUNTS RECEIVABLE

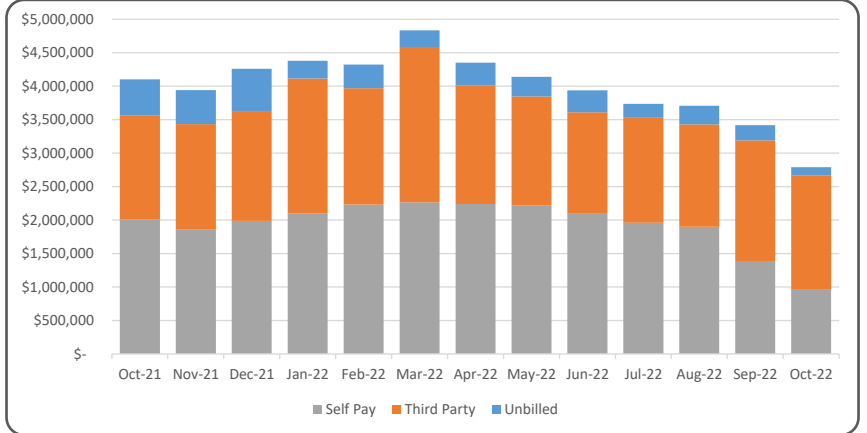
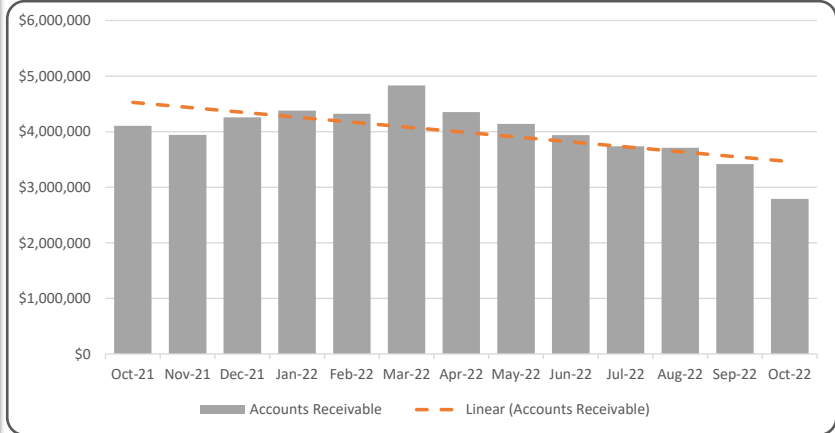
AR Days

PAYER	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	13 Month Average
MEDICARE	18.2	16.8	19.9	15.7	16.7	19.7	17.6	17.0	12.5	10.5	11.7	15.2	13.9	15.8
MEDICAID	18.9	22.9	23.2	23.2	17.4	22.6	19.1	15.0	18.7	19.1	18.6	18.9	16.2	19.5
COMMERCIAL	6.1	5.4	6.6	8.2	7.2	6.9	5.2	6.5	6.8	6.4	5.6	5.0	4.7	6.2
WORK COMP	0.6	0.6	0.8	0.6	0.6	0.9	1.0	0.9	0.6	0.8	0.6	0.4	0.4	0.7
SELF PAY	42.0	40.6	44.2	44.0	44.7	44.0	45.6	45.4	44.3	40.5	38.3	27.0	18.8	40.0
<b>TOTAL DAYS</b>	<b>85.9</b>	<b>86.3</b>	<b>94.7</b>	<b>91.6</b>	<b>86.5</b>	<b>94.0</b>	<b>88.5</b>	<b>84.9</b>	<b>82.9</b>	<b>77.3</b>	<b>74.7</b>	<b>66.5</b>	<b>54.1</b>	<b>82.1</b>



AR Balance

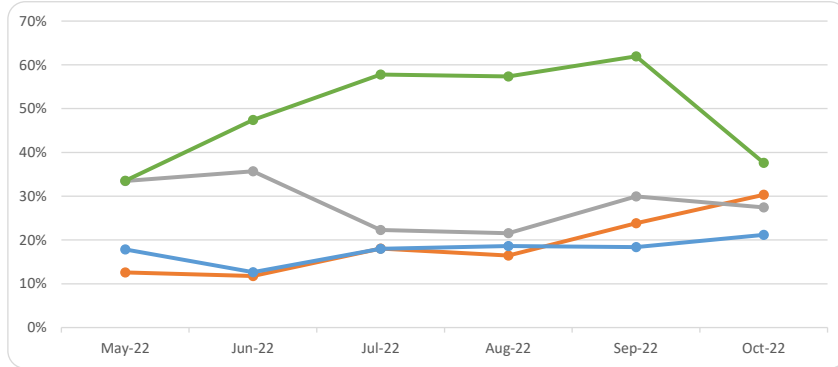
PAYER	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	13 Month Average
MEDICARE	\$ 871,052	\$ 765,280	\$ 895,860	\$ 748,436	\$ 834,221	\$ 1,011,373	\$ 864,590	\$ 828,105	\$ 593,780	\$ 507,839	\$ 582,895	\$ 783,406	\$ 715,189	\$ 769,387
MEDICAID	\$ 904,985	\$ 1,047,831	\$ 1,043,932	\$ 1,106,825	\$ 870,378	\$ 1,159,997	\$ 939,475	\$ 733,511	\$ 888,101	\$ 921,687	\$ 921,244	\$ 969,381	\$ 837,689	\$ 949,618
COMMERCIAL	\$ 290,697	\$ 245,343	\$ 297,214	\$ 390,942	\$ 357,842	\$ 352,803	\$ 255,074	\$ 319,138	\$ 321,984	\$ 311,717	\$ 275,712	\$ 258,102	\$ 244,212	\$ 301,598
WORK COMP	\$ 30,405	\$ 26,812	\$ 34,458	\$ 29,721	\$ 28,217	\$ 44,031	\$ 50,949	\$ 42,910	\$ 27,858	\$ 36,591	\$ 28,844	\$ 19,071	\$ 23,134	\$ 32,538
SELF PAY	\$ 2,006,398	\$ 1,855,738	\$ 1,987,106	\$ 2,103,148	\$ 2,232,314	\$ 2,264,662	\$ 2,240,554	\$ 2,216,895	\$ 2,105,043	\$ 1,959,428	\$ 1,899,559	\$ 1,388,640	\$ 970,309	\$ 1,940,753
<b>TOTAL</b>	<b>\$ 4,103,537</b>	<b>\$ 3,941,004</b>	<b>\$ 4,258,570</b>	<b>\$ 4,379,072</b>	<b>\$ 4,322,972</b>	<b>\$ 4,832,867</b>	<b>\$ 4,350,642</b>	<b>\$ 4,140,558</b>	<b>\$ 3,936,767</b>	<b>\$ 3,737,262</b>	<b>\$ 3,708,255</b>	<b>\$ 3,418,601</b>	<b>\$ 2,790,532</b>	<b>\$ 3,993,895</b>



# ACCOUNTS RECEIVABLE AGING

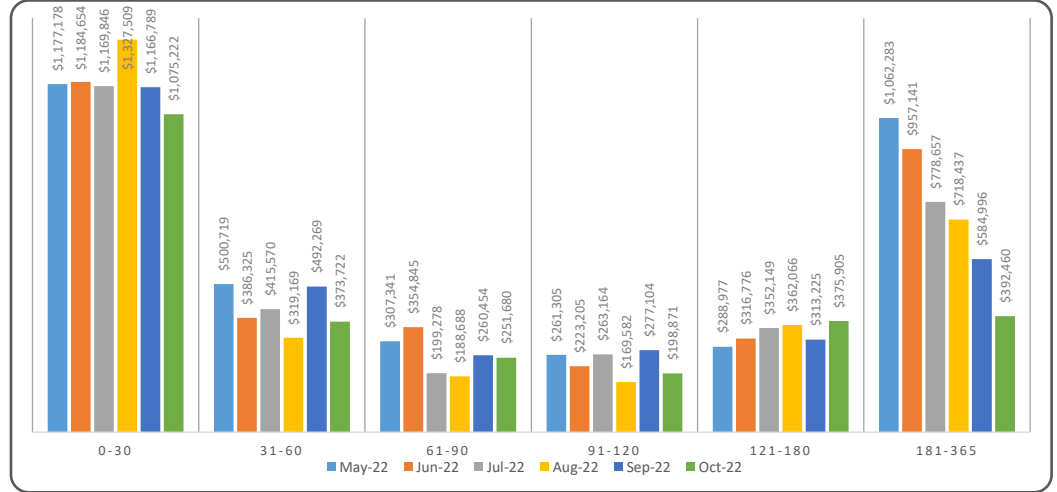
	0-30 Days		31-60 Days		61-90 Days		91-120 Days		121-180 Days		181-365 Days		366+ Days		Grand Totals	
	# Acts	\$	# Acts	\$	# Acts	\$	# Acts	\$	# Acts	\$	# Acts	\$	# Acts	\$	# Acts	\$
<b>MEDICARE</b>																
Non-Credit	277	\$ 341,846	168	\$ 103,508	187	\$ 55,542	16	\$ 30,897	17	\$ 153,653	13	\$ 22,827	6	\$ 10,587	684	\$ 718,861
Credit	0	\$ -	0	\$ -	1	\$ (20)	0	\$ -	0	\$ -	0	\$ -	2	\$ (3,652)	3	\$ (3,672)
<b>TOTAL</b>	<b>277</b>	<b>\$ 341,846</b>	<b>168</b>	<b>\$ 103,508</b>	<b>188</b>	<b>\$ 55,522</b>	<b>16</b>	<b>\$ 30,897</b>	<b>17</b>	<b>\$ 153,653</b>	<b>13</b>	<b>\$ 22,827</b>	<b>8</b>	<b>\$ 6,935</b>	<b>687</b>	<b>\$ 715,189</b>
<b>MEDICAID</b>																
Non-Credit	276	\$ 509,279	169	\$ 99,579	151	\$ 52,276	69	\$ 37,909	56	\$ 58,062	43	\$ 59,684	27	\$ 21,901	791	\$ 838,689
Credit	1	\$ (167)	0	\$ -	2	\$ (204)	0	\$ -	0	\$ -	1	\$ (15)	9	\$ (613)	13	\$ (1,000)
<b>TOTAL</b>	<b>277</b>	<b>\$ 509,112</b>	<b>169</b>	<b>\$ 99,579</b>	<b>153</b>	<b>\$ 52,072</b>	<b>69</b>	<b>\$ 37,909</b>	<b>56</b>	<b>\$ 58,062</b>	<b>44</b>	<b>\$ 59,669</b>	<b>36</b>	<b>\$ 21,287</b>	<b>804</b>	<b>\$ 837,689</b>
<b>COMMERCIAL</b>																
Non-Credit	214	\$ 127,140	125	\$ 55,542	125	\$ 29,542	50	\$ 12,316	18	\$ 10,207	61	\$ 35,269	40	\$ 22,424	633	\$ 292,440
Credit	16	\$ (753)	2	\$ (538)	1	\$ (273)	3	\$ (650)	15	\$ (2,402)	32	\$ (7,233)	304	\$ (36,379)	373	\$ (48,229)
<b>TOTAL</b>	<b>230</b>	<b>\$ 126,387</b>	<b>127</b>	<b>\$ 55,004</b>	<b>126</b>	<b>\$ 29,269</b>	<b>53</b>	<b>\$ 11,666</b>	<b>33</b>	<b>\$ 7,805</b>	<b>93</b>	<b>\$ 28,036</b>	<b>344</b>	<b>\$ (13,955)</b>	<b>1006</b>	<b>\$ 244,212</b>
<b>WORK COMP</b>																
Non-Credit	13	\$ 10,501	10	\$ 2,310	16	\$ 2,763	3	\$ 628	1	\$ 157	6	\$ 8,072	2	\$ 535	51	\$ 24,967
Credit	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	3	\$ (419)	6	\$ (1,414)	9	\$ (1,833)
<b>TOTAL</b>	<b>13</b>	<b>\$ 10,501</b>	<b>10</b>	<b>\$ 2,310</b>	<b>16</b>	<b>\$ 2,763</b>	<b>3</b>	<b>\$ 628</b>	<b>1</b>	<b>\$ 157</b>	<b>9</b>	<b>\$ 7,652</b>	<b>8</b>	<b>\$ (878)</b>	<b>60</b>	<b>\$ 23,134</b>
<b>SELF PAY</b>																
Non-Credit	121	\$ 88,433	160	\$ 113,772	201	\$ 112,424	223	\$ 118,301	260	\$ 157,911	419	\$ 280,614	290	\$ 136,457	1674	\$ 1,007,911
Credit	15	\$ (1,056)	4	\$ (450)	9	\$ (370)	4	\$ (531)	16	\$ (1,683)	47	\$ (6,338)	247	\$ (27,174)	342	\$ (37,602)
<b>TOTAL</b>	<b>136</b>	<b>\$ 87,376</b>	<b>164</b>	<b>\$ 113,322</b>	<b>210</b>	<b>\$ 112,054</b>	<b>227</b>	<b>\$ 117,770</b>	<b>276</b>	<b>\$ 156,227</b>	<b>466</b>	<b>\$ 274,277</b>	<b>537</b>	<b>\$ 109,282</b>	<b>2016</b>	<b>\$ 970,309</b>
<b>ACCOUNTS RECEIVABLE</b>																
Non-Credit	901	\$ 1,077,200	632	\$ 374,710	680	\$ 252,547	361	\$ 200,052	352	\$ 379,991	542	\$ 406,466	365	\$ 191,904	3833	\$ 2,882,868
Credit	32	\$ (1,977)	6	\$ (988)	13	\$ (867)	7	\$ (1,181)	31	\$ (4,085)	83	\$ (14,005)	568	\$ (69,232)	740	\$ (92,336)
<b>GRAND TOTAL</b>	<b>933</b>	<b>\$ 1,075,222</b>	<b>638</b>	<b>\$ 373,722</b>	<b>693</b>	<b>\$ 251,680</b>	<b>368</b>	<b>\$ 198,871</b>	<b>383</b>	<b>\$ 375,905</b>	<b>625</b>	<b>\$ 392,460</b>	<b>933</b>	<b>\$ 122,672</b>	<b>4573</b>	<b>\$ 2,790,532</b>

## Aged Over 90 Days Trending (excluding Credits)



	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
Medicare	12.6%	11.8%	18.0%	16.5%	23.8%	30.3%
Medicaid	17.9%	12.7%	18.0%	18.6%	18.4%	21.2%
Commercial	33.5%	35.7%	22.3%	21.5%	29.9%	27.4%
Work Comp	33.5%	47.4%	57.8%	57.4%	61.9%	37.6%

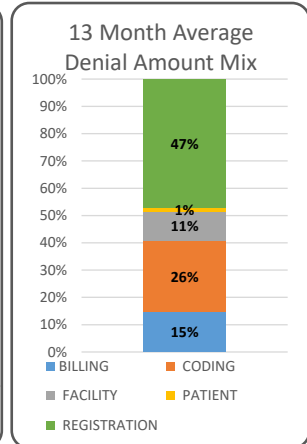
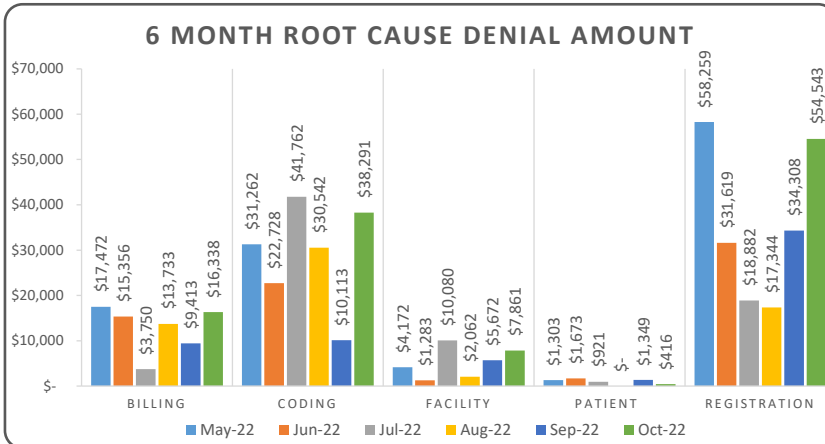
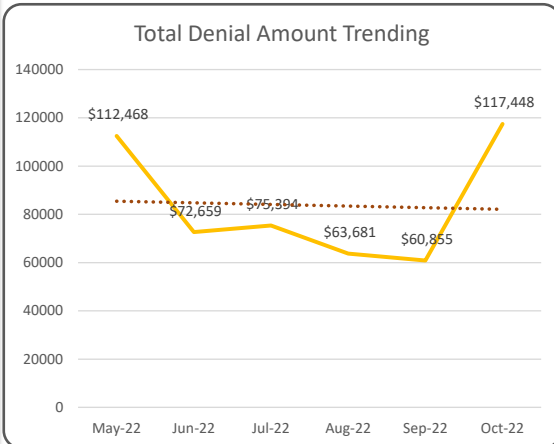
## 6 Month Aging



# DENIAL MANAGEMENT

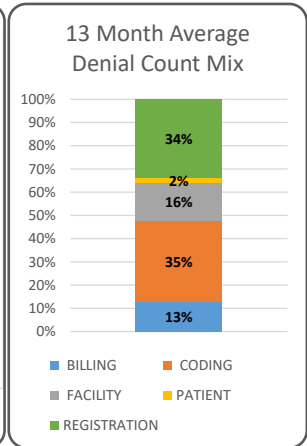
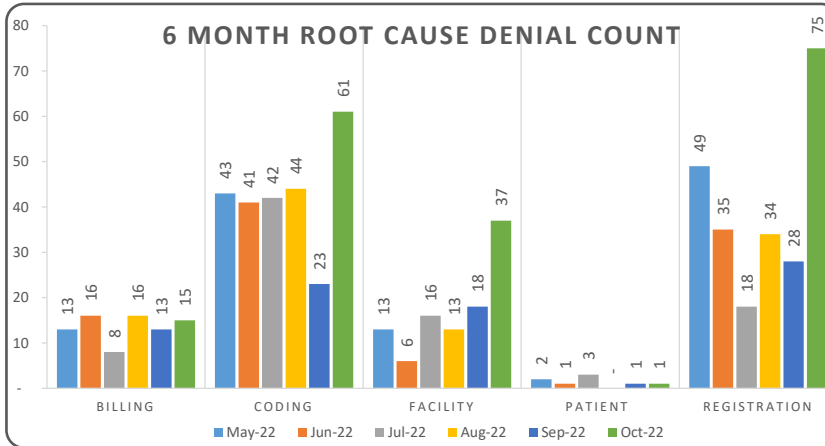
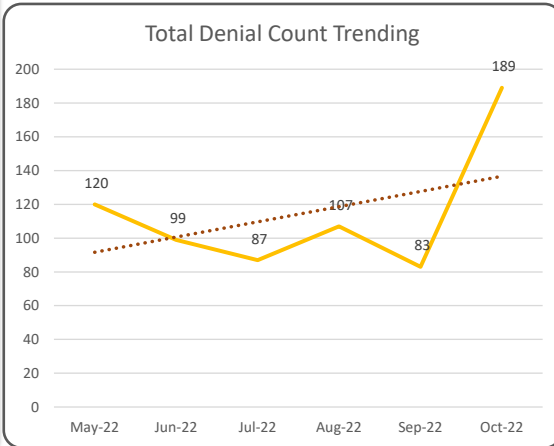
Denial Amount

AMOUNT	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	13 Month Average
<b>BILLING</b>	\$ 2,474	\$ 10,145	\$ 1,101	\$ 25,646	\$ 23,601	\$ 8,260	\$ 5,104	\$ 17,472	\$ 15,356	\$ 3,750	\$ 13,733	\$ 9,413	\$ 16,338	\$ 11,723
<b>CODING</b>	\$ 21,682	\$ 15,242	\$ 8,452	\$ 14,335	\$ 11,494	\$ 9,388	\$ 17,413	\$ 31,262	\$ 22,728	\$ 41,762	\$ 30,542	\$ 10,113	\$ 38,291	\$ 20,977
<b>FACILITY</b>	\$ 25,690	\$ 14,464	\$ 1,136	\$ 6,063	\$ 10,921	\$ 6,806	\$ 14,777	\$ 4,172	\$ 1,283	\$ 10,080	\$ 2,062	\$ 5,672	\$ 7,861	\$ 8,537
<b>PATIENT</b>	\$ -	\$ -	\$ 427	\$ 2,818	\$ 5,884	\$ -	\$ 553	\$ 1,303	\$ 1,673	\$ 921	\$ -	\$ 1,349	\$ 416	\$ 1,180
<b>REGISTRATION</b>	\$ 16,405	\$ 25,601	\$ 53,474	\$ 65,613	\$ 26,347	\$ 25,983	\$ 61,130	\$ 58,259	\$ 31,619	\$ 18,882	\$ 17,344	\$ 34,308	\$ 54,543	\$ 37,654
<b>TOTAL</b>	\$ 66,251	\$ 65,452	\$ 64,589	\$ 114,475	\$ 78,246	\$ 50,437	\$ 98,978	\$ 112,468	\$ 72,659	\$ 75,394	\$ 63,681	\$ 60,855	\$ 117,448	\$ 80,072



Denial Count

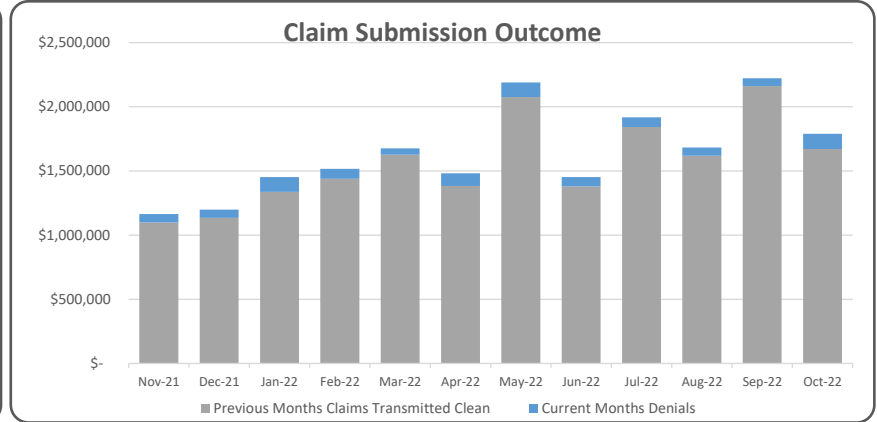
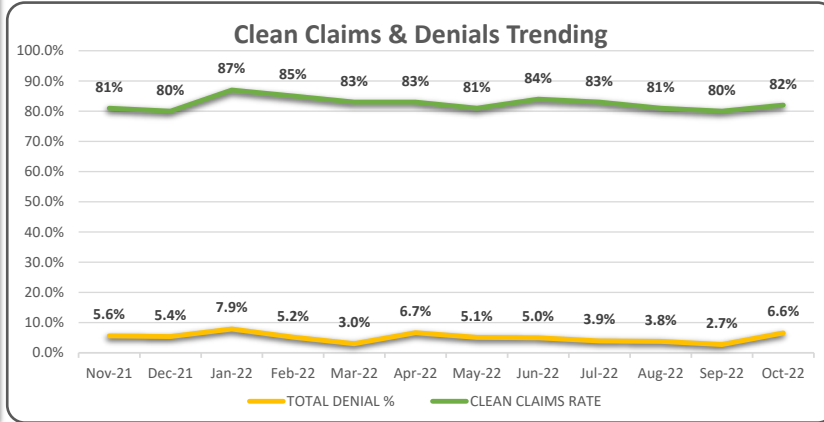
COUNT	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	13 Month Average
<b>BILLING</b>	11	13	7	18	11	11	15	13	16	8	16	13	15	13
<b>CODING</b>	31	28	22	31	28	28	43	43	41	42	44	23	61	36
<b>FACILITY</b>	15	12	5	20	16	17	29	13	6	16	13	18	37	17
<b>PATIENT</b>	-	-	1	9	6	-	3	2	1	3	-	1	1	2
<b>REGISTRATION</b>	24	37	26	28	24	23	46	49	35	18	34	28	75	34
<b>TOTAL</b>	81	90	61	106	85	79	136	120	99	87	107	83	189	102



# CLAIM SUBMIT EFFICIENCY & DENIAL RESOLUTION

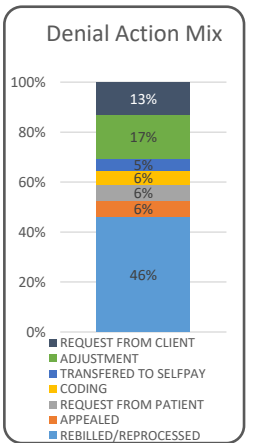
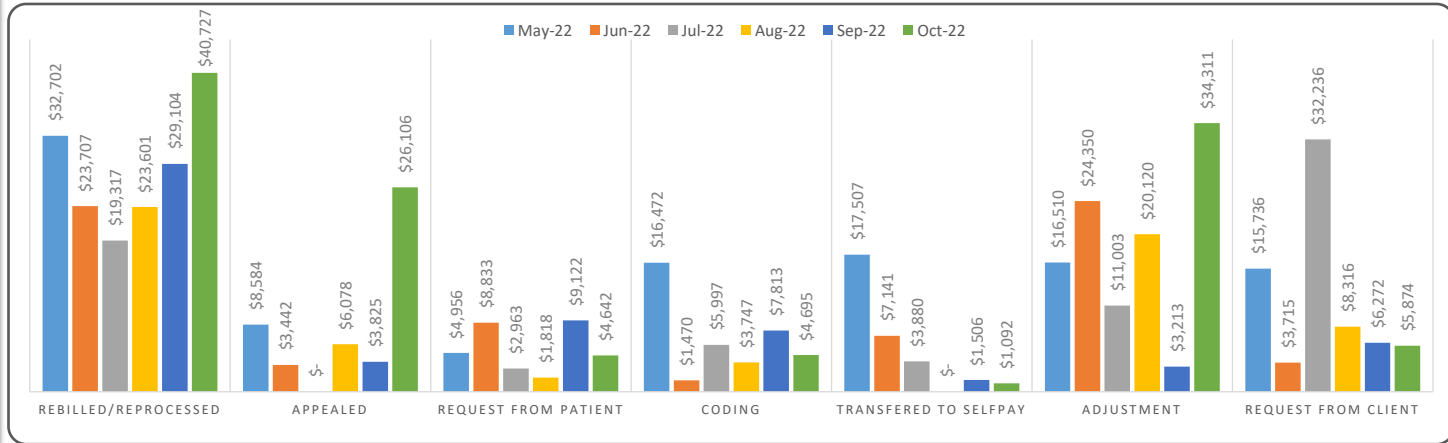
Denial & Clean Claim Trending

	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	13 Month Average
<b>DENIAL AMOUNT</b>	\$ 66,251	\$ 65,452	\$ 64,589	\$ 114,475	\$ 78,246	\$ 50,437	\$ 98,978	\$ 112,468	\$ 72,659	\$ 75,394	\$ 63,681	\$ 60,855	\$ 117,448	\$ 80,072
<b>PREVIOUS MONTH'S TRANSMITTED CLAIMS</b>	\$ 1,421,703	\$ 1,164,069	\$ 1,198,525	\$ 1,451,836	\$ 1,516,636	\$ 1,676,470	\$ 1,481,392	\$ 2,189,220	\$ 1,451,713	\$ 1,918,330	\$ 1,682,882	\$ 2,222,145	\$ 1,789,190	\$ 1,628,009
<b>TOTAL DENIAL %</b>	4.7%	5.6%	5.4%	7.9%	5.2%	3.0%	6.7%	5.1%	5.0%	3.9%	3.8%	2.7%	6.6%	5.0%
<b>CLEAN CLAIMS RATE</b>	82%	81%	80%	87%	85%	83%	83%	81%	84%	83%	81%	80%	82%	82%



Action Taken on Denials

DENIAL ACTION	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	13 Month Average
<b>REBILLED/REPROCESSED</b>	\$ 38,681	\$ 35,679	\$ 52,815	\$ 75,335	\$ 47,694	\$ 22,109	\$ 39,285	\$ 32,702	\$ 23,707	\$ 19,317	\$ 23,601	\$ 29,104	\$ 40,727	\$ 36,981
<b>APPEALED</b>	\$ 388	\$ 937	\$ 2,706	\$ 7,000	\$ 33	\$ 4,633	\$ 2,540	\$ 8,584	\$ 3,442	\$ -	\$ 6,078	\$ 3,825	\$ 26,106	\$ 5,098
<b>REQUEST FROM PATIENT</b>	\$ 8,508	\$ -	\$ 939	\$ 3,802	\$ 14,761	\$ -	\$ 5,482	\$ 4,956	\$ 8,833	\$ 2,963	\$ 1,818	\$ 9,122	\$ 4,642	\$ 5,064
<b>CODING</b>	\$ 3,478	\$ 4,435	\$ 109	\$ 2,332	\$ 3,148	\$ 2,615	\$ 4,052	\$ 16,472	\$ 1,470	\$ 5,997	\$ 3,747	\$ 7,813	\$ 4,695	\$ 4,643
<b>TRANSFERRED TO SELFPAY</b>	\$ 2,064	\$ 2,757	\$ 509	\$ 3,184	\$ 1,775	\$ 2,978	\$ 6,985	\$ 17,507	\$ 7,141	\$ 3,880	\$ -	\$ 1,506	\$ 1,092	\$ 3,952
<b>ADJUSTMENT</b>	\$ 7,752	\$ 13,772	\$ 6,476	\$ 10,909	\$ 9,913	\$ 14,337	\$ 6,842	\$ 16,510	\$ 24,350	\$ 11,003	\$ 20,120	\$ 3,213	\$ 34,311	\$ 13,808
<b>REQUEST FROM CLIENT</b>	\$ 5,379	\$ 7,873	\$ 1,034	\$ 12,220	\$ 922	\$ 3,765	\$ 33,792	\$ 15,736	\$ 3,715	\$ 32,236	\$ 8,316	\$ 6,272	\$ 5,874	\$ 10,549
<b>TOTAL</b>	\$ 66,251	\$ 65,452	\$ 64,589	\$ 114,782	\$ 78,246	\$ 50,437	\$ 98,978	\$ 112,468	\$ 72,659	\$ 75,394	\$ 63,681	\$ 60,855	\$ 117,448	\$ 80,095

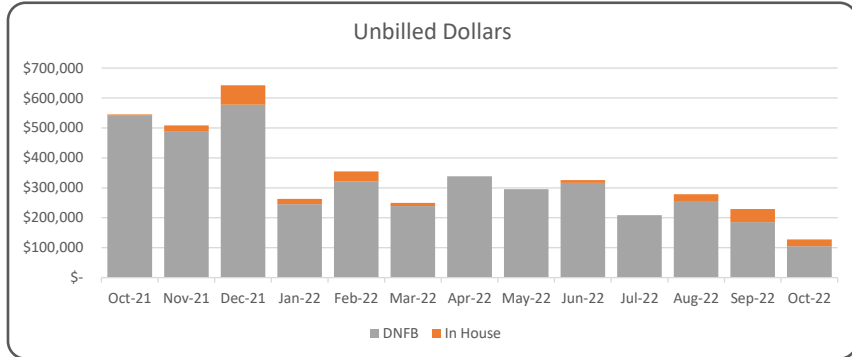
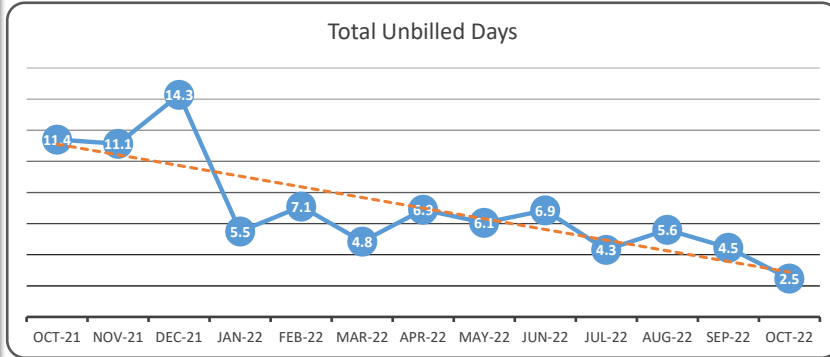




# UNBILLED & INVENTORY

Unbilled

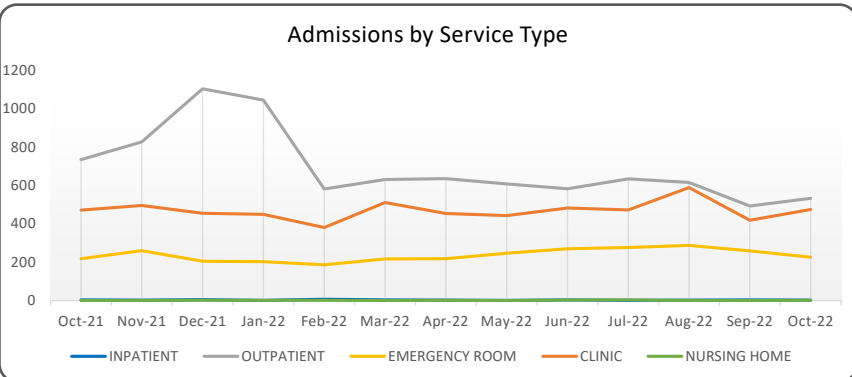
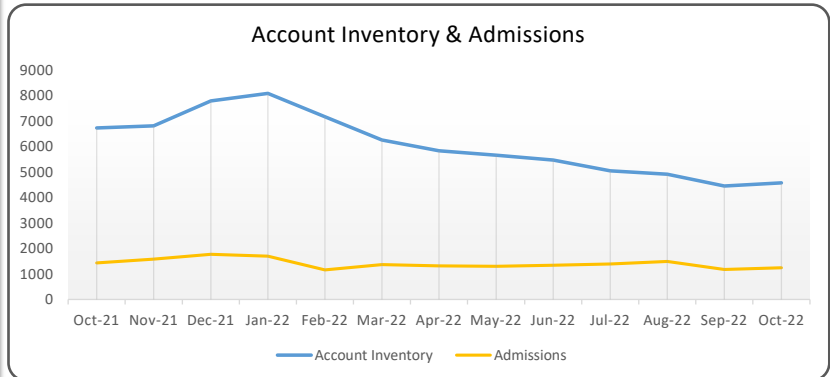
	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	13 Month Average
<b>In House</b>	\$ 3,706	\$ 20,857	\$ 64,355	\$ 17,753	\$ 34,167	\$ 10,466	\$ -	\$ -	\$ 9,182	\$ -	\$ 22,251	\$ 43,554	\$ 22,609	\$ 19,146
<b>DNFB</b>	\$ 541,096	\$ 487,338	\$ 577,901	\$ 245,224	\$ 320,765	\$ 238,954	\$ 338,650	\$ 295,441	\$ 316,709	\$ 208,502	\$ 255,911	\$ 185,499	\$ 104,807	\$ 316,677
<b>Total Unbilled</b>	\$ 544,802	\$ 508,195	\$ 642,256	\$ 262,978	\$ 354,932	\$ 249,420	\$ 338,650	\$ 295,441	\$ 325,891	\$ 208,502	\$ 278,162	\$ 229,053	\$ 127,416	\$ 335,823
<b>Unbilled Days</b>	11.4	11.1	14.3	5.5	7.1	4.8	6.9	6.1	6.9	4.3	5.6	4.5	2.5	7.0



Admissions & Account Inventory

ADMISSIONS	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	13 Month Average
<b>INPATIENT</b>	3	2	5	1	7	4	2	1	3	1	2	3	2	3
<b>SWINGBED</b>	5	2	3	1	4	5	5	1	1	1	2	2	4	3
<b>OUTPATIENT</b>	733	826	1,102	1,043	581	630	634	607	582	633	615	492	532	693
<b>EMERGENCY ROOM</b>	218	260	205	202	186	217	218	246	270	276	287	259	226	236
<b>CLINIC</b>	471	495	454	449	380	510	453	442	482	472	588	418	474	468
<b>NURSING HOME</b>	0	0	1	1	1	0	1	0	2	4	0	0	1	1
<b>TOTAL</b>	1,430	1,585	1,770	1,697	1,159	1,366	1,313	1,297	1,340	1,387	1,494	1,174	1,239	1404

ACCOUNT INVENTORY	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	13 Month Average
<b>MEDICARE</b>	886	869	1,543	1,294	662	578	556	561	468	362	394	388	687	711
<b>MEDICAID</b>	779	862	911	1,073	799	1,010	714	726	731	656	700	678	804	803
<b>COMMERCIAL</b>	1,111	1,119	1,193	1,339	1,214	1,046	964	938	1,020	997	904	909	1,006	1058
<b>WORK COMP</b>	89	83	80	81	82	95	95	85	71	70	57	48	60	77
<b>SELF PAY</b>	3,862	3,872	4,058	4,293	4,408	3,527	3,505	3,344	3,173	2,957	2,855	2,425	2,016	3407
<b>TOTAL</b>	6727	6805	7785	8080	7165	6256	5834	5654	5463	5042	4910	4448	4573	6057



# Southern Humboldt Community Healthcare District Executive Dashboard

	TARGET	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
Days in AR	45.8	86.3	94.7	91.6	86.5	94.0	88.5	84.9	82.9	77.3	74.7	66.5	54.1
Gross AR		3,941,004	4,258,570	4,379,072	4,322,972	4,832,867	4,350,642	4,140,558	3,936,767	3,737,262	3,708,255	3,418,601	2,790,532
Gross Revenue		1,250,010	1,508,417	1,639,879	1,350,122	1,639,234	1,384,159	1,464,711	1,474,557	1,510,151	1,582,735	1,637,530	1,525,240
Cash Collections		845,077	729,186	727,607	859,954	770,454	1,024,101	1,137,769	1,217,580	786,503	1,182,187	815,275	767,658
Adjustments		511,680	547,667	531,378	591,522	626,184	443,517	581,700	646,293	644,797	792,749	1,308,282	1,248,008
Collection %		62.3%	57.1%	57.8%	59.2%	55.2%	69.8%	66.2%	65.3%	55.0%	59.9%	38.4%	38.1%
Late Charges	1%	2.2%	1.4%	0.3%	1.2%	0.0%	2.6%	0.6%	0.1%	1.6%	0.6%	1.1%	0.0%
Bad Debt	3%	12.7%	2.1%	0.0%	0.0%	2.2%	0.0%	1.9%	1.4%	0.8%	1.4%	31.3%	27.5%
Charity Care	3%	8.6%	0.4%	0.5%	0.2%	5.6%	6.3%	3.1%	13.5%	3.5%	5.1%	4.4%	3.6%
Third Party Aged over 90	13%	23.3%	22.8%	22.1%	19.8%	18.5%	19.3%	18.9%	17.5%	19.7%	19.1%	22.6%	25.9%
Self Pay Aged 180 (from assignment)	25%	22.7%	20.0%	20.9%	72.2%	71.7%	71.6%	63.4%	60.2%	59.4%	62.5%	47.1%	23.7%

