



Finance Committee

Date: Friday, January 23, 2025
Time: 10:00 a.m.
Location: Sprowel Creek Campus
Facilitator: Governing Board President Kevin Church
Link:

Agenda

Page	Item
	A. Call to Order
	B. Public Comment (3-minute limit per person)
	See public comment instructions below.
	C. Announcements
	D. Previous Meeting Minutes
	1. Finance Minutes 11/21/25
	E. Discussion and Review
	1. December Income Statement – Paul Eves
	2. December Balance Sheet
	3. December 2025 Patient Financial Services and HRG Reports – Marie Browns
	F. Discussion Items to Report to the Board
	G. Next Meeting: February 20, 2026
	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 the 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.

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, if you require special accommodations to participate in a District meeting, please contact the District Clerk at 707-923-3921, ext. 1303, at least 48 hours prior to the meeting." **Times are estimated*

**Times are estimated/Posted: Tuesday, January 20, 2026*



Finance Committee

Date: Friday, November 21, 2025

Time: 10:00 a.m.

Location: Sprowel Creek Campus-Rm 105 and via Webex

Facilitator: Governing Board President Corinne Stromstad

Minutes

Finance Committee Present: CEO Matt Rees, Corinne Stromstad, and Kevin Church

Not Present: None

Also Present: Administrative Assistant Darrin Guerra, PFS Manager Marie Brown, and CFO Paul Eves

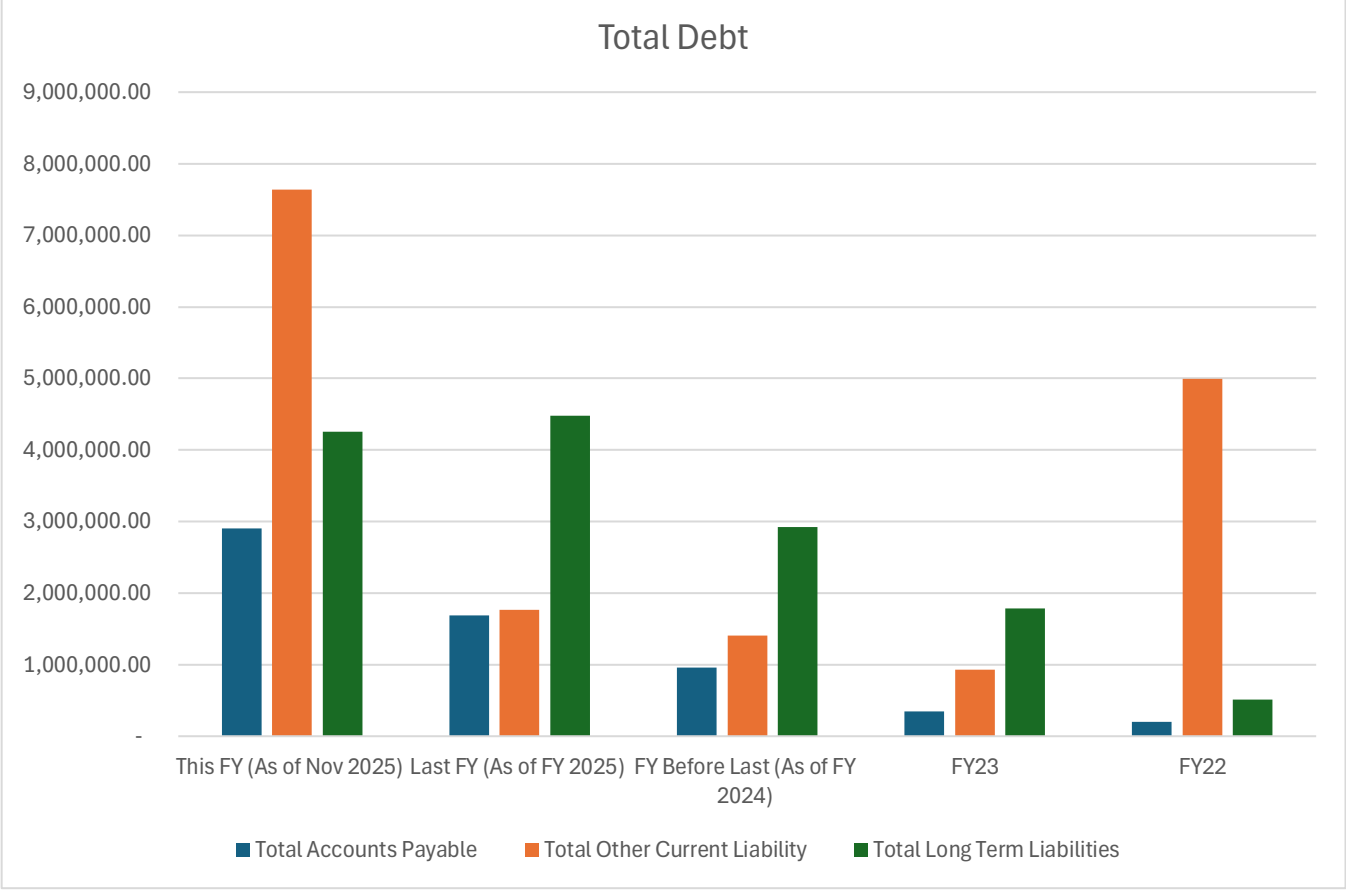
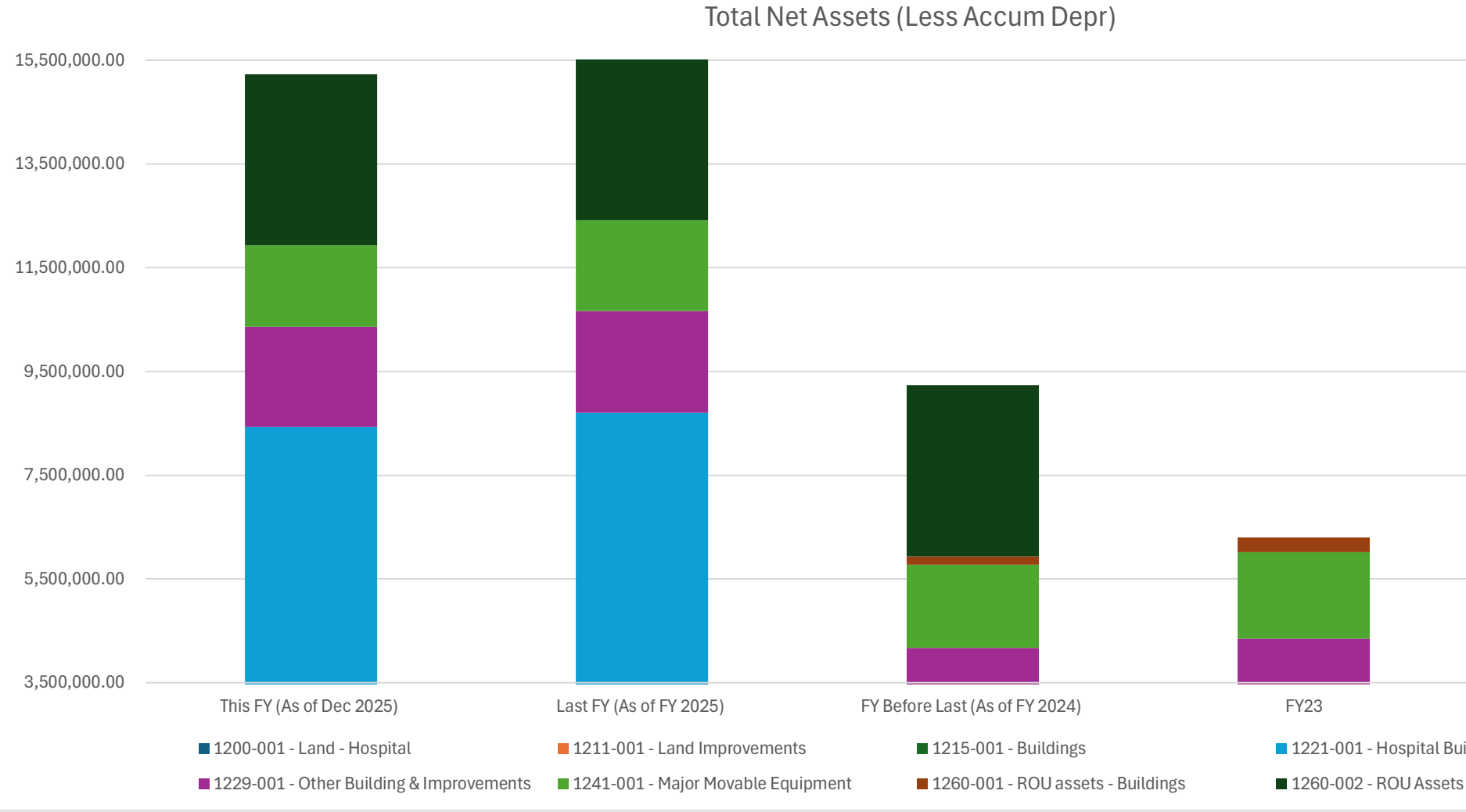
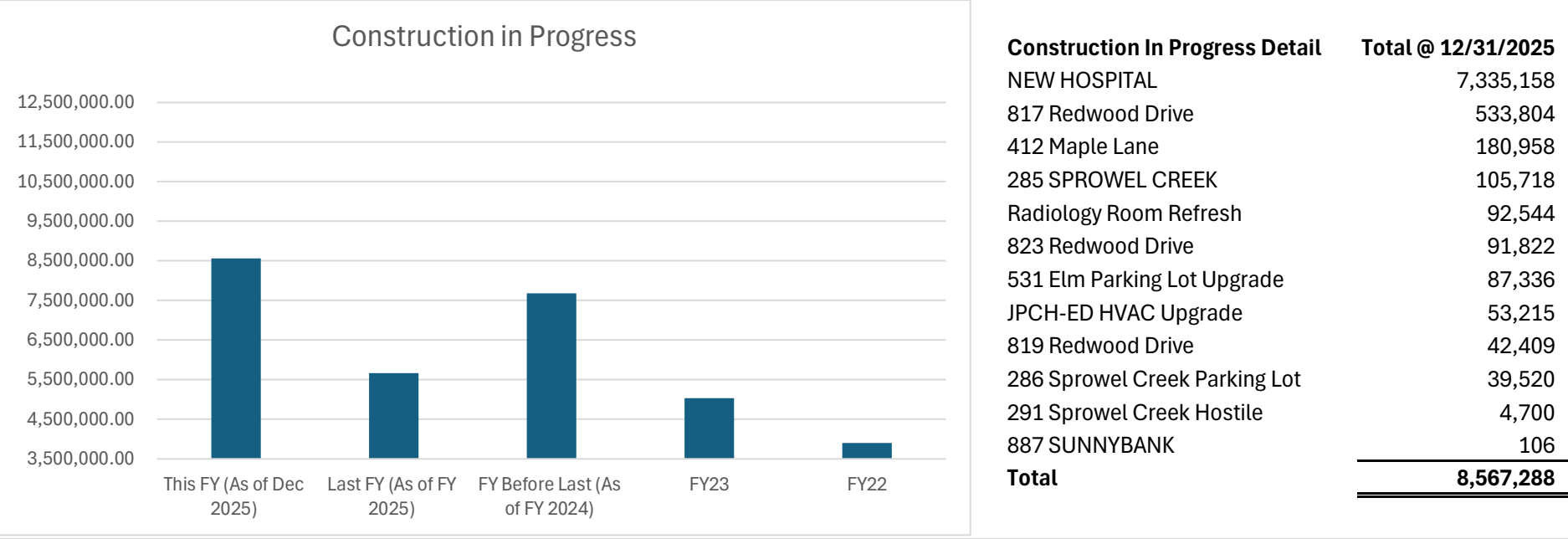
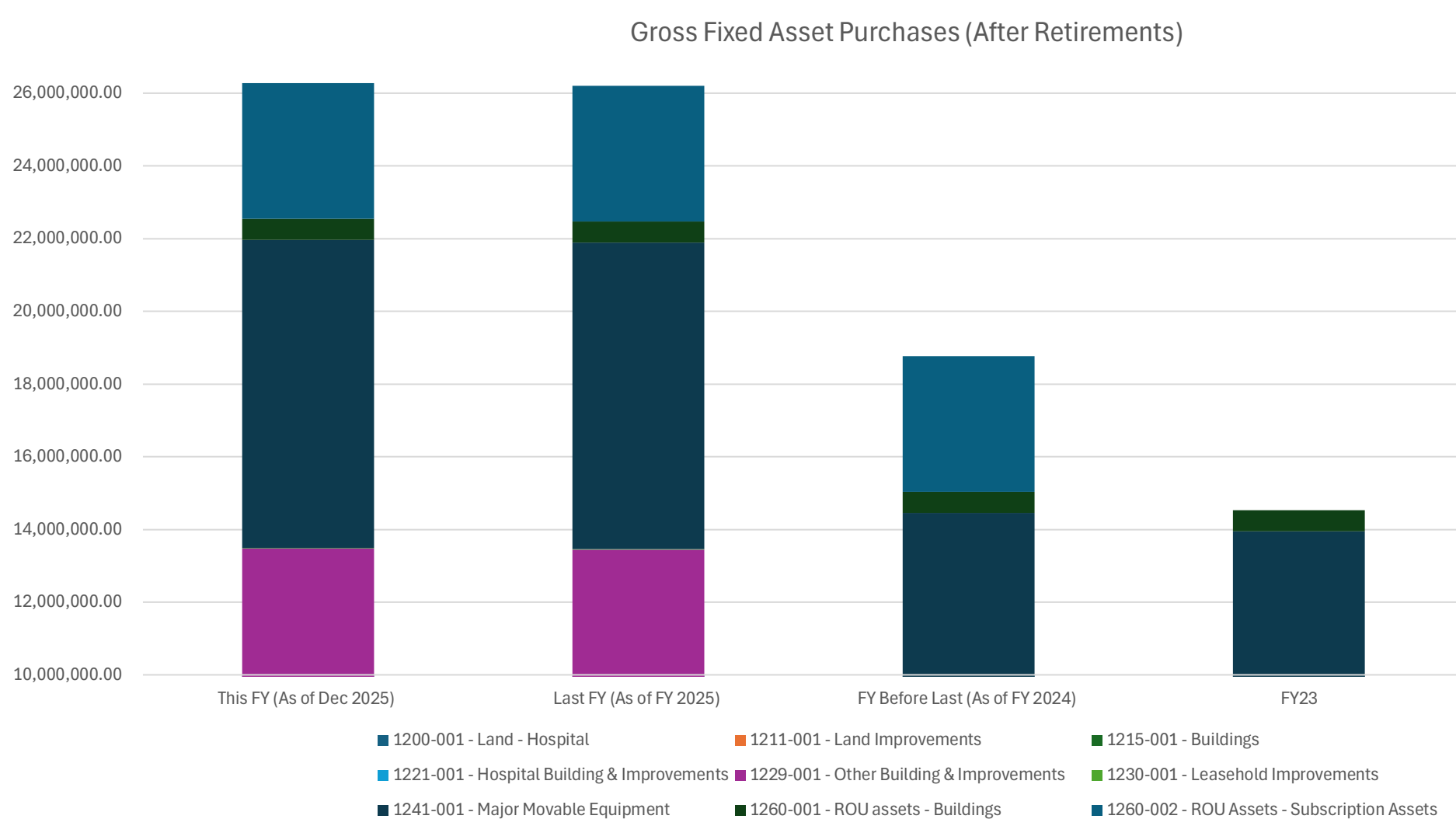
By Webex: IT Specialist Steve McShane, and HIM Manager Remy Quinn

- A. Call to Order – Kevin Church called the meeting to order at 10:02 a.m.
 - B. Public Comment (3-minute limit per person) – None
 - C. Announcements
 - 1. Matt announced that we have submitted our IGT payment and should be receiving our funds between January and February.
 - D. Previous Meeting Minutes - None
 - 1. Due to the irregular schedule of Finance, the previous Minutes had been approved at the regularly scheduled Governing Board meeting.
 - E. Discussion and Review
 - 1. September and October Financials – Paul Eves, CFO
 - Paul shared the September and October Income and Balance Sheets with the Board.
 - The board informed Paul that they would like to see the November and December Income statements when we meet again in January.
 - 2. September and October 2025 HRG Report – Marie Brown, PFS Manager
 - Marie shared the HRG report with the Committee. Unfortunately, AR is trending up, but we anticipate it will trend back down after the new year.
 - The Elevate team has been a huge asset to the district; they have assisted in training our Clinic doctors, and their complete charting has really assisted the billing teams.
 - F. Discussion Items to Report to the Board –
 - 1. September and October 2025 Financials.
 - G. Next Meeting: Friday, January 23, 2026.
 - H. Adjourned at 10:26 a.m.
-

Southern Humboldt Community Healthcare District
Comparative SoHum Balance Sheet
5 Year Look Back - FY22 through End of Dec 2025

	This FY (As of Dec 2025)	Last FY (As of FY 2025)	FY Before Last (As of FY 2024)	FY23	FY22
ASSETS					
Current Assets					
Total Bank	1,173,339	5,085,807	8,242,122	10,263,542	12,749,303
Total Accounts Receivable	6,039,521	6,881,152	7,312,024	2,326,716	1,696,446
Total Other Current Asset	15,221,603	6,329,263	3,094,801	628,810	2,373,170
Total Current Assets	22,434,463	18,296,222	18,648,947	13,219,068	16,818,919
Fixed Assets					
1200-001 - Land - Hospital	1,193,526	1,193,526	1,163,216	1,028,216	959,877
1211-001 - Land Improvements	553,251	553,251	553,251	553,251	553,251
1215-001 - Buildings	1,489,909	1,489,909	1,367,015	1,474,356	2,516,797
1221-001 - Hospital Building & Improvements	6,680,242	6,680,242	119,716	119,716	
1229-001 - Other Building & Improvements	3,550,715	3,526,173	3,447,325	3,387,733	
1230-001 - Leasehold Improvements	12,785	12,785	12,785	12,785	
1241-001 - Major Movable Equipment	8,477,163	8,433,015	7,788,684	7,378,269	6,117,944
1246-001 - Accumulated Depreciation - ROU equipment	(1,143,837)	(1,143,837)	(416,174)	(296,509)	
1247-001 - Accumulated Amortization - SBITA	(438,492)	(438,492)	(438,492)	-	
1250-001 - Construction In Progress	8,567,288	5,669,853	7,683,040	5,029,861	3,901,331
1260-001 - ROU assets - Buildings	580,234	580,234	580,234	580,234	
1260-002 - ROU Assets - Subscription Assets	3,735,812	3,735,812	3,735,812	-	
1261-001 - Accum Depr- Land Improvements	(221,028)	(207,224)	(179,615)	(152,007)	
1270-001 - Accum Depr - Buildings	(982,116)	(950,234)	(969,656)	(818,630)	
1271-001 - Accum Depr - Hosp Buildings	(285,786)	(60,629)	(21,175)	(13,777)	
1279-001 - Accum Depr - Oth Buildings	(1,619,525)	(1,564,564)	(1,310,111)	(1,230,863)	
1280-001 - Accum Depr - Leasehold Imprmnt	(12,785)	(12,785)	(12,785)	(12,785)	
1291-001 - Accum Depr - Major Movable Equipment	(6,902,401)	(6,672,550)	(6,186,504)	(5,710,330)	(6,345,119)
Total Fixed Assets	23,234,960	20,824,487	16,916,567	11,329,520	7,704,081
Total ASSETS	45,669,423	39,120,709	35,565,514	24,548,588	24,523,000
Liabilities & Equity					
Current Liabilities					
Total Accounts Payable	2,899,079	1,684,811	959,621	346,403	197,742
Total Other Current Liability	7,637,369	1,762,548	1,406,791	927,074	4,989,519
Total Current Liabilities	10,536,450	3,447,359	2,366,412	1,273,477	4,608,252
Long Term Liabilities					
2250-020 - LEAF Data Backup Liability	-	-	53,135	106,365	
2250-025 - Maple Lane Loan	177,121	195,197	227,867	262,814	
2250-030 - ELGA Lease Loan	1,563,538	1,723,278	-	-	
2260-001 - Help II Loan	1,786,734	1,829,893	1,907,907	1,184,026	511,000
2273-002 - Lease obligations	730,124	730,124	730,124	236,003	
Total Long Term Liabilities	4,257,518	4,478,493	2,919,033	1,789,208	511,000
Equity					
Equity					
2910-001 - Fund Balance	3,027,989	3,027,989	3,027,989	3,027,989	3,027,989
2910-100 - Fund Balance - Disprport Share	(146,589)	(146,589)	(146,589)	(146,589)	(146,589)
2910-200 - Fund Balance - Donations	26,635	26,635	26,635	26,635	26,635
2920-001 - Fund Balance - Beta JPA	(77,074)	(77,074)	(77,074)	(77,074)	(77,074)
Total - Equity	2,830,961	2,830,961	2,830,961	2,830,961	2,830,961
Retained Earnings	28,363,896	27,449,107	18,654,947	16,913,017	14,808,778
Net Income	(319,402)	914,789	8,794,160	1,741,925	1,185,000
Total Equity	30,875,455	31,194,859	30,280,069	21,485,903	18,824,739
Total Liabilities & Equity	45,669,423	39,120,709	35,565,514	24,548,588	24,523,000

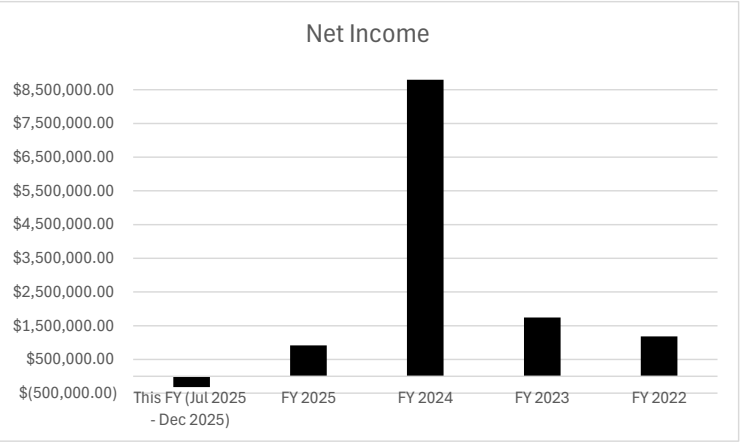
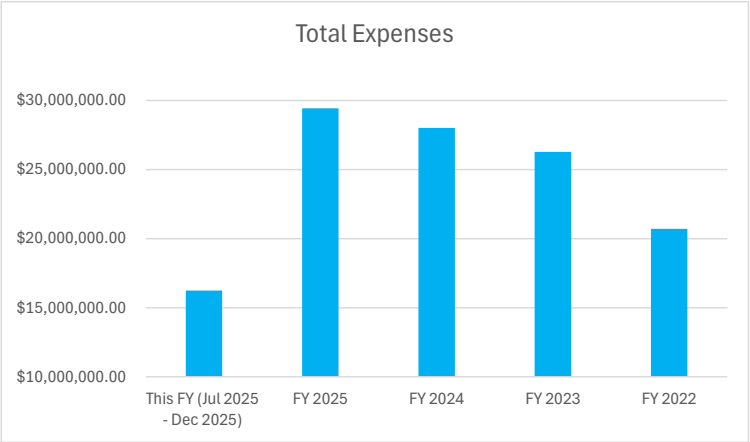
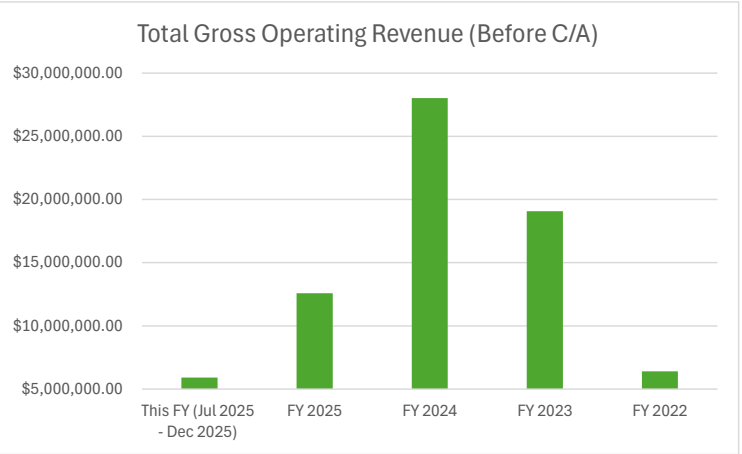
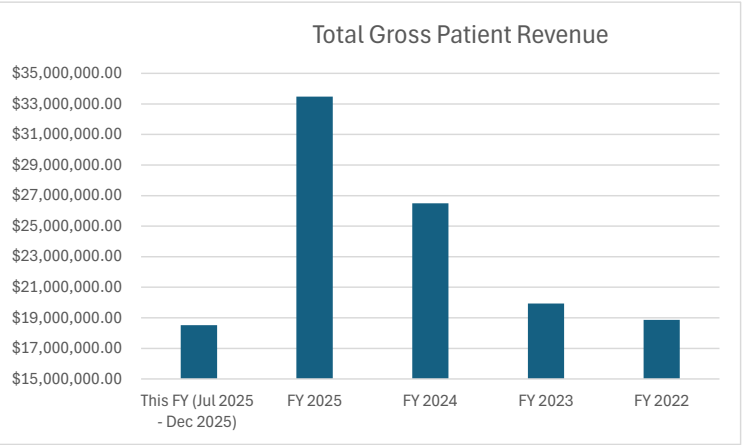
Southern Humboldt Community Healthcare District
Comparative SoHum Balance Sheet Graphs



Southern Humboldt Community Healthcare District
Comparative SoHum Income Statement
5 Year Look Back - FY22 through End of Dec 2025

	This FY (Jul 2025 - Dec 2025)	FY 2025	FY 2024	FY 2023	FY 2022
Revenue					
Gross Patient Revenue					
Total - Inpatient	1,786,451.00	3,214,097.00	2,750,183.00	2,946,481.00	2,176,244.00
Total - Inpatient Ancillary	370,362.00	552,816.00	359,641.00	515,457.00	290,138.00
Total - Outpatient	11,075,589.00	19,542,813.00	15,724,614.00	10,154,038.00	15,517,764.00
Total - Outpatient Ancillary	5,284,909.00	10,163,600.00	7,666,152.00	6,321,148.00	883,854.00
Total Patient Revenue	18,517,311.00	33,473,326.00	26,500,590.00	19,937,124.00	18,868,000.00
Deductions from Revenue					
Total Operating IGTs & Supplemental	(5,208,155.00)	(11,688,152.00)	(9,497,749.00)	(10,815,285.00)	(3,600,000.00)
Total - Contractual Allowances	8,984,153.00	16,057,528.00	6,726,785.00	7,458,971.00	5,690,484.00
Provision for Bad Debts					
5800-010 - Bad Debt - Retail Pharmacy	(50,607.00)	(105,704.00)	(147,428.00)	-	
5800-400 - Bad Debt Expense	(174,896.00)	(758,716.00)	(24,792.00)	(48,578.00)	
5800-012 - Bad Debt Expense - Fort Optometry	-	-	(264,515.00)	-	
Total - Provision for Bad Debts	225,503.00	864,420.00	436,735.00	48,578.00	404,249.00
Total - Other Allowances / Deductions	141,579.00	449,870.00	(869,207.00)	1,143,031.00	1,400,263.00
Total - Cost Of Sales	(22.00)	(107.00)	-	-	-
Total Deductions	4,143,058.00	5,683,559.00	(3,203,436.00)	(2,164,705.00)	3,894,996.00
Net Patient Revenue	14,374,253.00	27,789,767.00	29,704,026.00	22,101,829.00	13,857,000.00
Total Other Operating Revenue	517,638.00	859,040.00	5,051,568.00	4,421,876.00	39,000.00
Total Operating Revenue	14,891,891.00	28,648,807.00	34,755,594.00	26,523,705.00	13,896,000.00
Expenses					
Total - Salaries & Wages	7,649,399.00	12,324,246.00	9,809,582.00	10,305,733.00	7,665,000.00
Total - Employee Benefits	2,826,244.00	4,553,596.00	3,890,153.00	2,235,101.00	2,659,000.00
Total - Professional Fees	2,202,857.00	5,332,521.00	3,861,034.00	3,198,652.00	2,626,000.00
Total - Supplies	644,628.00	1,297,196.00	5,113,726.00	5,712,127.00	2,514,000.00
Total - Repairs & Maintenance	150,959.00	290,698.00	335,812.00	342,050.00	324,000.00
Total - Purchased Services	1,467,165.00	3,063,109.00	2,114,981.00	2,224,256.00	2,224,000.00
Total - Utilities	171,173.00	351,589.00	304,523.00	276,547.00	290,000.00
Total - Insurance	137,192.00	238,076.00	172,820.00	172,223.00	110,000.00
Total - Depreciation/ Amortization	555,654.00	1,520,657.00	1,299,612.00	1,057,818.00	887,000.00
Total - Other	431,868.00	461,335.00	1,111,431.00	761,844.00	1,413,000.00
Total Operating Expenses	16,237,139.00	29,433,023.00	28,013,674.00	26,286,351.00	20,712,000.00
Operating Profit (Loss)	(1,345,248.00)	(784,216.00)	6,741,920.00	237,354.00	(6,816,000.00)
Total - Tax Revenue	699,029.00	1,411,946.00	1,084,388.00	1,100,133.00	
Total - Other Non Operating Revenue (Expense)	264,030.00	233,199.00	773,828.00	344,097.00	8,001,000.00
Total - Interest Income	62,786.00	53,857.00	194,029.00	62,545.00	
Net Non Operating Revenue (Expense)	1,025,845.00	1,699,002.00	2,052,245.00	1,506,775.00	8,001,000.00
Net Income (Loss)	(319,403.00)	914,788.00	8,794,165.00	1,744,129.00	1,185,000.00

Southern Humboldt Community Healthcare District
Comparative SoHum Income Statement Graphs



Southern Humboldt Community Healthcare District

November 2025

EPIC AR Overview

AR By Financial Class	October Totals	November Totals	Overall Decrease/Increase
Medicaid	\$2,502,694.19	\$2,280,677.75	(\$222,016.44)
Self-Pay	\$1,451,392.55	\$1,502,515.38	\$51,122.83
Medicare	\$1,416,760.83	\$1,569,772.30	\$153,011.47
Commercial	\$403,788.09	\$384,323.89	(\$19,464.20)
Blue Shield	\$217,845.49	\$203,986.10	(\$13,859.39)
Tricare	\$108,998.17	\$137,739.99	\$28,741.82
Blue Cross	\$139,806.16	\$155,159.56	\$15,353.40
Workers Comp	\$97,572.27	\$73,291.82	(\$24,280.45)
CareOregon	\$10,551.72	\$10,551.72	\$0.00
DMAP Medicaid	\$4,426.79	\$4,426.79	\$0.00
Other	\$3,687.42	\$14,601.08	\$10,913.66
Undistributed	(\$101,197.63)	(\$112,919.51)	(\$11,721.88)
			\$0.00
Total AR	\$6,256,326.05	\$6,224,126.87	(\$32,199.18)

	October	November
Unbilled AR Days	12.3	8.4
Insurance AR Days	35.8	43
Self Pay AR Days	14.3	14.4
Total AR Days	62.4	65.8

Days in AR increased by 3.4 days.

GOAL: 55 days

- Insurance AR days up 7.2 AR days. The increase is primarily due to 2 reasons:
 - A/R Inventory "Over 30 day with no touch" increased by 210 accounts - a 47% increase. Root cause: A purposeful change in daily workflow did not function as expecting. See plan to resolve below.
 - Due to the holiday season, several billers took time off which impacted days in A/R:
 - PB Medicaid biller- 2 days*
 - HB Medicaid biller- 6 days*
 - HB and PB Commercial biller- 4 days*
 - HB and PB Medicare Biller- 5 days*
- Self-pay AR days up .1 AR days. No roadblocks identified.
- Unbilled AR down 3.9 AR days.

Roadblocks:

- Aetna Medicare Advantage:** Claims were processed but reflected \$0 payments. This issue is currently being addressed with weekly calls to the payor for status updates. There are 59 outstanding accounts affected by this issue. We have escalated to a supervisor on 12/12 and were told to allow 14 days for resolution.

Operational Updates

- We have changed our approach to the inventory by sending targeted worklists to the billing team that prioritize accounts aged over 30 days with no activity. We are hopeful that this approach will reduce the overall insurance AR days.
- We are monitoring both productivity and quality of daily work done by billers to ensure that the actions taken are moving the accounts forward towards resolution.

*To better understand the notable increase in Days in A/R for calendar year 2025, controller is working with Trubridge manager to use more data driven reporting specific to individual biller's productivity as seen above. We hope to implement as soon as possible at the new year.





Monthly KPI Scorecard

Facility Name: Southern Humboldt
Month: December 2025

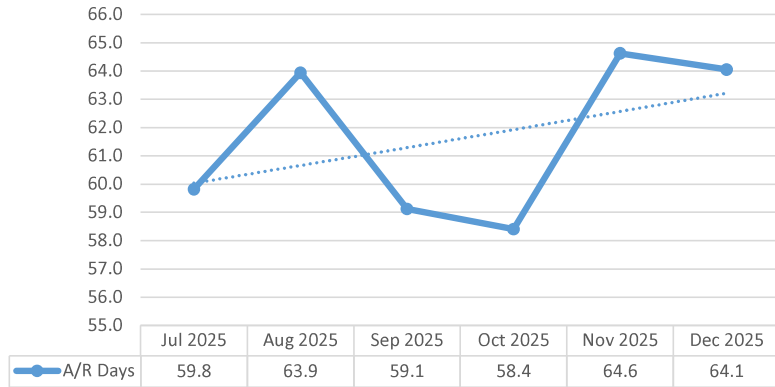
<u>Aging Metrics</u>	<u>KPI Actual</u>	<u>KPI Goal</u>	<u>Goal Var +/-</u>	<u>LM Actual</u>	<u>% CHG LM</u>
Facility A/R Days	64.1	55	9.1	64.6	-1%
Total Insurance A/R % >90 Days	35%	15%	20%	36%	-1%
BCBS A/R % >90 Days	45%	10%	35%	29%	16%
Medicare A/R % >90 Days	27%	10%	17%	27%	0%
Medicaid A/R % >90 Days	34%	15%	19%	37%	-3%
Commercial A/R % >90 Days	52%	15%	37%	49%	3%
Self-Pay >90 % of Total A/R	22%	35%	-13%	18%	4%
Credit Balances A/R Days	-2.8	-2	-0.8	-2.7	3%
<u>Cash Collection Metrics</u>	<u>KPI Actual</u>	<u>KPI Goal</u>	<u>Goal Var +/-</u>	<u>LM Actual</u>	<u>% CHG LM</u>
MTD Cash Collections	\$ 1,819,189.16	\$ 1,836,349.52	-1%	\$ 1,302,303.25	40%
POS Collections	0%	3%	-3%	1%	17%
<u>Billing Metrics</u>	<u>KPI Actual</u>	<u>KPI Goal</u>	<u>Goal Var +/-</u>	<u>LM Actual</u>	<u>% CHG LM</u>
DNRP A/R Days (Discharged Not Submitted to Payer)	11.4	6	5.4	12.2	-6%
% of Zero Pay Denials vs. Total Remitted	9%	4%	5%	14%	-5%
RCM Imported Clean Claim % (If Available)	98%	75%	23%	97%	1%
<u>Adjustment Metrics</u>	<u>KPI Actual</u>	<u>KPI Goal</u>	<u>Goal Var +/-</u>	<u>LM Actual</u>	<u>% CHG LM</u>
Final Insurance Denial % of Gross Patient Revenue	1%	3%	-2%	1%	0%
B/D Recovery % of B/D Adjustments (Gross)	0%	10.0%	-10.0%	0%	0%

<u>KPI Indicator Key</u>	<u>Indicator</u>	<u>Totals</u>	<u>% of Total Metrics</u>
Goal Threshold - Pass		4	27%
Goal Threshold - Neutral		2	13%
Goal Threshold - Fail		9	60%
		15	100%

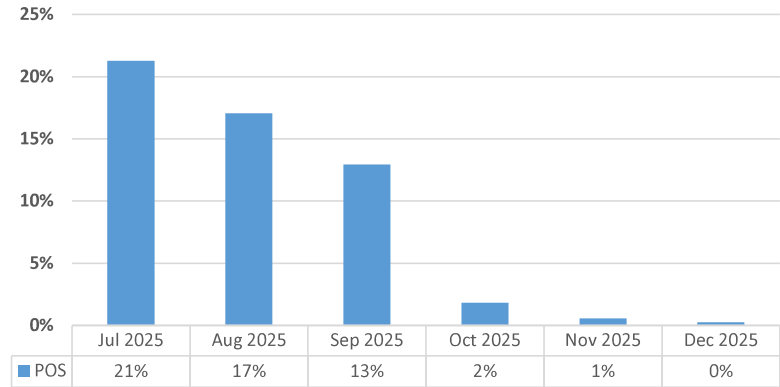
Monthly KPI Metrics

<u>KPI Metric</u>	<u>Jul 2025</u>	<u>Aug 2025</u>	<u>Sep 2025</u>	<u>Oct 2025</u>	<u>Nov 2025</u>	<u>Dec 2025</u>
<i>Gross A/R Days</i>	59.8	63.9	59.1	58.4	64.6	64.1
<i>A/R Day (Goal - Short Term)</i>	55.0	55.0	55.0	55.0	55.0	55.0
<i>A/R Day (Goal Variance)</i>	4.8	8.9	4.1	3.4	9.6	9.1
<i>A/R Day (Goal - Long Term)</i>	45.0	45.0	45.0	45.0	45.0	45.0
<i>Total A/R Balance</i>	\$5,901,019.00	\$6,491,385.00	\$6,383,315.00	\$6,207,976.00	\$6,455,281.00	\$6,210,772.30
<i>Total Insurance A/R Balance (less Credits)</i>	\$4,496,399.86	\$5,094,560.32	\$4,935,190.22	\$4,752,345.59	\$4,922,193.56	\$4,599,290.92
<i>Total Self-Pay Balance</i>	\$1,404,619.14	\$1,396,824.68	\$1,448,124.78	\$1,455,630.41	\$1,533,087.44	\$1,611,481.38
<i>Average Daily Revenue (91 Day)</i>	\$98,648.00	\$101,527.00	\$107,957.07	\$106,290.07	\$99,886.52	\$96,963.62
<hr/>						
<i>MTD Cash Collections</i>	\$ 1,895,063.73	\$ 1,251,624.77	\$ 2,716,360.44	\$ 1,490,384.88	\$ 1,302,303.25	\$ 1,819,189.16
<i>BCBS</i>	\$316,105.93	\$195,525.89	\$1,248,496.30	\$243,819.84	\$164,712.54	\$370,355.73
<i>Medicare</i>	\$932,390.37	\$533,434.10	\$932,390.37	\$706,721.03	\$673,588.65	\$937,184.91
<i>Medicaid</i>	\$359,148.53	\$286,585.36	\$359,148.53	\$293,507.87	\$276,668.38	\$48,179.28
<i>Commercial</i>	\$239,418.72	\$200,215.65	\$115,338.42	\$186,228.91	\$138,041.97	\$424,782.53
<i>Self-Pay</i>	\$48,000.18	\$35,863.77	\$60,986.82	\$60,107.23	\$49,291.71	\$38,686.71
<hr/>						
<i>POS Collections (\$) - (Within 7 Days of Dischg)</i>	\$10,205.51	\$6,117.19	\$7,889.61	\$1,109.08	\$279.81	\$101.06
<i>Collection Goal (\$)</i>	\$16,800.06	\$12,552.32	\$21,345.39	\$21,037.53	\$17,252.10	\$13,540.35
<i>% of POS Collections</i>	21%	17%	13%	2%	1%	0%
<i>POS Collections (Goal) - 35% of Self-Pay Collections</i>	35%	35%	35%	35%	35%	35%

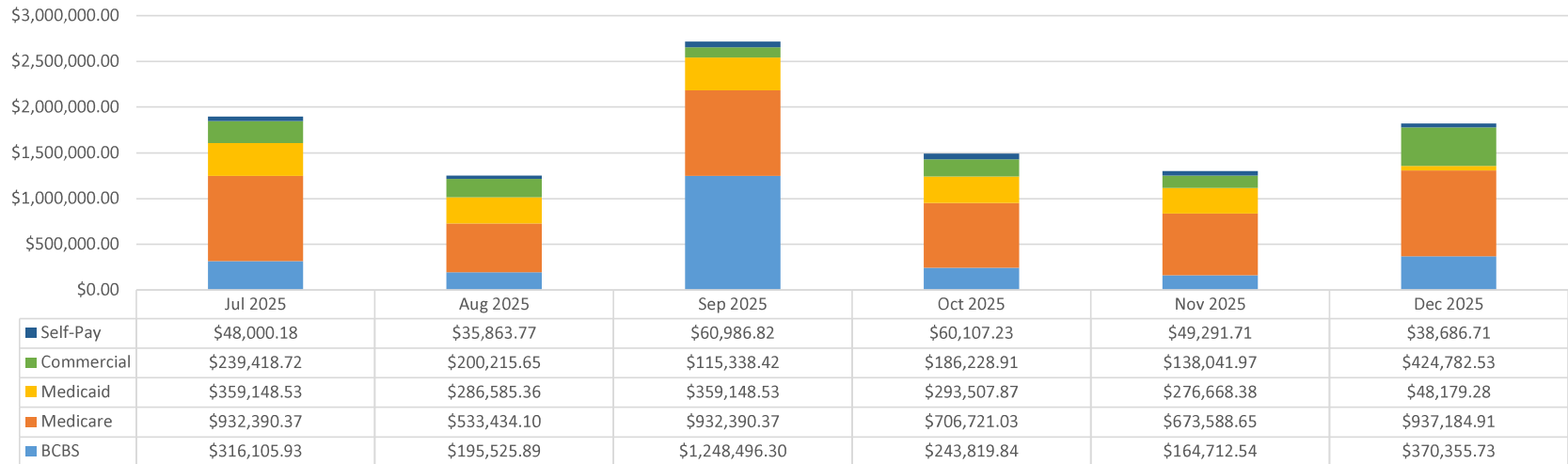
Gross A/R Days



POS Cash Collections

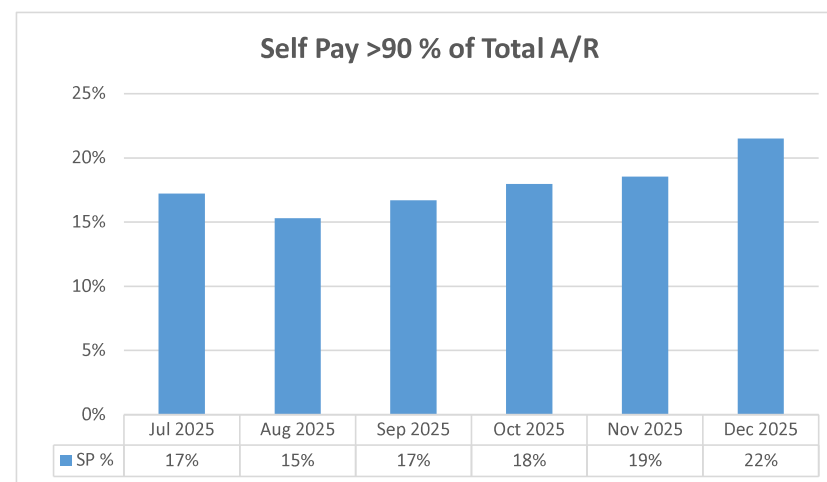
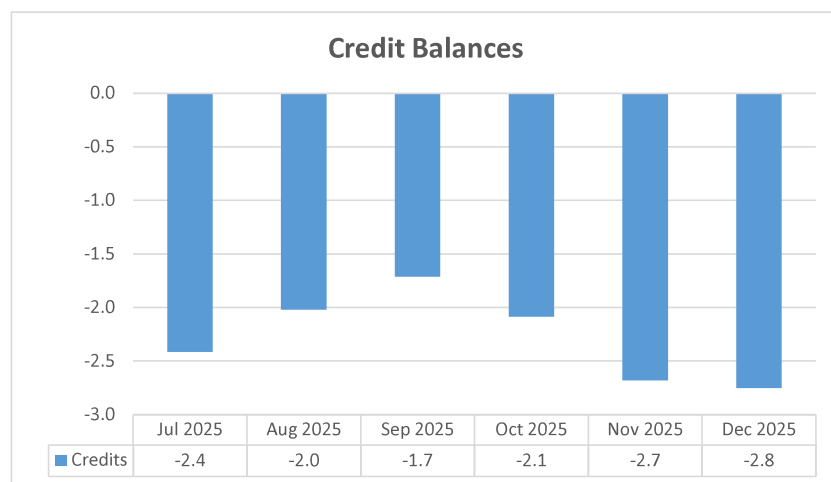
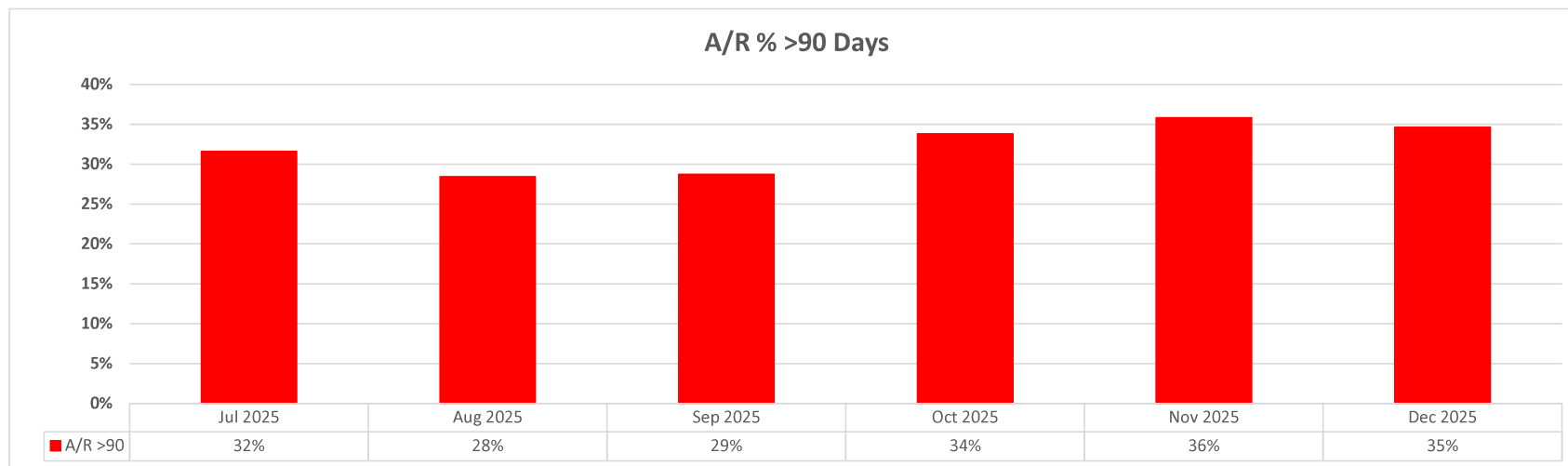


MTD Cash Collections





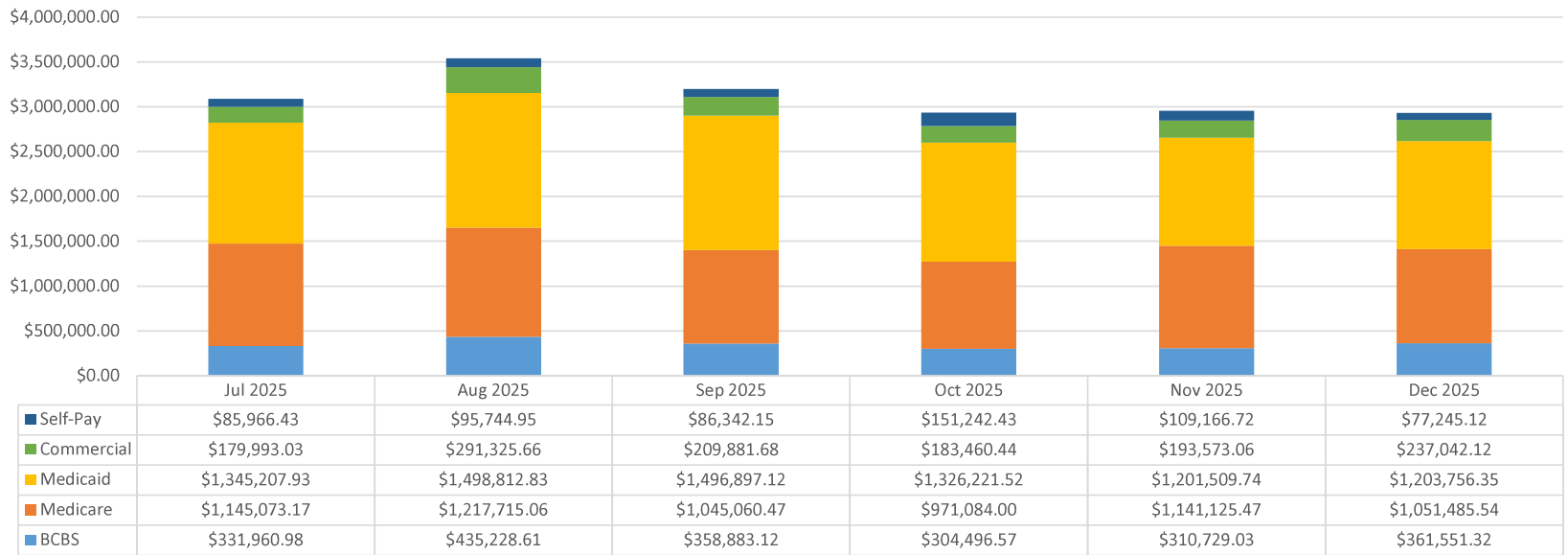
<u>KPI Metric</u>	<u>Jul 2025</u>		<u>Aug 2025</u>		<u>Sep 2025</u>		<u>Oct 2025</u>		<u>Nov 2025</u>		<u>Dec 2025</u>	
<i>Total Insurance A/R Balance (>90 Days)</i>	\$	1,421,919.43	\$	1,448,557.54	\$	1,418,332.17	\$	1,605,711.81	\$	1,763,757.12	\$	1,591,917.98
<i>Total Insurance A/R Days (>90 Days)</i>		14.4		14.3		13.1		15.1		17.7		16.4
<i>Total Insurance A/R % (>90 Days)</i>		32%		28%		29%		34%		36%		35%
<i>Total Insurance A/R % (>90 Days Goal)</i>		15%		15%		15%		15%		15%		15%
<i>Total Insurance A/R % (Goal Variance)</i>		17%		13%		14%		19%		21%		20%
<i>BCBS A/R Balance (>90 Days)</i>	\$	141,583.68	\$	142,188.85	\$	167,298.81	\$	149,163.47	\$	126,562.51	\$	149,591.09
<i>BCBS A/R Days (>90 Days)</i>		1.4		1.4		1.5		1.4		1.3		1.5
<i>BCBS >90 - % of Total Ins A/R >90</i>		10%		10%		12%		9%		7%		9%
<i>BCBS >90 - % of Total Ins A/R</i>		3%		3%		3%		3%		3%		3%
<i>Medicare A/R Balance (>90 Days)</i>	\$	585,213.38	\$	551,006.15	\$	386,425.69	\$	461,139.74	\$	467,955.23	\$	400,450.64
<i>Medicare A/R Days (>90 Days)</i>		5.9		5.4		3.6		4.3		4.7		4.1
<i>Medicare >90 - % of Total Ins A/R >90</i>		41%		38%		27%		29%		27%		25%
<i>Medicare >90 - % of Total Ins A/R</i>		13%		11%		8%		10%		10%		9%
<i>Medicaid A/R Balance (>90 Days)</i>	\$	531,564.81	\$	585,721.41	\$	643,452.73	\$	772,484.09	\$	907,453.17	\$	749,883.53
<i>Medicaid A/R Days (>90 Days)</i>		5.4		5.8		6.0		7.3		9.1		7.7
<i>Medicaid >90 - % of Total Ins A/R >90</i>		37%		40%		45%		48%		51%		47%
<i>Medicaid >90 - % of Total Ins A/R</i>		12%		11%		13%		16%		18%		16%
<i>Commercial A/R Balance (>90 Days)</i>	\$	163,557.56	\$	169,641.13	\$	221,154.94	\$	222,924.51	\$	261,786.21	\$	291,992.72
<i>Commercial A/R Days (>90 Days)</i>		1.7		1.7		2.0		2.1		2.6		3.0
<i>Commercial >90 - % of Total Ins A/R >90</i>		12%		12%		16%		14%		15%		18%
<i>Commercial >90 - % of Total Ins A/R</i>		4%		3%		4%		5%		5%		6%
<i>Self-Pay A/R Balance (>90 Days)</i>	\$	1,015,238.07	\$	993,352.09	\$	1,064,612.84	\$	1,115,263.27	\$	1,197,288.52	\$	1,335,687.87
<i>Self-Pay A/R Days (>90 Days)</i>		10.3		9.8		9.9		10.5		12.0		13.8
<i>Self-Pay >90 % of Total A/R</i>		17%		15%		17%		18%		19%		22%
<i>Credit Balances (\$)</i>	\$	(238,373.39)	\$	(205,279.28)	\$	(184,965.42)	\$	(221,554.26)	\$	(267,640.76)	\$	(266,738.01)
<i>Credit Balances A/R Days</i>		-2.4		-2.0		-1.7		-2.1		-2.7		-2.8
<i>Credit Balances A/R Day (Goal)</i>		-2.0		-2.0		-2.0		-2.0		-2.0		-2.0
<i>Credit Balances A/R Day (Goal Variance)</i>		-0.4		0.0		0.3		-0.1		-0.7		-0.8



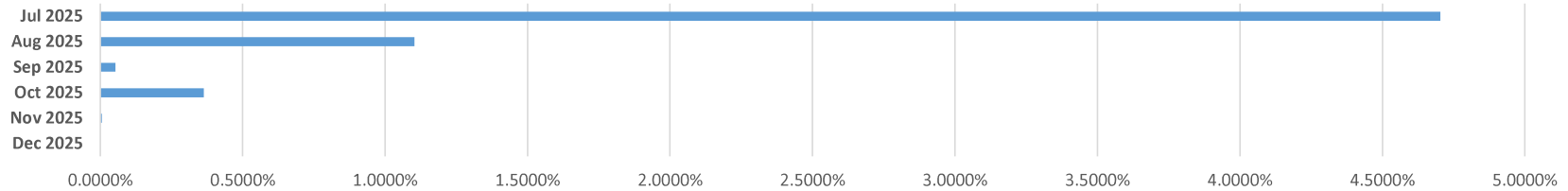


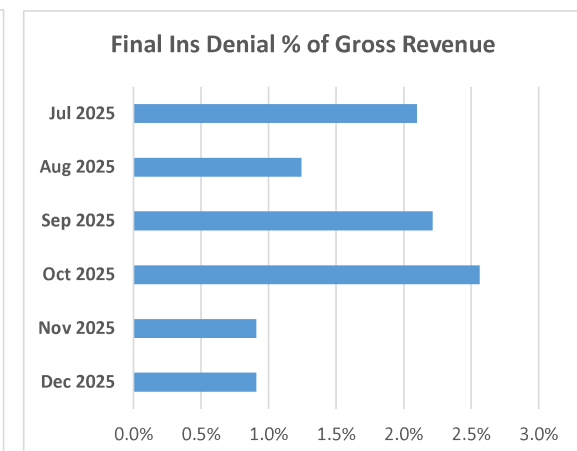
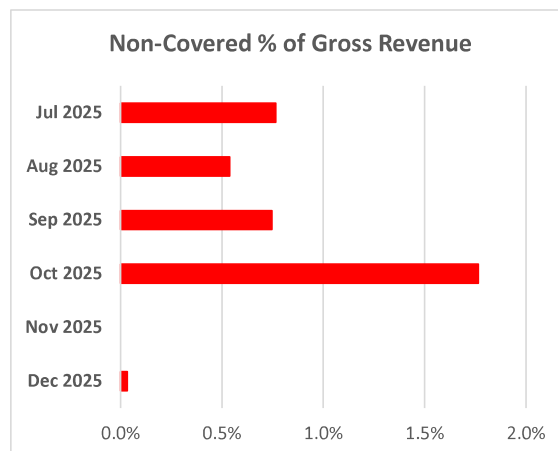
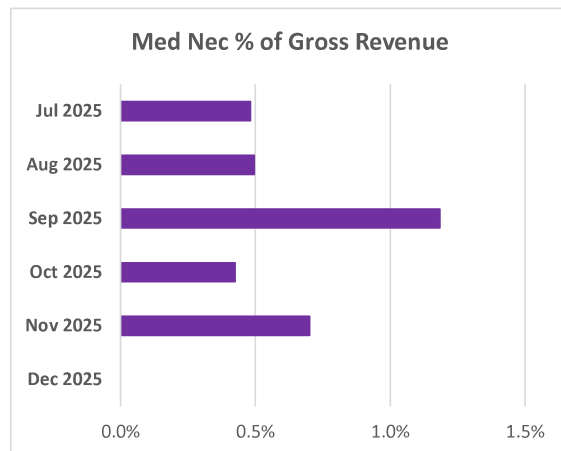
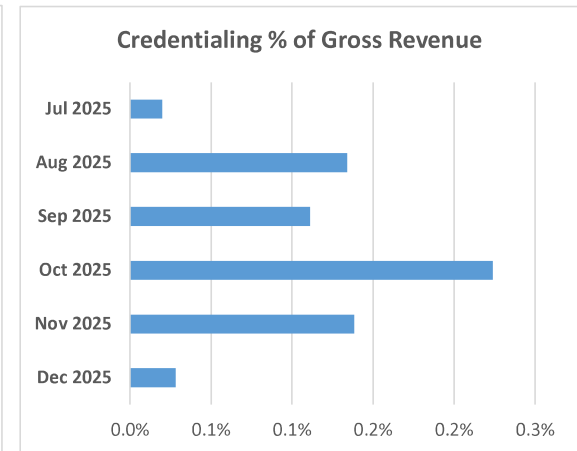
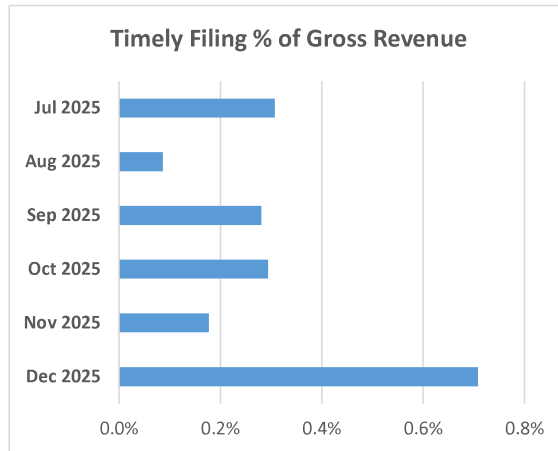
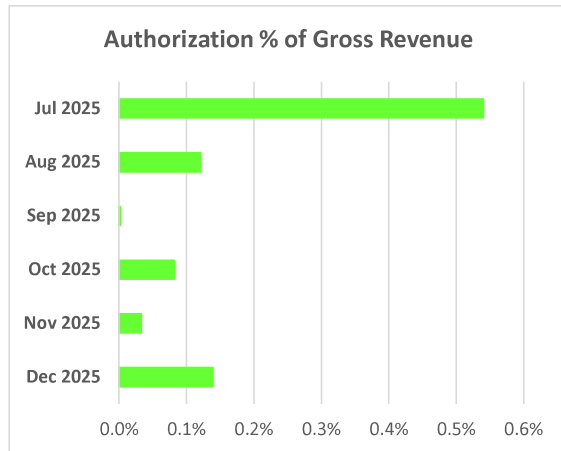
<u>KPI Metric</u>	<u>Jul 2025</u>	<u>Aug 2025</u>	<u>Sep 2025</u>	<u>Oct 2025</u>	<u>Nov 2025</u>	<u>Dec 2025</u>
<i>Gross Revenue (\$)</i>	\$ 3,088,201.54	\$ 3,538,827.11	\$ 3,197,064.54	\$ 2,936,504.96	\$ 2,956,104.02	\$ 2,931,080.45
<i>BCBS</i>	\$331,960.98	\$435,228.61	\$358,883.12	\$304,496.57	\$310,729.03	\$361,551.32
<i>Medicare</i>	\$1,145,073.17	\$1,217,715.06	\$1,045,060.47	\$971,084.00	\$1,141,125.47	\$1,051,485.54
<i>Medicaid</i>	\$1,345,207.93	\$1,498,812.83	\$1,496,897.12	\$1,326,221.52	\$1,201,509.74	\$1,203,756.35
<i>Commercial</i>	\$179,993.03	\$291,325.66	\$209,881.68	\$183,460.44	\$193,573.06	\$237,042.12
<i>Self-Pay</i>	\$85,966.43	\$95,744.95	\$86,342.15	\$151,242.43	\$109,166.72	\$77,245.12
<i>B/D Write-Off Total (\$)</i>	\$ 145,278.00	\$ 39,017.00	\$ 1,691.20	\$ 10,687.17	\$ 150.00	\$ -
<i>B/D % of Gross Revenue</i>	4.7043%	1.1025%	0.0529%	0.3639%	0.0051%	0.0000%
<i>Credentialing Denials Total (\$)</i>	\$615.03	\$4,743.97	\$3,553.13	\$6,576.69	\$4,091.77	\$825.03
<i>Credentialing Denials % of Gross Revenue</i>	0.0%	0.1%	0.1%	0.2%	0.1%	0.0%
<i>Timely Filing Denials Total (\$)</i>	\$9,502.03	\$3,069.12	\$8,989.13	\$8,636.27	\$5,245.77	\$20,762.90
<i>Timely Filing Denials % of Gross Revenue</i>	0.3%	0.1%	0.3%	0.3%	0.2%	0.7%
<i>Medical Necessity Denials Total (\$)</i>	\$14,887.12	\$17,546.39	\$37,860.77	\$12,477.64	\$20,708.27	\$0.00
<i>Medical Necessity Denials % of Gross Revenue</i>	0.5%	0.5%	1.2%	0.4%	0.7%	0.0%
<i>Non-Covered Charges Total (\$)</i>	\$23,684.40	\$19,068.18	\$23,879.39	\$51,800.87	\$0.00	\$982.06
<i>Non-Covered % of Gross Revenue</i>	0.8%	0.5%	0.7%	1.8%	0.0%	0.0%
<i>Authorization Denials Total (\$)</i>	\$16,697.91	\$4,274.39	\$74.62	\$2,409.70	\$982.06	\$4,091.77
<i>Authorization Denials % of Gross Revenue</i>	0.5%	0.1%	0.0%	0.1%	0.0%	0.1%
<i>Insurance Denial Write-Off Amount</i>	\$64,771.46	\$43,958.08	\$70,803.91	\$75,324.48	\$26,936.10	\$26,661.76
<i>% of Gross Revenue</i>	2.1%	1.2%	2.2%	2.6%	0.9%	0.9%
<i>Target Goal %</i>	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
<i>Target Variance %</i>	-0.9%	-1.8%	-0.8%	-0.4%	-2.1%	-2.1%

Gross Revenue (MTD)



B/D % of Gross Revenue

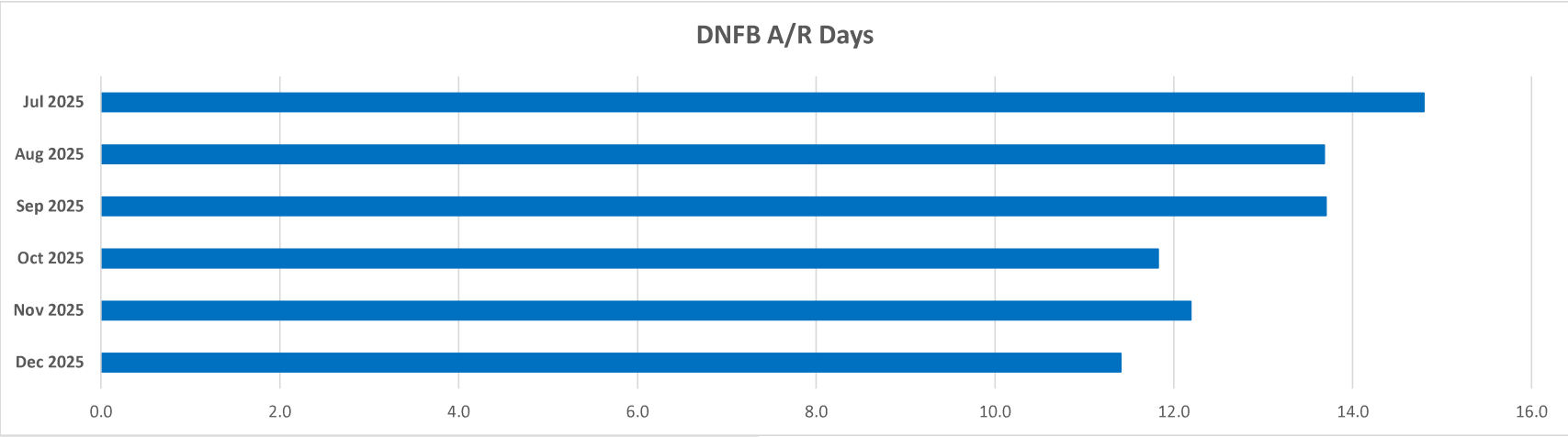
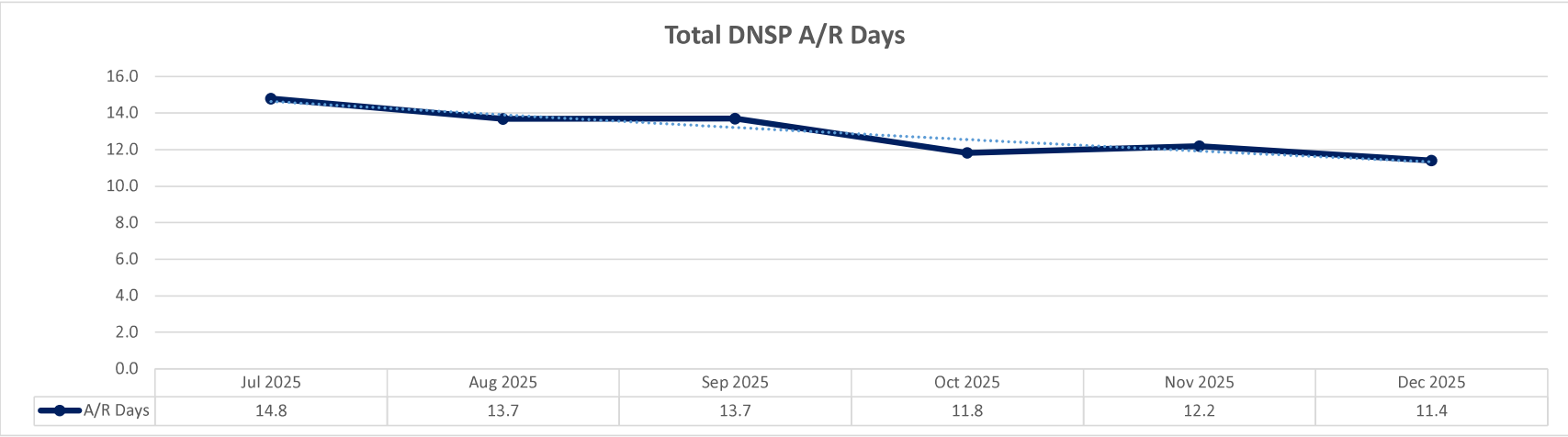




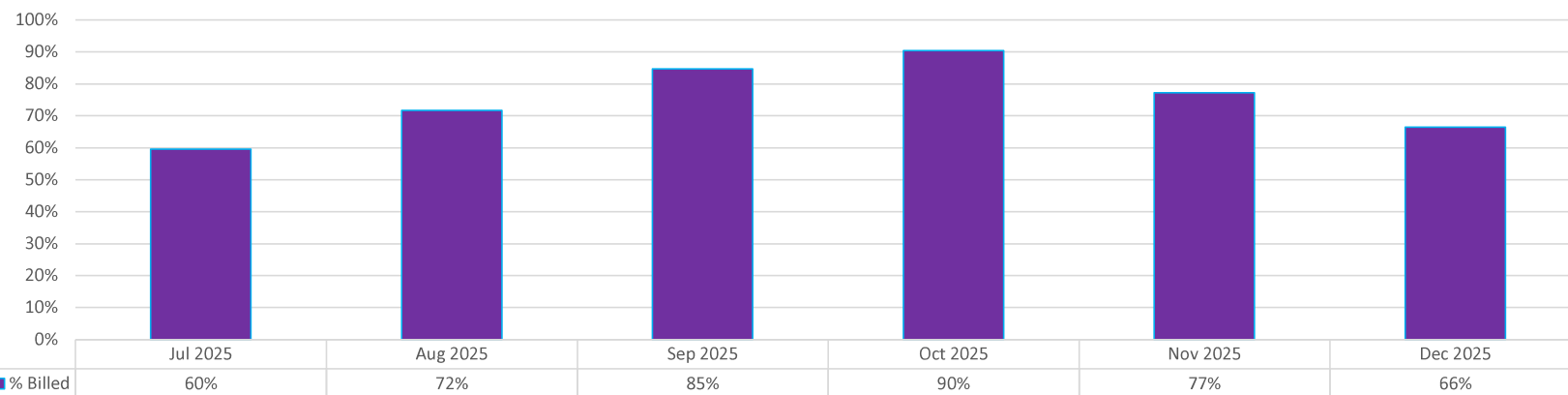


<u>KPI Metric</u>	<u>Jul 2025</u>	<u>Aug 2025</u>	<u>Sep 2025</u>	<u>Oct 2025</u>	<u>Nov 2025</u>	<u>Dec 2025</u>
<i>DNBP \$\$ (Month End)</i>	\$1,459,615.00	\$1,389,088.00	\$1,479,180.00	\$1,256,640.87	\$1,217,784.00	\$1,106,229.00
<i>DNBP A/R Days (Month End)</i>	14.8	13.7	13.7	11.8	12.2	11.4
<i>DNBP A/R Days (Goal)</i>	6.0	6.0	6.0	6.0	6.0	6.0
<i>DNBP A/R Days (Goal Variance)</i>	-8.8	-7.7	-7.7	-5.8	-6.2	-5.4
<i>DNFB \$\$ (Month End)</i>	\$1,459,615.00	\$1,389,088.00	\$1,479,180.00	\$1,256,640.87	\$1,217,784.00	\$1,106,229.00
<i>DNFB A/R Days (Month End)</i>	14.8	13.7	13.7	11.8	12.2	11.4
<hr/>						
<i>Total Insurance Discharges(Monthly Total)</i>	2526	2066	2081	2354	2836	3015
<i>*Total Insurance Discharges (Total Billed)</i>	1506	1481	1762	2128	2188	2004
<i>Total Insurance Discharges - Goal 85%</i>	85%	85%	85%	85%	85%	85%
<i>*Total Insurances Discharges (% Billed)</i>	60%	72%	85%	90%	77%	66%
<i>Total Count of Claims Remitted</i>	1993	1494	1557	1805	1901	1952
<i>*Total Zero Pay Denials in the Month (All DOS)</i>	163	191	145	237	266	175
<i>% of Zero Pay vs. Total Remitted</i>	8%	13%	9%	13%	14%	9%
<i>% of Zero Pay vs. Total Remitted (Goal)</i>	4%	4%	4%	4%	4%	4%
<i>% of Zero Pay vs. Total Remitted (Variance)</i>	4%	9%	5%	9%	10%	5%
<i>First Pass Clean Claim % Rate</i>	97%	94%	95%	94%	95%	97%
<i>First Pass Clean Claim % Goal</i>	95%	95%	95%	95%	95%	95%
<i>First Pass Clean Claim % (Variance)</i>	2%	-1%	0%	-1%	0%	2%

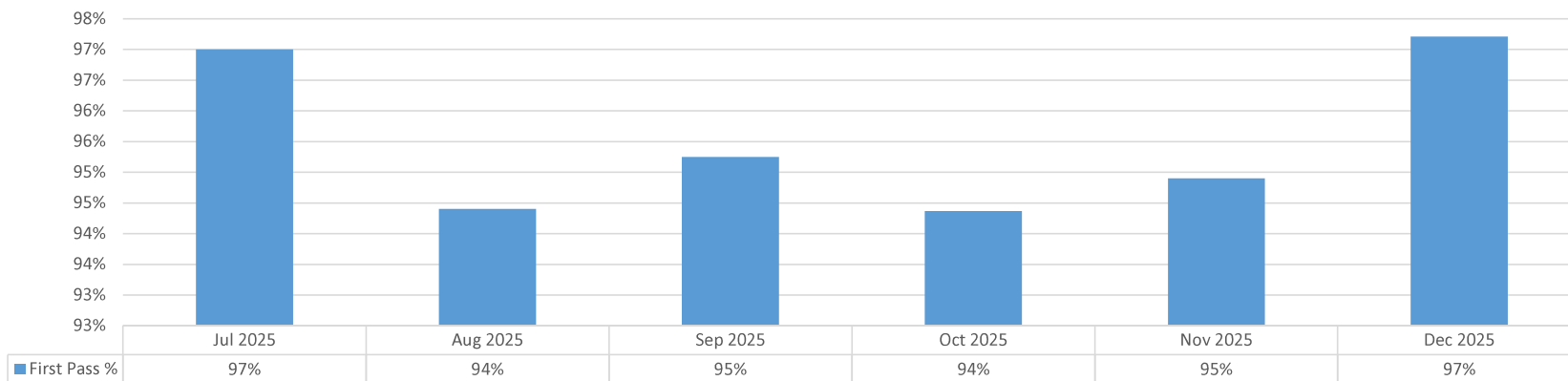
***Billed Claims and Rejection Totals - Primary Claims Only**



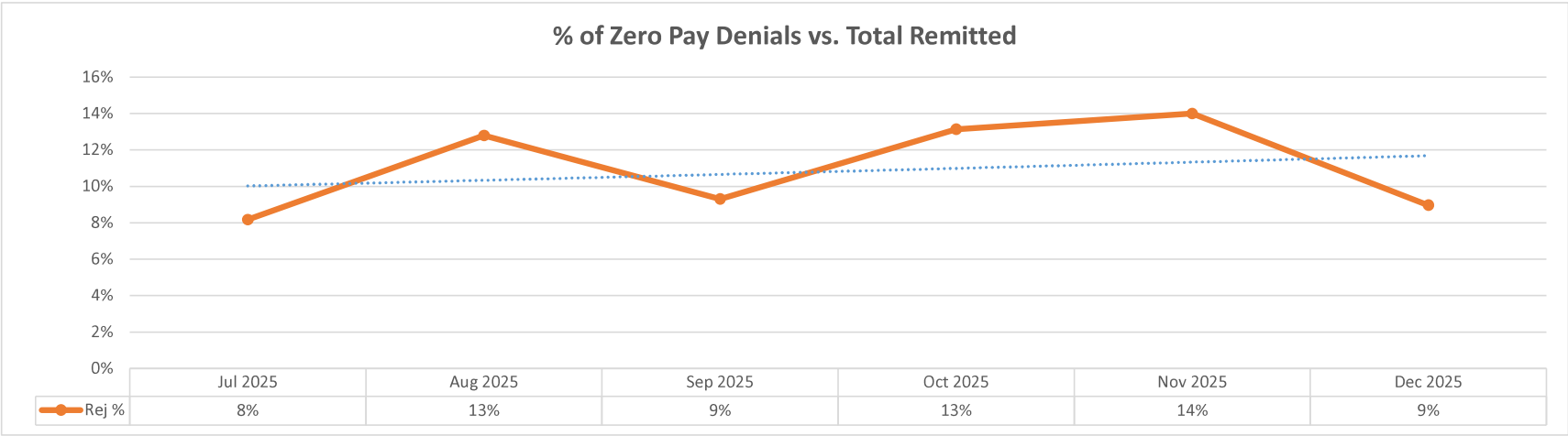
% of Primary Insurance Discharges Billed (MTD)



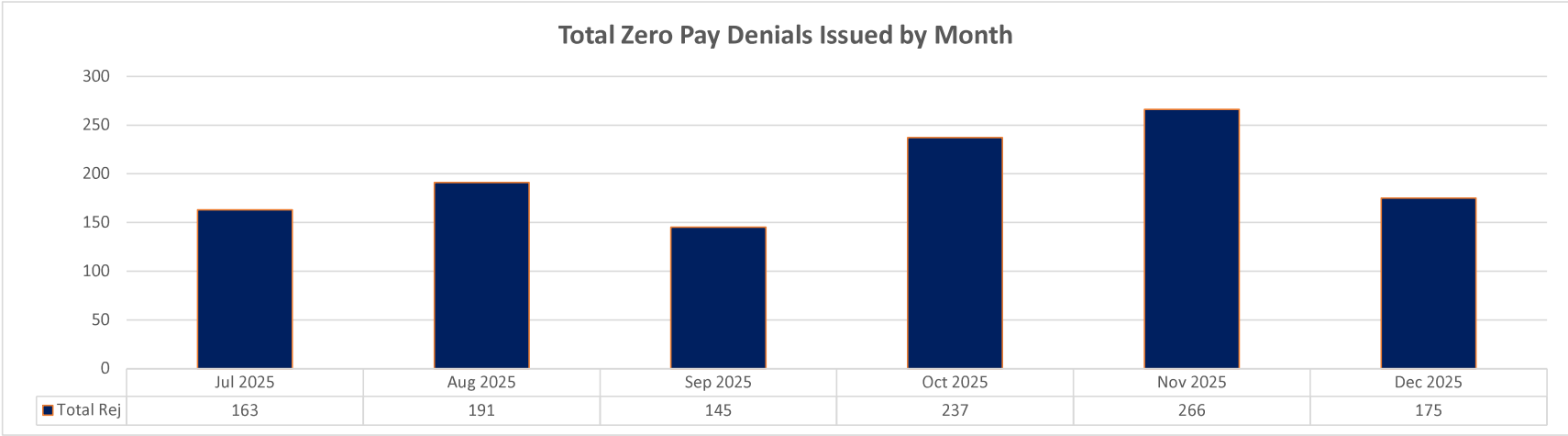
First Pass Clean Claim %



% of Zero Pay Denials vs. Total Remitted



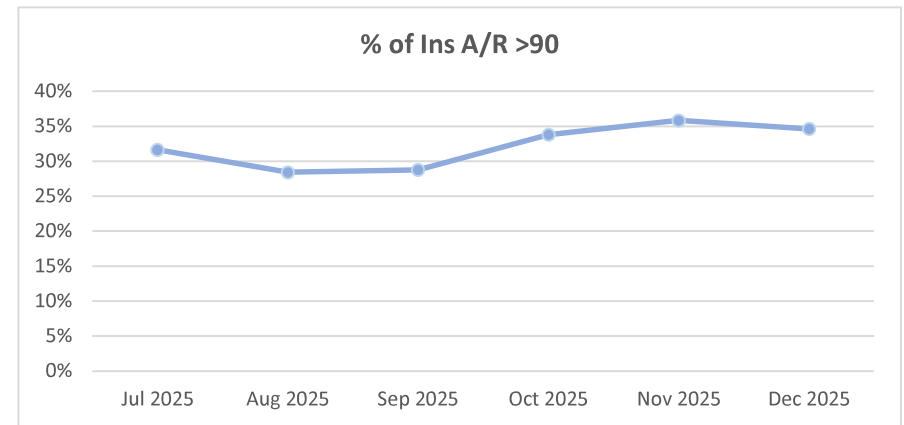
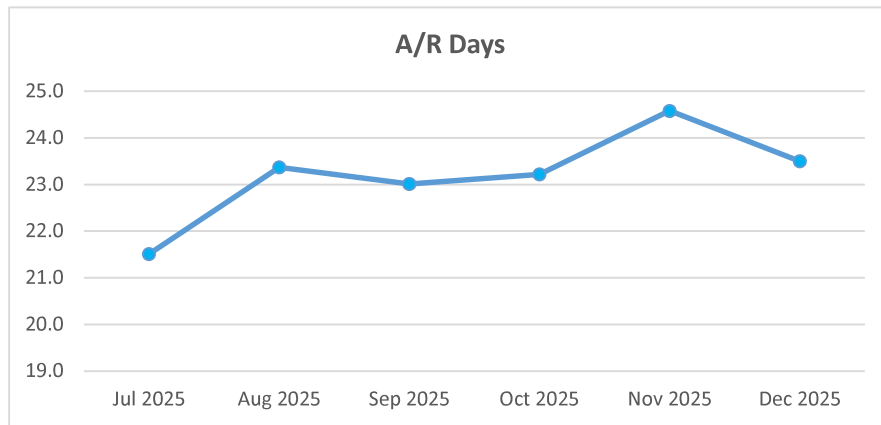
Total Zero Pay Denials Issued by Month





Aging Analysis - Summary of All Payers

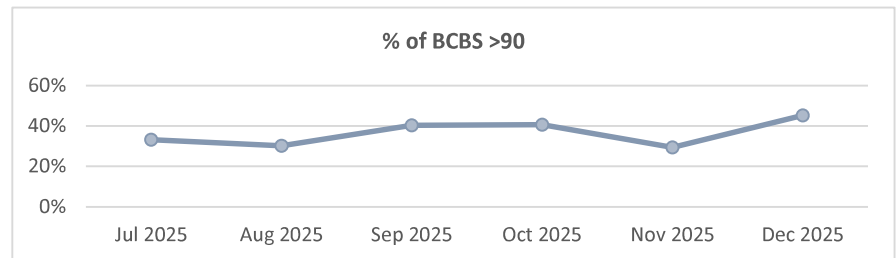
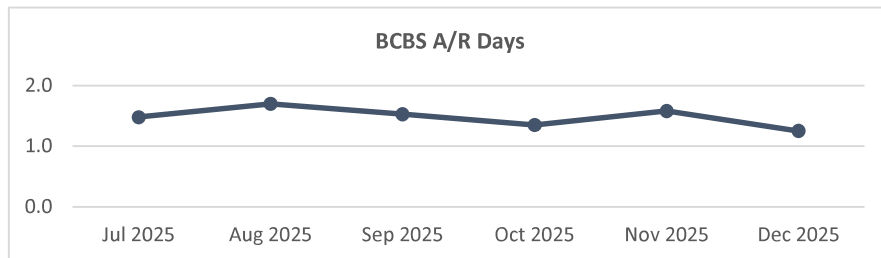
	<u>Jul 2025</u>	<u>Aug 2025</u>	<u>Sep 2025</u>	<u>Oct 2025</u>	<u>Nov 2025</u>	<u>Dec 2025</u>
BCBS	\$424,419.83	\$469,564.96	\$415,294.14	\$366,601.64	\$431,274.84	\$330,771.26
Medicare	\$1,839,440.14	\$1,883,914.24	\$1,540,222.63	\$1,432,732.55	\$1,741,785.50	\$1,479,390.73
Medicaid	\$2,005,251.44	\$2,264,234.19	\$2,305,717.46	\$2,531,928.07	\$2,475,701.11	\$2,231,837.60
Commercial	\$504,245.68	\$440,743.22	\$540,707.26	\$510,392.41	\$533,014.96	\$557,291.33
Self-Pay	\$1,404,619.14	\$1,396,824.68	\$1,448,124.78	\$1,455,630.41	\$1,533,087.44	\$1,611,481.38
Total ATB Balance	\$6,177,976.23	\$6,455,281.29	\$6,250,066.27	\$6,297,285.08	\$6,714,863.85	\$6,210,772.30
Total A/R Days	21.5	23.4	23.0	23.2	24.6	23.5
ADR	\$287,200.66	\$276,265.75	\$271,560.38	\$271,222.54	\$273,168.17	\$264,296.42
Previous Mo. (Net Change %)	0%	4%	-3%	1%	7%	-8%
Total Ins A/R Balances >90	\$1,421,919.43	\$1,448,557.54	\$1,418,332.17	\$1,605,711.81	\$1,763,757.12	\$1,591,917.98
% of Ins A/R Balances >90	32%	28%	29%	34%	36%	35%





BCBS Aging Analysis

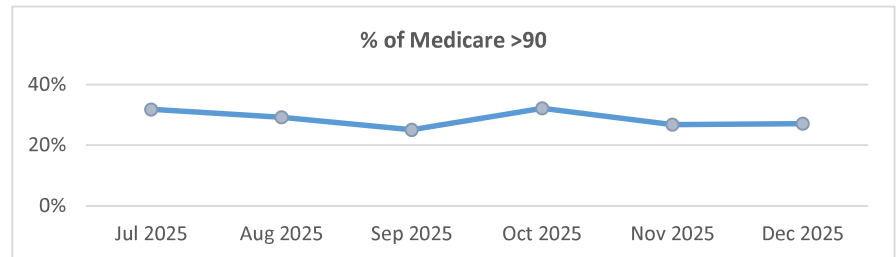
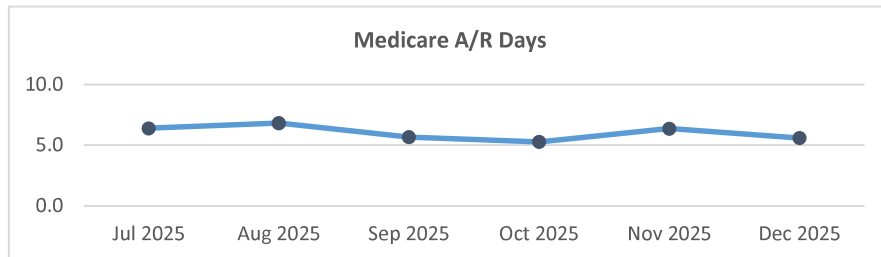
	<u>Jul 2025</u>	<u>Aug 2025</u>	<u>Sep 2025</u>	<u>Oct 2025</u>	<u>Nov 2025</u>	<u>Dec 2025</u>
Credits	-\$18,590.64	-\$24,441.15	-\$24,057.46	-\$31,551.78	-\$32,066.95	-\$39,599.50
In-House	\$2,820.00	\$1,469.45	\$11,691.05	\$0.00	\$0.00	\$2,778.15
Current	\$232,301.48	\$208,655.28	\$137,650.01	\$169,963.73	\$254,328.14	\$143,937.32
>30 Days	\$51,397.58	\$87,524.62	\$80,490.94	\$36,039.93	\$55,428.56	\$46,752.37
>60 Days	\$14,907.73	\$54,167.91	\$42,220.79	\$42,986.29	\$27,022.58	\$27,311.83
>90 Days	\$11,516.03	\$5,321.39	\$34,567.49	\$421.96	\$20,460.03	\$10,806.86
>120 Days	\$130,067.65	\$136,867.46	\$132,731.32	\$148,741.51	\$106,102.48	\$138,784.23
BCBS Balance	\$424,419.83	\$469,564.96	\$415,294.14	\$366,601.64	\$431,274.84	\$330,771.26
BCBS Total A/R Days	1.5	1.7	1.5	1.4	1.6	1.3
Credit A/R Days	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1
In-House A/R Days	0.0	0.0	0.0	0.0	0.0	0.0
Current A/R Days	0.8	0.8	0.5	0.6	0.9	0.5
>30 A/R Days	0.2	0.3	0.3	0.1	0.2	0.2
>60 A/R Days	0.1	0.2	0.2	0.2	0.1	0.1
>90 A/R Days	0.0	0.0	0.1	0.0	0.1	0.0
>120 A/R Days	0.5	0.5	0.5	0.5	0.4	0.5
BCBS % of Total A/R	7%	7%	7%	6%	6%	5%
Previous Mo. (Net Change %)	0%	11%	-12%	-12%	18%	-23%
BCBS Balance >90	\$141,583.68	\$142,188.85	\$167,298.81	\$149,163.47	\$126,562.51	\$149,591.09
% of BCBS >90	33%	30%	40%	41%	29%	45%





Medicare Aging Analysis

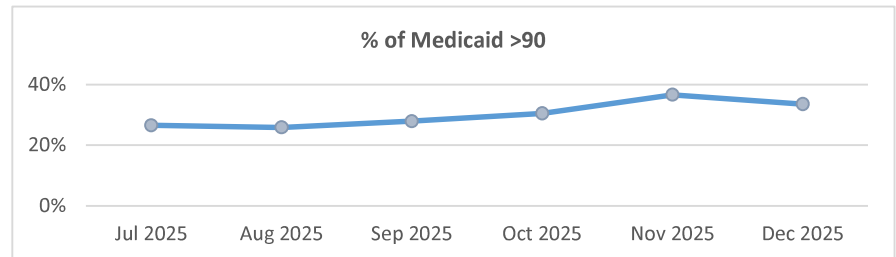
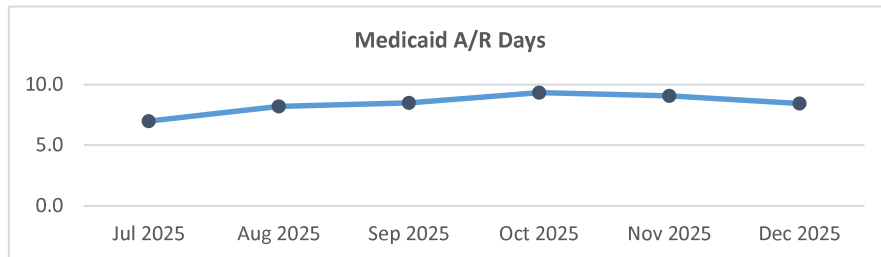
	<u>Jul 2025</u>	<u>Aug 2025</u>	<u>Sep 2025</u>	<u>Oct 2025</u>	<u>Nov 2025</u>	<u>Dec 2025</u>
Credits	-\$122,736.63	-\$86,710.46	-\$45,481.88	-\$66,169.84	-\$87,668.58	-\$42,103.55
In-House	\$96,088.48	\$27,458.58	\$61,951.59	\$36,354.05	\$121,741.96	\$56,561.28
Current	\$922,984.28	\$710,170.33	\$753,403.00	\$730,912.25	\$938,327.96	\$799,609.59
>30 Days	\$222,222.62	\$523,733.66	\$235,844.86	\$173,321.08	\$200,604.45	\$178,225.00
>60 Days	\$135,668.01	\$158,255.98	\$148,079.37	\$97,175.27	\$100,824.48	\$86,647.77
>90 Days	\$126,431.80	\$119,586.15	\$87,778.44	\$88,552.13	\$57,034.30	\$32,735.60
>120 Days	\$458,781.58	\$431,420.00	\$298,647.25	\$372,587.61	\$410,920.93	\$367,715.04
Medicare Balance	\$1,839,440.14	\$1,883,914.24	\$1,540,222.63	\$1,432,732.55	\$1,741,785.50	\$1,479,390.73
Medicare Total A/R Days	6.4	6.8	5.7	5.3	6.4	5.6
Credit A/R Days	-0.4	-0.3	-0.2	-0.2	-0.3	-0.2
In-House A/R Days	0.3	0.1	0.2	0.1	0.4	0.2
Current A/R Days	3.2	2.6	2.8	2.7	3.4	3.0
>30 A/R Days	0.8	1.9	0.9	0.6	0.7	0.7
>60 A/R Days	0.5	0.6	0.5	0.4	0.4	0.3
>90 A/R Days	0.4	0.4	0.3	0.3	0.2	0.1
>120 A/R Days	1.6	1.6	1.1	1.4	1.5	1.4
Medicare % of Total A/R	30%	29%	25%	23%	26%	24%
Previous Mo. (Net Change %)	0%	2%	-18%	-7%	22%	-15%
Medicare Balance >90	\$585,213.38	\$551,006.15	\$386,425.69	\$461,139.74	\$467,955.23	\$400,450.64
% of Medicare >90	32%	29%	25%	32%	27%	27%





Medicaid Aging Analysis

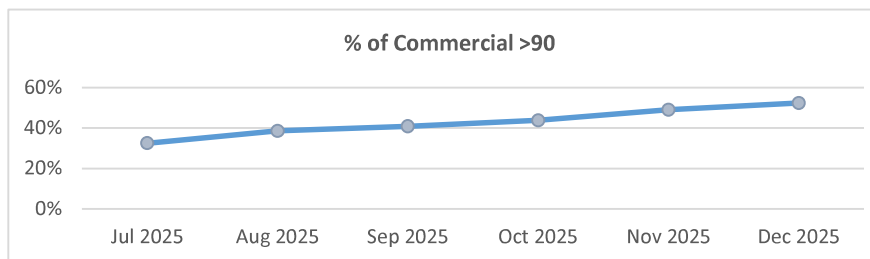
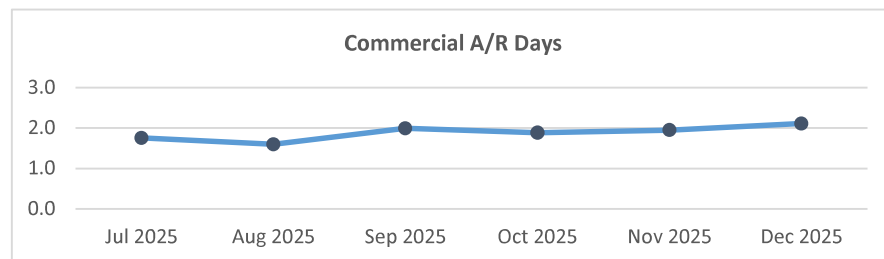
	<u>Jul 2025</u>	<u>Aug 2025</u>	<u>Sep 2025</u>	<u>Oct 2025</u>	<u>Nov 2025</u>	<u>Dec 2025</u>
Credits	\$1,512.45	\$480.20	-\$4,270.60	-\$8.70	-\$3,035.68	-\$4,189.87
In-House	\$211,143.87	\$129,231.52	\$79,760.11	\$21,536.64	\$52,799.92	\$86,046.38
Current	\$872,333.40	\$1,118,199.74	\$1,116,644.15	\$1,108,769.20	\$932,506.76	\$693,534.60
>30 Days	\$272,774.92	\$286,645.30	\$310,650.09	\$391,023.17	\$447,496.99	\$536,031.82
>60 Days	\$115,921.99	\$143,956.02	\$159,480.98	\$238,123.67	\$138,479.95	\$170,531.14
>90 Days	\$84,436.46	\$70,713.83	\$136,470.97	\$150,226.14	\$198,494.26	\$55,723.34
>120 Days	\$447,128.35	\$515,007.58	\$506,981.76	\$622,257.95	\$708,958.91	\$694,160.19
Medicaid Balance	\$2,005,251.44	\$2,264,234.19	\$2,305,717.46	\$2,531,928.07	\$2,475,701.11	\$2,231,837.60
Medicaid Total A/R Days	7.0	8.2	8.5	9.3	9.1	8.4
Credit A/R Days	0.0	0.0	0.0	0.0	0.0	0.0
In-House A/R Days	0.7	0.5	0.3	0.1	0.2	0.3
Current A/R Days	3.0	4.0	4.1	4.1	3.4	2.6
>30 A/R Days	0.9	1.0	1.1	1.4	1.6	2.0
>60 A/R Days	0.4	0.5	0.6	0.9	0.5	0.6
>90 A/R Days	0.3	0.3	0.5	0.6	0.7	0.2
>120 A/R Days	1.6	1.9	1.9	2.3	2.6	2.6
Medicaid % of Total A/R	32%	35%	37%	40%	37%	36%
Previous Mo. (Net Change %)	0%	13%	2%	10%	-2%	-10%
Medicaid Balance >90	\$531,564.81	\$585,721.41	\$643,452.73	\$772,484.09	\$907,453.17	\$749,883.53
% of Medicaid >90	27%	26%	28%	31%	37%	34%





Commercial Aging Analysis

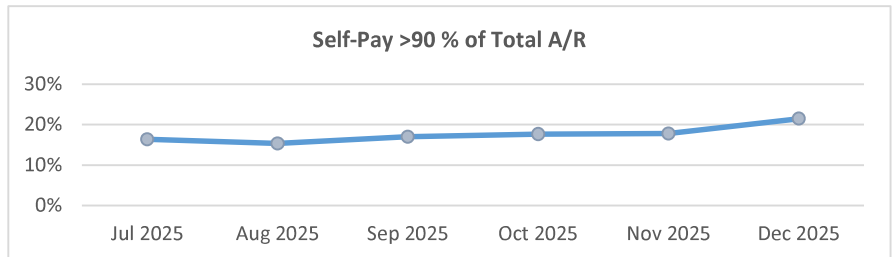
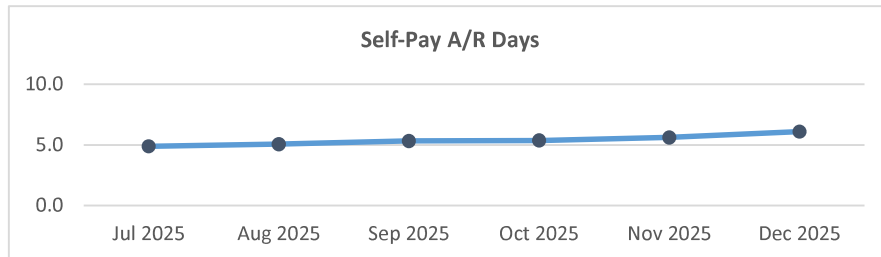
	<u>Jul 2025</u>	<u>Aug 2025</u>	<u>Sep 2025</u>	<u>Oct 2025</u>	<u>Nov 2025</u>	<u>Dec 2025</u>
Credits	-\$49,288.91	-\$54,169.73	-\$60,337.81	-\$77,001.27	-\$87,791.59	-\$116,785.97
In-House	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current	\$248,928.16	\$186,345.82	\$169,867.01	\$162,974.25	\$150,664.80	\$198,174.72
>30 Days	\$93,368.21	\$91,644.48	\$125,294.81	\$103,054.34	\$144,381.77	\$93,098.17
>60 Days	\$47,680.66	\$47,281.52	\$84,728.31	\$98,440.58	\$63,973.77	\$90,811.69
>90 Days	\$55,351.58	\$27,676.77	\$41,127.31	\$58,514.31	\$66,394.27	\$53,251.59
>120 Days	\$108,205.98	\$141,964.36	\$180,027.63	\$164,410.20	\$195,391.94	\$238,741.13
Commercial Balance	\$504,245.68	\$440,743.22	\$540,707.26	\$510,392.41	\$533,014.96	\$557,291.33
Commercial Total A/R Days	1.8	1.6	2.0	1.9	2.0	2.1
Credit A/R Days	-0.2	-0.2	-0.2	-0.3	-0.3	-0.4
In-House A/R Days	0.0	0.0	0.0	0.0	0.0	0.0
Current A/R Days	0.9	0.7	0.6	0.6	0.6	0.7
>30 A/R Days	0.3	0.3	0.5	0.4	0.5	0.4
>60 A/R Days	0.2	0.2	0.3	0.4	0.2	0.3
>90 A/R Days	0.2	0.1	0.2	0.2	0.2	0.2
>120 A/R Days	0.4	0.5	0.7	0.6	0.7	0.9
Commercial % of Total A/R	8%	7%	9%	8%	8%	9%
Previous Mo. (Net Change %)	0%	-13%	23%	-6%	4%	5%
Commercial Balance >90	\$163,557.56	\$169,641.13	\$221,154.94	\$222,924.51	\$261,786.21	\$291,992.72
% of Commercial >90	32%	38%	41%	44%	49%	52%





Self-Pay Aging Analysis

	<u>Jul 2025</u>	<u>Aug 2025</u>	<u>Sep 2025</u>	<u>Oct 2025</u>	<u>Nov 2025</u>	<u>Dec 2025</u>
Credits	-\$49,269.66	-\$40,438.14	-\$50,817.67	-\$46,822.67	-\$57,077.96	-\$64,059.12
In-House	\$9,785.66	\$8,309.19	\$29,903.26	\$0.00	\$6,780.67	\$277.67
Current	\$132,124.70	\$148,260.96	\$162,357.50	\$128,405.92	\$95,012.30	\$77,953.73
>30 Days	\$159,836.26	\$119,946.42	\$126,064.04	\$149,375.96	\$150,670.73	\$117,196.66
>60 Days	\$136,904.11	\$167,394.16	\$116,004.81	\$109,407.93	\$140,413.18	\$144,424.57
>90 Days	\$195,356.17	\$127,347.26	\$158,846.87	\$110,068.27	\$119,884.72	\$140,844.82
>120 Days	\$819,881.90	\$866,004.83	\$905,765.97	\$1,005,195.00	\$1,077,403.80	\$1,194,843.05
Self-Pay Balance	\$1,404,619.14	\$1,396,824.68	\$1,448,124.78	\$1,455,630.41	\$1,533,087.44	\$1,611,481.38
Self-Pay Total A/R Days	4.9	5.1	5.3	5.4	5.6	6.1
Credit A/R Days	-0.2	-0.1	-0.2	-0.2	-0.2	-0.2
In-House A/R Days	0.0	0.0	0.1	0.0	0.0	0.0
Current A/R Days	0.5	0.5	0.6	0.5	0.3	0.3
>30 A/R Days	0.6	0.4	0.5	0.6	0.6	0.4
>60 A/R Days	0.5	0.6	0.4	0.4	0.5	0.5
>90 A/R Days	0.7	0.5	0.6	0.4	0.4	0.5
>120 A/R Days	2.9	3.1	3.3	3.7	3.9	4.5
Self-Pay % of Total A/R	23%	22%	23%	23%	23%	26%
Previous Mo. (Net Change %)	0%	-1%	4%	1%	5%	5%
Self-Pay Balance >90	\$1,015,238.07	\$993,352.09	\$1,064,612.84	\$1,115,263.27	\$1,197,288.52	\$1,335,687.87
Self-Pay >90 % of Total A/R	16%	15%	17%	18%	18%	22%





Monthly Denial Analysis

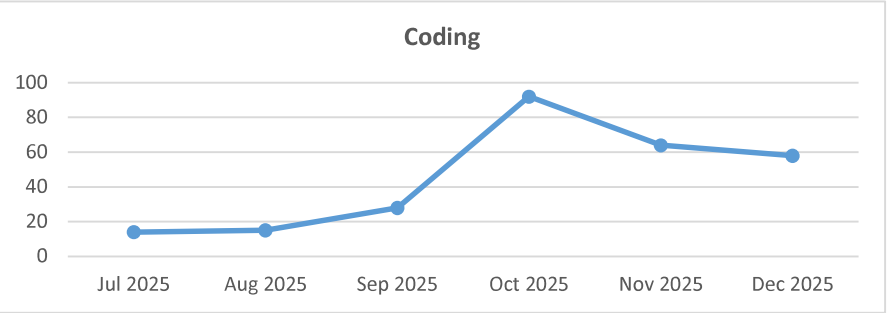
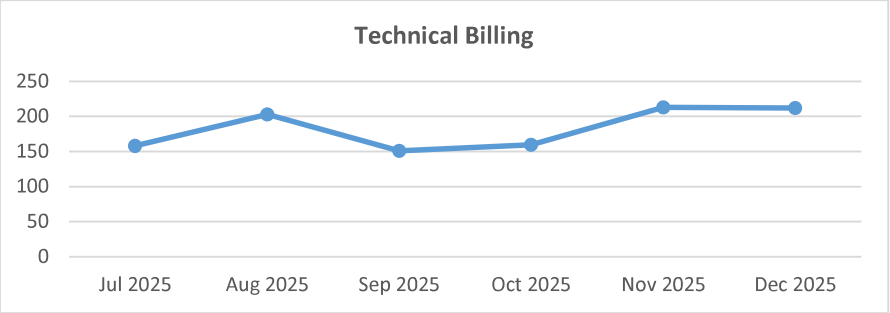
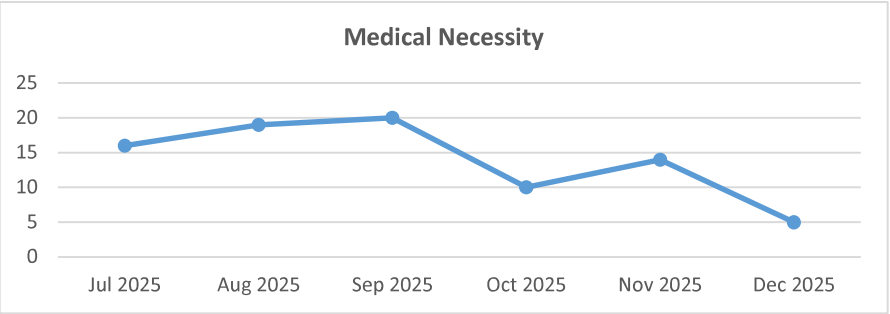
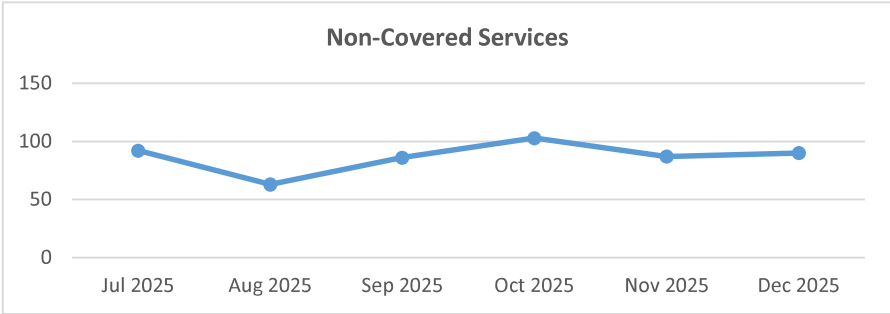
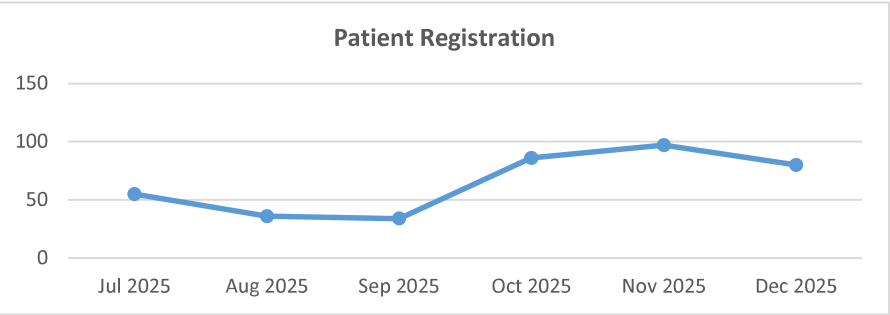
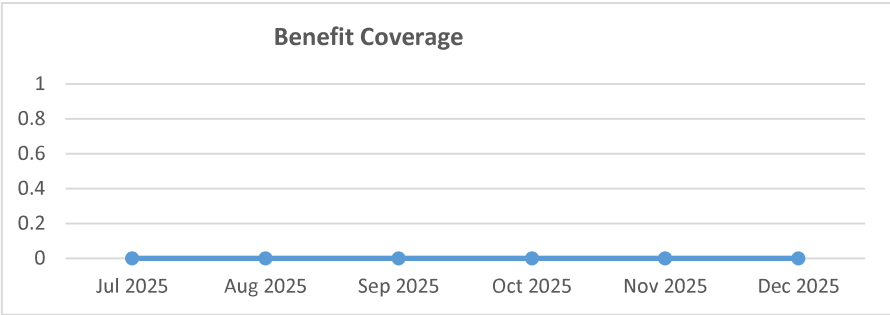
<u>Denials by Category</u>	<u>Jul 2025</u>	<u>Aug 2025</u>	<u>Sep 2025</u>	<u>Oct 2025</u>	<u>Nov 2025</u>	<u>Dec 2025</u>
<i>Benefit Coverage - \$\$</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Benefit Coverage - % of (\$\$) Total</i>	0%	0%	0%	0%	0%	0%
<i>Benefit Coverage - Count</i>	0	0	0	0	0	0
<i>Benefit Coverage - % of Total Count</i>	0%	0%	0%	0%	0%	0%
<i>Patient Registration - \$\$</i>	\$91,063.54	\$51,944.74	\$28,384.78	\$60,665.00	\$88,051.30	\$84,044.71
<i>Patient Registration - % of (\$\$) Total</i>	33%	18%	9%	19%	21%	36%
<i>Patient Registration - Count</i>	55	36	34	86	97	80
<i>Patient Registration - % of Total Count</i>	14%	9%	9%	15%	18%	14%
<i>Medical Necessity - \$\$</i>	\$17,546.39	\$37,860.77	\$12,477.64	\$34,157.00	\$1,970.95	\$1,708.17
<i>Medical Necessity - % of (\$\$) Total</i>	6%	13%	4%	11%	0%	1%
<i>Medical Necessity - Count</i>	16	19	20	10	14	5
<i>Medical Necessity - % of Total Count</i>	4%	5%	5%	2%	3%	1%
<i>Non-Covered Services - \$\$</i>	\$19,068.18	\$28,643.59	\$51,800.57	\$9,185.00	\$52,277.38	\$78,928.79
<i>Non-Covered Services - % of (\$\$) Total</i>	7%	10%	17%	3%	13%	34%
<i>Non-Covered Services - Count</i>	92	63	86	103	87	90
<i>Non-Covered Services - % of Total Count</i>	24%	16%	22%	18%	16%	15%
<i>Technical Billing - \$\$</i>	\$92,062.56	\$105,010.11	\$129,807.00	\$35,917.00	\$114,840.66	\$30,203.51
<i>Technical Billing - % of (\$\$) Total</i>	34%	36%	43%	11%	28%	13%
<i>Technical Billing - Count</i>	158	203	151	160	213	212
<i>Technical Billing - % of Total Count</i>	41%	51%	39%	29%	40%	36%
<i>Coding - \$\$</i>	\$4,028.30	\$1,975.12	\$7,909.46	\$16,140.00	\$131,517.42	\$26,999.52
<i>Coding - % of (\$\$) Total</i>	1%	1%	3%	5%	32%	12%
<i>Coding - Count</i>	14	15	28	92	64	58
<i>Coding - % of Total Count</i>	4%	4%	7%	16%	12%	10%



<u>Denials by Category</u>	<u>Jul 2025</u>	<u>Aug 2025</u>	<u>Sep 2025</u>	<u>Oct 2025</u>	<u>Nov 2025</u>	<u>Dec 2025</u>
<i>Prior Authorization - \$\$</i>	\$4,274.39	\$74.62	\$2,409.70	\$10,755.00	\$3,644.13	\$5,276.41
<i>Prior Authorization - % of (\$\$) Total</i>	2%	0%	1%	3%	1%	2%
<i>Prior Authorization - Count</i>	8	5	2	7	12	14
<i>Prior Authorization - % of Total Count</i>	2%	1%	1%	1%	2%	2%
 <i>Credentialing - \$\$</i>	 \$0.00	 \$0.00	 \$0.00	 \$0.00	 \$0.00	 \$197.00
<i>Credentialing - % of (\$\$) Total</i>	0%	0%	0%	0%	0%	0%
<i>Credentialing - Count</i>	0	0	0	0	0	7
<i>Credentialing - % of Total Count</i>	0%	0%	0%	0%	0%	1%
 <i>Duplicate Claim - \$\$</i>	 \$15,293.59	 \$44,714.31	 \$57,513.53	 \$42,178.00	 \$14,184.38	 \$31,043.64
<i>Duplicate Claim - % of (\$\$) Total</i>	6%	15%	19%	13%	3%	13%
<i>Duplicate Claim - Count</i>	20	23	20	33	20	27
<i>Duplicate Claim - % of Total Count</i>	5%	6%	5%	6%	4%	5%
 <i>Other - \$\$</i>	 \$25,562.68	 \$13,414.55	 \$116.38	 \$101,624.00	 \$1,715.66	 -\$38,113.10
<i>Other - % of (\$\$) Total</i>	9%	5%	0%	33%	0%	-16%
<i>Other - Count</i>	11	16	18	57	13	94
<i>Other - % of Total Count</i>	3%	4%	5%	10%	2%	16%
 <i>Timely Filing - \$\$</i>	 \$3,069.12	 \$8,989.13	 \$8,636.00	 \$2,055.00	 \$9,245.17	 \$12,425.62
<i>Timely Filing - % of (\$\$) Total</i>	1%	3%	3%	1%	2%	5%
<i>Timely Filing - Count</i>	11	21	24	10	11	5
<i>Timely Filing - % of Total Count</i>	3%	5%	6%	2%	2%	1%
 <i>Total (All Categories) - \$\$</i>	 \$271,968.75	 \$292,626.94	 \$299,055.06	 \$312,676.00	 \$417,447.05	 \$232,714.27
<i>Total (All Categories) - Count</i>	385	401	383	558	531	592

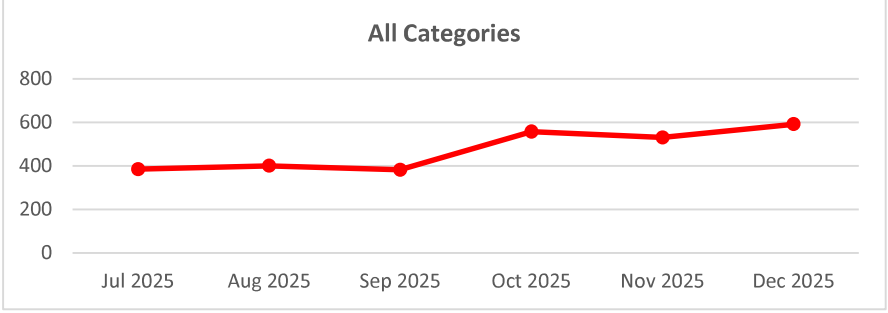
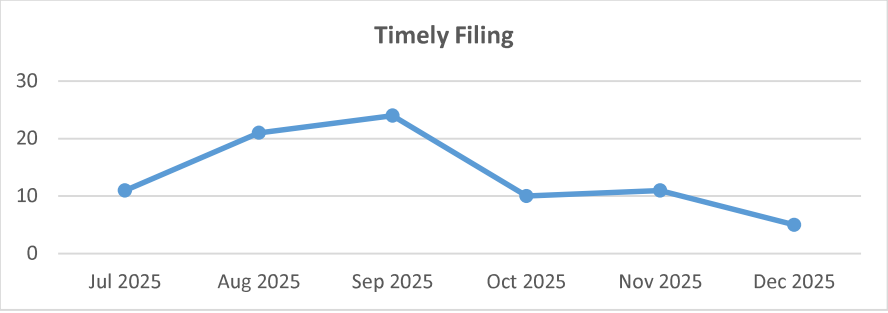
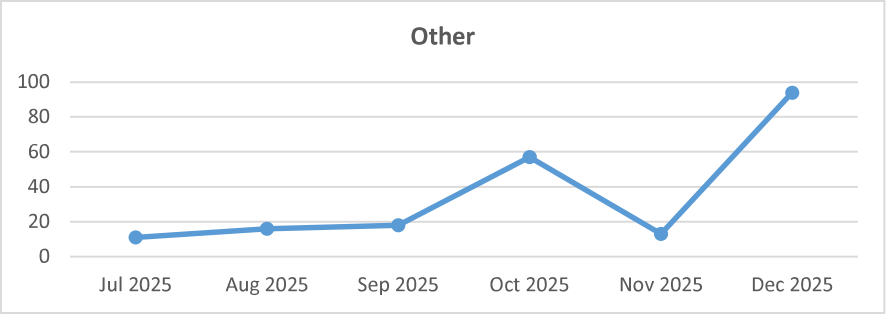
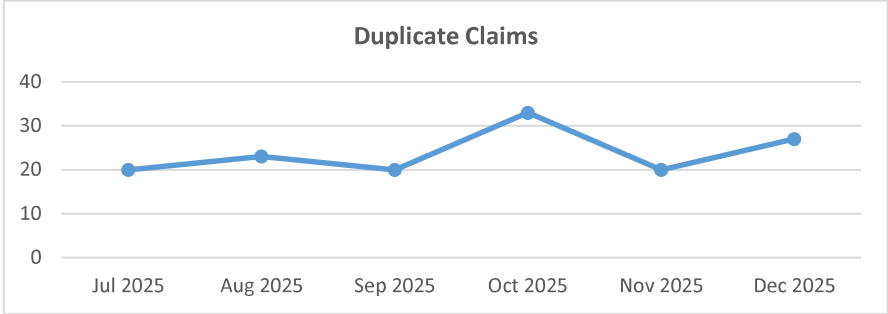
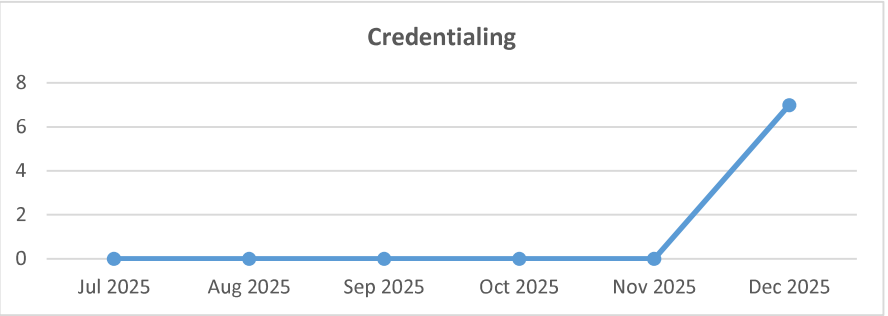
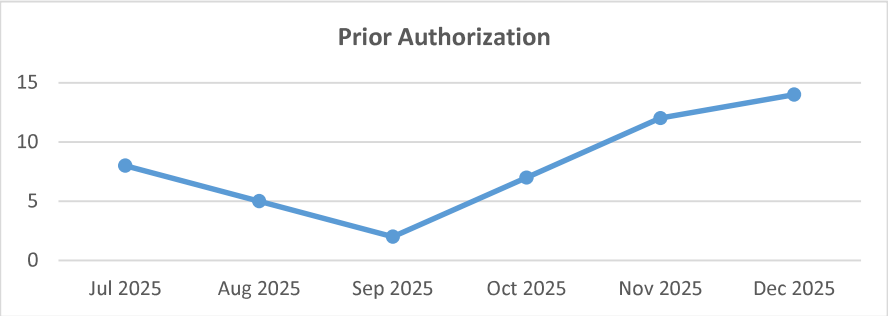


Category Trends by Count of Denial





Category Trends by Count of Denial

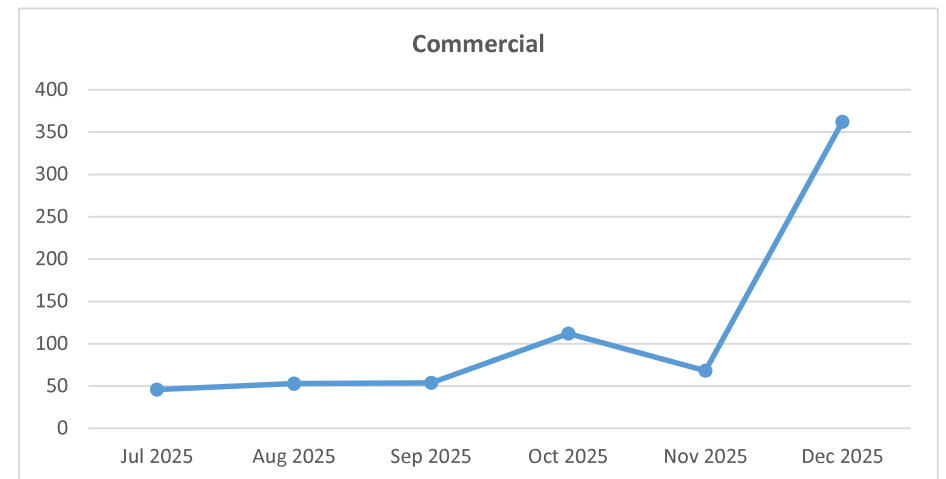
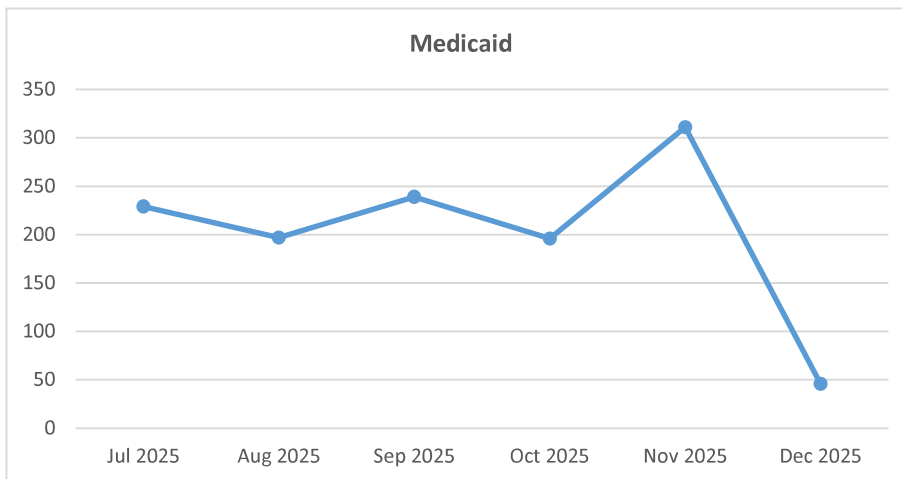
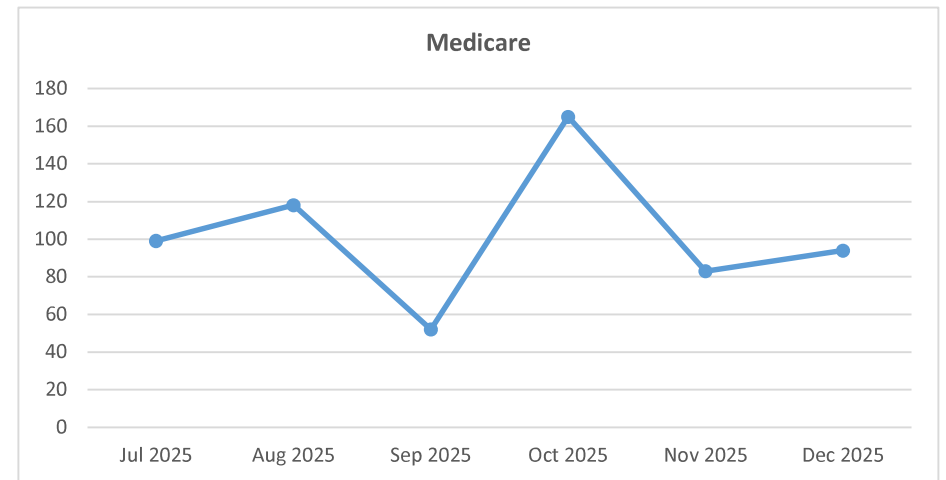
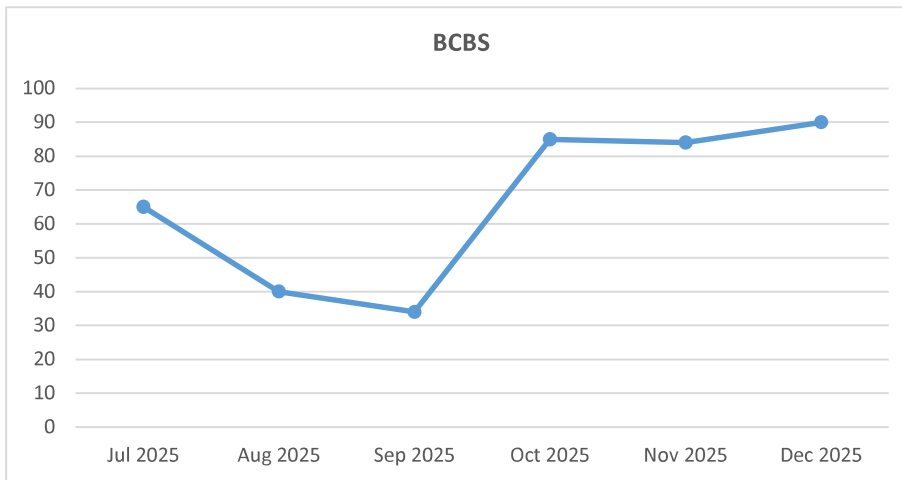




Category Trends by Count of Denial

<u>Denials by Payer Group</u>	<u>Jul 2025</u>	<u>Aug 2025</u>	<u>Sep 2025</u>	<u>Oct 2025</u>	<u>Nov 2025</u>	<u>Dec 2025</u>
<i>BCBS - \$\$</i>	\$38,416.08	\$32,751.40	\$35,383.92	\$81,341.00	\$55,587.00	\$57,084.04
<i>BCBS - % of (\$\$) Total</i>	14%	11%	12%	26%	13%	25%
<i>BCBS - Count</i>	65	40	34	85	84	90
<i>BCBS - % of Total Count</i>	17%	10%	9%	15%	16%	15%
<i>BCBS - Reimbursement Average</i>	68.1%	68.1%	68.1%	68.1%	68.1%	68.1%
<i>BCBS - (\$\$) Impact</i>	\$26,161.35	\$22,303.70	\$24,096.45	\$55,393.22	\$37,854.75	\$38,874.23
<i>Medicare - \$\$</i>	\$67,495.62	\$85,595.32	\$25,118.00	\$22,425.00	\$6,504.00	\$29,132.57
<i>Medicare - % of (\$\$) Total</i>	25%	29%	8%	7%	2%	13%
<i>Medicare - Count</i>	99	118	52	165	83	94
<i>Medicare - % of Total Count</i>	26%	29%	14%	30%	16%	16%
<i>Medicare - Reimbursement Average</i>	64.7%	64.7%	64.7%	64.7%	64.7%	64.7%
<i>Medicare - (\$\$) Impact</i>	\$43,669.67	\$55,380.17	\$16,251.35	\$14,508.98	\$4,208.09	\$18,848.77
<i>Medicaid - \$\$</i>	\$110,691.64	\$89,663.10	\$100,507.14	\$152,669.00	\$44,174.00	\$53,417.16
<i>Medicaid - % of (\$\$) Total</i>	41%	31%	34%	49%	11%	23%
<i>Medicaid - Count</i>	229	197	239	196	311	46
<i>Medicaid - % of Total Count</i>	59%	49%	62%	35%	59%	8%
<i>Medicaid - Reimbursement Average</i>	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%
<i>Medicaid - (\$\$) Impact</i>	\$28,226.37	\$22,864.09	\$25,629.32	\$38,930.60	\$11,264.37	\$13,621.38
<i>Commercial - \$\$</i>	\$56,851.07	\$64,157.39	\$64,551.21	\$56,241.00	\$22,413.00	\$78,763.50
<i>Commercial - % of (\$\$) Total</i>	21%	22%	22%	18%	5%	34%
<i>Commercial - Count</i>	46	53	54	112	68	362
<i>Commercial - % of Total Count</i>	12%	13%	14%	20%	13%	61%
<i>Commercial - Reimbursement Average</i>	64%	63.8%	63.8%	63.8%	63.8%	63.8%
<i>Commercial - (\$\$) Impact</i>	\$36,270.98	\$40,932.41	\$41,183.67	\$35,881.76	\$14,299.49	\$50,251.11

Payer Trends by Count of Denial





Final Denial Adjustment Totals (Current Month)

<u>Payer Group</u>	<u>Timely Filing</u>	<u>Medical Necessity</u>	<u>Non-Covered</u>	<u>Authorization</u>	<u>Credentialing</u>	<u>Totals</u>
<i>BCBS</i>	\$2,476.21	\$0.00	\$0.00	\$3,687.37	\$0.00	\$6,163.58
<i>BCBS - Reimbursement Average</i>	68.1%	68.1%	68.1%	68.1%	68.1%	68.1%
<i>BCBS - Cash Lost</i>	\$1,686.30	\$0.00	\$0.00	\$2,511.10	\$0.00	\$4,197.40
 <i>Medicare</i>	 \$12,343.34	 \$0.00	 \$454.76	 \$0.00	 \$0.00	 \$12,798.10
<i>Medicare - Reimbursement Average</i>	64.7%	64.7%	64.7%	64.7%	64.7%	64.7%
<i>Medicare - Cash Lost</i>	\$7,986.14	\$0.00	\$294.23	\$0.00	\$0.00	\$8,280.37
 <i>Medicaid</i>	 \$80.21	 \$0.00	 \$0.00	 \$0.00	 \$0.00	 \$80.21
<i>Medicaid - Reimbursement Average</i>	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%
<i>Medicaid - Cash Lost</i>	\$20.45	\$0.00	\$0.00	\$0.00	\$0.00	\$20.45
 <i>Commercial</i>	 \$5,808.51	 \$0.00	 \$527.30	 \$404.40	 \$825.03	 \$7,565.24
<i>Commercial - Reimbursement Average</i>	63.8%	63.8%	63.8%	63.8%	63.8%	63.8%
<i>Commercial - Cash Lost</i>	\$3,705.83	\$0.00	\$336.42	\$258.01	\$526.37	\$4,826.62
 <i>Cash Lost (All Payers)</i>	 \$13,398.72	 \$0.00	 \$630.65	 \$2,769.11	 \$526.37	 \$17,324.85



APPENDIX (Key Fields)

<u>Field Name</u>	<u>Field Description</u>	<u>Section</u>
Gross A/R Days	Average days to collect based on gross charges and the Epic 91-Day ADR	KPI
Total A/R Balance	Total A/R to include all outstanding insurance and self-pay balances. Includes credit balances	KPI
Total Insurance A/R Balance (less Credits)	Total A/R for all accounts with active insurance. Does not include accounts with credit balances	KPI
Total Self-Pay Balance	Total A/R for all accounts identified as active self-pay balances. Does not include credit balances	KPI
MTD Cash Collections	Total A/R cash collections posted within the EHR for that month	KPI
POS Collections	Cash collections posted on, or before, or within 7 days of the discharge date	KPI
Total Insurance A/R Balance (>90 Days)	All active insurance balances >90 days from the patient discharge date. This is reported on a global level by the individual payer	KPI
Self-Pay >90 % of Total A/R	Self-Pay patient balances >90 days as a % of the total outstanding A/R	KPI
Credit Balances	The total of all active credit balances in the hospital A/R	KPI
Gross Revenue	Total gross revenue posted within the EHR for that month	KPI
B/D Write-Off Total	Total bad debt adjustments posted within the EHR for that month	KPI
B/D Recovery Total	Total bad debt recovery payments posted within the EHR for that month	KPI
Insurance Denial Write-Off Amount	The total adjustment amounts recorded for final denials in the following insurance categories: Credentialing, Timely Filing, Medical Necessity, Non-Covered Charges, and Authorization denials	KPI
DNBP Totals	Combination of the FBNS and the DNFB totals	KPI
FBNS Totals	The total dollar amount and A/R days associated with the claims that have reached the final billed status in the EHR, but have not been final submitted and forwarded to the payer	KPI
DNFB Totals	The total dollar amount and A/R days associated with the claims that have been discharged in the EHR, but have not been final billed	KPI
Total Insurance Discharges (% Billed)	% of current month discharges that were billed. Target is 85%	KPI
Total Zero Pay Denials MTD (All DOS)	Count and % of claims in which the denied charges were 100% of the submitted charges. This is based on remitted claims within the current month	KPI
First Pass Clean Claim % Rate	% of claims that passed through cleanly after manual intervention	KPI
Clean Claim % Rate	% of claims that passed through cleanly requiring no intervention	KPI
Previous Month (Net Change %)	% of change in A/R balances between the current month and the previous month	Aging
In-House A/R Days	The total number of A/R Days associated with patient accounts that have not been discharged	Aging
Final Denial Adjustment Totals	The total dollar of cash collections lost (based on reimbursement averages) for the following final denial categories: Credentialing, Timely Filing, Medical Necessity, Non-Covered Charges, and Authorization denials	Denials