



Finance Committee

Date: Friday, June 19, 2026

Time: 10:00 a.m.

Location: Sprowel Creek Campus

Facilitator: Governing Board President Kevin Church

Link:

<https://shchd.webex.com/shchd/j.php?MTID=m47537480c36792f3829809cf9ea1675f>

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 - None |
| | E. Discussion and Review |
| 1-8 | 1. May Comparative Income Statement and Graphs |
| 9-14 | 2. May Comparative Balance Sheets and Graphs |
| 15 | 3. May Statistics |
| 16-42 | 4. May 2026 Patient Financial Services and HRG Reports |
| | F. Discussion Items to Report to the Board |
| | G. Next Meeting: July 24, 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, June 16, 2026*

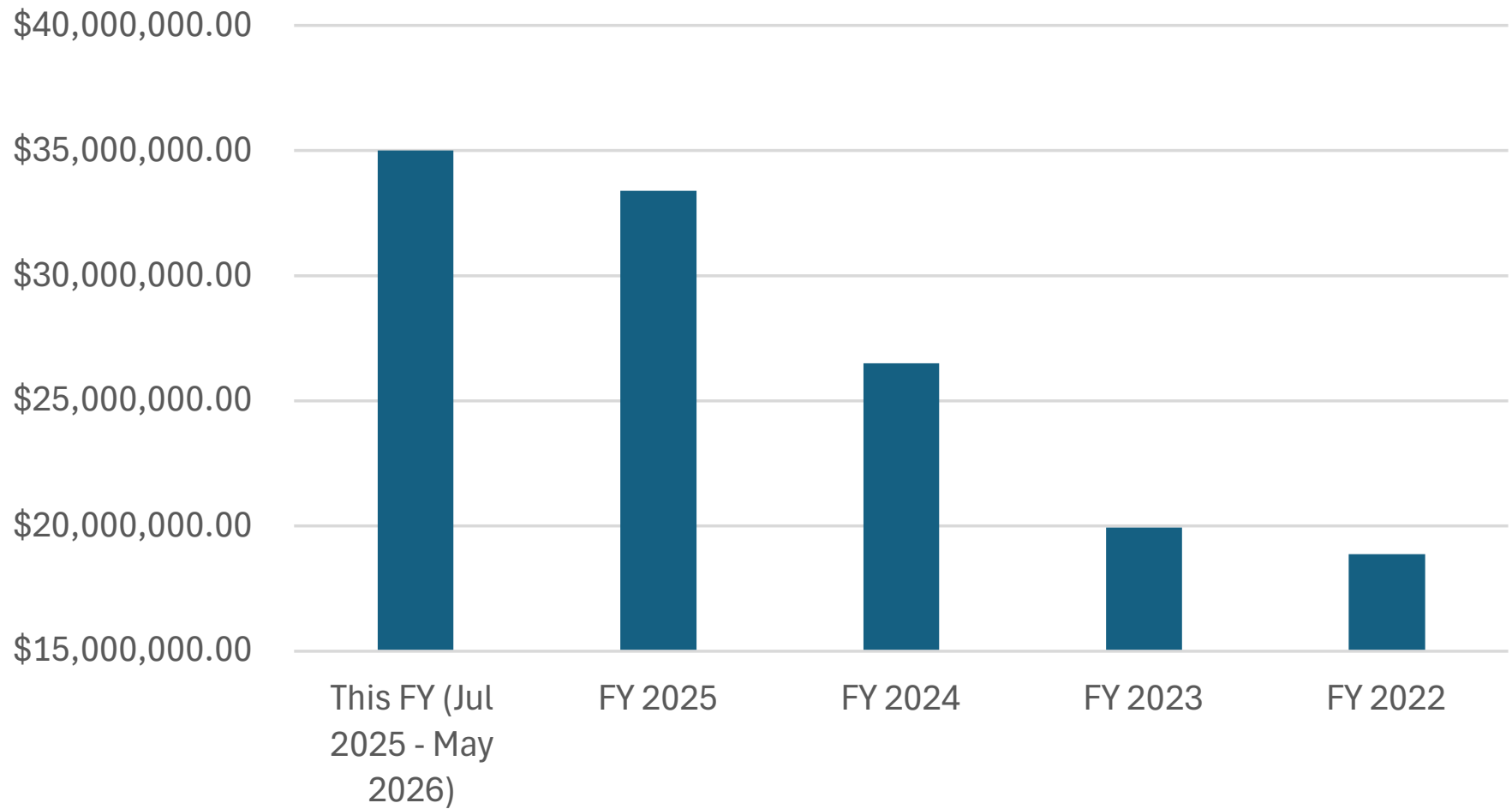
Southern Humboldt Community Healthcare District
Comparative SoHum Income Statement
5 Year Look Back - FY22 through End of May 2026

| | This FY (Jul 2025 - May 2026) | FY 2025 | FY 2024 | FY 2023 | FY 2022 |
|---|--------------------------------------|-------------------|--------------------|--------------------|--------------------|
| Revenue | | | | | |
| Gross Patient Revenue | | | | | |
| Total - Inpatient | 3,848,487 | 3,228,838 | 2,750,183 | 2,946,481 | 2,176,244 |
| Total - Inpatient Ancillary | 699,710 | 552,279 | 359,641 | 515,457 | 290,138 |
| Total - Outpatient | 21,011,857 | 19,509,296 | 15,724,614 | 10,154,038 | 15,517,764 |
| Total - Outpatient Ancillary | 9,451,151 | 10,098,701 | 7,666,152 | 6,321,148 | 883,854 |
| Total Patient Revenue | 35,011,205 | 33,389,114 | 26,500,590 | 19,937,124 | 18,868,000 |
| Deductions from Revenue | | | | | |
| Total Operating IGTs & Supplemental | (7,256,027) | (13,511,565) | (9,497,749) | (10,815,285) | (3,600,000) |
| Total - Contractual Allowances | 13,430,427 | 16,764,253 | 6,726,785 | 7,458,971 | 5,690,484 |
| Total - Provision for Bad Debts | 157,067 | 930,313 | 436,735 | 48,578 | 404,249 |
| Total - Other Allowances / Deductions | 316,622 | 525,619 | (869,207) | 1,143,031 | 1,400,263 |
| Total - Cost Of Sales | 11 | (107) | - | - | - |
| Total Deductions | 6,648,100 | 4,708,513 | (3,203,436) | (2,164,705) | 3,894,996 |
| Net Patient Revenue | 28,363,105 | 28,680,601 | 29,704,026 | 22,101,829 | 13,857,000 |
| Total Other Operating Revenue | 1,718,825 | 942,876 | 1,690,390 | 151,855 | - |
| Total Operating Revenue | 30,081,930 | 29,623,477 | 31,394,416 | 22,253,684 | 13,896,000 |
| Expenses | | | | | |
| Total - Salaries & Wages | 13,441,131 | 12,325,544 | 9,809,582 | 10,305,733 | 7,665,000 |
| Total - Employee Benefits | 5,622,575 | 4,553,599 | 3,890,153 | 2,235,101 | 2,659,000 |
| Total - Professional Fees | 4,950,626 | 5,334,980 | 3,861,034 | 3,198,652 | 2,626,000 |
| Total - Supplies | 1,181,750 | 1,297,197 | 1,752,548 | 1,442,106 | 2,514,000 |
| Total - Repairs & Maintenance | 286,608 | 290,700 | 335,812 | 342,050 | 324,000 |
| Total - Purchased Services | 2,613,642 | 3,063,107 | 2,114,981 | 2,224,256 | 2,224,000 |
| Total - Utilities | 304,310 | 352,329 | 304,523 | 276,547 | 290,000 |
| Total - Insurance | 235,915 | 238,076 | 172,820 | 172,223 | 110,000 |
| Total - Depreciation/ Amortization | 1,012,493 | 1,521,120 | 1,299,612 | 1,057,818 | 887,000 |
| Total - Other | 900,452 | 267,941 | 1,111,431 | 761,844 | 1,413,000 |
| Total Operating Expenses | 30,549,502 | 29,244,598 | 24,652,496 | 22,016,330 | 20,712,000 |
| Operating Profit (Loss) | (467,572) | 378,879 | 6,741,920 | 237,354 | (6,816,000) |
| Total - Tax Revenue | 1,168,507 | 1,404,861 | 1,084,388 | 1,100,133 | |
| Total - Other Non Operating Revenue (Expense) | 543,586 | 233,966 | 773,828 | 344,097 | 8,001,000 |
| Total - Interest Income | 5,438 | 53,857 | 194,029 | 62,545 | |
| Net Non Operating Revenue (Expense) | 1,717,531 | 1,692,684 | 2,052,245 | 1,506,775 | 8,001,000 |
| Net Income (Loss) | 1,249,959 | 2,071,563 | 8,794,165 | 1,744,129 | 1,185,000 |

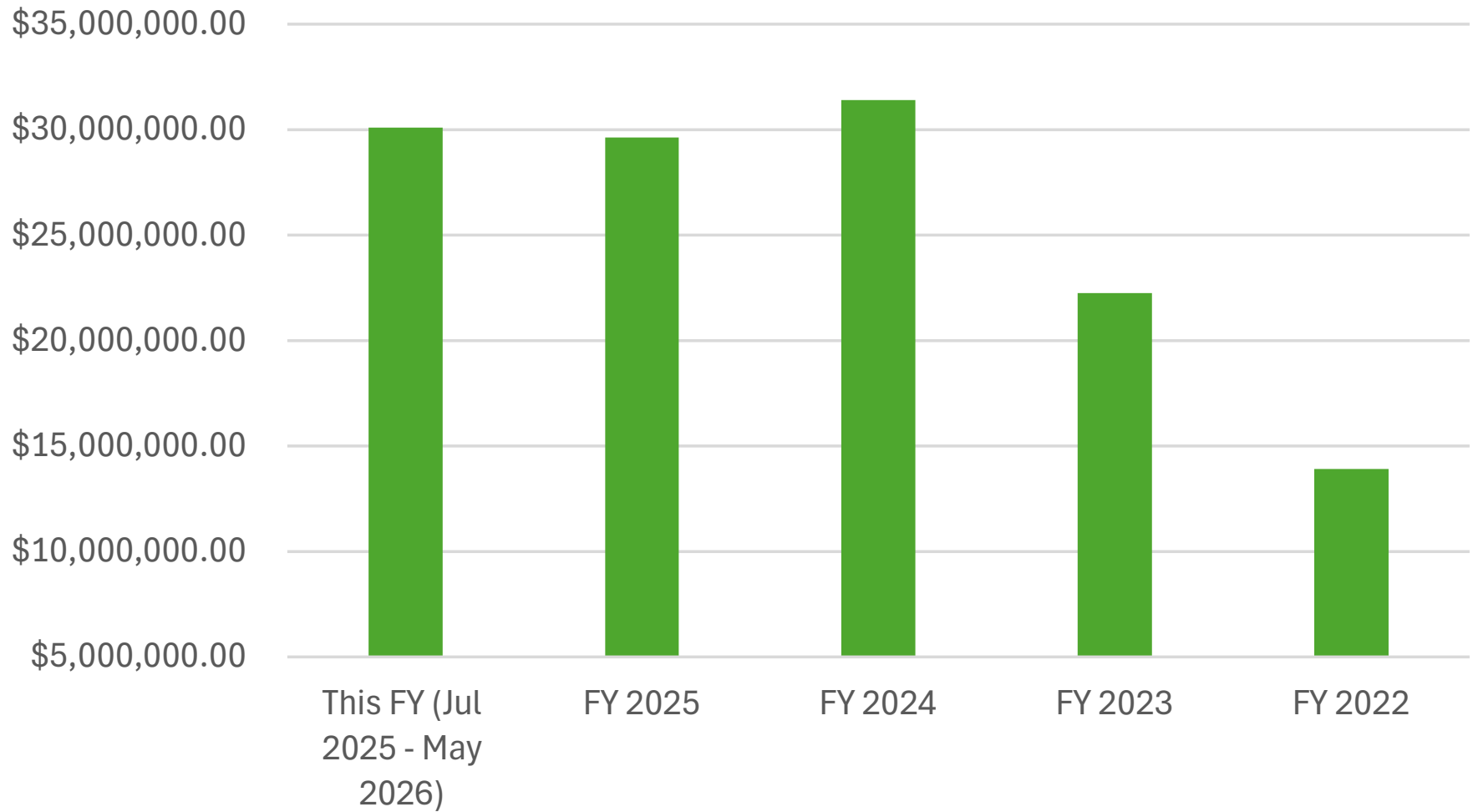
Southern Humboldt Community Healthcare District
SoHum Income Statement
From Jul 2025 to May 2026

| | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Total |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|-------------------|
| Revenue | | | | | | | | | | | | |
| Gross Patient Revenue | | | | | | | | | | | | |
| Total - Inpatient | 317,215 | 307,388 | 246,251 | 320,079 | 303,845 | 300,766 | 661,215 | 215,712 | 381,039 | 457,283 | 337,694 | 3,848,487 |
| Total - Inpatient Ancillary | 124,825 | 71,719 | 30,686 | 62,058 | 35,657 | 46,269 | 87,458 | 26,671 | 61,641 | 110,220 | 42,505 | 699,709 |
| Total - Outpatient | 2,099,469 | 1,728,973 | 1,991,264 | 1,737,448 | 1,799,453 | 1,771,596 | 1,797,045 | 883,464 | 2,463,882 | 2,368,709 | 2,370,549 | 21,011,852 |
| Total - Outpatient Ancillary | 997,318 | 853,501 | 928,863 | 906,749 | 817,149 | 812,450 | 1,114,269 | (238,048) | 1,099,104 | 1,110,769 | 1,049,030 | 9,451,154 |
| Total Patient Revenue | 3,538,827 | 2,961,582 | 3,197,065 | 3,026,335 | 2,956,104 | 2,931,080 | 3,659,987 | 887,799 | 4,005,666 | 4,046,982 | 3,799,778 | 35,011,205 |
| Deductions from Revenue | | | | | | | | | | | | |
| Total Operating IGTs & Supplemental | (580,011) | (580,011) | (597,758) | (580,011) | (580,011) | (604,492) | (542,310) | (542,310) | (542,310) | (1,529,426) | (577,376) | (7,256,026) |
| Total - Contractual Allowances | 1,699,311 | 1,328,284 | 1,561,715 | 1,517,067 | 1,171,659 | 1,536,035 | 1,424,213 | (1,426,977) | 1,666,156 | 1,064,362 | 1,888,601 | 13,430,426 |
| Total - Provision for Bad Debts | 41,428 | 97,503 | 7,028 | 23,174 | 5,763 | - | - | (15,129) | (443) | (930) | (1,327) | 157,067 |
| Total - Other Allowances / Deductions | 21,091 | 35,433 | 22,304 | 23,373 | 15,114 | 24,264 | 11,546 | 72,135 | 30,481 | 11,873 | 49,009 | 316,623 |
| Total - Cost Of Sales | - | 1 | - | 2 | - | (25) | (9) | 1 | - | 28 | 14 | 12 |
| Total Deductions | 1,181,819 | 881,210 | 993,290 | 983,604 | 612,526 | 955,782 | 893,439 | (1,912,281) | 1,153,883 | (454,093) | 1,358,920 | 6,648,099 |
| Net Patient Revenue | 2,357,008 | 2,080,372 | 2,203,775 | 2,042,731 | 2,343,578 | 1,975,298 | 2,766,548 | 2,800,080 | 2,851,783 | 4,501,075 | 2,440,858 | 28,363,106 |
| Total Other Operating Revenue | 234,655 | 115,055 | 195,768 | 313,412 | (2,381) | 281,218 | 93,048 | 52,923 | 175,695 | 210,545 | 48,887 | 1,718,825 |
| Total Operating Revenue | 2,591,664 | 2,195,427 | 2,399,543 | 2,356,143 | 2,341,197 | 2,256,516 | 2,859,596 | 2,853,003 | 3,027,478 | 4,711,620 | 2,489,745 | 30,081,932 |
| Expenses | | | | | | | | | | | | |
| Total - Salaries & Wages | 892,169 | 1,117,207 | 1,436,827 | 1,328,393 | 1,122,776 | 1,188,189 | 1,251,495 | 1,193,935 | 1,121,116 | 1,284,389 | 1,504,633 | 13,441,129 |
| Total - Employee Benefits | 418,720 | 452,856 | 491,494 | 460,551 | 417,401 | 479,203 | 537,633 | 389,247 | 815,697 | 743,819 | 415,952 | 5,622,573 |
| Total - Professional Fees | 491,331 | 378,016 | 343,971 | 563,604 | 399,152 | 382,343 | 452,829 | 441,011 | 474,576 | 528,505 | 495,287 | 4,950,625 |
| Total - Supplies | 116,070 | 104,241 | 118,804 | 76,635 | 134,523 | 99,985 | 94,198 | 120,242 | 109,208 | 109,245 | 98,604 | 1,181,755 |
| Total - Repairs & Maintenance | 23,261 | 19,006 | 30,916 | 22,271 | 38,058 | 17,765 | 19,394 | 23,786 | 37,294 | 27,654 | 27,204 | 286,609 |
| Total - Purchased Services | 280,259 | 260,625 | 218,535 | 283,153 | 214,357 | 222,227 | 258,806 | 170,697 | 245,688 | 221,103 | 238,189 | 2,613,639 |
| Total - Utilities | 42,595 | 29,399 | 29,747 | 22,579 | 9,083 | 37,745 | 31,454 | 27,232 | 27,622 | 27,054 | 19,799 | 304,309 |
| Total - Insurance | 22,865 | 22,865 | 7,262 | 22,865 | 22,865 | 38,468 | 7,262 | 22,865 | 22,865 | 22,865 | 22,865 | 235,912 |
| Total - Depreciation/ Amortization | 92,800 | 92,863 | 93,068 | 93,664 | 93,343 | 92,691 | 90,979 | 90,771 | 90,771 | 90,771 | 90,772 | 1,012,493 |
| Total - Other | 69,653 | 63,467 | 108,928 | 70,610 | 104,332 | 90,270 | 47,209 | 63,663 | 67,322 | 60,227 | 159,851 | 905,532 |
| Total Operating Expenses | 2,449,724 | 2,540,546 | 2,879,552 | 2,944,325 | 2,555,891 | 2,648,887 | 2,791,261 | 2,543,448 | 3,012,160 | 3,115,634 | 3,073,156 | 30,554,584 |
| Operating Profit (Loss) | 141,940 | (345,119) | (480,009) | (588,182) | (214,694) | (392,371) | 68,335 | 309,555 | 15,318 | 1,595,986 | (583,411) | (472,652) |
| Total - Tax Revenue | 103,885 | 104,914 | 103,885 | 103,885 | 103,885 | 103,885 | 112,038 | 114,839 | 103,885 | 109,518 | 103,885 | 1,168,504 |
| Total - Other Non Operating Revenue (Expense) | 14,139 | 53,089 | (7,598) | 196,573 | 35,166 | (31,164) | 41,870 | 4,424 | 162,860 | 45,412 | 28,818 | 543,589 |
| Total - Interest Income | 44,239 | 1,519 | 1,533 | 12,100 | 1,862 | 1,533 | 5,064 | (67,560) | 1,535 | 1,985 | 1,628 | 5,438 |
| Net Non Operating Revenue (Expense) | 162,263 | 159,522 | 97,821 | 312,558 | 140,914 | 74,254 | 158,972 | 51,703 | 268,279 | 156,915 | 134,331 | 1,717,532 |
| Net Income (Loss) | 304,203 | (185,597) | (382,189) | (275,624) | (73,781) | (318,117) | 227,307 | 361,258 | 283,598 | 1,752,901 | (449,080) | 1,244,879 |

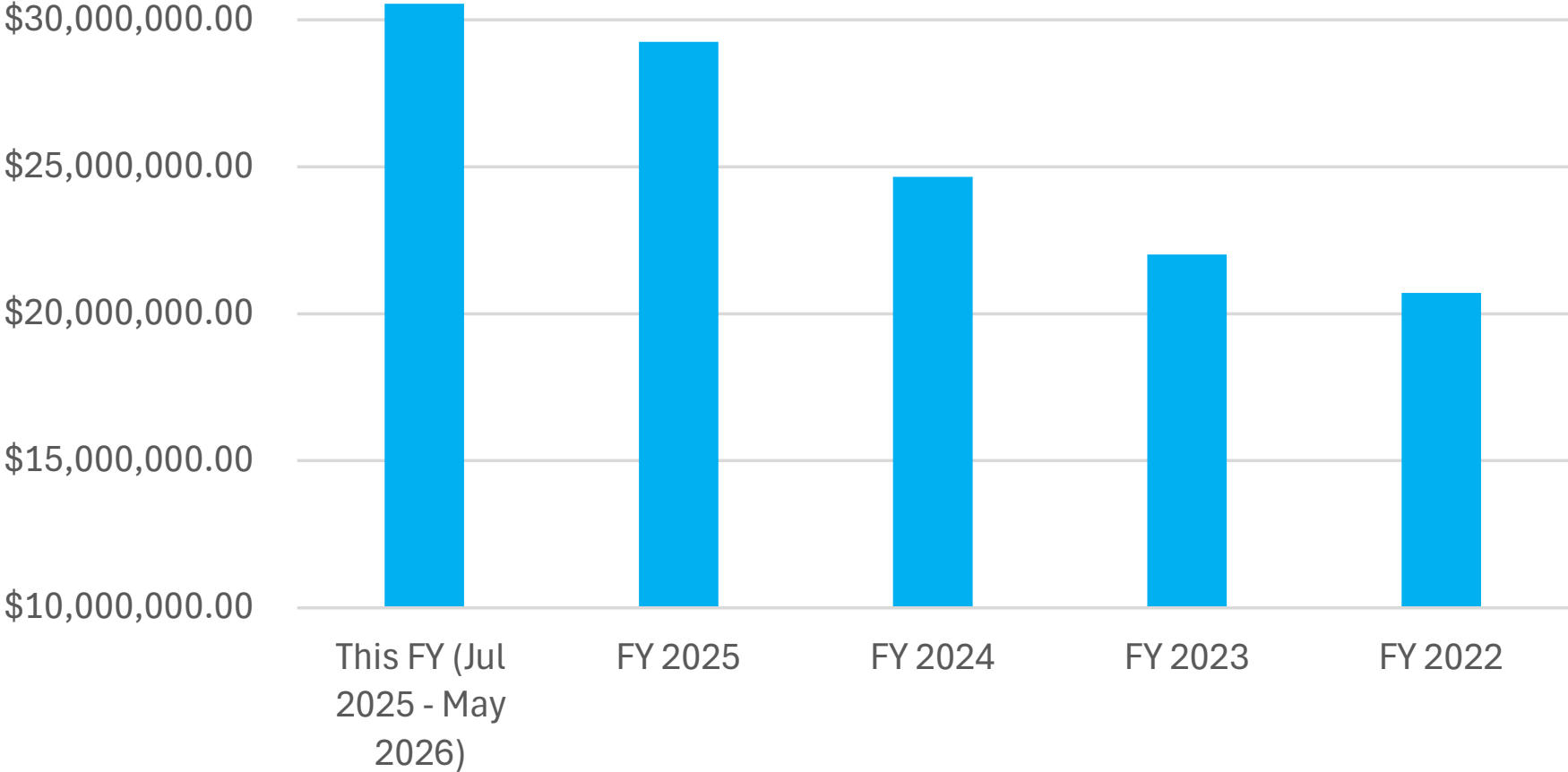
Total Gross Patient Revenue over 5 Yrs



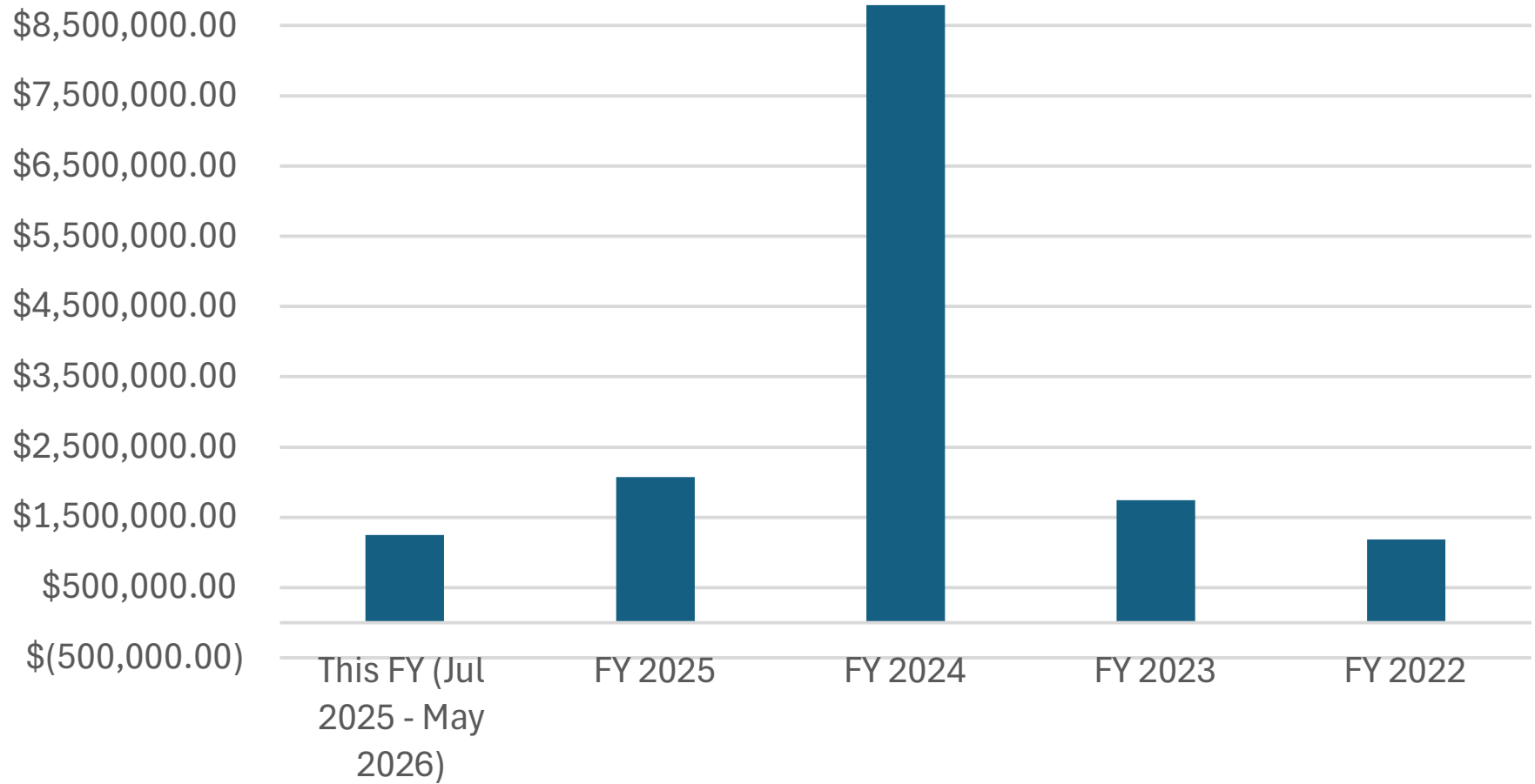
Total Gross Operating Rev (Before C/A) over 5 Yrs



Total Expenses over 5 Yrs



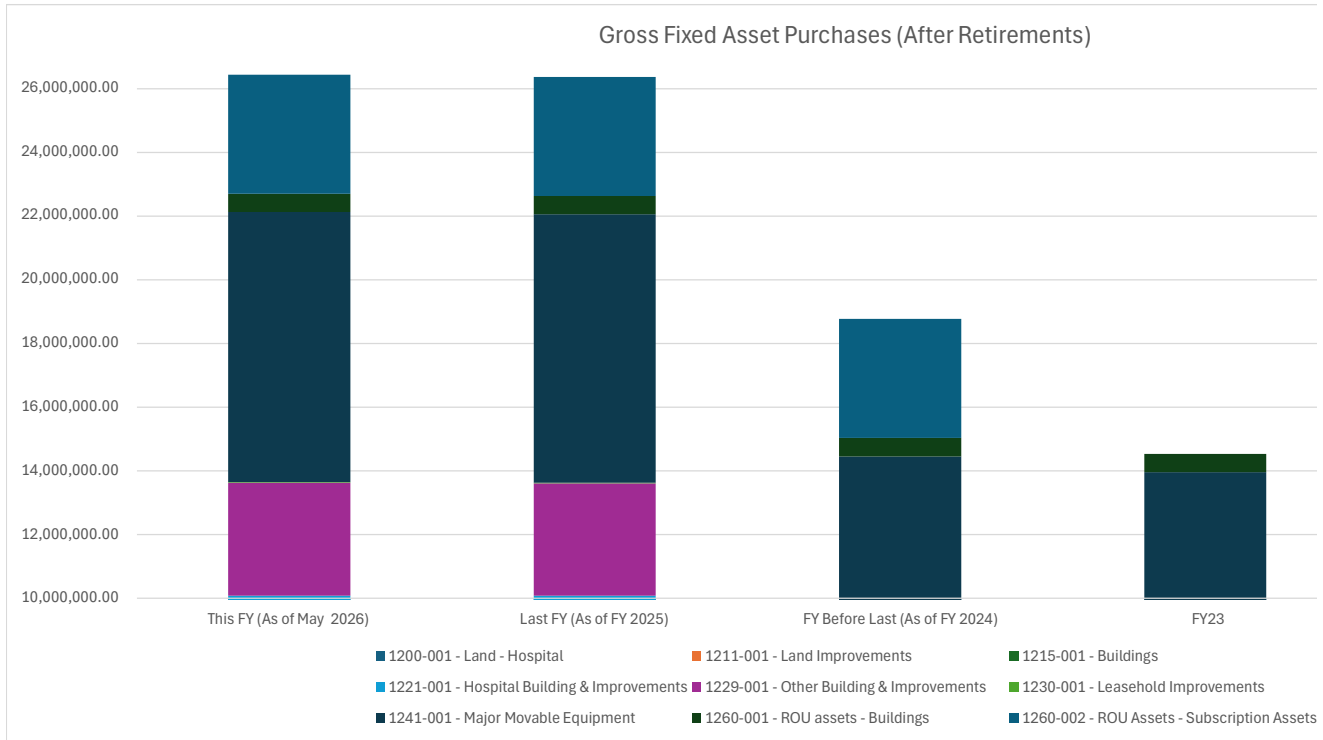
Net Income over 5 Yrs

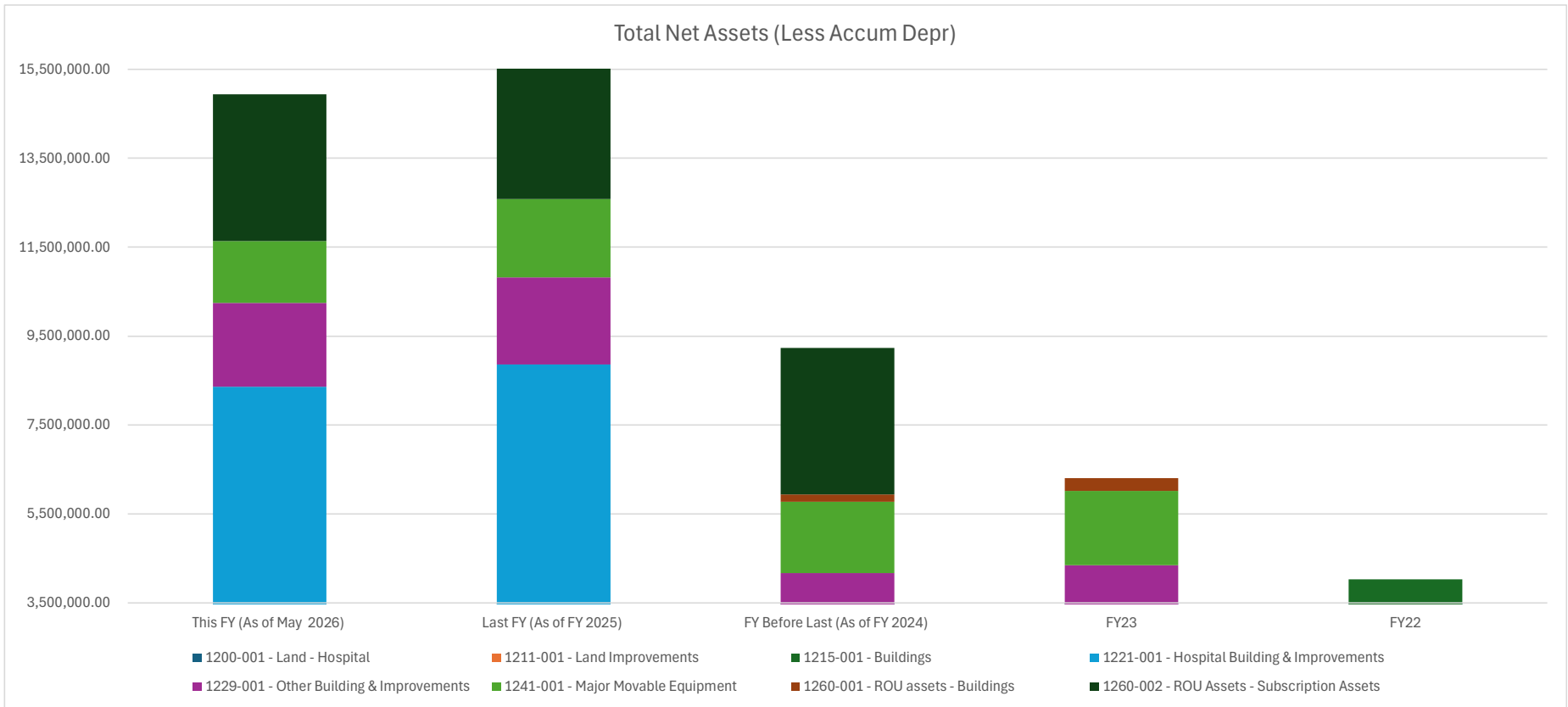


Southern Humboldt Community Healthcare District
Comparative SoHum Balance Sheet
5 Year Look Back - FY22 through End of May 2026

| | This FY (As of May 2026) | Last FY (As of FY 2025) | FY Before Last (As of FY 2024) | FY23 | FY22 |
|---|--------------------------|-------------------------|--------------------------------|----------------------|----------------------|
| ASSETS | | | | | |
| Current Assets | | | | | |
| Total Bank | \$ 1,679,347 | \$ 5,086,074 | \$ 8,242,122 | \$ 10,263,542 | \$ 12,749,303 |
| Total Accounts Receivable | \$ 7,414,591 | \$ 6,146,510 | \$ 7,312,024 | \$ 2,326,716 | \$ 1,696,446 |
| Total Other Current Asset | \$ 11,260,784 | \$ 11,395,578 | \$ 3,094,801 | \$ 628,810 | \$ - |
| Total Current Assets | \$ 20,354,722 | \$ 22,628,162 | \$ 18,648,947 | \$ 13,219,068 | \$ 14,445,749 |
| 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 | \$ 6,846,690 | \$ 6,846,690 | \$ 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 |
| 1250-001 - Construction In Progress | \$ 9,443,023 | \$ 6,224,854 | \$ 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 | \$ - | |
| Less: Accumulated Depreciation | \$ (12,068,125) | \$ (11,055,632) | \$ (9,534,512) | \$ (8,234,901) | \$ (6,345,119) |
| Total Fixed Assets | \$ 23,814,984 | \$ 21,540,619 | \$ 16,916,567 | \$ 11,329,520 | \$ 7,704,081 |
| Total ASSETS | \$ 44,169,706 | \$ 44,168,780 | \$ 35,565,514 | \$ 24,548,588 | \$ 24,523,000 |
| Liabilities & Equity | | | | | |
| Current Liabilities | | | | | |
| Total Accounts Payable | \$ 752,168 | \$ 2,390,176 | \$ 959,621 | \$ 346,403 | \$ 197,742 |
| Total Other Current Liability | \$ 2,539,809 | \$ 1,762,548 | \$ 1,406,791 | \$ 927,074 | \$ 4,989,519 |
| Total Current Liabilities | \$ 3,315,417 | \$ 4,152,724 | \$ 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 | \$ 161,904 | \$ 195,197 | \$ 227,867 | \$ 262,814 | |
| 2250-030 - ELGA Lease Loan | \$ 1,424,301 | \$ 1,723,278 | \$ - | \$ - | |
| 2260-001 - Help II Loan | \$ 1,750,438 | \$ 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 | \$ 4,066,766 | \$ 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 | \$ 32,706,602 | \$ 30,699,107 | \$ 18,654,947 | \$ 16,913,017 | \$ 14,808,778 |
| Net Income | \$ 1,249,959 | \$ 2,007,495 | \$ 8,794,160 | \$ 1,741,925 | \$ 1,185,000 |
| Total Equity | \$ 36,787,523 | \$ 35,537,564 | \$ 30,280,069 | \$ 21,485,903 | \$ 18,824,739 |
| Total Liabilities & Equity | \$ 44,169,706 | \$ 44,168,780 | \$ 35,565,514 | \$ 24,548,588 | \$ 24,523,000 |

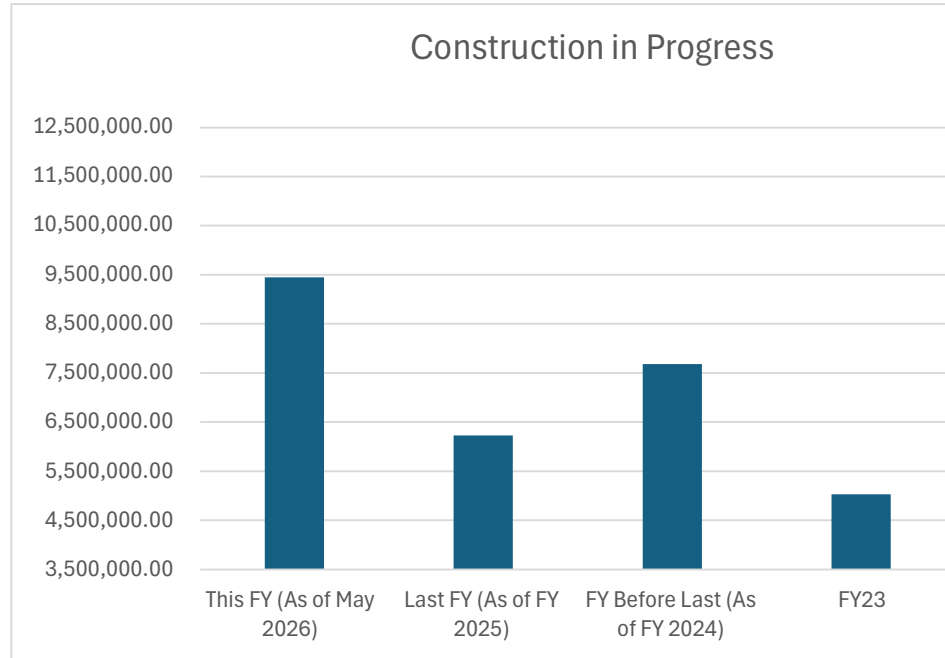
**Southern Humboldt Community Healthcare District
Comparative SoHum Balance Sheet Graphs**

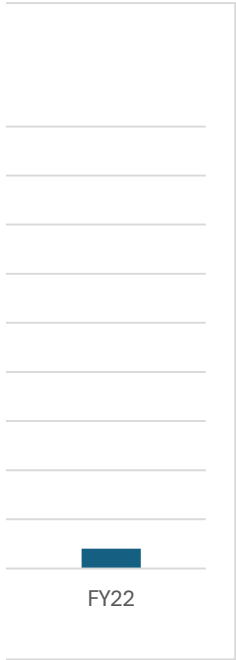




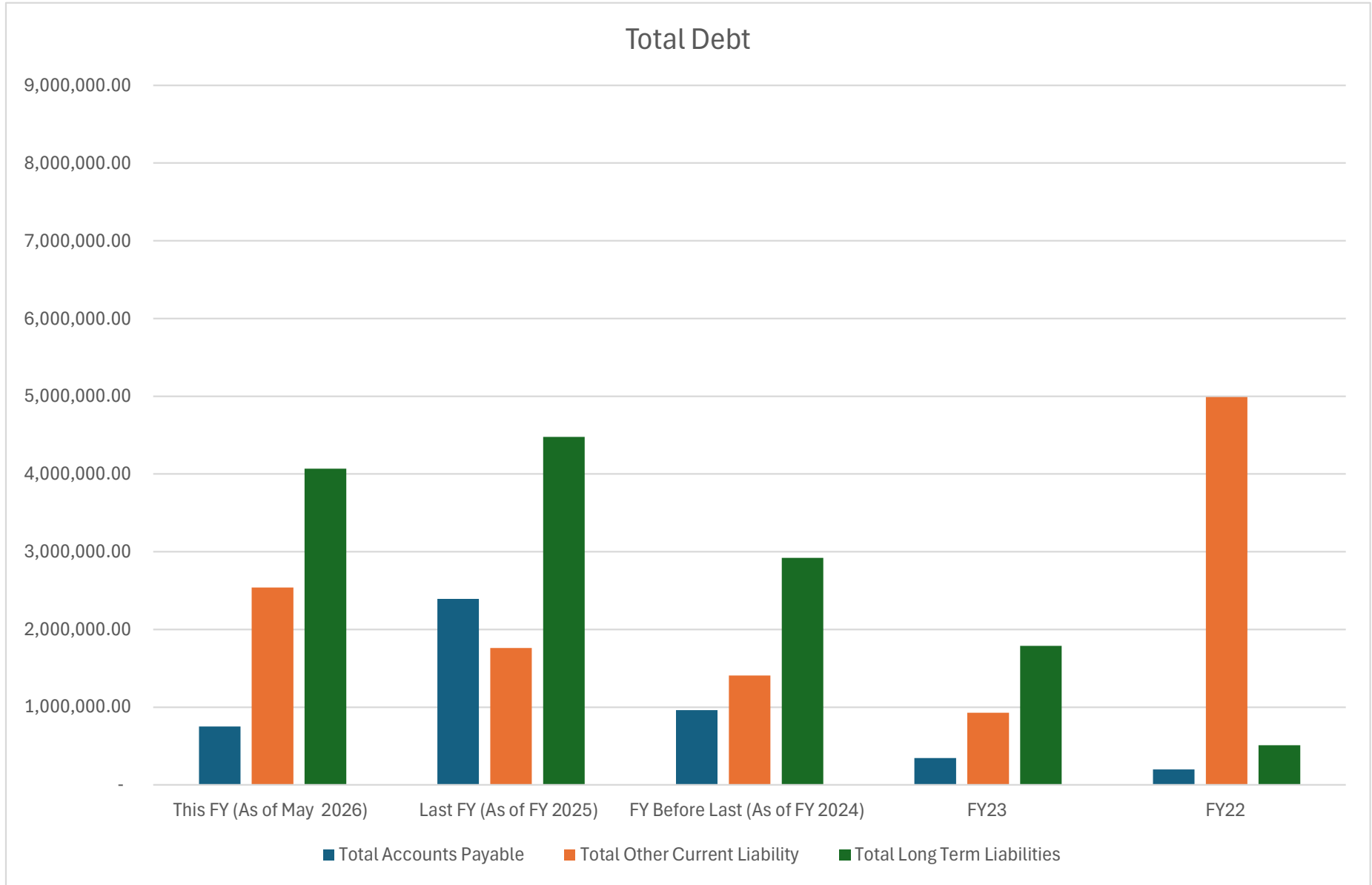
**Southern Humboldt Community Healthcare District
Construction in Progress Detail/Graph**

| Construction In Progress Detail | Total @ 5/31/2026 |
|--|--------------------------|
| NEW HOSPITAL | 7,661,097.90 |
| 817-823 Redwood Drive | 1,149,096.62 |
| 412 Maple Lane | 279,068.10 |
| 285 SPROWEL CREEK | 105,727.80 |
| JPCH-ED HVAC Upgrade | 105,221.92 |
| Radiology Room Refresh | 92,544.14 |
| 531 Elm Parking Lot Upgrade | 87,335.54 |
| 286 Sprowel Creek Parking Lot | 39,519.60 |
| 291 Sprowel Creek | 4,700.00 |
| 819 Redwood Drive | 1,829.66 |
| 887 SUNNYBANK | 105.55 |
| Total | 9,443,023 |





Total Debt



Southern Humboldt Community Healthcare District - Monthly Statistics

| | May 26 | April 26 | Mar 26 | Feb 26 | Jan 26 | Dec 25 | Nov 25 | Oct 25 | Sep 25 | Aug 25 | July 25 | June 25 | May 25 | Current 12 Month AVG | Year to Date-Current Year |
|-------------------------------|--------|----------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|--------|----------------------|---------------------------|
| In Patient Statistics | | | | | | | | | | | | | | | |
| Total Acute Patient Days | 0 | 18 | 2 | 6 | 10 | 9 | 3 | 9 | 0 | 6 | 8 | 0 | 8 | | |
| Total Swing Patient Days | 95 | 94 | 136 | 128 | 109 | 83 | 135 | 99 | 55 | 109 | 137 | 100 | 81 | | |
| Total SNF Patient Days | 215 | 213 | 234 | 223 | 245 | 239 | 203 | 231 | 240 | 223 | 217 | 226 | 231 | | |
| Total Patient Days | | | | | | | | | | | | | | | |
| Total Acute Discharges | 0 | 10 | 1 | 1 | 3 | 2 | 1 | 2 | 0 | 1 | 3 | 0 | 4 | | |
| Total Swing Discharges | 3 | 5 | 4 | 6 | 2 | 6 | 3 | 4 | 4 | 9 | 3 | 3 | 6 | | |
| Total SNF Discharges | 1 | 2 | 1 | 0 | 0 | 0 | 1 | 2 | 0 | 0 | 0 | 1 | 1 | | |
| Total Discharges | | | | | | | | | | | | | | | |
| Acute Length of Stay | | 3.0 | 5.0 | 3.0 | 3.3 | 5.0 | 3.0 | 5.0 | 0.0 | 7.0 | 2.7 | 0.0 | 11.0 | | |
| ER Admits | 0 | 8 | 0 | 2 | 3 | 2 | 1 | 2 | 0 | 1 | 3 | 0 | 3 | | |
| I/P Lab Tests | 153 | 501 | 225 | 297 | 528 | 259 | 234 | 371 | 419 | 359 | 439 | 218 | 369 | | |
| I/P Radiology Tests | 6 | 27 | 6 | 28 | 28 | 14 | 6 | 7 | 25 | 10 | 13 | 12 | 14 | | |
| I/P CTs | 0 | 16 | 6 | 6 | 21 | 4 | 2 | 12 | 12 | 3 | 18 | 2 | 6 | | |
| I/P EKG's | 0 | 16 | 0 | 2 | 10 | 2 | 4 | 15 | 15 | 2 | 30 | 14 | 34 | | |
| Out Patient Statistics | | | | | | | | | | | | | | | |
| ER Visits | 386 | 321 | 340 | 291 | 311 | 315 | 307 | 321 | 339 | 319 | 365 | 344 | 356 | | |
| Clinic Visits | 399 | 371 | 569 | 405 | 500 | 486 | 410 | 472 | 463 | 528 | 501 | 593 | 466 | | |
| SLS Visits | 63 | 74 | 52 | 56 | 55 | 70 | 97 | 86 | 45 | 54 | 49 | 36 | 22 | | |
| Outpatient Medical | 23 | 24 | 47 | 46 | 26 | 36 | 25 | 26 | 46 | 36 | 34 | 48 | 29 | | |
| Laboratory Visits | 306 | 314 | 365 | 250 | 307 | 316 | 277 | 322 | 286 | 344 | 349 | 418 | 288 | | |
| Behavioral Health Visits | 63 | 99 | 91 | 106 | 71 | 53 | 39 | 48 | 43 | 36 | 19 | 12 | 8 | | |
| PT Visits | 85 | 79 | 77 | 58 | 52 | 72 | 59 | 89 | 88 | 91 | 69 | 65 | 47 | | |
| OT Visits | 36 | 36 | 32 | 19 | 20 | 18 | 11 | 9 | 5 | 3 | 0 | 0 | 0 | | |
| Optometry Visits | 126 | 135 | 74 | 45 | 52 | 51 | 50 | 62 | 56 | 23 | 67 | 27 | 60 | | |
| X-Ray | 196 | 195 | 251 | 218 | 214 | 173 | 175 | 192 | 185 | 178 | 234 | 240 | 184 | | |
| Mammography | 37 | 39 | 0 | 0 | 15 | 30 | 24 | 61 | 41 | 25 | 14 | 21 | 23 | | |
| CT Scans | 125 | 127 | 128 | 99 | 110 | 127 | 132 | 118 | 128 | 114 | 131 | 101 | 87 | | |
| Ultra Sonography | 57 | 78 | 71 | 49 | 37 | 44 | 57 | 51 | 59 | 47 | 62 | 59 | 19 | | |
| EKG's | 66 | 56 | 62 | 65 | 61 | 59 | 64 | 53 | 63 | 48 | 87 | 72 | 67 | | |
| Total O/P Visits | | | | | | | | | | | | | | | |

Southern Humboldt Community Healthcare District

May 2026

Overall A/R Health

GOAL: 55 Days

| Total A/R | Apr-26 | May-26 |
|------------------------|--------------|--------------|
| Commercial | 920,974.42 | 1,191,659.25 |
| Medicaid | 2,451,979.94 | 2,468,040.30 |
| Medicare | 2,995,712.68 | 2,276,536.36 |
| Self-Pay | 879,466.59 | 977,102.08 |
| Government | 293,506.12 | 315,672.17 |
| Unbilled/Undistributed | (142,797.13) | (152,055.86) |

| April | May | Days |
|-------|------|----------|
| 58.1 | 54.6 | EPIC A/R |
| 7 | 7.4 | Self Pay |
| 51.1 | 47.2 | Ins A/R |

We reached our days in A/R goal!

Roadblocks:

- Aetna Medicare: 32 accounts with outstanding claims totaling approximately \$100,000 have been appealed. Response time is typically 30 to 60 days.
- Allied Health Employee accounts: 61 Hospital accounts with outstanding claims totaling approximately \$122,000 are on hold for payor ID correction through Trizetto. After implementation of our self insured health plan, we continued to send claims to Anthem for which we were paid. However, Allied later informed us that we should be submitting these claims directly to Allied which will result in a higher reimbursement rate. However because we weren't informed upon implementation, EPIC was not properly set up to submit claims to Allied. Therefore, currently there is an open JIRA and we are working with the SoHum team to resolve. Until resolution no hospital employee claims are being submitted or paid.
- Humboldt County DA: The county has failed to pay 48 aged accounts. After several attempts by many individuals over an extended period of time to contact the county were unsuccessful, Remy finally made contact with an auditor last week. Investigation has begun and we will continue to work with the county for payment.
- TruBridge process emphases: TruBridge team continues to have challenges with the following processes, so our new revenue cycle supervisor is taking additional measures to ensure the team hits goals and reporting to SoHum weekly on the following items:
 - Follow up on claims every 30 days
 - Resolve A/R credit balances
 - Review Bad Debt Workque to submit to collections company





Monthly KPI Scorecard

Facility Name: Southern Humboldt
 Month: May 2026

Aging Metrics

| | <u>KPI Actual</u> | <u>KPI Goal</u> | <u>Goal Var +/-</u> | <u>LM Actual</u> | <u>% CHG LM</u> |
|--------------------------------|-------------------|-----------------|---------------------|------------------|-----------------|
| Facility A/R Days | 56.7 | 52 | 4.7 | 51.6 | 10% |
| Total Insurance A/R % >90 Days | 32% | 11% | 21% | 35% | -3% |
| BCBS A/R % >90 Days | 58% | 10% | 48% | 41% | 16% |
| Medicare A/R % >90 Days | 31% | 11% | 20% | 34% | -3% |
| Medicaid A/R % >90 Days | 27% | 12% | 15% | 20% | 7% |
| Commercial A/R % >90 Days | 36% | 28% | 8% | 43% | -7% |
| Self-Pay >90 % of Total A/R | 12% | 35% | -23% | 9% | 3% |
| Credit Balances A/R Days | -3.6 | -2 | -1.6 | -3.0 | 20% |

Cash Collection Metrics

| | <u>KPI Actual</u> | <u>KPI Goal</u> | <u>Goal Var +/-</u> | <u>LM Actual</u> | <u>% CHG LM</u> |
|----------------------|-------------------|-----------------|---------------------|------------------|-----------------|
| MTD Cash Collections | \$ 2,180,249.19 | \$2,390,950.36 | -9% | \$ 2,718,170.84 | -20% |
| POS Collections | 8% | 3% | 5% | 12% | 18% |

Billing Metrics

| | <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) | 16.3 | 6 | 10.3 | 13.5 | 20% |
| % of Zero Pay Denials vs. Total Remitted | 9% | 4% | 5% | 8% | 1% |
| RCM Imported Clean Claim % (If Available) | 98% | 75% | 23% | 97% | 1% |

Adjustment Metrics

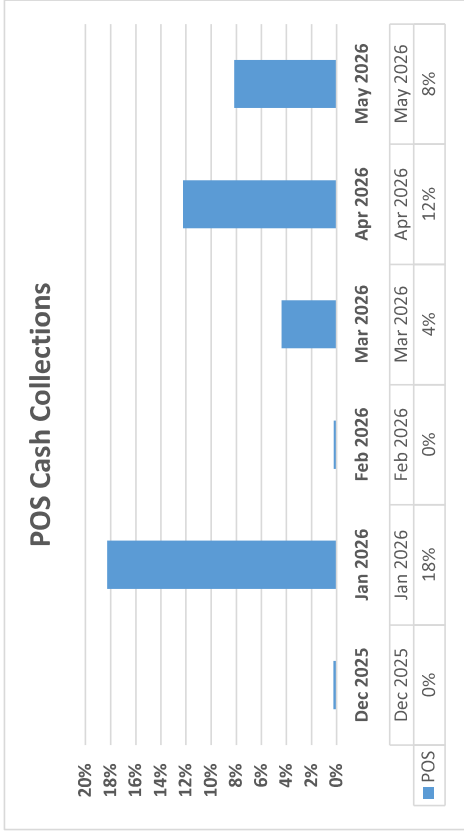
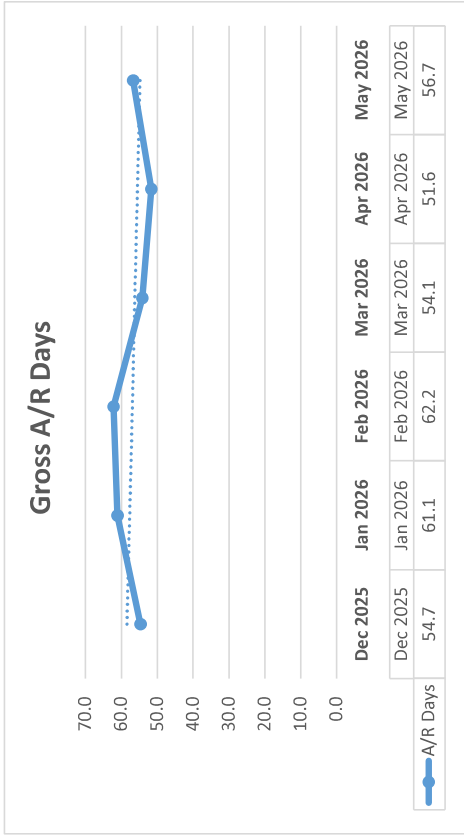
| | <u>KPI Actual</u> | <u>KPI Goal</u> | <u>Goal Var +/-</u> | <u>LM Actual</u> | <u>% CHG LM</u> |
|---|-------------------|-----------------|---------------------|------------------|-----------------|
| Final Insurance Denial % of Gross Patient Revenue | 1% | 3% | -2% | 1% | 0% |
| B/D Recovery % 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 | | 6 | 38% |
| Goal Threshold - Neutral | | 3 | 19% |
| Goal Threshold - Fail | | 7 | 44% |
| | | 16 | 100% |



Monthly KPI Metrics

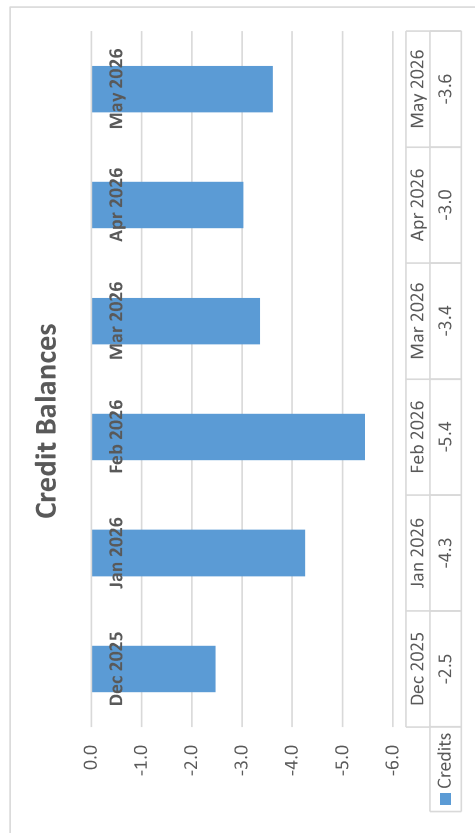
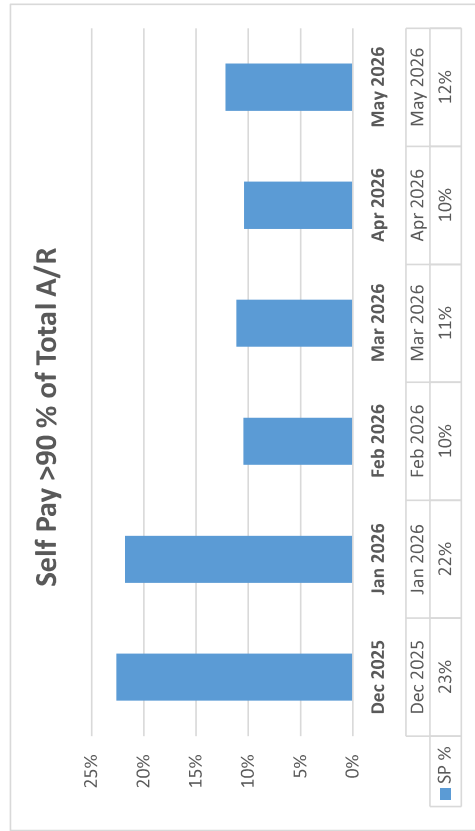
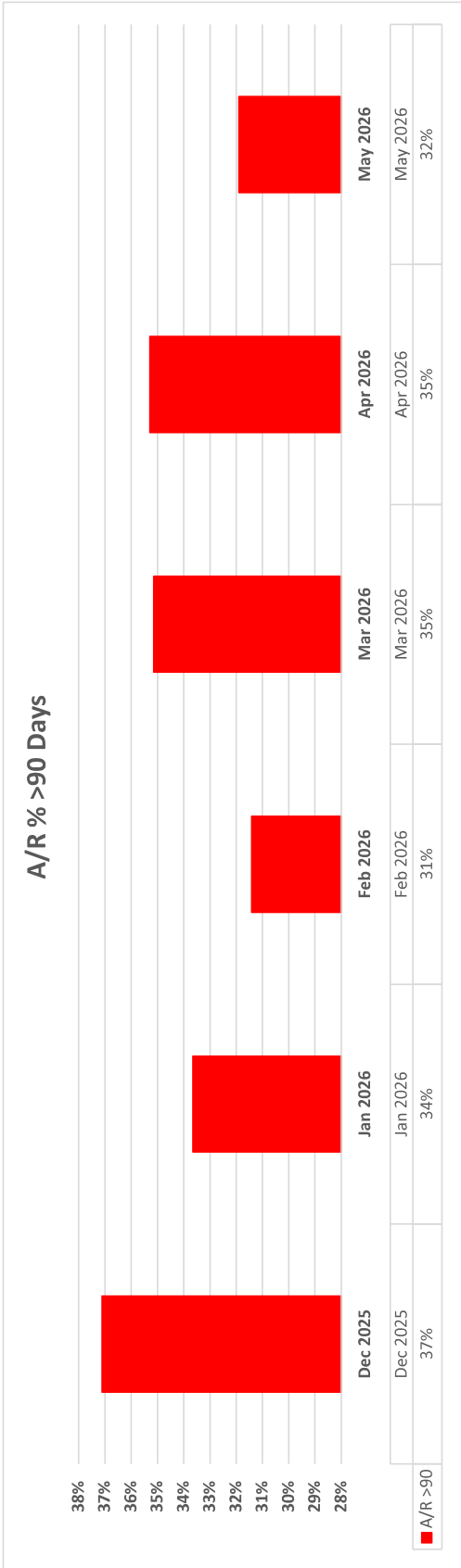
| KPI Metric | Dec 2025 | Jan 2026 | Feb 2026 | Mar 2026 | Apr 2026 | May 2026 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Gross A/R Days | 54.7 | 61.1 | 62.2 | 54.1 | 51.6 | 56.7 |
| A/R Day (Goal - Short Term) | 55.0 | 55.0 | 55.0 | 55.0 | 55.0 | 55.0 |
| A/R Day (Goal Variance) | -0.3 | 6.1 | 7.2 | -0.9 | -3.4 | 1.7 |
| A/R Day (Goal - Long Term) | 45.0 | 45.0 | 45.0 | 45.0 | 45.0 | 45.0 |
| Total A/R Balance | \$5,901,019.00 | \$6,491,385.00 | \$6,383,315.00 | \$6,207,976.00 | \$6,455,281.00 | \$7,376,535.96 |
| Total Insurance A/R Balance (less Credits) | \$4,289,537.62 | \$4,805,737.56 | \$5,438,155.35 | \$5,275,550.83 | \$5,569,473.15 | \$6,129,223.76 |
| Total Self-Pay Balance | \$1,611,481.38 | \$1,685,647.44 | \$945,159.65 | \$932,425.17 | \$885,807.85 | \$1,247,312.20 |
| Average Daily Revenue (91 Day) | \$107,957.07 | \$106,290.07 | \$102,700.34 | \$114,657.43 | \$124,987.87 | \$130,165.66 |
| MTD Cash Collections | \$ 1,819,189.16 | \$ 1,137,206.41 | \$ 3,344,432.99 | \$ 1,569,928.52 | \$ 2,718,170.84 | \$ 2,180,249.19 |
| BCBS | \$370,355.73 | \$147,802.02 | \$176,487.05 | \$265,927.58 | \$209,326.30 | \$198,787.71 |
| Medicare | \$937,184.91 | \$506,720.88 | \$2,625,891.30 | \$796,230.88 | \$1,624,369.63 | \$1,019,880.97 |
| Medicaid | \$48,179.28 | \$59,680.41 | \$6,457.43 | \$3,575.61 | \$552,310.86 | \$772,553.23 |
| Commercial | \$424,782.53 | \$379,815.28 | \$494,430.86 | \$454,602.12 | \$308,433.99 | \$150,124.80 |
| Self-Pay | \$38,686.71 | \$43,187.82 | \$41,166.35 | \$49,592.33 | \$23,730.06 | \$38,902.48 |
| POS Collections (\$) - (Within 7 Days of Dischg) | \$101.06 | \$7,885.98 | \$100.00 | \$2,181.94 | \$2,901.95 | \$3,169.73 |
| Collection Goal (\$) | \$13,540.35 | \$15,115.74 | \$14,408.22 | \$17,357.32 | \$8,305.52 | \$13,615.87 |
| % of POS Collections | 0% | 18% | 0% | 4% | 12% | 8% |
| POS Collections (Goal) - 35% of Self-Pay Collections | 35% | 35% | 35% | 35% | 35% | 35% |





KPI Metric

| | Dec 2025 | Jan 2026 | Feb 2026 | Mar 2026 | Apr 2026 | May 2026 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Total Insurance A/R Balance (>90 Days) | \$ 1,591,917.98 | \$ 1,616,868.06 | \$ 1,708,388.86 | \$ 1,853,622.85 | \$ 1,965,195.82 | \$ 1,954,986.82 |
| Total Insurance A/R Days (>90 Days) | 14.7 | 15.2 | 16.6 | 16.2 | 15.7 | 15.0 |
| Total Insurance A/R % (>90 Days) | 37% | 34% | 31% | 35% | 35% | 32% |
| Total Insurance A/R % (>90 Days Goal) | 15% | 15% | 15% | 15% | 15% | 15% |
| Total Insurance A/R % (Goal Variance) | 22% | 19% | 16% | 20% | 20% | 17% |
| BCBS A/R Balance (>90 Days) | \$ 149,591.09 | \$ 174,790.54 | \$ 178,526.73 | \$ 180,659.66 | \$ 139,707.14 | \$ 204,661.46 |
| BCBS A/R Days (>90 Days) | 1.4 | 1.6 | 1.7 | 1.6 | 1.1 | 1.6 |
| BCBS >90 - % of Total Ins A/R >90 | 9% | 11% | 10% | 10% | 7% | 10% |
| BCBS >90 - % of Total Ins A/R | 3% | 4% | 3% | 3% | 3% | 3% |
| Medicare A/R Balance (>90 Days) | \$ 400,450.64 | \$ 453,602.81 | \$ 487,944.62 | \$ 773,248.02 | \$ 1,021,478.30 | \$ 710,140.74 |
| Medicare A/R Days (>90 Days) | 3.7 | 4.3 | 4.8 | 6.7 | 8.2 | 5.5 |
| Medicare >90 - % of Total Ins A/R >90 | 25% | 28% | 29% | 42% | 52% | 36% |
| Medicare >90 - % of Total Ins A/R | 9% | 9% | 9% | 15% | 18% | 12% |
| Medicaid A/R Balance (>90 Days) | \$ 749,883.53 | \$ 642,633.30 | \$ 681,061.70 | \$ 577,880.52 | \$ 492,266.53 | \$ 638,958.74 |
| Medicaid A/R Days (>90 Days) | 6.9 | 6.0 | 6.6 | 5.0 | 3.9 | 4.9 |
| Medicaid >90 - % of Total Ins A/R >90 | 47% | 40% | 40% | 31% | 25% | 33% |
| Medicaid >90 - % of Total Ins A/R | 17% | 13% | 13% | 11% | 9% | 10% |
| Commercial A/R Balance (>90 Days) | \$ 291,992.72 | \$ 345,841.41 | \$ 360,855.81 | \$ 321,834.65 | \$ 311,743.85 | \$ 401,225.88 |
| Commercial A/R Days (>90 Days) | 2.7 | 3.3 | 3.5 | 2.8 | 2.5 | 3.1 |
| Commercial >90 - % of Total Ins A/R >90 | 18% | 21% | 21% | 17% | 16% | 21% |
| Commercial >90 - % of Total Ins A/R | 7% | 7% | 7% | 6% | 6% | 7% |
| Self-Pay A/R Balance (>90 Days) | \$ 1,335,687.87 | \$ 1,416,099.78 | \$ 668,446.14 | \$ 692,702.75 | \$ 672,029.62 | \$ 898,799.66 |
| Self-Pay A/R Days (>90 Days) | 12.4 | 13.3 | 6.5 | 6.0 | 5.4 | 6.9 |
| Self-Pay >90 % of Total A/R | 23% | 22% | 10% | 11% | 10% | 12% |
| Credit Balances (\$) | \$ (266,738.01) | \$ (452,889.43) | \$ (559,685.51) | \$ (385,494.21) | \$ (378,183.47) | \$ (470,783.72) |
| Credit Balances A/R Days | -2.5 | -4.3 | -5.4 | -3.4 | -3.0 | -3.6 |
| Credit Balances A/R Day (Goal) | -2.0 | -2.0 | -2.0 | -2.0 | -2.0 | -2.0 |
| Credit Balances A/R Day (Goal Variance) | -0.5 | -2.3 | -3.4 | -1.4 | -1.0 | -1.6 |

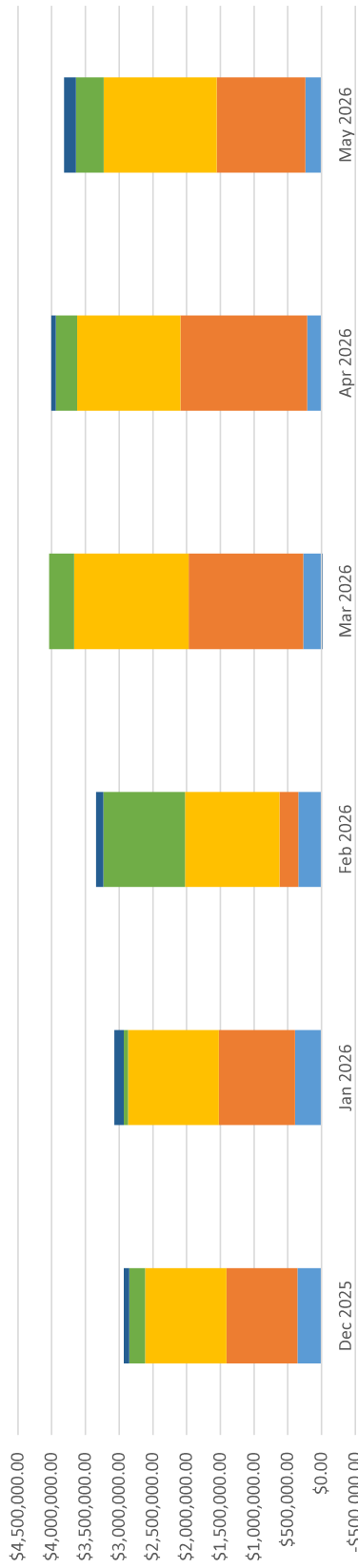




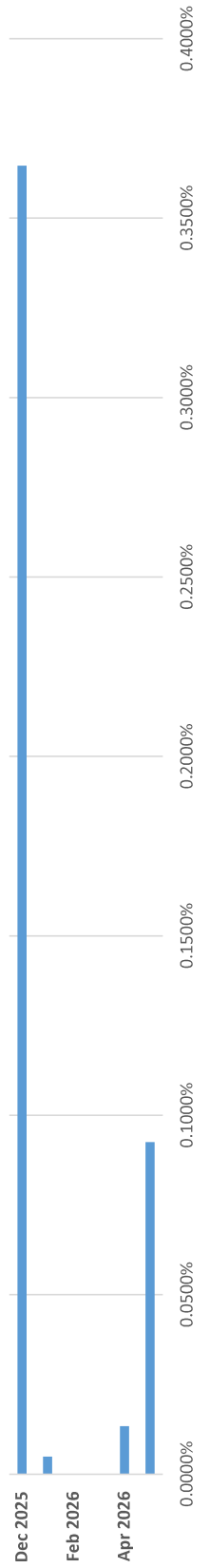
| KPI Metric | Dec 2025 | Jan 2026 | Feb 2026 | Mar 2026 | Apr 2026 | May 2026 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Gross Revenue (\$) | \$ 2,931,080.45 | \$ 3,068,987.07 | \$ 3,345,663.31 | \$ 4,019,175.37 | \$ 4,009,057.10 | \$ 3,816,842.85 |
| BCBS | \$361,551.32 | \$392,003.60 | \$346,505.93 | \$272,606.19 | \$213,236.06 | \$242,444.72 |
| Medicare | \$1,051,485.54 | \$1,129,820.31 | \$274,941.04 | \$1,699,746.74 | \$1,878,786.53 | \$1,309,016.18 |
| Medicaid | \$1,203,756.35 | \$1,346,042.67 | \$1,403,653.95 | \$1,693,151.09 | \$1,531,999.32 | \$1,677,384.38 |
| Commercial | \$237,042.12 | \$66,858.62 | \$1,210,047.79 | \$370,661.67 | \$315,658.35 | \$411,337.55 |
| Self-Pay | \$77,245.12 | \$134,261.87 | \$110,514.60 | -\$16,990.32 | \$69,376.84 | \$176,660.02 |
| B/D Write-Off Total (\$) | \$ 10,687.17 | \$ 150.00 | \$ - | \$ - | \$ 534.62 | \$ 3,531.00 |
| B/D % of Gross Revenue | 0.3646% | 0.0049% | 0.0000% | 0.0000% | 0.0133% | 0.0925% |
| Credentialed Denials Total (\$) | \$4,743.97 | \$3,553.13 | \$6,576.69 | \$0.00 | \$825.03 | \$0.00 |
| Credentialed Denials % of Gross Revenue | 0.2% | 0.1% | 0.2% | 0.0% | 0.0% | 0.0% |
| Timely Filing Denials Total (\$) | \$3,069.12 | \$8,989.13 | \$8,636.27 | \$5,245.77 | \$20,762.90 | \$8,736.01 |
| Timely Filing Denials % of Gross Revenue | 0.1% | 0.3% | 0.3% | 0.1% | 0.5% | 0.2% |
| Medical Necessity Denials Total (\$) | \$17,546.39 | \$37,860.77 | \$12,477.64 | \$0.00 | \$0.00 | \$0.00 |
| Medical Necessity Denials % of Gross Revenue | 0.6% | 1.2% | 0.4% | 0.0% | 0.0% | 0.0% |
| Non-Covered Charges Total (\$) | \$19,068.18 | \$23,879.39 | \$51,800.87 | \$0.00 | \$982.06 | \$165.13 |
| Non-Covered % of Gross Revenue | 0.7% | 0.8% | 1.5% | 0.0% | 0.0% | 0.0% |
| Authorization Denials Total (\$) | \$4,274.39 | \$74.62 | \$2,409.70 | \$0.00 | \$4,091.77 | \$17,794.29 |
| Authorization Denials % of Gross Revenue | 0.1% | 0.0% | 0.1% | 0.0% | 0.1% | 0.5% |
| Insurance Denial Amount | \$48,702.05 | \$74,357.04 | \$81,901.17 | \$5,245.77 | \$26,661.76 | \$26,695.43 |
| % of Gross Revenue | 1.7% | 2.4% | 2.4% | 0.1% | 0.7% | 0.7% |
| Target Goal % | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% |
| Target Variance % | -1.3% | -0.6% | -0.6% | -2.9% | -2.3% | -2.3% |

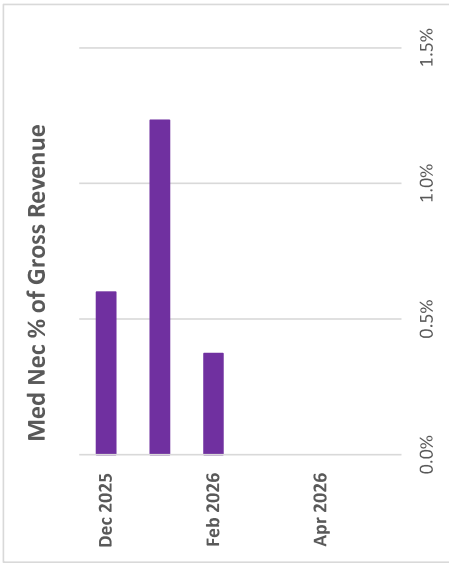
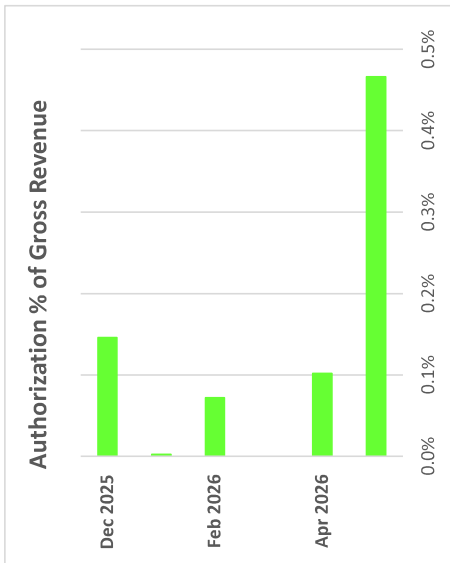
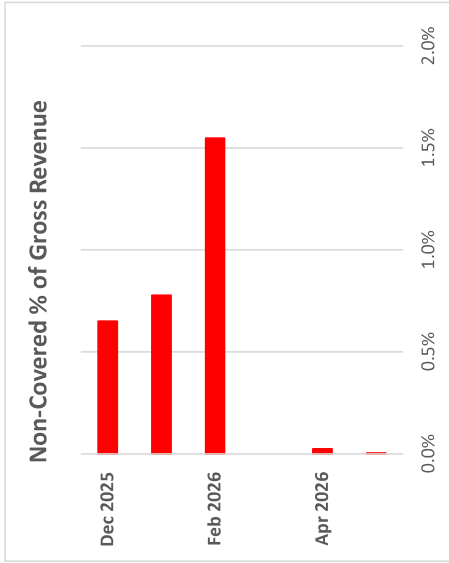
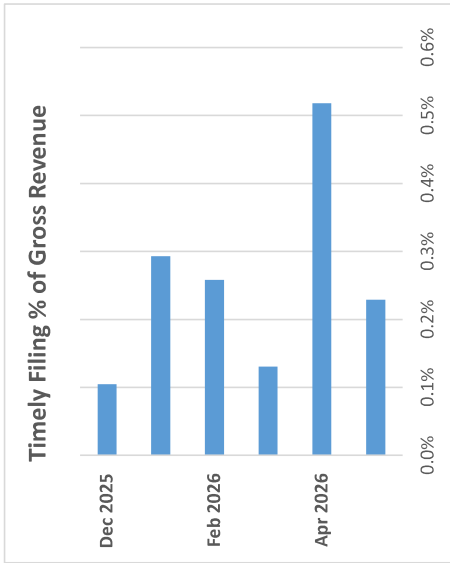
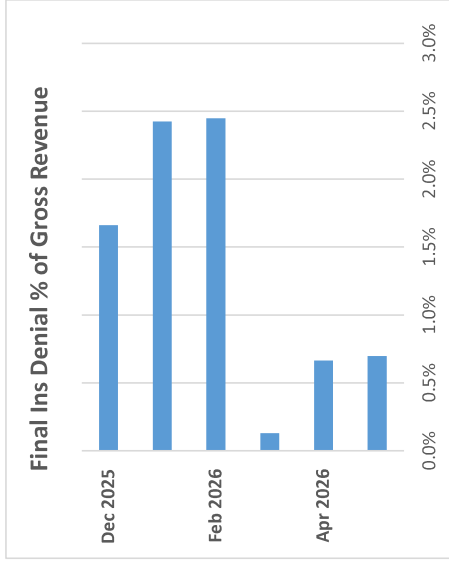
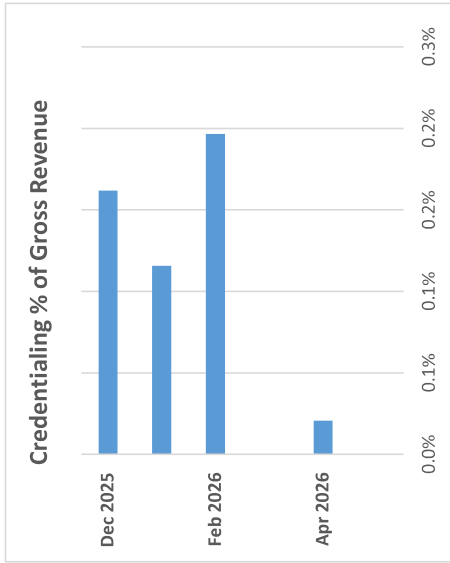


Gross Revenue (MTD)



B/D % of Gross Revenue

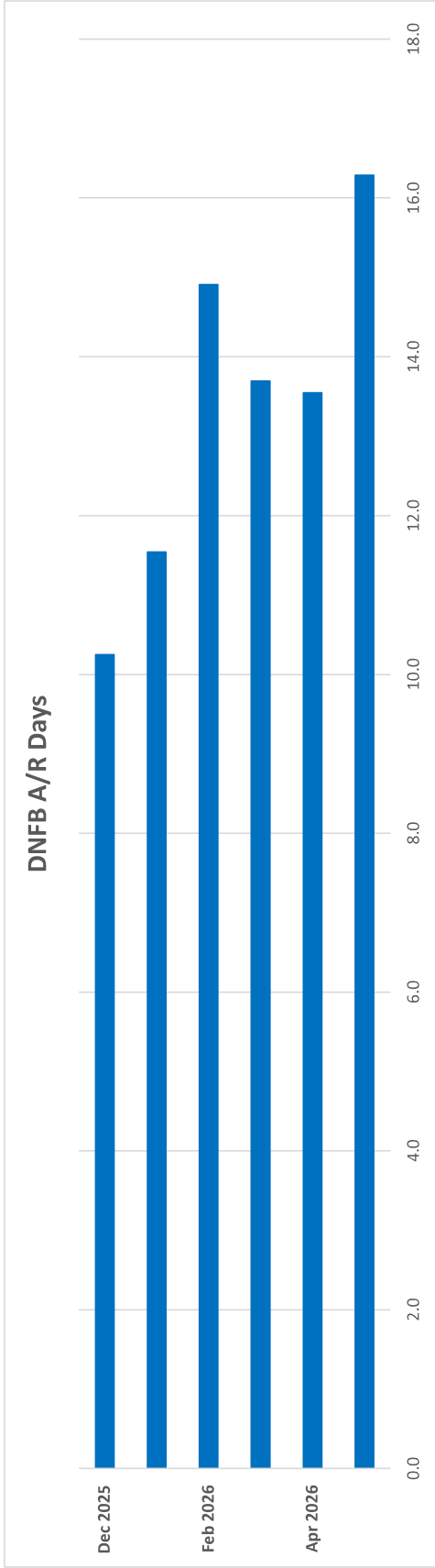
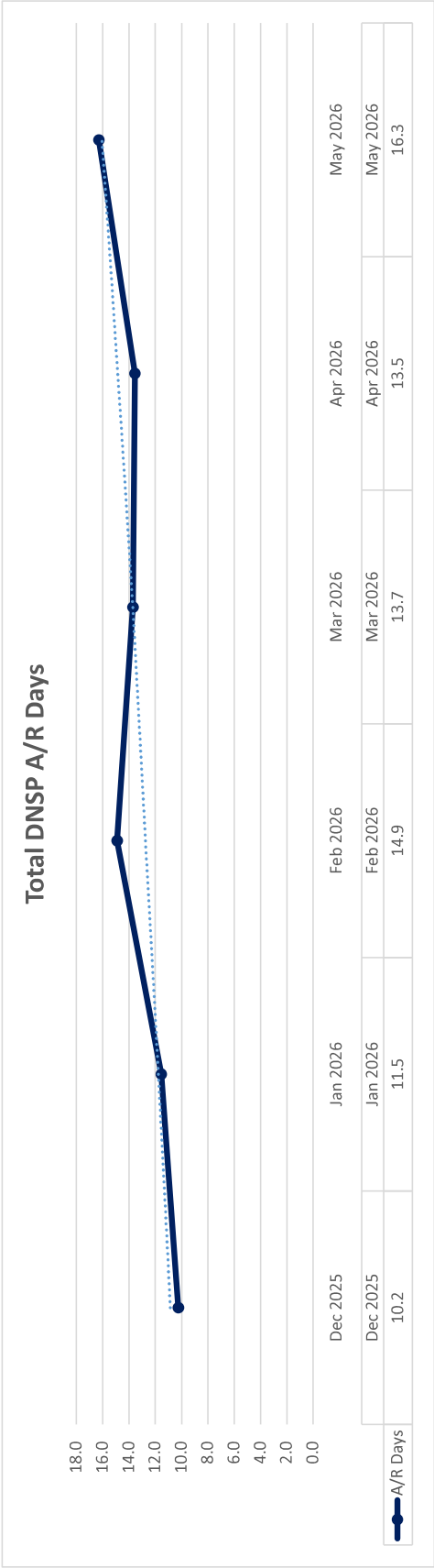


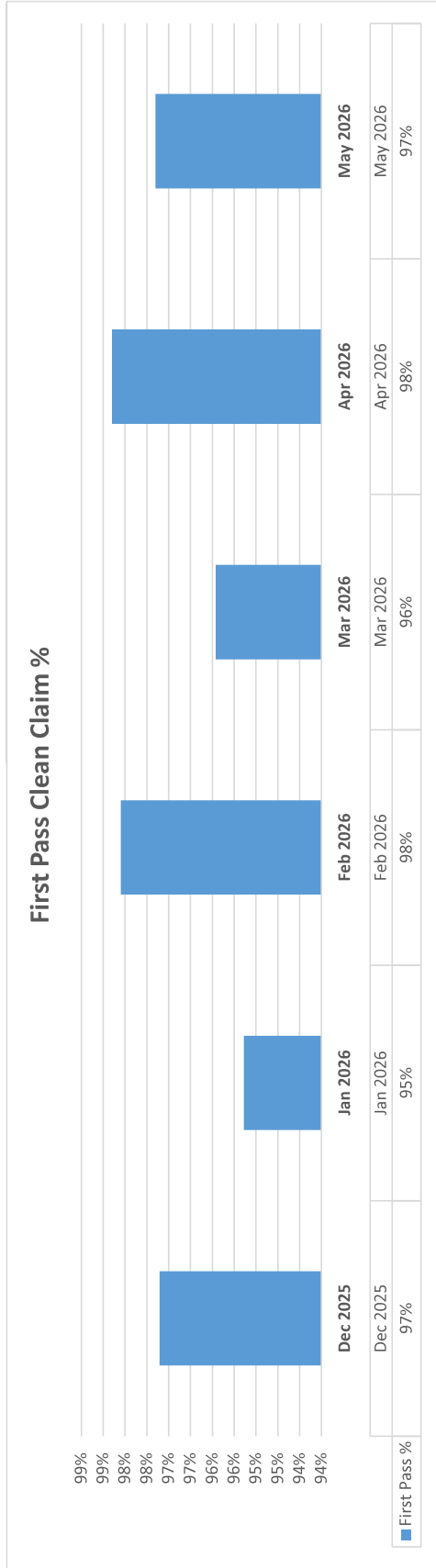
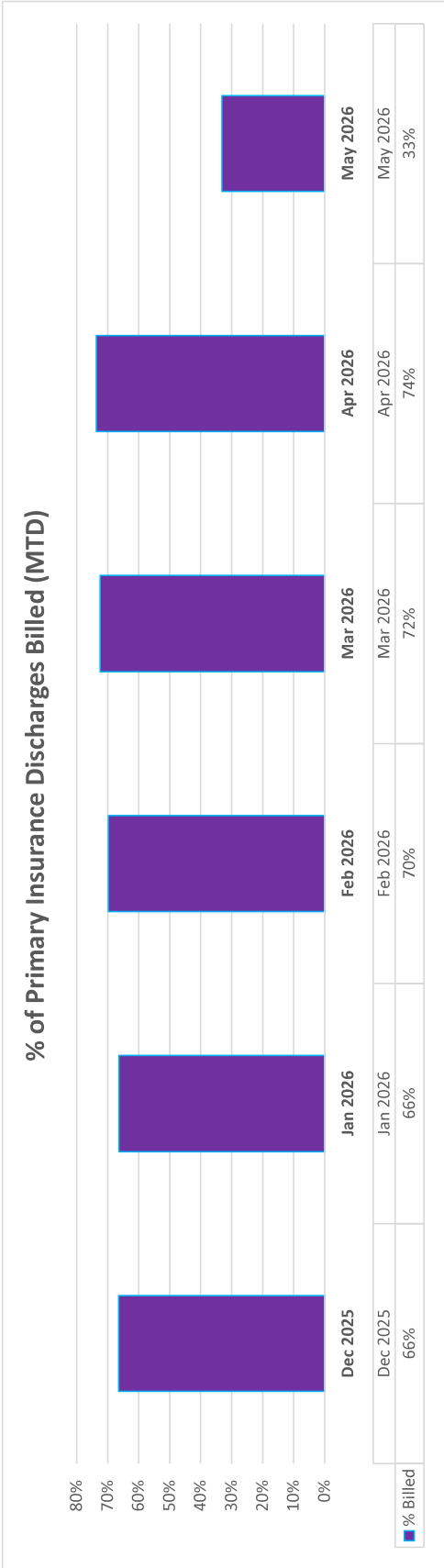


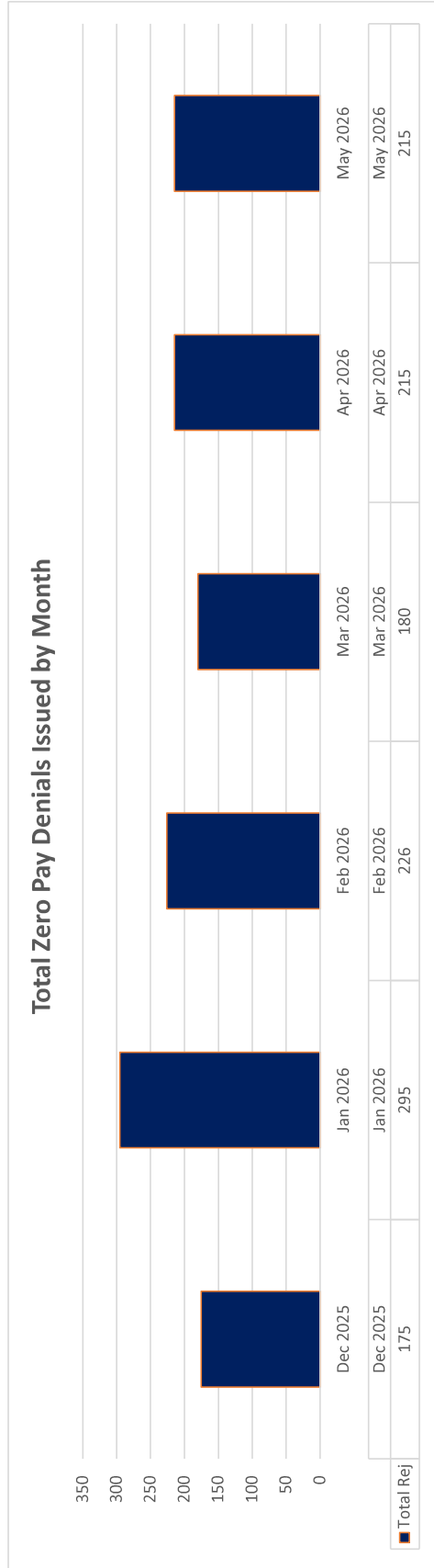
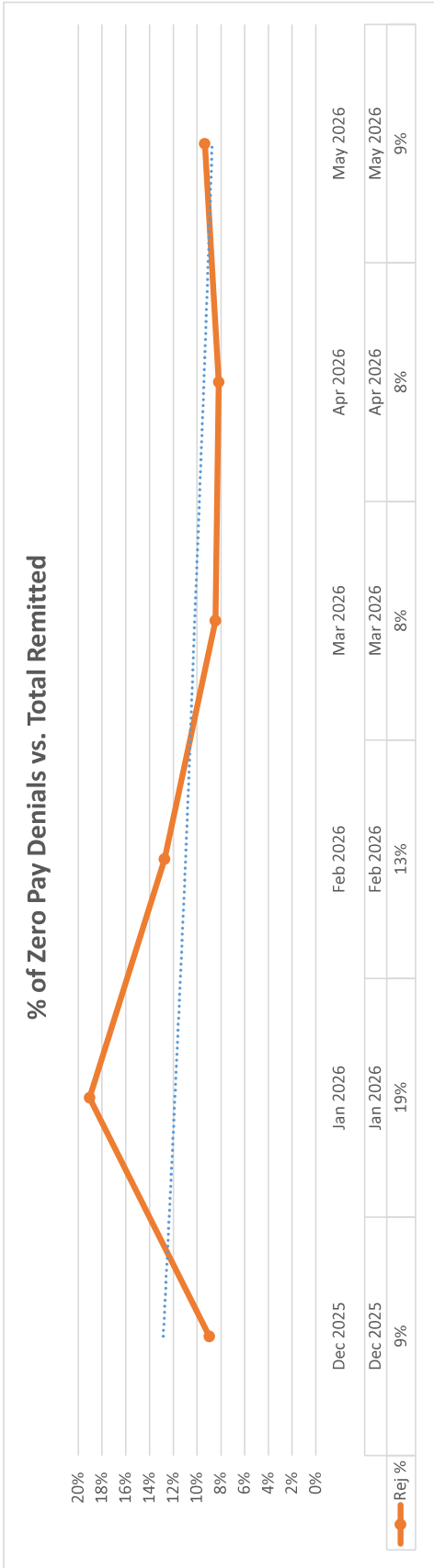


| KPI Metric | Dec 2025 | Jan 2026 | Feb 2026 | Mar 2026 | Apr 2026 | May 2026 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| DNBP \$\$ (Month End) | \$1,106,229.00 | \$1,226,622.00 | \$1,530,917.00 | \$1,570,025.00 | \$1,693,465.00 | \$2,119,754.00 |
| DNBP A/R Days (Month End) | 10.2 | 11.5 | 14.9 | 13.7 | 13.5 | 16.3 |
| DNBP A/R Days (Goal) | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 |
| DNBP A/R Days (Goal Variance) | -4.2 | -5.5 | -8.9 | -7.7 | -7.5 | -10.3 |
| DNFB \$\$ (Month End) | \$1,106,229.00 | \$1,226,622.00 | \$1,530,917.00 | \$1,570,025.00 | \$1,693,465.00 | \$2,119,754.00 |
| DNFB A/R Days (Month End) | 10.2 | 11.5 | 14.9 | 13.7 | 13.5 | 16.3 |
| Total Insurance Discharges(Monthly Total) | 3015 | 2905 | 2737 | 3161 | 3562 | 3275 |
| *Total Insurance Discharges (Total Billed) | 2004 | 1928 | 1911 | 2288 | 2626 | 1084 |
| Total Insurance Discharges - Goal 85% | 85% | 85% | 85% | 85% | 85% | 85% |
| *Total Insurances Discharges (% Billed) | 66% | 66% | 70% | 72% | 74% | 33% |
| Total Count of Claims Remitted | 1952 | 1549 | 1774 | 2129 | 2631 | 2301 |
| *Total Zero Pay Denials in the Month (All DOS) | 175 | 295 | 226 | 180 | 215 | 215 |
| % of Zero Pay vs. Total Remitted | 9% | 19% | 13% | 8% | 8% | 9% |
| % of Zero Pay vs. Total Remitted (Goal) | 4% | 4% | 4% | 4% | 4% | 4% |
| % of Zero Pay vs. Total Remitted (Variance) | 5% | 15% | 9% | 4% | 4% | 5% |
| First Pass Clean Claim % Rate | 97% | 95% | 98% | 96% | 98% | 97% |
| First Pass Clean Claim % Goal | 95% | 95% | 95% | 95% | 95% | 95% |
| First Pass Clean Claim % (Variance) | 2% | 0% | 3% | 1% | 3% | 2% |

*Billed Claims and Rejection Totals - Primary Claims Only



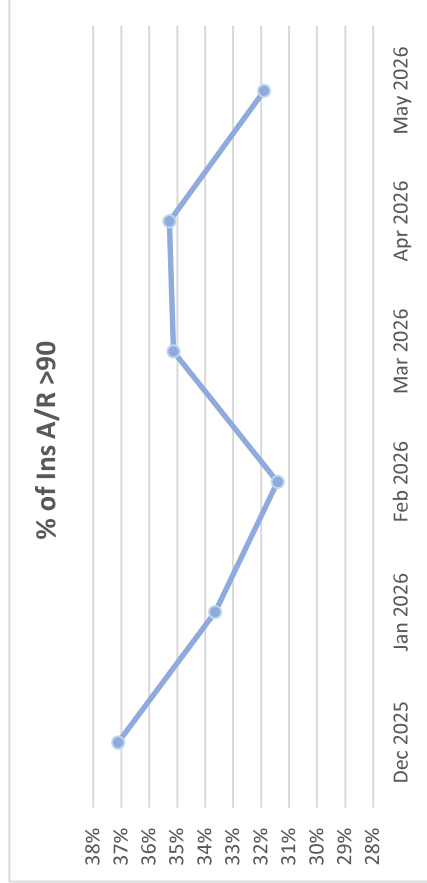
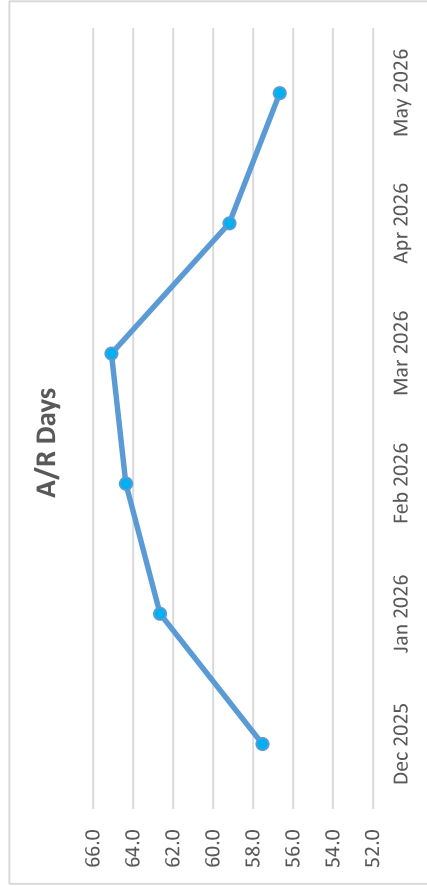






Aging Analysis - Summary of All Payers

| | <u>Dec 2025</u> | <u>Jan 2026</u> | <u>Feb 2026</u> | <u>Mar 2026</u> | <u>Apr 2026</u> | <u>May 2026</u> |
|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| BCBS | \$330,771.26 | \$475,321.16 | \$551,226.08 | \$494,703.71 | \$337,889.41 | \$355,057.04 |
| Medicare | \$1,479,390.73 | \$1,943,743.66 | \$2,447,491.82 | \$3,000,775.09 | \$2,988,925.25 | \$2,276,263.49 |
| Medicaid | \$2,231,837.60 | \$2,306,719.03 | \$2,361,203.93 | \$2,463,477.24 | \$2,459,155.31 | \$2,384,149.61 |
| Commercial | \$557,291.33 | \$249,427.89 | \$305,493.55 | \$572,740.72 | \$727,064.80 | \$1,113,753.62 |
| Self-Pay | \$1,611,481.38 | \$1,685,647.44 | \$945,159.65 | \$932,425.17 | \$885,807.85 | \$1,247,312.20 |
| Total ATB Balance | \$6,210,772.30 | \$6,660,859.18 | \$6,610,575.03 | \$7,464,121.93 | \$7,398,842.62 | \$7,376,535.96 |
| Total A/R Days | 57.5 | 62.7 | 64.4 | 65.1 | 59.2 | 56.7 |
| ADR | \$107,957.07 | \$106,290.07 | \$102,700.34 | \$114,657.43 | \$124,987.87 | \$130,165.66 |
| Previous Mo. (Net Change %) | 0% | 7% | -1% | 13% | -1% | 0% |
| Total Ins A/R Balances >90 | \$1,591,917.98 | \$1,616,868.06 | \$1,708,388.86 | \$1,853,622.85 | \$1,965,195.82 | \$1,954,986.82 |
| % of Ins A/R Balances >90 | 37% | 34% | 31% | 35% | 35% | 32% |



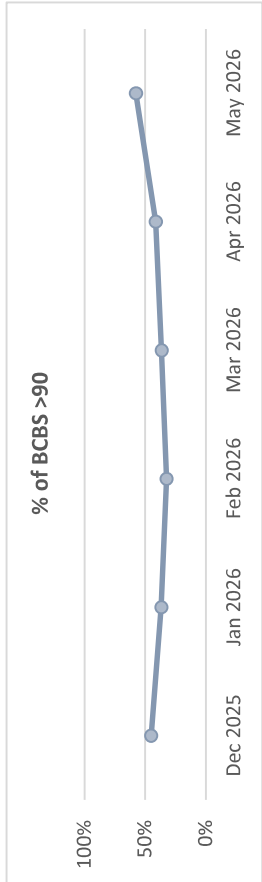
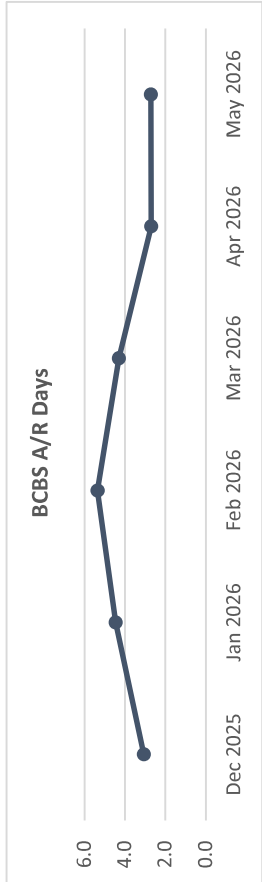


BCBS Aging Analysis

| | <u>Dec 2025</u> | <u>Jan 2026</u> | <u>Feb 2026</u> | <u>Mar 2026</u> | <u>Apr 2026</u> | <u>May 2026</u> |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Credits | -\$39,599.50 | -\$38,928.10 | -\$79,651.25 | -\$45,655.56 | -\$42,198.71 | -\$128,841.97 |
| In-House | \$2,778.15 | \$5,668.71 | \$0.00 | \$4,925.12 | \$3,497.11 | \$0.00 |
| Current | \$143,937.32 | \$248,687.66 | \$250,374.14 | \$143,624.34 | \$132,694.19 | \$175,789.28 |
| >30 Days | \$46,752.37 | \$67,215.69 | \$164,932.86 | \$154,253.70 | \$42,312.19 | \$60,785.67 |
| >60 Days | \$27,311.83 | \$17,886.66 | \$37,043.60 | \$56,896.45 | \$61,877.49 | \$42,662.60 |
| >90 Days | \$10,806.86 | \$10,569.05 | \$4,244.55 | \$31,816.75 | \$14,859.94 | \$45,372.72 |
| >120 Days | \$138,784.23 | \$164,221.49 | \$174,282.18 | \$148,842.91 | \$124,847.20 | \$159,288.74 |
| BCBS Balance | \$330,771.26 | \$475,321.16 | \$551,226.08 | \$494,703.71 | \$337,889.41 | \$355,057.04 |

| | | | | | | |
|-----------------------------|------|------|------|------|------|------|
| BCBS Total A/R Days | 3.1 | 4.5 | 5.4 | 4.3 | 2.7 | 2.7 |
| Credit A/R Days | -0.4 | -0.4 | -0.8 | -0.4 | -0.3 | -1.0 |
| In-House A/R Days | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Current A/R Days | 1.3 | 2.3 | 2.4 | 1.3 | 1.1 | 1.4 |
| >30 A/R Days | 0.4 | 0.6 | 1.6 | 1.3 | 0.3 | 0.5 |
| >60 A/R Days | 0.3 | 0.2 | 0.4 | 0.5 | 0.5 | 0.3 |
| >90 A/R Days | 0.1 | 0.1 | 0.0 | 0.3 | 0.1 | 0.3 |
| >120 A/R Days | 1.3 | 1.5 | 1.7 | 1.3 | 1.0 | 1.2 |
| BCBS % of Total A/R | 5% | 7% | 8% | 7% | 5% | 5% |
| Previous Mo. (Net Change %) | 0% | 44% | 16% | -10% | -32% | 5% |

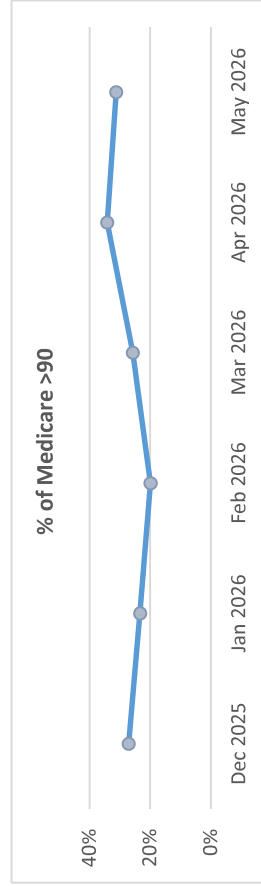
| | | | | | | |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| BCBS Balance >90 % of BCBS >90 | \$149,591.09 45% | \$174,790.54 37% | \$178,526.73 32% | \$180,659.66 37% | \$139,707.14 41% | \$204,661.46 58% |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|





Medicare Aging Analysis

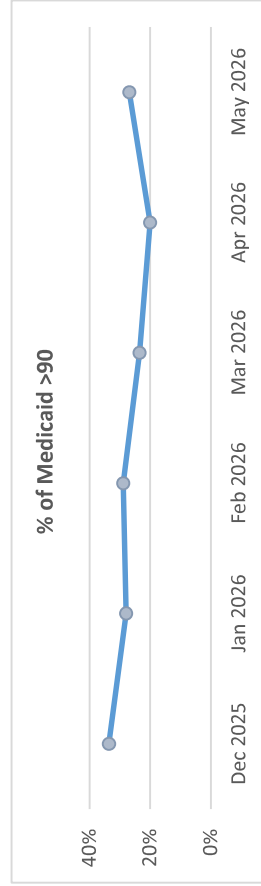
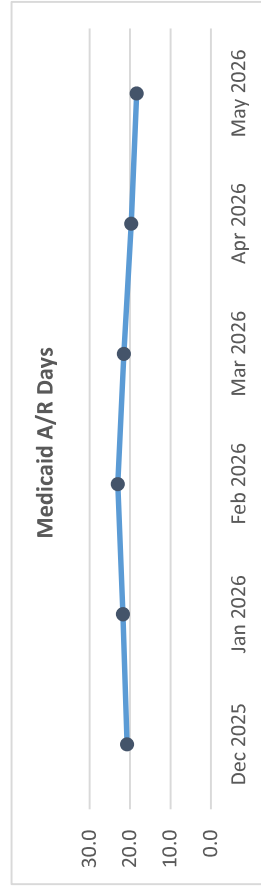
| | <u>Dec 2025</u> | <u>Jan 2026</u> | <u>Feb 2026</u> | <u>Mar 2026</u> | <u>Apr 2026</u> | <u>May 2026</u> |
|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Credits | -\$42,103.55 | -\$37,805.52 | -\$91,992.32 | -\$68,471.70 | -\$57,813.02 | -\$53,013.15 |
| In-House | \$56,561.28 | \$134,901.33 | \$94,740.00 | \$97,077.98 | \$156,179.07 | \$64,268.63 |
| Current | \$799,609.59 | \$938,326.46 | \$1,131,045.93 | \$1,056,404.14 | \$1,224,278.47 | \$1,049,596.20 |
| >30 Days | \$178,225.00 | \$307,341.06 | \$606,219.28 | \$567,076.92 | \$395,931.29 | \$358,460.08 |
| >60 Days | \$86,647.77 | \$147,377.52 | \$219,534.31 | \$575,439.73 | \$248,871.14 | \$146,810.99 |
| >90 Days | \$32,735.60 | \$73,948.21 | \$100,676.26 | \$147,313.39 | \$441,818.84 | \$130,028.40 |
| >120 Days | \$367,715.04 | \$379,654.60 | \$387,268.36 | \$625,934.63 | \$579,659.46 | \$580,112.34 |
| Medicare Balance | \$1,479,390.73 | \$1,943,743.66 | \$2,447,491.82 | \$3,000,775.09 | \$2,988,925.25 | \$2,276,263.49 |
| Medicare Total A/R Days | 13.7 | 18.3 | 23.8 | 26.2 | 23.9 | 17.5 |
| Credit A/R Days | -0.4 | -0.4 | -0.9 | -0.6 | -0.5 | -0.4 |
| In-House A/R Days | 0.5 | 1.3 | 0.9 | 0.8 | 1.2 | 0.5 |
| Current A/R Days | 7.4 | 8.8 | 11.0 | 9.2 | 9.8 | 8.1 |
| >30 A/R Days | 1.7 | 2.9 | 5.9 | 4.9 | 3.2 | 2.8 |
| >60 A/R Days | 0.8 | 1.4 | 2.1 | 5.0 | 2.0 | 1.1 |
| >90 A/R Days | 0.3 | 0.7 | 1.0 | 1.3 | 3.5 | 1.0 |
| >120 A/R Days | 3.4 | 3.6 | 3.8 | 5.5 | 4.6 | 4.5 |
| Medicare % of Total A/R | 24% | 29% | 37% | 40% | 40% | 31% |
| Previous Mo. (Net Change %) | 0% | 31% | 26% | 23% | 0% | -24% |
| Medicare Balance >90 | \$400,450.64 | \$453,602.81 | \$487,944.62 | \$773,248.02 | \$1,021,478.30 | \$710,140.74 |
| % of Medicare >90 | 27% | 23% | 20% | 26% | 34% | 31% |





Medicaid Aging Analysis

| | <u>Dec 2025</u> | <u>Jan 2026</u> | <u>Feb 2026</u> | <u>Mar 2026</u> | <u>Apr 2026</u> | <u>May 2026</u> |
|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Credits | -\$4,189.87 | -\$4,188.66 | -\$11,168.27 | -\$12,496.16 | -\$51,065.15 | -\$77,563.73 |
| In-House | \$86,046.38 | \$69,681.94 | \$118,175.00 | \$179,786.17 | \$197,478.08 | \$141,877.78 |
| Current | \$693,534.60 | \$1,007,735.05 | \$1,104,335.35 | \$1,203,925.41 | \$1,193,316.00 | \$1,210,671.97 |
| >30 Days | \$536,031.82 | \$454,406.76 | \$285,194.78 | \$426,357.52 | \$287,736.59 | \$297,629.79 |
| >60 Days | \$170,531.14 | \$136,450.64 | \$183,605.37 | \$88,023.78 | \$339,423.26 | \$172,575.06 |
| >90 Days | \$55,723.34 | \$133,787.52 | \$119,797.09 | \$54,814.87 | -\$2,621.29 | \$169,028.36 |
| >120 Days | \$694,160.19 | \$508,845.78 | \$561,264.61 | \$523,065.65 | \$494,887.82 | \$469,930.38 |
| Medicaid Balance | \$2,231,837.60 | \$2,306,719.03 | \$2,361,203.93 | \$2,463,477.24 | \$2,459,155.31 | \$2,384,149.61 |
| Medicaid Total A/R Days | 20.7 | 21.7 | 23.0 | 21.5 | 19.7 | 18.3 |
| Credit A/R Days | 0.0 | 0.0 | -0.1 | -0.1 | -0.4 | -0.6 |
| In-House A/R Days | 0.8 | 0.7 | 1.2 | 1.6 | 1.6 | 1.1 |
| Current A/R Days | 6.4 | 9.5 | 10.8 | 10.5 | 9.5 | 9.3 |
| >30 A/R Days | 5.0 | 4.3 | 2.8 | 3.7 | 2.3 | 2.3 |
| >60 A/R Days | 1.6 | 1.3 | 1.8 | 0.8 | 2.7 | 1.3 |
| >90 A/R Days | 0.5 | 1.3 | 1.2 | 0.5 | 0.0 | 1.3 |
| >120 A/R Days | 6.4 | 4.8 | 5.5 | 4.6 | 4.0 | 3.6 |
| Medicaid % of Total A/R | 36% | 35% | 36% | 33% | 33% | 32% |
| Previous Mo. (Net Change %) | 0% | 3% | 2% | 4% | 0% | -3% |
| Medicaid Balance >90 | \$749,883.53 | \$642,633.30 | \$681,061.70 | \$577,880.52 | \$492,266.53 | \$638,958.74 |
| % of Medicaid >90 | 34% | 28% | 29% | 23% | 20% | 27% |





Commercial Aging Analysis

| | <u>Dec 2025</u> | <u>Jan 2026</u> | <u>Feb 2026</u> | <u>Mar 2026</u> | <u>Apr 2026</u> | <u>May 2026</u> |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| Credits | -\$116,785.97 | -\$305,057.65 | -\$298,883.07 | -\$202,175.26 | -\$136,636.25 | -\$201,614.02 |
| In-House | \$0.00 | \$0.00 | \$12,466.00 | \$3,732.65 | \$3,382.91 | \$1,869.43 |
| Current | \$198,174.72 | \$67,626.95 | \$109,592.71 | \$316,064.03 | \$277,637.74 | \$405,214.88 |
| >30 Days | \$93,098.17 | \$110,314.79 | \$58,818.16 | \$78,998.22 | \$218,891.19 | \$313,631.80 |
| >60 Days | \$90,811.69 | \$30,702.39 | \$62,643.94 | \$54,286.43 | \$52,045.36 | \$193,425.65 |
| >90 Days | \$53,251.59 | \$72,466.66 | \$39,846.69 | \$36,355.64 | \$30,929.85 | \$67,193.28 |
| >120 Days | \$238,741.13 | \$273,374.75 | \$321,009.12 | \$285,479.01 | \$280,814.00 | \$334,032.60 |
| Commercial Balance | \$557,291.33 | \$249,427.89 | \$305,493.55 | \$572,740.72 | \$727,064.80 | \$1,113,753.62 |

Commercial Total A/R Days 5.2 2.3 3.0 5.0 5.8 8.6

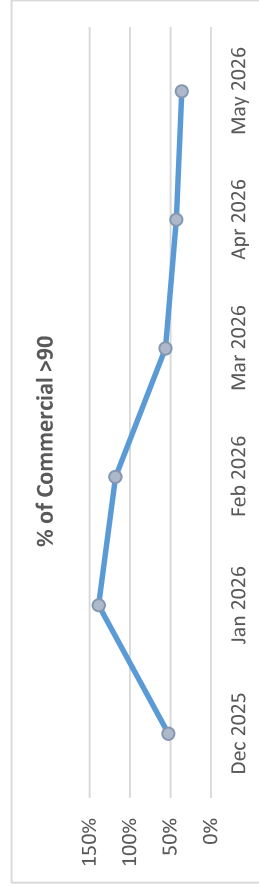
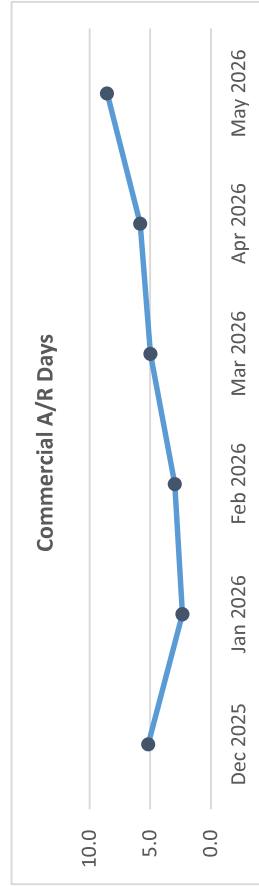
| | | | | | | |
|-------------------|------|------|------|------|------|------|
| Credit A/R Days | -1.1 | -2.9 | -2.9 | -1.8 | -1.1 | -1.5 |
| In-House A/R Days | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 |
| Current A/R Days | 1.8 | 0.6 | 1.1 | 2.8 | 2.2 | 3.1 |
| >30 A/R Days | 0.9 | 1.0 | 0.6 | 0.7 | 1.8 | 2.4 |
| >60 A/R Days | 0.8 | 0.3 | 0.6 | 0.5 | 0.4 | 1.5 |
| >90 A/R Days | 0.5 | 0.7 | 0.4 | 0.3 | 0.2 | 0.5 |
| >120 A/R Days | 2.2 | 2.6 | 3.1 | 2.5 | 2.2 | 2.6 |

Commercial % of Total A/R Previous Mo. (Net Change %) 9% 4% 5% 8% 10% 15%

0% -55% 22% 87% 27% 53%

Commercial Balance >90 \$291,992.72 \$345,841.41 \$360,855.81 \$321,834.65 \$311,743.85 \$401,225.88

% of Commercial >90 52% 139% 118% 56% 43% 36%

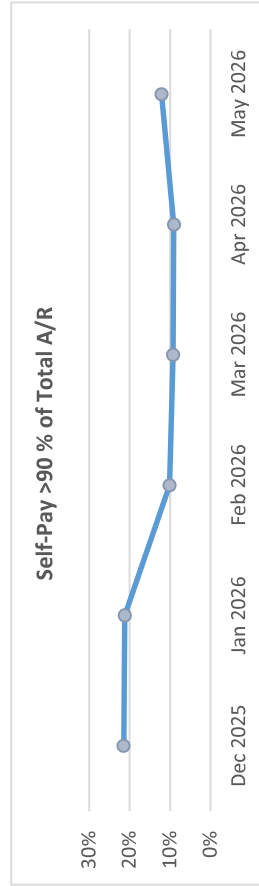
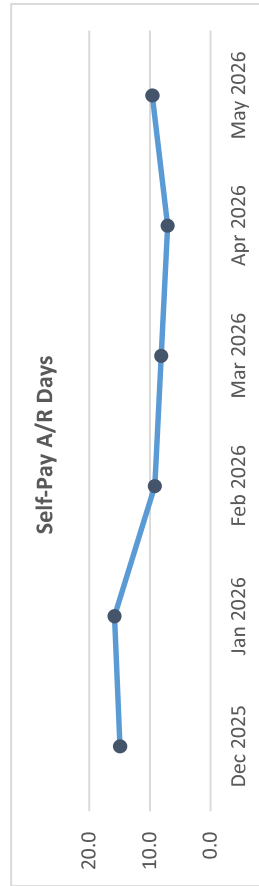




Self-Pay Aging Analysis

| | <u>Dec 2025</u> | <u>Jan 2026</u> | <u>Feb 2026</u> | <u>Mar 2026</u> | <u>Apr 2026</u> | <u>May 2026</u> |
|-------------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|-----------------------|
| Credits | -\$64,059.12 | -\$66,909.50 | -\$77,990.60 | -\$56,695.53 | -\$90,470.34 | -\$9,750.85 |
| In-House | \$277.67 | \$24,087.65 | \$29,904.00 | \$64.60 | \$0.00 | \$0.00 |
| Current | \$77,953.73 | \$103,258.07 | \$127,278.10 | \$79,715.34 | \$87,469.69 | \$160,291.23 |
| >30 Days | \$117,196.66 | \$90,020.74 | \$103,330.63 | \$110,555.01 | \$97,360.67 | \$102,388.80 |
| >60 Days | \$144,424.57 | \$119,090.70 | \$94,191.38 | \$106,083.00 | \$119,418.21 | \$95,583.36 |
| >90 Days | \$140,844.82 | \$131,453.69 | \$106,201.62 | \$95,097.59 | \$101,475.25 | \$117,186.62 |
| >120 Days | \$1,194,843.05 | \$1,284,646.09 | \$562,244.52 | \$597,605.16 | \$570,554.37 | \$781,613.04 |
| Self-Pay Balance | \$1,611,481.38 | \$1,685,647.44 | \$945,159.65 | \$932,425.17 | \$885,807.85 | \$1,247,312.20 |

| | | | | | | |
|-----------------------------|----------------|----------------|--------------|--------------|--------------|--------------|
| Self-Pay Total A/R Days | 14.9 | 15.9 | 9.2 | 8.1 | 7.1 | 9.6 |
| Credit A/R Days | -0.6 | -0.6 | -0.8 | -0.5 | -0.7 | -0.1 |
| In-House A/R Days | 0.0 | 0.2 | 0.3 | 0.0 | 0.0 | 0.0 |
| Current A/R Days | 0.7 | 1.0 | 1.2 | 0.7 | 0.7 | 1.2 |
| >30 A/R Days | 1.1 | 0.8 | 1.0 | 1.0 | 0.8 | 0.8 |
| >60 A/R Days | 1.3 | 1.1 | 0.9 | 0.9 | 1.0 | 0.7 |
| >90 A/R Days | 1.3 | 1.2 | 1.0 | 0.8 | 0.8 | 0.9 |
| >120 A/R Days | 11.1 | 12.1 | 5.5 | 5.2 | 4.6 | 6.0 |
| Self-Pay % of Total A/R | 26% | 25% | 14% | 12% | 12% | 17% |
| Previous Mo. (Net Change %) | 0% | 5% | -44% | -1% | -5% | 41% |
| Self-Pay Balance >90 | \$1,335,687.87 | \$1,416,099.78 | \$668,446.14 | \$692,702.75 | \$672,029.62 | \$898,799.66 |
| Self-Pay >90 % of Total A/R | 22% | 21% | 10% | 9% | 9% | 12% |





Monthly Denial Analysis

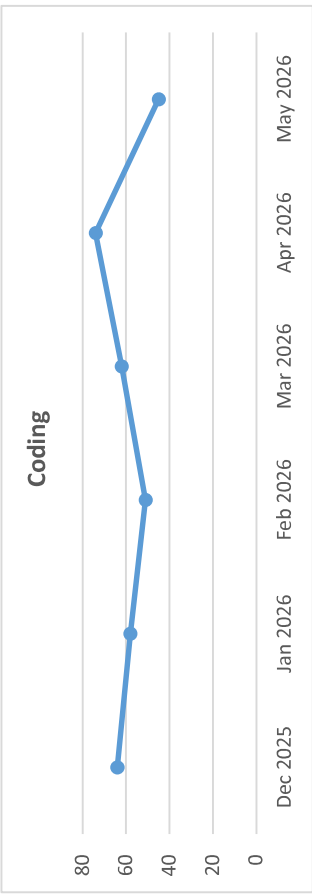
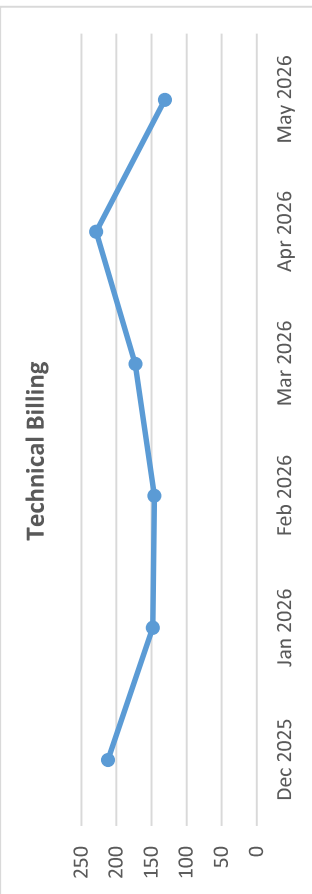
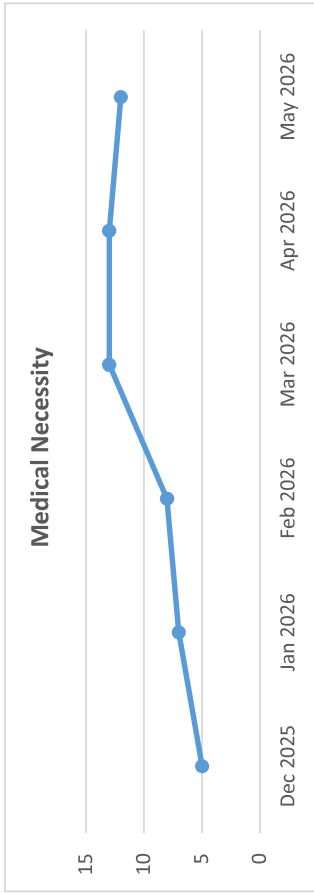
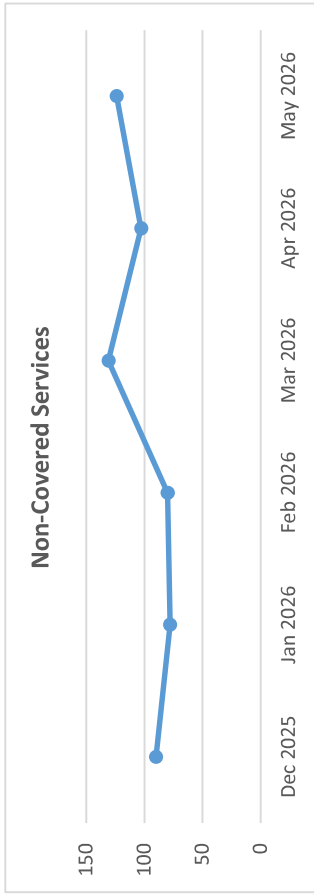
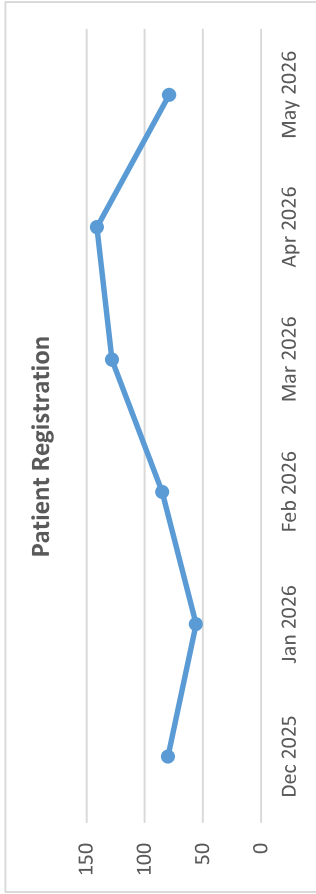
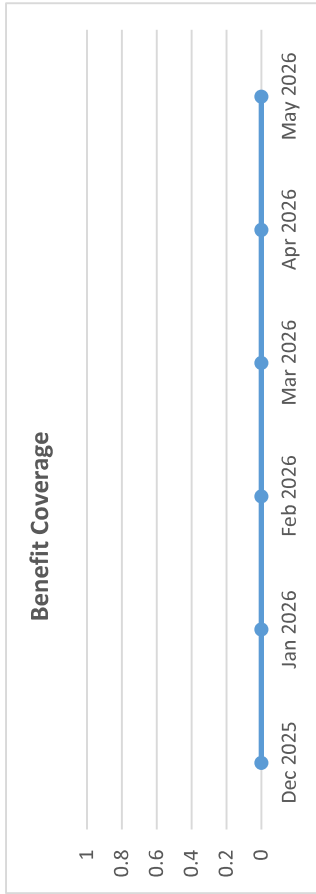
| Denials by Category | Dec 2025 | Jan 2026 | Feb 2026 | Mar 2026 | Apr 2026 | May 2026 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| Benefit Coverage - \$\$ | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Benefit Coverage - % of (\$\$) Total | 0% | 0% | 0% | 0% | 0% | 0% |
| Benefit Coverage - Count | 0 | 0 | 0 | 0 | 0 | 0 |
| Benefit Coverage - % of Total Count | 0% | 0% | 0% | 0% | 0% | 0% |
| Patient Registration - \$\$ | \$84,044.71 | \$25,786.86 | \$41,445.44 | \$12,775.66 | \$43,747.58 | \$26,392.92 |
| Patient Registration - % of (\$\$) Total | 36% | 11% | 26% | 5% | 12% | 9% |
| Patient Registration - Count | 80 | 56 | 85 | 128 | 141 | 79 |
| Patient Registration - % of Total Count | 13% | 13% | 19% | 22% | 19% | 12% |
| Medical Necessity - \$\$ | \$1,708.17 | \$1,672.33 | \$6,328.95 | \$6,760.58 | \$3,427.49 | \$5,813.55 |
| Medical Necessity - % of (\$\$) Total | 1% | 1% | 4% | 3% | 1% | 2% |
| Medical Necessity - Count | 5 | 7 | 8 | 13 | 13 | 12 |
| Medical Necessity - % of Total Count | 1% | 2% | 2% | 2% | 2% | 2% |
| Non-Covered Services - \$\$ | \$78,928.79 | \$47,929.19 | \$26,514.23 | \$29,214.46 | \$11,407.03 | \$45,302.25 |
| Non-Covered Services - % of (\$\$) Total | 34% | 20% | 17% | 12% | 3% | 16% |
| Non-Covered Services - Count | 90 | 78 | 80 | 131 | 103 | 124 |
| Non-Covered Services - % of Total Count | 15% | 18% | 18% | 23% | 14% | 19% |
| Technical Billing - \$\$ | \$30,203.51 | \$95,624.57 | \$74,929.86 | \$59,486.36 | \$56,675.26 | \$86,745.15 |
| Technical Billing - % of (\$\$) Total | 13% | 40% | 47% | 25% | 15% | 30% |
| Technical Billing - Count | 212 | 148 | 146 | 173 | 229 | 131 |
| Technical Billing - % of Total Count | 35% | 34% | 33% | 30% | 31% | 20% |
| Coding - \$\$ | \$26,999.52 | \$81,693.50 | \$38,160.88 | \$29,307.47 | \$68,909.81 | \$22,101.16 |
| Coding - % of (\$\$) Total | 12% | 34% | 24% | 12% | 19% | 8% |
| Coding - Count | 64 | 58 | 51 | 62 | 74 | 45 |
| Coding - % of Total Count | 11% | 14% | 11% | 11% | 10% | 7% |



| <u>Denials by Category</u> | <u>Dec 2025</u> | <u>Jan 2026</u> | <u>Feb 2026</u> | <u>Mar 2026</u> | <u>Apr 2026</u> | <u>May 2026</u> |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Prior Authorization - \$\$ | \$5,276.41 | \$17,720.77 | \$24,203.04 | \$871.01 | \$56,452.62 | \$14,759.59 |
| Prior Authorization - % of (\$\$) Total | 2% | 7% | 15% | 0% | 15% | 1% |
| Prior Authorization - Count | 14 | 10 | 3 | 3 | 13 | 31 |
| Prior Authorization - % of Total Count | 2% | 2% | 1% | 1% | 2% | 5% |
| Credentialing - \$\$ | \$197.00 | \$5,947.43 | \$4,520.90 | \$659.64 | \$5,771.27 | \$6,612.77 |
| Credentialing - % of (\$\$) Total | 0% | 3% | 3% | 0% | 2% | 2% |
| Credentialing - Count | 7 | 37 | 21 | 4 | 4 | 24 |
| Credentialing - % of Total Count | 1% | 9% | 5% | 1% | 1% | 4% |
| Duplicate Claim - \$\$ | \$31,043.64 | \$14,459.86 | \$13,246.31 | \$39,635.82 | \$72,839.65 | \$28,654.84 |
| Duplicate Claim - % of (\$\$) Total | 13% | 6% | 8% | 16% | 20% | 10% |
| Duplicate Claim - Count | 27 | 13 | 20 | 32 | 49 | 33 |
| Duplicate Claim - % of Total Count | 5% | 3% | 4% | 6% | 7% | 5% |
| Other - \$\$ | -\$38,113.10 | -\$102,757.42 | -\$84,841.92 | \$9,504.58 | \$36,469.18 | \$42,022.25 |
| Other - % of (\$\$) Total | -16% | -43% | -53% | 4% | 10% | 14% |
| Other - Count | 94 | 12 | 15 | 20 | 93 | 156 |
| Other - % of Total Count | 16% | 3% | 3% | 3% | 13% | 24% |
| Timely Filing - \$\$ | \$12,425.62 | \$49,379.99 | \$15,594.11 | \$53,097.57 | \$10,182.30 | \$11,444.61 |
| Timely Filing - % of (\$\$) Total | 5% | 21% | 10% | 22% | 3% | 4% |
| Timely Filing - Count | 5 | 10 | 17 | 11 | 8 | 20 |
| Timely Filing - % of Total Count | 1% | 2% | 4% | 2% | 1% | 3% |
| Total (All Categories) - \$\$ | \$232,714.27 | \$237,457.08 | \$160,101.80 | \$241,313.15 | \$365,882.19 | \$289,849.09 |
| Total (All Categories) - Count | 598 | 429 | 446 | 577 | 727 | 655 |

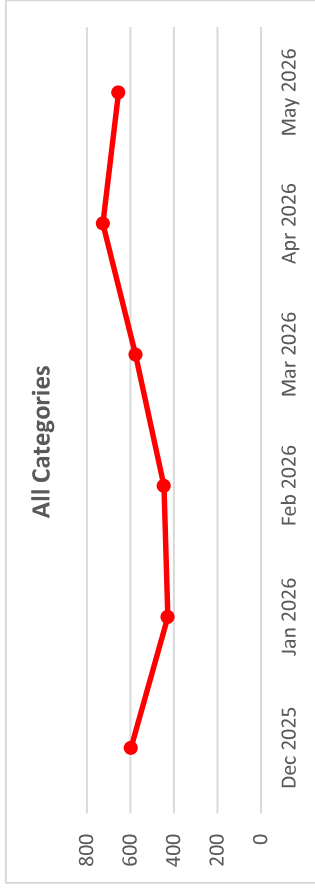
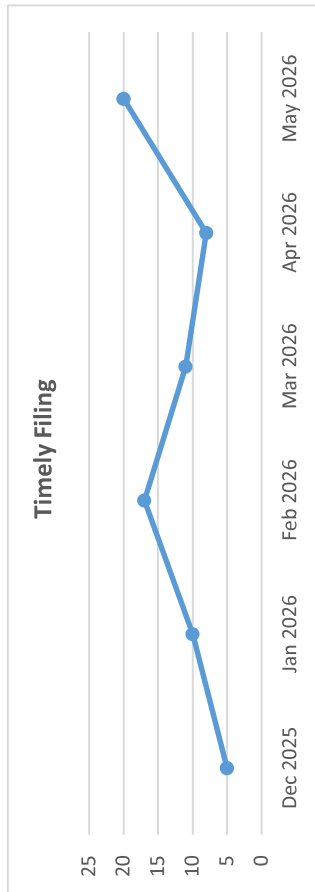
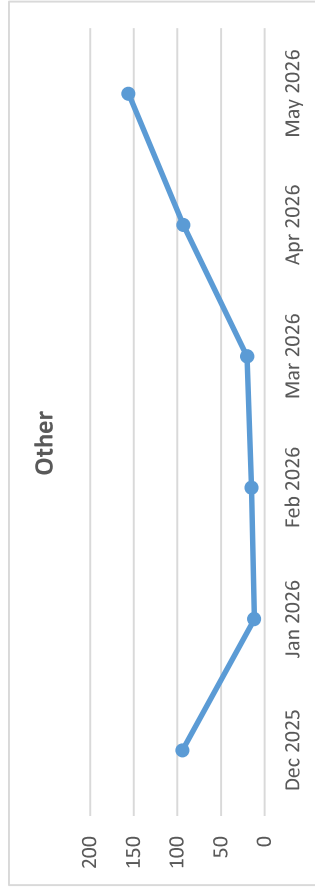
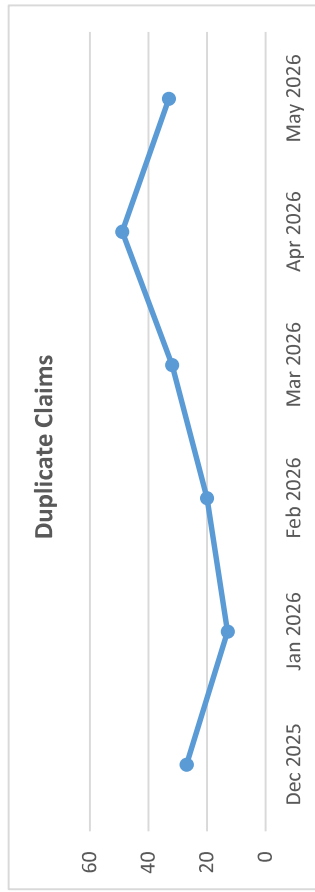
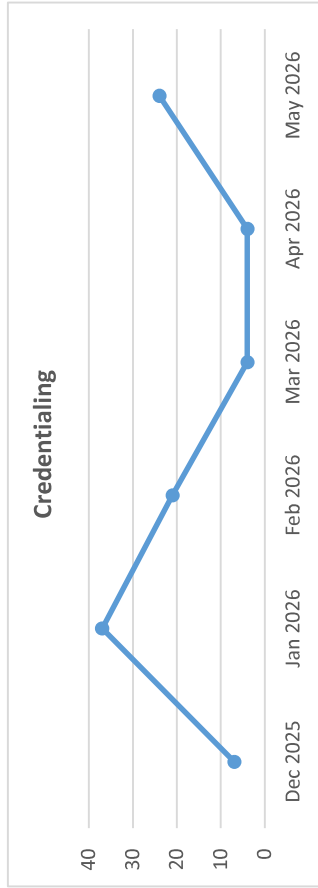
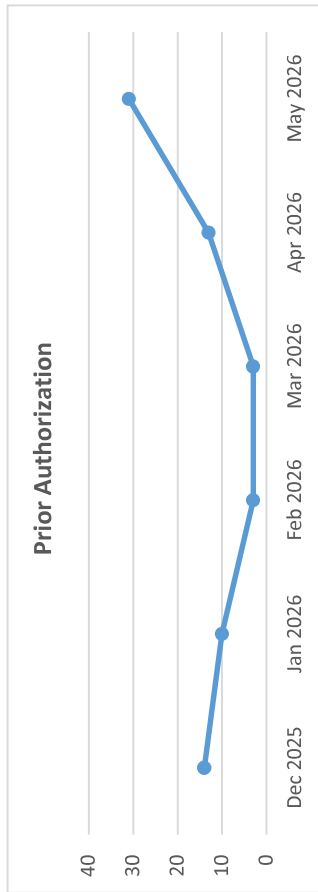


Category Trends by Count of Denial





Category Trends by Count of Denial



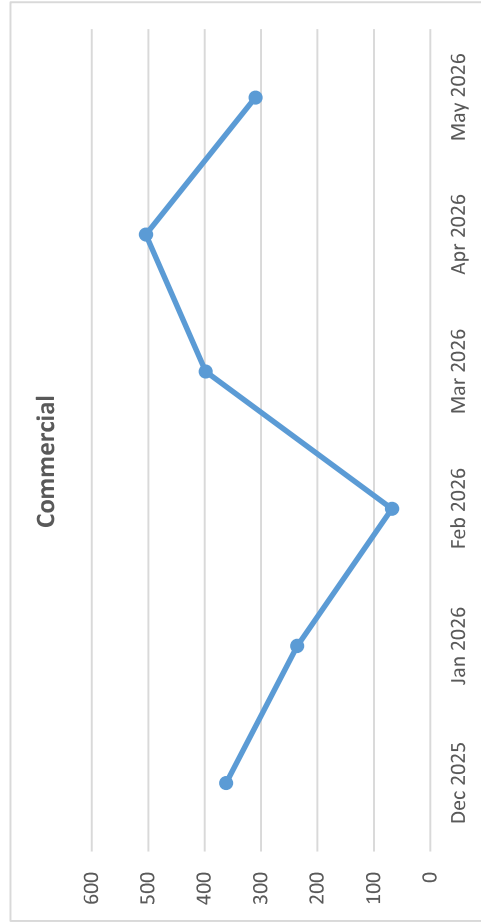
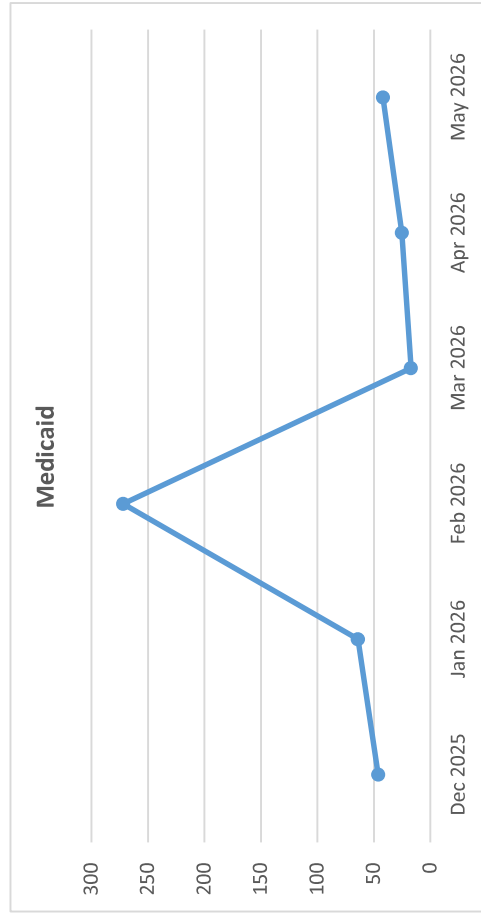
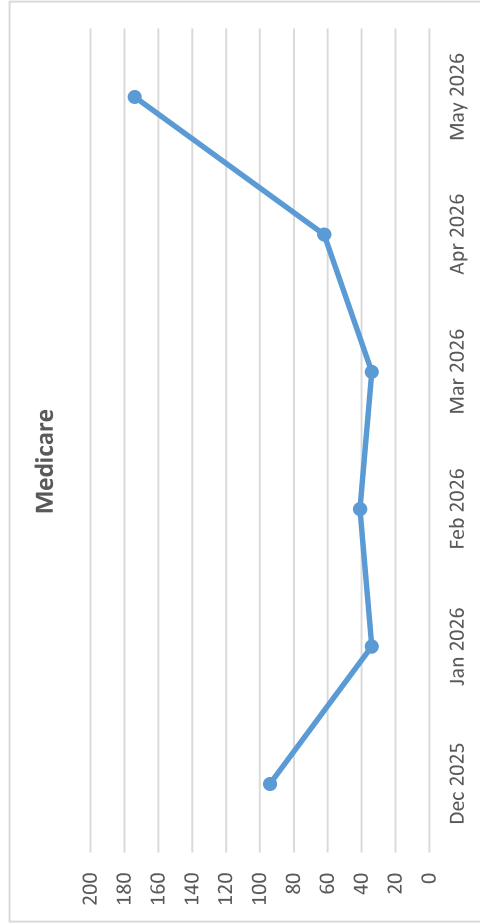
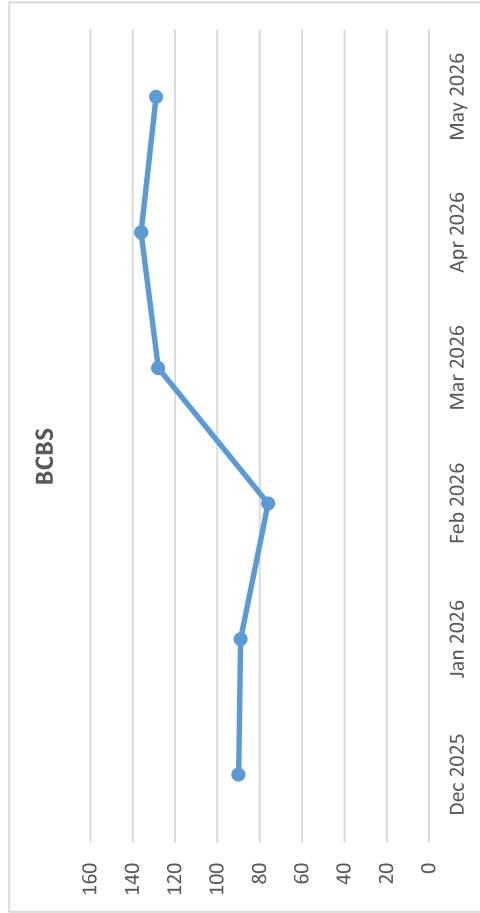


Category Trends by Count of Denial

| <u>Denials by Payer Group</u> | <u>Dec 2025</u> | <u>Jan 2026</u> | <u>Feb 2026</u> | <u>Mar 2026</u> | <u>Apr 2026</u> | <u>May 2026</u> |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| BCBS - \$\$ | \$57,084.04 | \$99,374.92 | \$65,129.61 | \$35,228.58 | \$90,068.31 | \$77,278.33 |
| BCBS - % of (\$\$) Total | 25% | 42% | 41% | 15% | 25% | 27% |
| BCBS - Count | 90 | 89 | 76 | 128 | 136 | 129 |
| BCBS - % of Total Count | 15% | 21% | 17% | 22% | 19% | 20% |
| BCBS - Reimbursement Average | 68.1% | 68.1% | 68.1% | 68.1% | 68.1% | 68.1% |
| BCBS - (\$\$) Impact | \$38,874.23 | \$67,674.32 | \$44,353.26 | \$23,990.66 | \$61,336.52 | \$52,626.54 |
| Medicare - \$\$ | \$29,132.57 | -\$28,296.20 | -\$91,062.77 | -\$12,971.55 | -\$90,188.91 | \$30,464.47 |
| Medicare - % of (\$\$) Total | 13% | -12% | -57% | -5% | -25% | 11% |
| Medicare - Count | 94 | 34 | 41 | 34 | 62 | 174 |
| Medicare - % of Total Count | 16% | 8% | 9% | 6% | 9% | 27% |
| Medicare - Reimbursement Average | 64.7% | 64.7% | 64.7% | 64.7% | 64.7% | 64.7% |
| Medicare - (\$\$) Impact | \$18,848.77 | -\$18,307.64 | -\$58,917.61 | -\$8,392.59 | -\$58,352.22 | \$19,710.51 |
| Medicaid - \$\$ | \$53,417.16 | \$53,122.34 | \$155,678.59 | \$54,382.49 | \$42,558.00 | \$29,505.22 |
| Medicaid - % of (\$\$) Total | 23% | 22% | 97% | 23% | 12% | 10% |
| Medicaid - Count | 46 | 64 | 272 | 17 | 25 | 42 |
| Medicaid - % of Total Count | 8% | 15% | 61% | 3% | 3% | 6% |
| Medicaid - Reimbursement Average | 25.5% | 25.5% | 25.5% | 25.5% | 25.5% | 25.5% |
| Medicaid - (\$\$) Impact | \$13,621.38 | \$13,546.20 | \$39,698.04 | \$13,867.53 | \$10,852.29 | \$7,523.83 |
| Commercial - \$\$ | \$78,763.50 | \$113,531.03 | \$30,356.37 | \$164,673.63 | \$350,982.75 | \$152,601.07 |
| Commercial - % of (\$\$) Total | 34% | 48% | 19% | 68% | 96% | 53% |
| Commercial - Count | 362 | 236 | 68 | 398 | 504 | 310 |
| Commercial - % of Total Count | 61% | 55% | 15% | 69% | 69% | 47% |
| Commercial - Reimbursement Average | 64% | 63.8% | 63.8% | 63.8% | 63.8% | 63.8% |
| Commercial - (\$\$) Impact | \$50,251.11 | \$72,432.80 | \$19,367.36 | \$105,061.78 | \$223,926.99 | \$97,359.48 |



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> |
|------------------------------------|----------------------|--------------------------|--------------------|----------------------|----------------------|--------------------|
| BCBS | \$5,063.07 | \$0.00 | \$134.00 | \$17,794.29 | \$0.00 | \$22,991.36 |
| BCBS - Reimbursement Average | 68.1% | 68.1% | 68.1% | 68.1% | 68.1% | 68.1% |
| BCBS - Cash Lost | \$3,447.95 | \$0.00 | \$91.25 | \$12,117.91 | \$0.00 | \$15,657.12 |
| Medicare | \$1,224.69 | \$0.00 | \$31.13 | \$0.00 | \$0.00 | \$1,255.82 |
| Medicare - Reimbursement Average | 64.7% | 64.7% | 64.7% | 64.7% | 64.7% | 64.7% |
| Medicare - Cash Lost | \$792.37 | \$0.00 | \$20.14 | \$0.00 | \$0.00 | \$812.52 |
| Medicaid | \$1,393.76 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,393.76 |
| Medicaid - Reimbursement Average | 25.5% | 25.5% | 25.5% | 25.5% | 25.5% | 25.5% |
| Medicaid - Cash Lost | \$355.41 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$355.41 |
| Commercial | \$1,054.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,054.49 |
| Commercial - Reimbursement Average | 63.8% | 63.8% | 63.8% | 63.8% | 63.8% | 63.8% |
| Commercial - Cash Lost | \$672.76 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$672.76 |
| Cash Lost (All Payers) | \$5,268.50 | \$0.00 | \$111.40 | \$12,117.91 | \$0.00 | \$17,497.81 |



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 |