



Finance Committee

Date: Friday, July 24, 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=ma5e0adfc772e72c55a2da51d1135f9a8>

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. June Comparative Income Statement and Graphs
	2. June Comparative Balance Sheets and Graphs
	3. June Statistics
	4. June 2026 Patient Financial Services and HRG Reports
	F. Discussion Items to Report to the Board
	G. Next Meeting: August 21, 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, July 21, 2026*



Finance Committee

Date: Friday, June 19, 2026

Time: 10:00 a.m.

Location: Sprowel Creek Campus-Rm 106 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: Business Development Director Ryan Staples, COO Kent Scown, and HIM Manager Remy Quinn

A. Call to Order – Kevin Church called the meeting to order at 10:00 a.m.

B. Public Comment (3-minute limit per person)

- A member of the public had questions and concerns about the Financial spreadsheet that was shared with the public for Redwood Drive. It was pointed out that there were duplicate payments. After the meeting, Paul Eves sat with them to address their concerns. After review, no changes were made to the document. The duplicate charges were due to the same work being split across different buildings on Redwood Drive. There was also a discussion about adding employee wages to the project spreadsheet. The Finance team will be doing an internal audit to determine how many hours are allocated to the project, as the District's construction workers work on various projects and locations.

C. Announcements - None

D. Previous Meeting Minutes – None

E. Discussion and Review

1. May Comparative Income Statement and Graphs
2. May Comparative Balance Sheet and Graphs
3. May Statistics
4. May 2026 Patient Financial Services and HRG Report
 - Paul will be adding Optometry mobile statistics to the next Finance Packet.
 - Kevin brought up concerns about page 9, equity. There were questions regarding duplicate numbers between fiscal years 22-24. Paul will bring this back to the Board at the next regular board meeting.
 - It was pointed out that there is an error on page 15, the section that is labeled “I/P Lab tests” should read “I/P Lab Visits”

F. Discussion Items to Report to the Board –

Southern Humboldt Community Healthcare District • 733 Cedar Street • Garberville, CA 95542 • (707) 923-3921 • sohumhealth.org



1. May Financials

Motion: Corinne Stromstad moved to Bring the May Financials to the Board with changes to page 9 and 15. .

Second: Matt Rees

Motion Carried

G. Next Meeting: Friday, February 20, 2026.

Motion: Matt Rees moved to Adjourn the Finance Committee.

Second: Corinne Stromstad

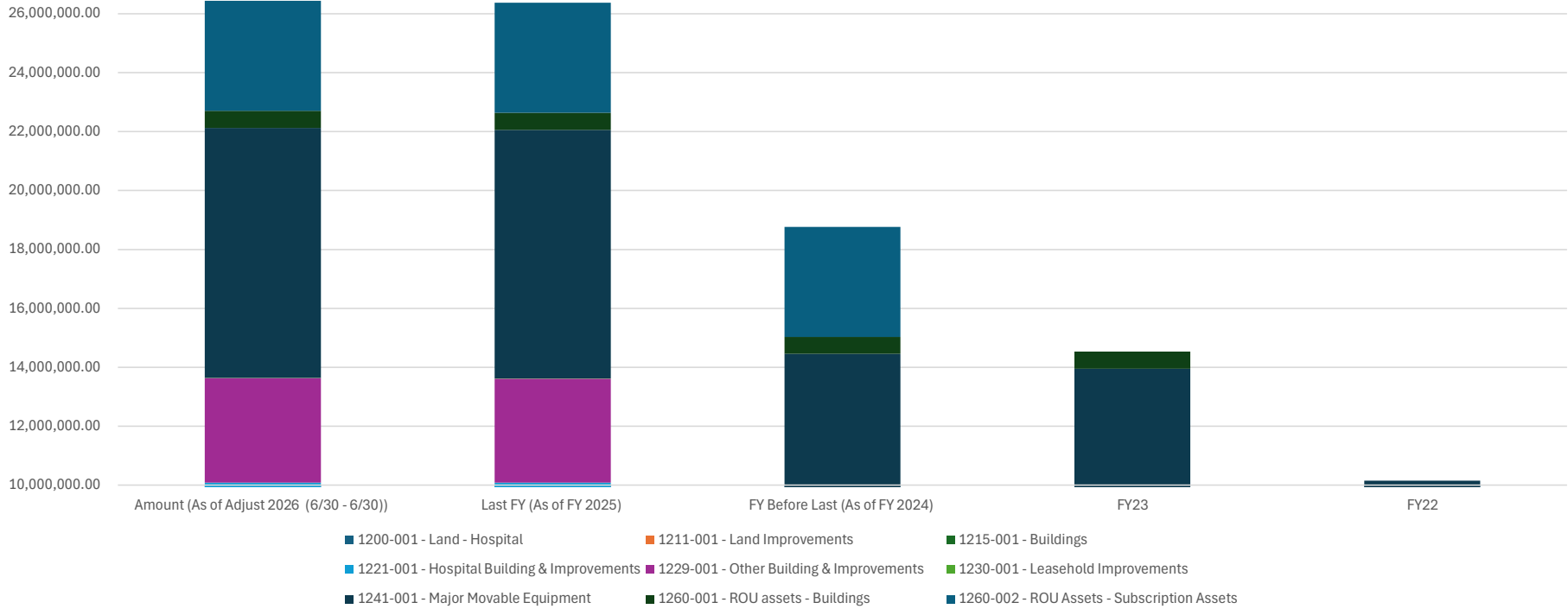
Motion Carried

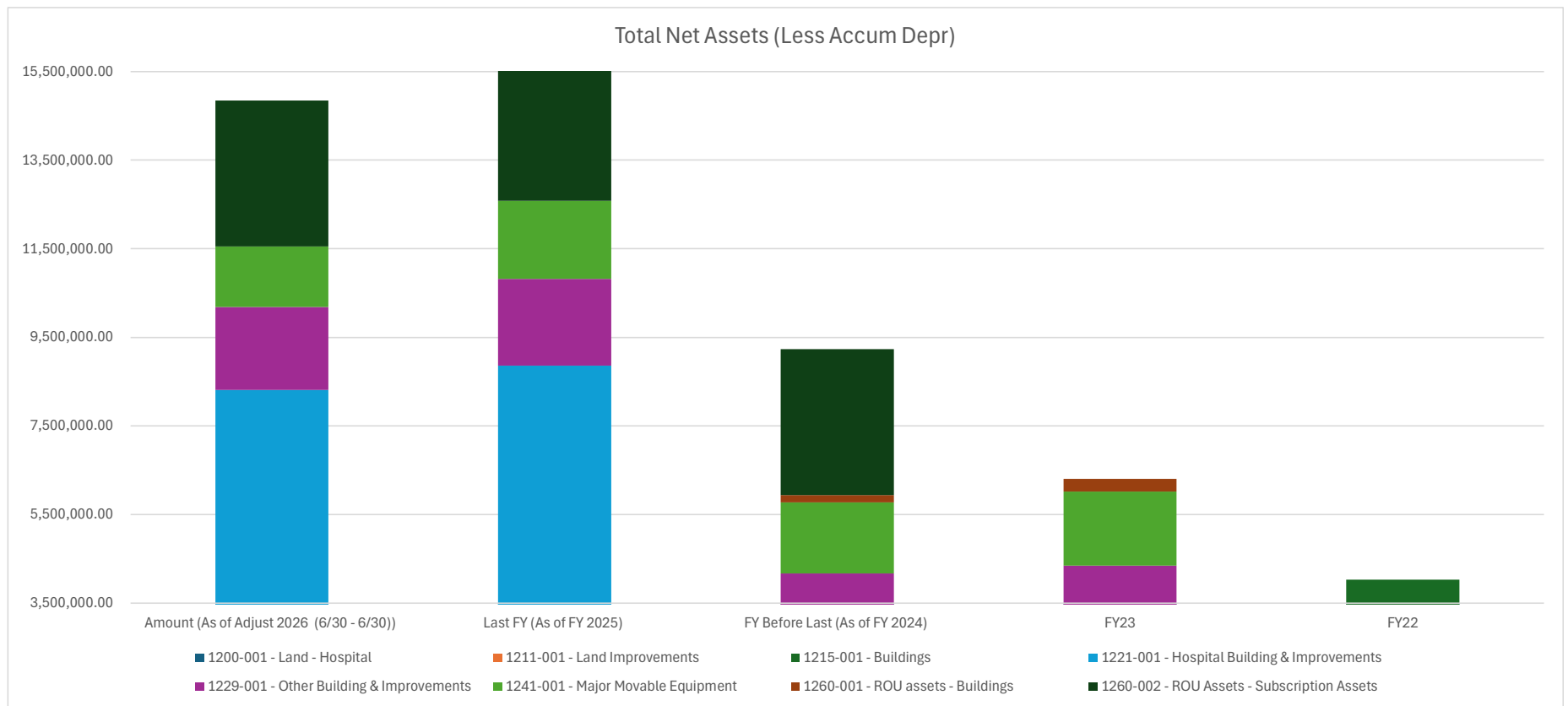
H. Adjourned at 10:43 a.m.

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

	Amount (As of Adjust 2026 (6/30 - 6/30))	Last FY (As of FY 2025)	FY Before Last (As of FY 2024)	FY23	FY22
ASSETS					
Current Assets					
Total Bank	\$ 1,289,187	\$ 5,086,074	\$ 8,242,122	\$ 10,263,542	\$ 12,749,303
Total Accounts Receivable	\$ 8,537,722	\$ 6,146,510	\$ 7,312,024	\$ 2,326,716	\$ 1,696,446
Total Other Current Asset	\$ 11,548,910	\$ 11,395,578	\$ 3,094,801	\$ 628,810	\$ -
Total Current Assets	\$ 21,375,820	\$ 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	\$ 9,654,203	\$ 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	\$ (12,156,254)	\$ (11,055,632)	\$ (9,534,512)	\$ (8,234,901)	\$ (6,345,119)
Total Fixed Assets	\$ 23,938,036	\$ 21,540,619	\$ 16,916,567	\$ 11,329,520	\$ 7,704,081
Total ASSETS	\$ 45,313,855	\$ 44,168,780	\$ 35,565,514	\$ 24,548,588	\$ 24,523,000
Liabilities & Equity					
Current Liabilities					
Total Accounts Payable	\$ 1,232,383	\$ 2,390,176	\$ 959,621	\$ 346,403	\$ 197,742
Total Other Current Liability	\$ 2,418,981	\$ 1,762,548	\$ 1,406,791	\$ 927,074	\$ 4,989,519
Total Current Liabilities	\$ 3,638,212	\$ 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	\$ 158,852	\$ 195,197	\$ 227,867	\$ 262,814	
2250-030 - ELGA Lease Loan	\$ 1,395,764	\$ 1,723,278	\$ -	\$ -	
2260-001 - Help II Loan	\$ 1,743,142	\$ 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	\$ 4,027,882	\$ 4,478,493	\$ 2,919,033	\$ 1,789,208	\$ 511,000
Equity					
Equity					
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	\$ 2,110,198	\$ 2,007,495	\$ 8,794,160	\$ 1,741,925	\$ 1,185,000
Total Equity	\$ 37,647,762	\$ 35,537,564	\$ 30,280,069	\$ 21,485,903	\$ 18,824,739
Total Liabilities & Equity	\$ 45,313,855	\$ 44,168,780	\$ 35,565,514	\$ 24,548,588	\$ 24,523,000

Southern Humboldt Community Healthcare District
Comparative SoHum Balance Sheet Graphs
Gross Fixed Asset Purchases (After Retirements)

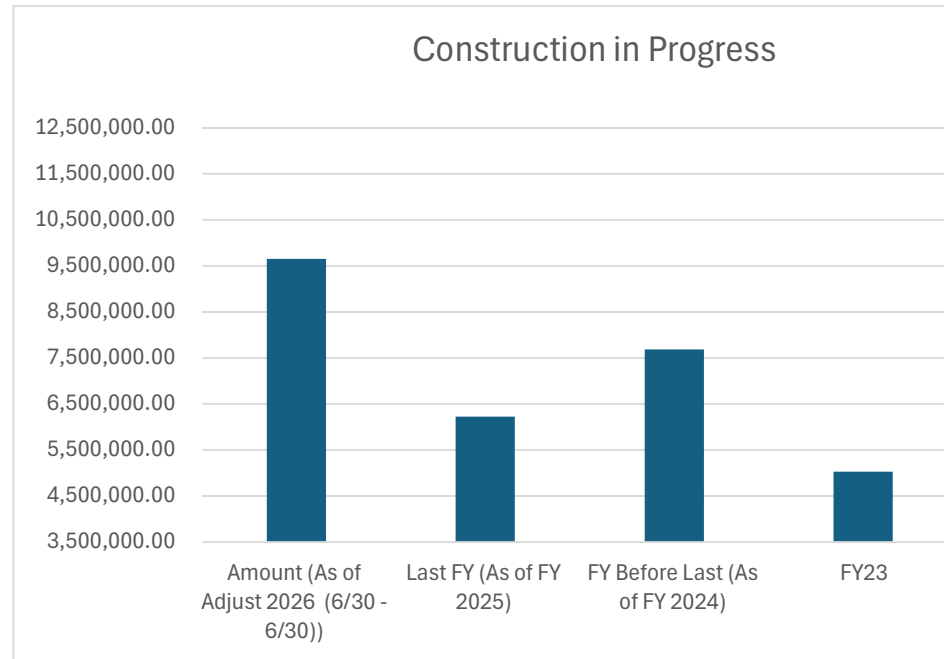


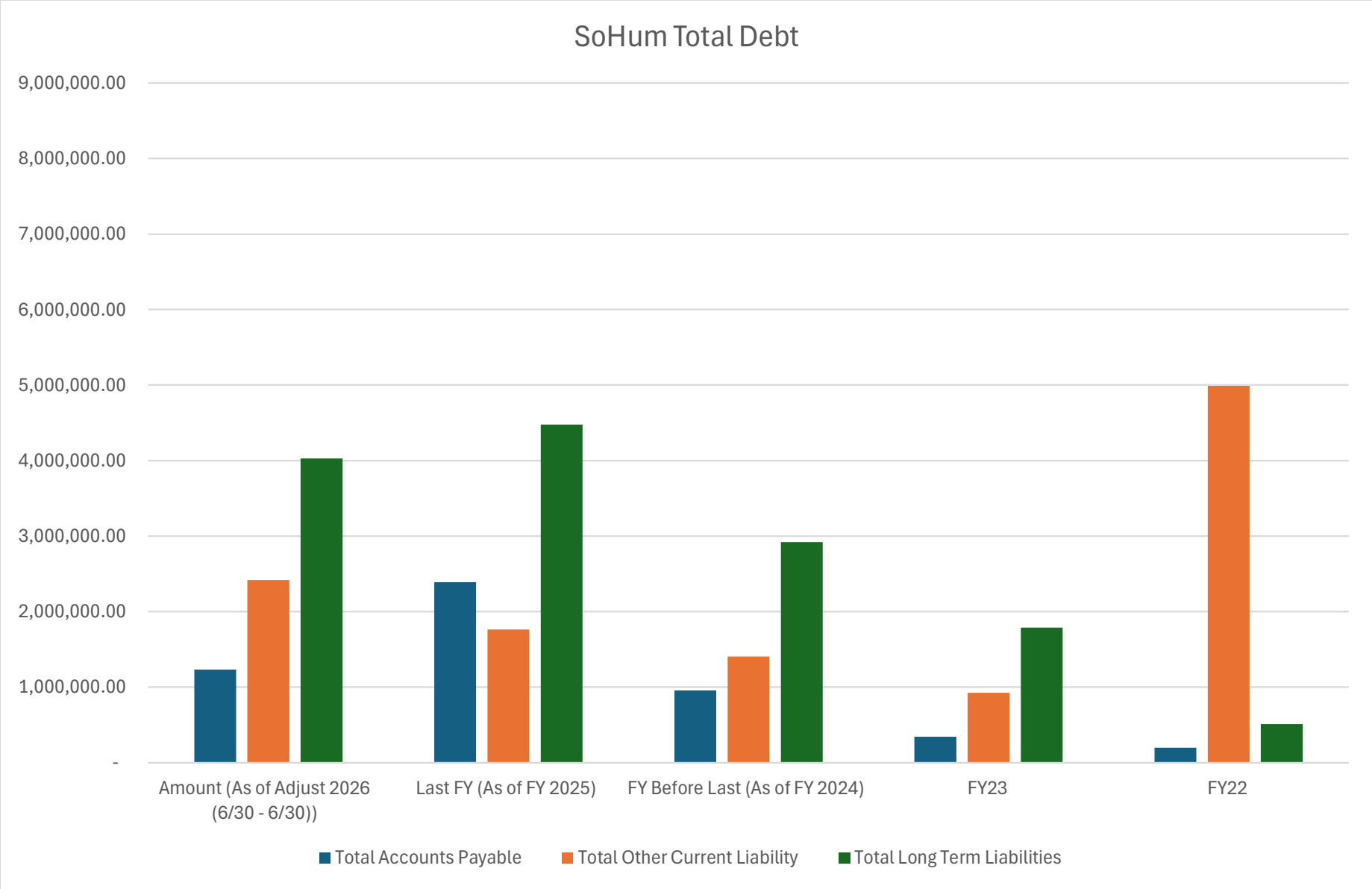


Southern Humboldt Community Healthcare District Construction in Progress Detail/Graph

Construction In Progress Detail	Total @ 5/31/2026
NEW HOSPITAL	7,663,830.40
817 Redwood Drive	815,314.53
412 Maple Lane	325,328.23
823 Redwood Drive	254,256.58
819 REDWOOD DR	240,880.85
JPCH-ED HVAC Upgrade	107,883.73
285 SPROWEL CREEK	105,727.80
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
887 SUNNYBANK	105.55
Prior Book Entry Error - Resolve @ YE	(83,224.08)
Total	9,654,203

817 Redwood Drive	741,790.67
823 Redwood Drive	211,237.33
819 REDWOOD DR	196,068.62
	1,149,096.62

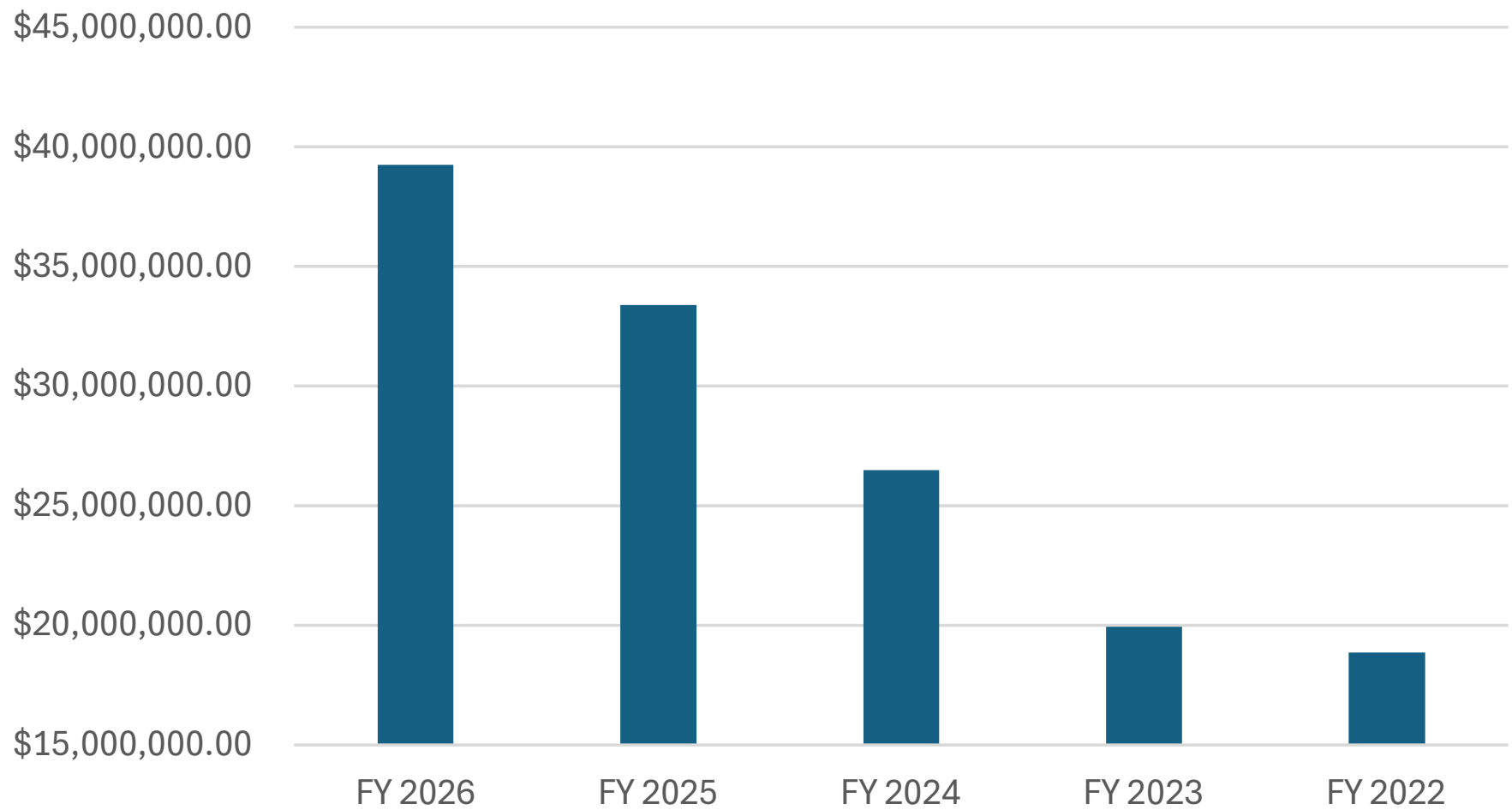




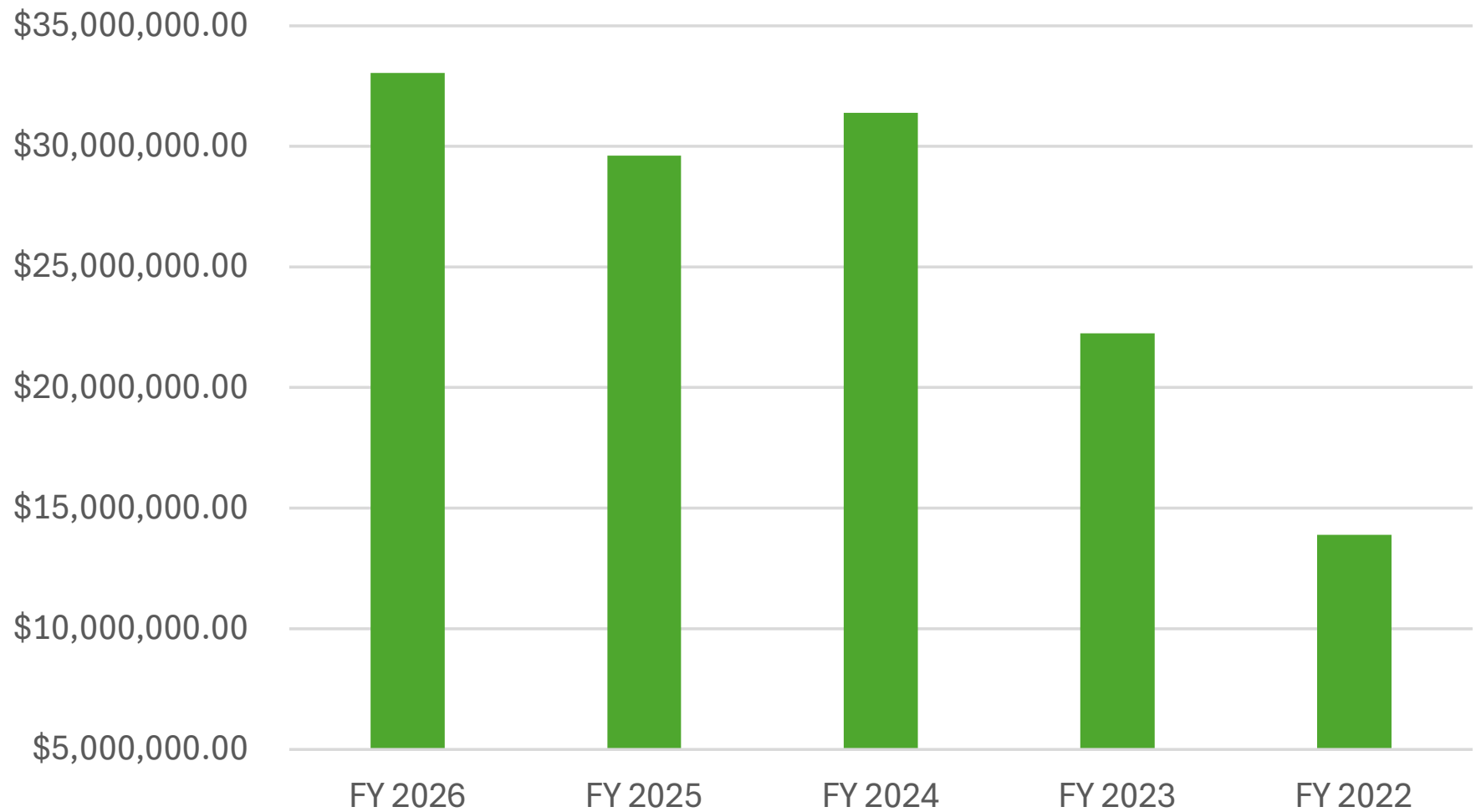
Southern Humboldt Community Healthcare District
Comparative SoHum Income Statement
5 Year Look Back - FY22 through End of FY26

	FY 2026	FY 2025	FY 2024	FY 2023	FY 2022
Revenue					
Gross Patient Revenue					
Total - Inpatient	4,220,939	3,228,838	2,750,183	2,946,481	2,176,244
Total - Inpatient Ancillary	765,360	552,279	359,641	515,457	290,138
Total - Outpatient	23,584,848	19,509,296	15,724,614	10,154,038	15,517,764
Total - Outpatient Ancillary	10,664,006	10,098,701	7,666,152	6,321,148	883,854
Total Patient Revenue *	39,235,155	33,389,114	26,500,590	19,937,124	18,868,000
Deductions from Revenue					
Total Operating IGTs & Supplemental	(7,789,512)	(13,511,565)	(9,497,749)	(10,815,285)	(3,600,000)
Total - Contractual Allowances	15,279,917	16,764,253	6,726,785	7,458,971	5,690,484
Total - Provision for Bad Debts	155,297	930,313	436,735	48,578	404,249
Total - Other Allowances / Deductions	322,201	525,619	(869,207)	1,143,031	1,400,263
Total - Cost Of Sales	11	(107)	-	-	-
Total Deductions	7,967,914	4,708,513	(3,203,436)	(2,164,705)	3,894,996
Net Patient Revenue	31,267,241	28,680,601	29,704,026	22,101,829	13,857,000
Total Other Operating Revenue	1,783,631	942,876	1,690,390	151,855	-
Total Operating Revenue **	33,050,872	29,623,477	31,394,416	22,253,684	13,896,000
Expenses					
Total - Salaries & Wages	14,507,350	12,325,544	9,809,582	10,305,733	7,665,000
Total - Employee Benefits	6,096,689	4,553,599	3,890,153	2,235,101	2,659,000
Total - Professional Fees	5,314,827	5,334,980	3,861,034	3,198,652	2,626,000
Total - Supplies	1,283,220	1,297,197	1,752,548	1,442,106	2,514,000
Total - Repairs & Maintenance	302,120	290,700	335,812	342,050	324,000
Total - Purchased Services	2,798,734	3,063,107	2,114,981	2,224,256	2,224,000
Total - Utilities	325,066	352,329	304,523	276,547	290,000
Total - Insurance	240,770	238,076	172,820	172,223	110,000
Total - Depreciation/ Amortization	1,100,622	1,521,120	1,299,612	1,057,818	887,000
Total - Other	852,796	267,941	1,111,431	761,844	1,413,000
Total Operating Expenses	32,822,191	29,244,598	24,652,496	22,016,330	20,712,000
Operating Profit (Loss)	228,681	378,879	6,741,920	237,354	(6,816,000)
Total - Tax Revenue	1,305,498	1,404,861	1,084,388	1,100,133	
Total - Other Non Operating Revenue (Expense)	570,063	233,966	773,828	344,097	8,001,000
Total - Interest Income	5,956	53,857	194,029	62,545	
Net Non Operating Revenue (Expense)	1,881,517	1,692,684	2,052,245	1,506,775	8,001,000
Net Income (Loss)	2,110,198	2,071,563	8,794,165	1,744,129	1,185,000

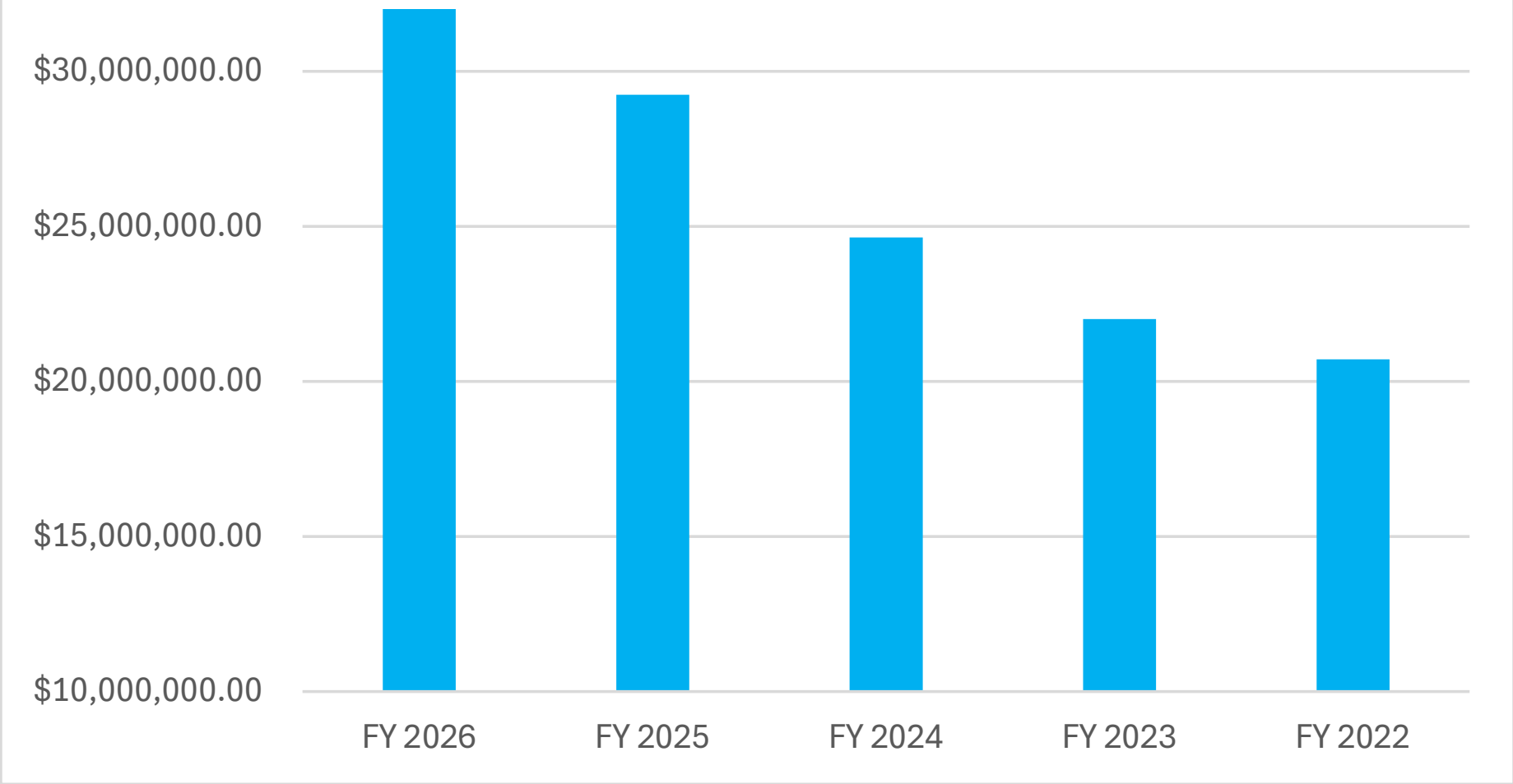
Total Gross Patient Revenue over 5 Yrs



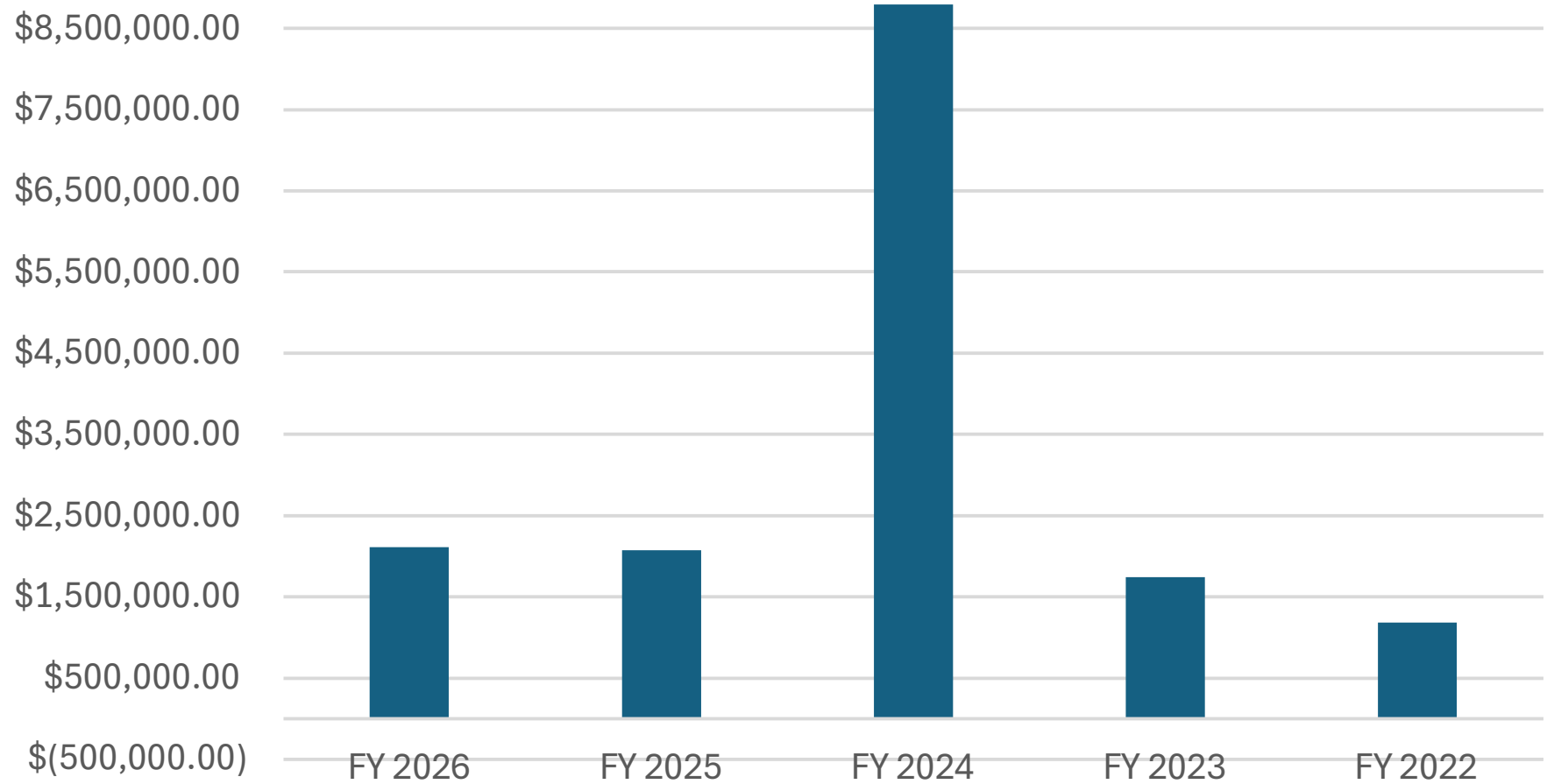
Total Gross Operating Rev (Before C/A) over 5 Yrs



Total Expenses over 5 Yrs



Net Income over 5 Yrs



Southern Humboldt Community Healthcare District

Monthly Statistics - June 2026

	June 26	May 26	April 26	Mar 26	Feb 26	Jan 26	Dec 25	Nov 25	Oct 25	Sep 25	Aug 25	July 25	June 25	Current 12 Month AVG	Year to Date- Current Year
In Patient Statistics															
Total Acute Patient Days	9	0	18	2	6	10	9	3	9	0	6	8	0	6	80
Total Swing Patient Days	71	95	94	136	128	109	83	135	99	55	109	137	100	104	1,251
Total SNF Patient Days	231	215	213	234	223	245	239	203	231	240	223	217	226	226	2,714
Total Patient Days															
Total Acute Discharges	3	0	10	1	1	3	2	1	2	0	1	3	0	2	27
Total Swing Discharges	4	3	5	4	6	2	6	3	4	4	9	3	3	4	53
Total SNF Discharges	0	1	2	1	0	0	0	1	2	0	0	0	1	1	7
Total Discharges															
Acute Length of Stay	3.0	0.0	1.8	2.0	6.0	3.3	4.5	3.0	4.5	0.0	6.0	2.7	0.0	3.0	
ER Admits	3	0	8	0	2	3	2	1	2	0	1	3	0	2	25
I/P Lab Tests	260	153	501	225	297	528	259	234	371	419	359	439	218	328	4,045
I/P Radiology Tests	20	6	27	6	28	28	14	6	7	25	10	13	12	16	190
I/P CTs	17	0	16	6	6	21	4	2	12	12	3	18	2	9	117
I/P EKG's	4	0	16	0	2	10	2	4	15	15	2	30	14	9	100
Out Patient Statistics															
ER Visits	381	386	321	340	291	311	315	307	321	339	319	365	344	334	3,996
Clinic Visits	410	399	371	569	405	500	486	410	472	463	528	501	593	470	5,514
SLS Visits	48	63	74	52	56	55	70	97	86	45	54	49	36	60	749
Outpatient Medical	41	23	24	47	46	26	36	25	26	46	36	34	48	35	410
Laboratory Visits	373	306	314	365	250	307	316	277	322	286	344	349	418	325	3,809
Behavioral Health Visits	114	112	99	91	106	71	53	39	48	43	36	19	12	65	831
PT Visits	79	85	79	77	58	52	72	59	89	88	91	69	65	74	898
OT Visits	36	36	36	32	19	20	18	11	9	5	3	0	0	17	225
Optometry Visits	152	126	135	74	45	52	51	50	62	56	23	67	27	71	893
X-Ray	252	196	195	251	218	214	173	175	192	185	178	234	240	208	2,463
Mammography	47	37	39	0	0	15	30	24	61	41	25	14	21	27	333
CT Scans	165	125	127	128	99	110	127	132	118	128	114	131	101	123	1,504
Ultra Sonography	63	57	78	71	49	37	44	57	51	59	47	62	59	56	675
EKG's	78	66	56	62	65	61	59	64	53	63	48	87	72	64	762
Total O/P Visits															

Southern Humboldt Community Healthcare District

June 2026

Overall A/R Health

Total A/R	May-26	June-26
Commercial	1,191,659.25	1,345,908.79
Medicaid	2,468,040.30	2,620,335.27
Medicare	2,276,536.36	2,255,059.05
Self-Pay	977,102.08	1,054,429.93
Government	315,672.17	382,245.98
Unbilled/Undistributed	(152,055.86)	271,405.00

GOAL: 55 Days

A	B	C
May	June	
54.6	59.9	A/R Days
47.2	52.3	Ins Days
7.4	7.6	Self Pay Days

Roadblocks:

- Allied Health Employee accounts: This is the primary reason for the increase in A/R days for June:
 - 308 Hospital accounts with outstanding claims totaling approximately \$461,770.00 and
 - 173 PB accounts with an outstanding claims totaling approximately \$58,622.00.
 - The payor ID has been corrected. Allied call set up for 07/21/2026. to resolve confusion and identify process problem.
- Aetna Medicare: While this doesn't contribute to the increase in A/R days, it remains an overall A/R collection issue. 32 accounts with outstanding claims totaling approximately \$100,000 have been appealed. While response time is typically 30 to 60 days, Aetna has not been willing to offer a completion date.
- Humboldt County DA: The county has still failed to pay 48 aged accounts. After Remy finally made contact with an auditor last month communication has failed again. Remy will continue to follow up and call if necessary.
- TruBridge process emphases: The following is an update on the team process challenges reported on last month:
 - Follow up on claims every 30 days –Process was written out in a workflow. The workflow still needs to be tailored for job specifics. Meetings underway to implement in July. Will have an update on success next month.
 - Resolve A/R credit balances– Focused effort decreased accounts with credit balances from \$552K to \$271K, a 48% decrease
 - Review Bad Debt Workque to submit to collections company– Workque is back into normal workflow process and no outstanding balances exist as of month end.



Southern Humboldt Community Hospital

Denial Management Summary

Denials by Type	Apr-26		May-26		Jun-26		Total Denied (\$)
	Denied (\$)	(#)	Denied (\$)	(#)	Denied (\$)	(#)	
Hospital	407,613	259	255,308	266	250,853	226	913,774
Professional	33,513	283	28,677	274	23,734	155	85,925
Grand Total	441,127	542	283,985	540	274,587	381	999,699

Denials by Category	Apr-26		May-26		Jun-26		Total Denied (\$)
	Denied (\$)	(#)	Denied (\$)	(#)	Denied (\$)	(#)	
TB: Technical Billing	36,699	262	123,328	257	43,659	128	203,685
DC: Duplicate Claim	74,530	35	29,118	27	94,039	37	197,687
NC: Non-covered Services	64,318	135	52,135	140	57,329	108	173,782
EL: Eligibility/COB/Registration	106,962	37	18,594	30	28,873	25	154,429
PA: Prior Authorization	55,604	10	9,698	22	12,687	25	77,989
CO: Coding Issue	19,967	22	14,762	9	21,887	23	56,615
IN: Information Needed	41,796	9	12,480	9	800	2	55,077
TF: Timely Filing	21,301	12	11,445	11	5,255	7	38,001
PV: Provider Issue	10,251	6	6,613	23	6,556	19	23,420
CM: Charging/Chargemaster	6,882	3	4,691	6	2,412	3	13,985
MN: Medical Necessity	2,816	11	1,122	6	1,091	4	5,029
Grand Total	441,127	542	283,985	540	274,587	381	999,699

Denials by Account Class	Apr-26		May-26		Jun-26		Total Denied (\$)
	Denied (\$)	(#)	Denied (\$)	(#)	Denied (\$)	(#)	
Emergency	183,878	137	123,673	128	148,976	130	456,526
Outpatient	42,860	103	75,758	128	61,001	88	179,619
SNF Inpatient	76,028	7	11,676	3	36,837	5	124,542
Professional	33,513	283	28,677	274	23,734	155	85,925
Inpatient	27,089	4	42,750	4	121	1	69,961
Observation	42,603	7	50	1	-	-	42,653
Swing Inpatient	35,155	1	1,401	2	3,491	1	40,047
Therapies Series	-	-	-	-	427	1	427
Grand Total	441,127	542	283,985	540	274,587	381	999,699



Monthly KPI Scorecard

Facility Name: Southern Humboldt
Month: June 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	61.4	52	9.4	49.6	24%
Total Insurance A/R % >90 Days	28%	11%	17%	38%	-9%
BCBS A/R % >90 Days	52%	10%	42%	58%	-6%
Medicare A/R % >90 Days	29%	11%	18%	31%	-2%
Medicaid A/R % >90 Days	26%	12%	14%	27%	-1%
Commercial A/R % >90 Days	27%	28%	-1%	36%	-9%
Self-Pay >90 % of Total A/R	10%	35%	-25%	12%	-2%
Credit Balances A/R Days	-5.6	-2	-3.6	-3.6	53%

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	\$ 1,314,079.25	\$2,365,095.03	-44%	\$ 2,180,249.19	-40%
POS Collections	8%	3%	5%	8%	0%

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)	15.6	6	9.6	16.3	-4%
% of Zero Pay Denials vs. Total Remitted	9%	4%	5%	9%	0%
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	0%	3%	-3%	1%	-1%
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	40%
Goal Threshold - Neutral		2	13%
Goal Threshold - Fail		7	47%
		15	100%

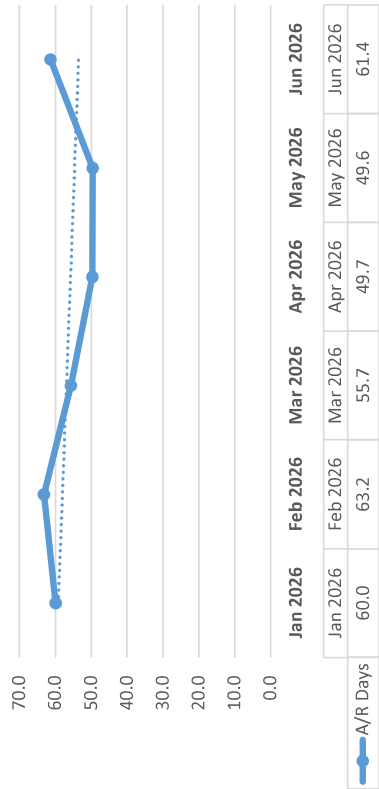


Monthly KPI Metrics

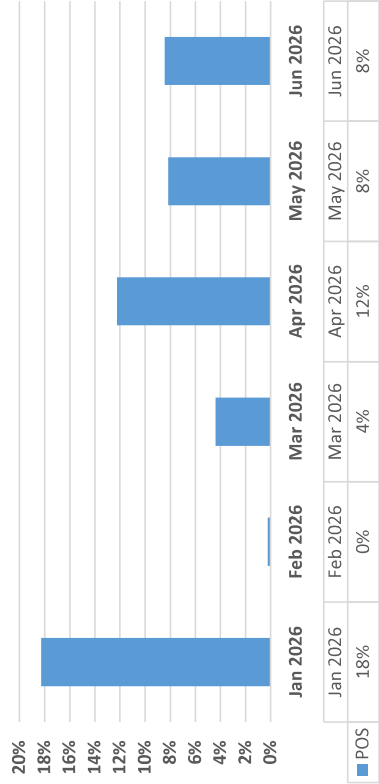
KPI Metric	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026
Gross A/R Days	60.0	63.2	55.7	49.7	49.6	61.4
A/R Day (Goal - Short Term)	55.0	55.0	55.0	55.0	55.0	55.0
A/R Day (Goal Variance)	5.0	8.2	0.7	-5.3	-5.4	6.4
A/R Day (Goal - Long Term)	45.0	45.0	45.0	45.0	45.0	45.0
Total A/R Balance	\$5,901,019.00	\$6,491,385.00	\$6,383,315.00	\$6,207,976.00	\$6,455,281.00	\$8,125,559.93
Total Insurance A/R Balance (less Credits)	\$4,215,371.56	\$5,546,225.35	\$5,450,889.83	\$5,322,168.15	\$5,207,968.80	\$6,933,059.07
Total Self-Pay Balance	\$1,685,647.44	\$945,159.65	\$932,425.17	\$885,807.85	\$1,247,312.20	\$1,192,500.86
Average Daily Revenue (91 Day)	\$98,419.47	\$102,700.34	\$114,657.43	\$124,987.87	\$130,165.66	\$132,300.62
MTD Cash Collections	\$ 1,137,206.41	\$ 3,344,432.99	\$ 1,569,928.52	\$ 2,718,170.84	\$ 2,180,249.19	\$ 1,314,079.25
BCBS	\$147,802.02	\$176,487.05	\$265,927.58	\$209,326.30	\$198,787.71	\$216,869.34
Medicare	\$506,720.88	\$2,625,891.30	\$796,230.88	\$1,624,369.63	\$1,019,880.97	\$879,668.01
Medicaid	\$59,680.41	\$6,457.43	\$3,575.61	\$552,310.86	\$772,553.23	\$4,109.92
Commercial	\$379,815.28	\$494,430.86	\$454,602.12	\$308,433.99	\$150,124.80	\$172,402.49
Self-Pay	\$43,187.82	\$41,166.35	\$49,592.33	\$23,730.06	\$38,902.48	\$41,029.49
POS Collections (\$) - (Within 7 Days of Dischg)	\$7,885.98	\$100.00	\$2,181.94	\$2,901.95	\$3,169.73	\$3,456.06
Collection Goal (\$)	\$15,115.74	\$14,408.22	\$17,357.32	\$8,305.52	\$13,615.87	\$14,360.32
% of POS Collections	18%	0%	4%	12%	8%	8%
POS Collections (Goal) - 35% of Self-Pay Collections	35%	35%	35%	35%	35%	35%



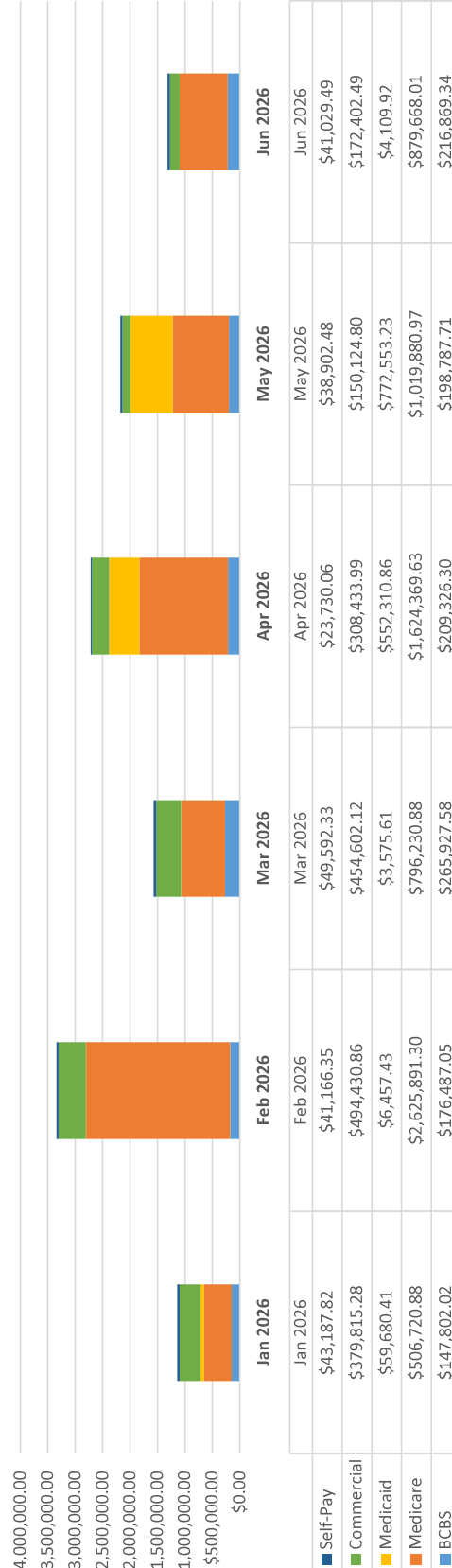
Gross A/R Days



POS Cash Collections



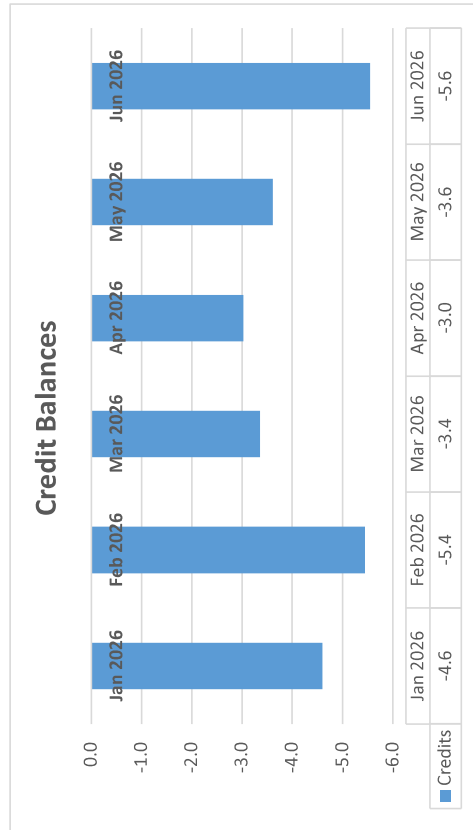
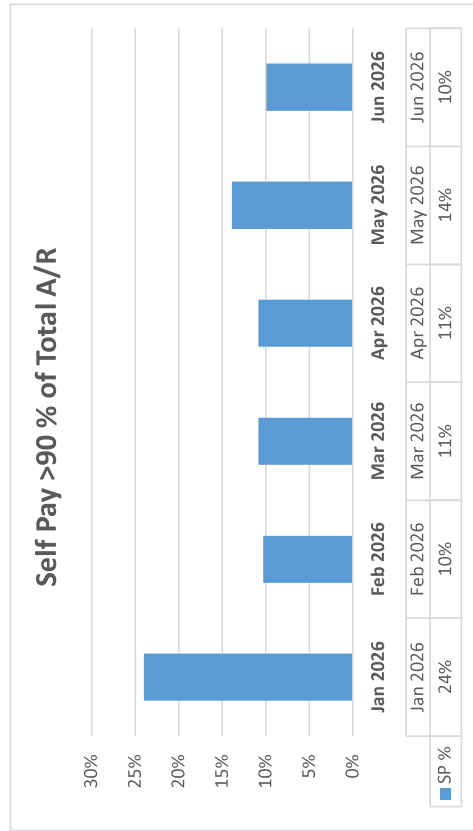
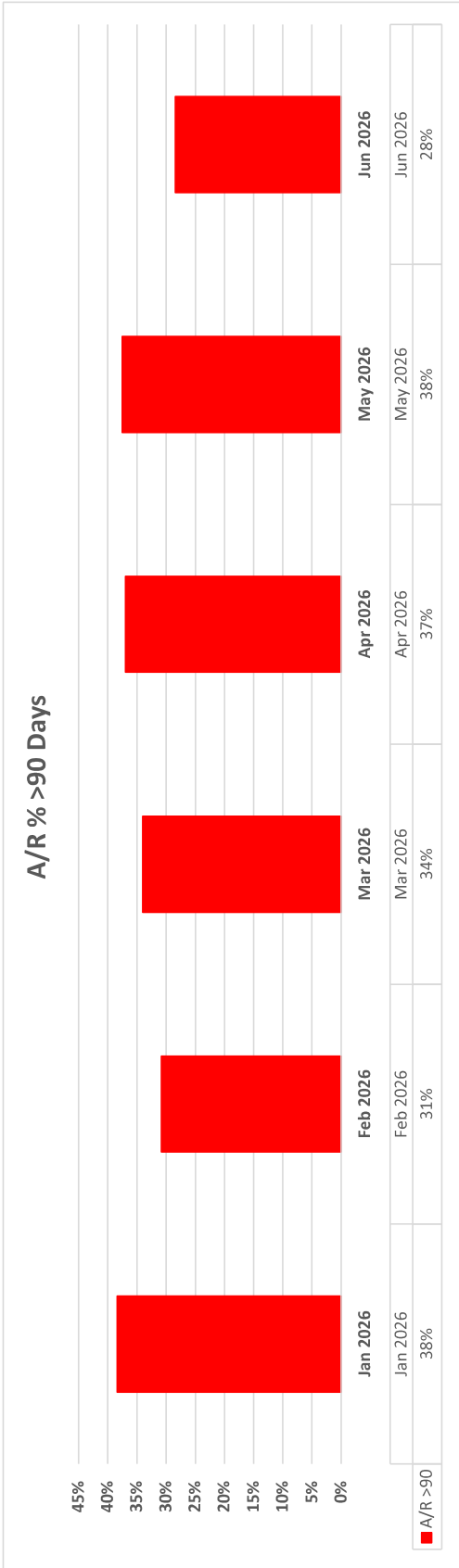
MTD Cash Collections





KPI Metric

	<u>Jan 2026</u>	<u>Feb 2026</u>	<u>Mar 2026</u>	<u>Apr 2026</u>	<u>May 2026</u>	<u>Jun 2026</u>
Total Insurance A/R Balance (>90 Days)	\$ 1,616,868.06	\$ 1,708,388.86	\$ 1,853,622.85	\$ 1,965,195.82	\$ 1,954,986.82	\$ 1,972,491.44
Total Insurance A/R Days (>90 Days)	16.4	16.6	16.2	15.7	15.0	14.9
Total Insurance A/R % (>90 Days)	38%	31%	34%	37%	38%	28%
Total Insurance A/R % (>90 Days Goal)	15%	15%	15%	15%	15%	15%
Total Insurance A/R % (Goal Variance)	23%	16%	19%	22%	23%	13%
BCBS A/R Balance (>90 Days)	\$ 174,790.54	\$ 178,526.73	\$ 180,659.66	\$ 139,707.14	\$ 204,661.46	\$ 155,708.18
BCBS A/R Days (>90 Days)	1.8	1.7	1.6	1.1	1.6	1.2
BCBS >90 - % of Total Ins A/R >90	11%	10%	10%	7%	10%	8%
BCBS >90 - % of Total Ins A/R	4%	3%	3%	3%	4%	2%
Medicare A/R Balance (>90 Days)	\$ 453,602.81	\$ 487,944.62	\$ 773,248.02	\$ 1,021,478.30	\$ 710,140.74	\$ 661,722.99
Medicare A/R Days (>90 Days)	4.6	4.8	6.7	8.2	5.5	5.0
Medicare >90 - % of Total Ins A/R >90	28%	29%	42%	52%	36%	34%
Medicare >90 - % of Total Ins A/R	11%	9%	14%	19%	14%	10%
Medicaid A/R Balance (>90 Days)	\$ 642,633.30	\$ 681,061.70	\$ 577,880.52	\$ 492,266.53	\$ 638,958.74	\$ 649,283.76
Medicaid A/R Days (>90 Days)	6.5	6.6	5.0	3.9	4.9	4.9
Medicaid >90 - % of Total Ins A/R >90	40%	40%	31%	25%	33%	33%
Medicaid >90 - % of Total Ins A/R	15%	12%	11%	9%	12%	9%
Commercial A/R Balance (>90 Days)	\$ 345,841.41	\$ 360,855.81	\$ 321,834.65	\$ 311,743.85	\$ 401,225.88	\$ 505,776.51
Commercial A/R Days (>90 Days)	3.5	3.5	2.8	2.5	3.1	3.8
Commercial >90 - % of Total Ins A/R >90	21%	21%	17%	16%	21%	26%
Commercial >90 - % of Total Ins A/R	8%	7%	6%	6%	8%	7%
Self-Pay A/R Balance (>90 Days)	\$ 1,416,099.78	\$ 668,446.14	\$ 692,702.75	\$ 672,029.62	\$ 898,799.66	\$ 808,325.42
Self-Pay A/R Days (>90 Days)	14.4	6.5	6.0	5.4	6.9	6.1
Self-Pay >90 % of Total A/R	24%	10%	11%	11%	14%	10%
Credit Balances (\$)	\$ (452,889.43)	\$ (559,685.51)	\$ (385,494.21)	\$ (378,183.47)	\$ (470,783.72)	\$ (734,386.94)
Credit Balances A/R Days	-4.6	-5.4	-3.4	-3.0	-3.6	-5.6
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)	-2.6	-3.4	-1.4	-1.0	-1.6	-3.6





KPI Metric

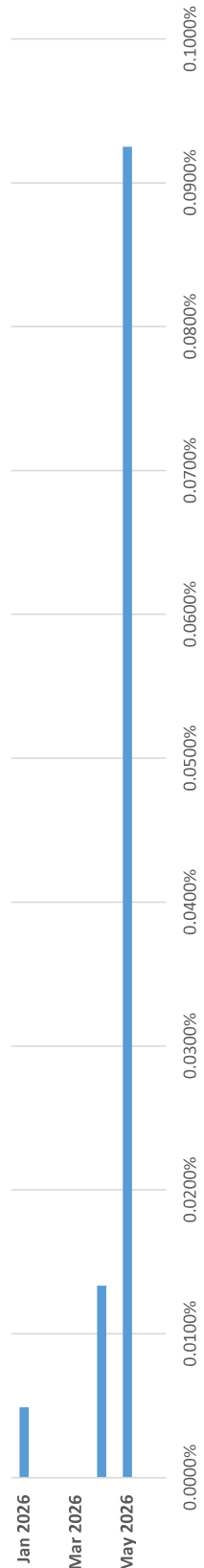
	<u>Jan 2026</u>	<u>Feb 2026</u>	<u>Mar 2026</u>	<u>Apr 2026</u>	<u>May 2026</u>	<u>Jun 2026</u>
Gross Revenue (\$)	\$ 3,068,987.07	\$ 3,345,663.31	\$ 4,019,175.37	\$ 4,009,057.10	\$ 3,816,842.85	\$ 4,213,456.69
BCBS	\$392,003.60	\$346,505.93	\$272,606.19	\$213,236.06	\$242,444.72	\$274,955.04
Medicare	\$1,129,820.31	\$274,941.04	\$1,699,746.74	\$1,878,786.53	\$1,309,016.18	\$1,677,085.05
Medicaid	\$1,346,042.67	\$1,403,653.95	\$1,693,151.09	\$1,531,999.32	\$1,677,384.38	\$1,608,037.90
Commercial	\$66,858.62	\$1,210,047.79	\$370,661.67	\$315,658.35	\$411,337.55	\$519,133.90
Self-Pay	\$134,261.87	\$110,514.60	-\$16,990.32	\$69,376.84	\$176,660.02	\$134,244.80
B/D Write-Off Total (\$)	\$ 150.00	\$ -	\$ -	\$ 534.62	\$ 3,531.00	\$ -
B/D % of Gross Revenue	0.0049%	0.0000%	0.0000%	0.0133%	0.0925%	0.0000%

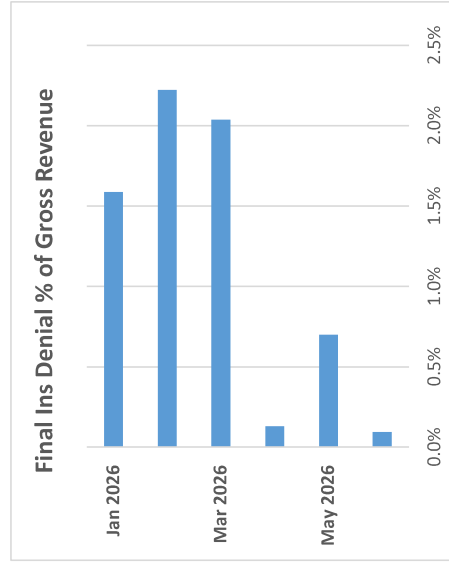
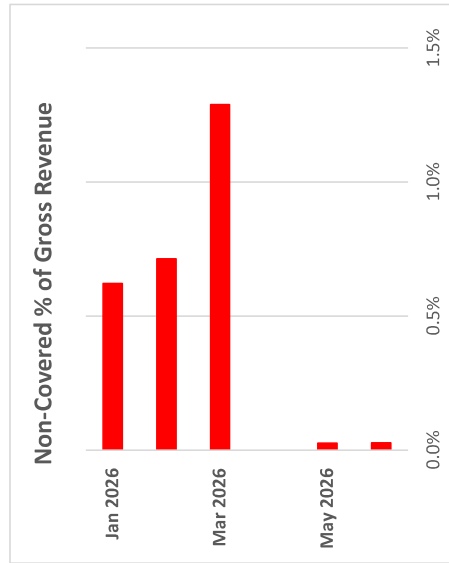
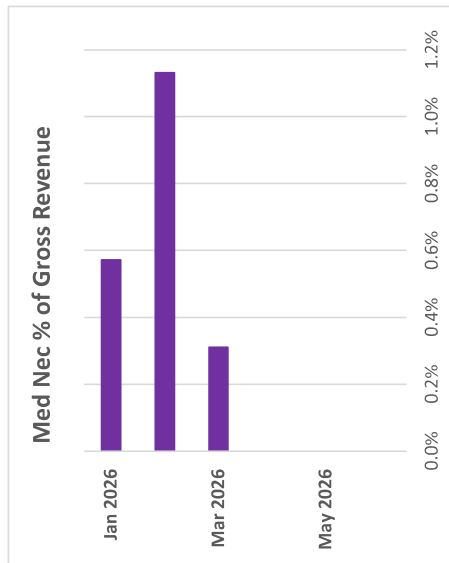
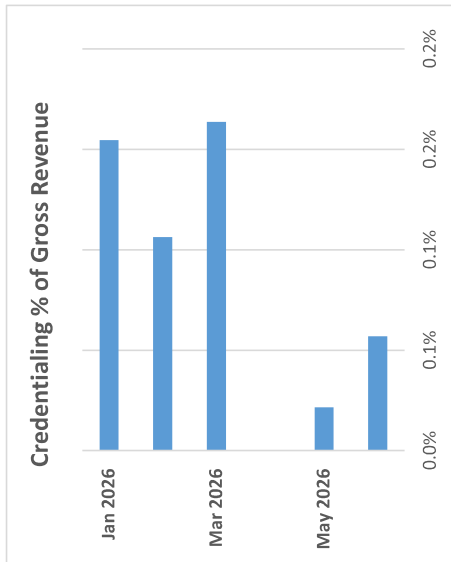
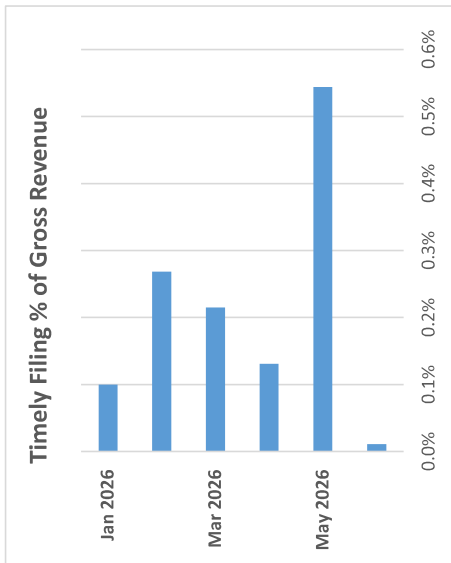
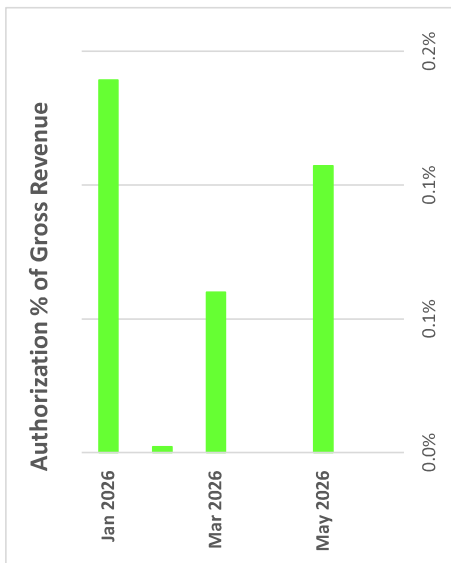
Credentialing Denials Total (\$)	\$4,743.97	\$3,553.13	\$6,576.69	\$0.00	\$825.03	\$2,395.43
Credentialing Denials % of Gross Revenue	0.2%	0.1%	0.2%	0.0%	0.0%	0.1%
Timely Filing Denials Total (\$)	\$3,069.12	\$8,989.13	\$8,636.27	\$5,245.77	\$20,762.90	\$461.83
Timely Filing Denials % of Gross Revenue	0.1%	0.3%	0.2%	0.1%	0.5%	0.0%
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%	1.1%	0.3%	0.0%	0.0%	0.0%
Non-Covered Charges Total (\$)	\$19,068.18	\$23,879.39	\$51,800.87	\$0.00	\$982.06	\$1,114.20
Non-Covered % of Gross Revenue	0.6%	0.7%	1.3%	0.0%	0.0%	0.0%
Authorization Denials Total (\$)	\$4,274.39	\$74.62	\$2,409.70	\$0.00	\$4,091.77	\$0.00
Authorization Denials % of Gross Revenue	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
Insurance Denial Amount	\$48,702.05	\$74,357.04	\$81,901.17	\$5,245.77	\$26,661.76	\$3,971.46
% of Gross Revenue	1.6%	2.2%	2.0%	0.1%	0.7%	0.1%
Target Goal %	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Target Variance %	-1.4%	-0.8%	-1.0%	-2.9%	-2.3%	-2.9%

Gross Revenue (MTD)



B/D % of Gross Revenue



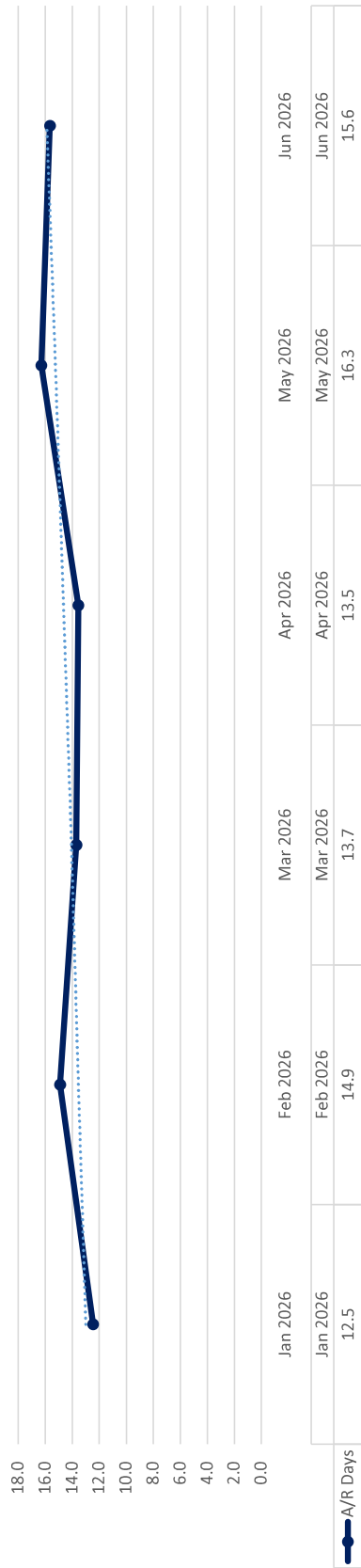




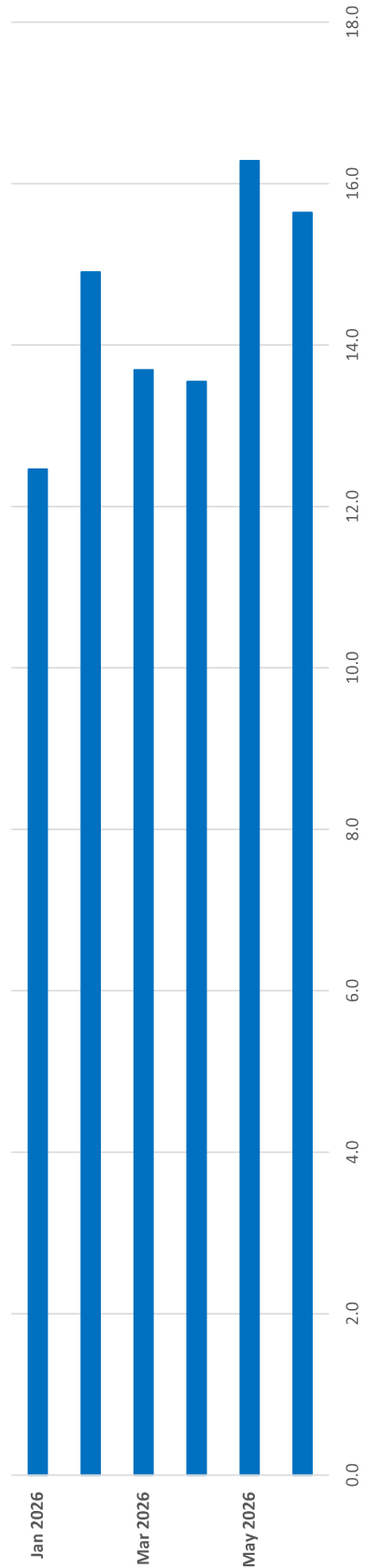
KPI Metric	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026
DNBP \$\$ (Month End)	\$1,226,622.00	\$1,530,917.00	\$1,570,025.00	\$1,693,465.00	\$2,119,754.00	\$2,069,843.00
DNBP A/R Days (Month End)	12.5	14.9	13.7	13.5	16.3	15.6
DNBP A/R Days (Goal)	6.0	6.0	6.0	6.0	6.0	6.0
DNBP A/R Days (Goal Variance)	-6.5	-8.9	-7.7	-7.5	-10.3	-9.6
DNFB \$\$ (Month End)	\$1,226,622.00	\$1,530,917.00	\$1,570,025.00	\$1,693,465.00	\$2,119,754.00	\$2,069,843.00
DNFB A/R Days (Month End)	12.5	14.9	13.7	13.5	16.3	15.6
Total Insurance Discharges(Monthly Total)						
*Total Insurance Discharges (Total Billed)	2905	2737	3161	3562	3275	3571
Total Insurance Discharges - Goal 85%	1928	1911	2288	2626	1084	1275
*Total Insurances Discharges (% Billed)	85%	85%	85%	85%	85%	85%
	66%	70%	72%	74%	33%	36%
Total Count of Claims Remitted	1549	1774	2129	2631	2301	2316
*Total Zero Pay Denials in the Month (All DOS)	295	226	180	215	215	207
% of Zero Pay vs. Total Remitted	19%	13%	8%	8%	9%	9%
% of Zero Pay vs. Total Remitted (Goal)	4%	4%	4%	4%	4%	4%
% of Zero Pay vs. Total Remitted (Variance)	15%	9%	4%	4%	5%	5%
First Pass Clean Claim % Rate	95%	98%	96%	98%	97%	96%
First Pass Clean Claim % Goal	95%	95%	95%	95%	95%	95%
First Pass Clean Claim % (Variance)	0%	3%	1%	3%	2%	1%

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

Total DNSP A/R Days



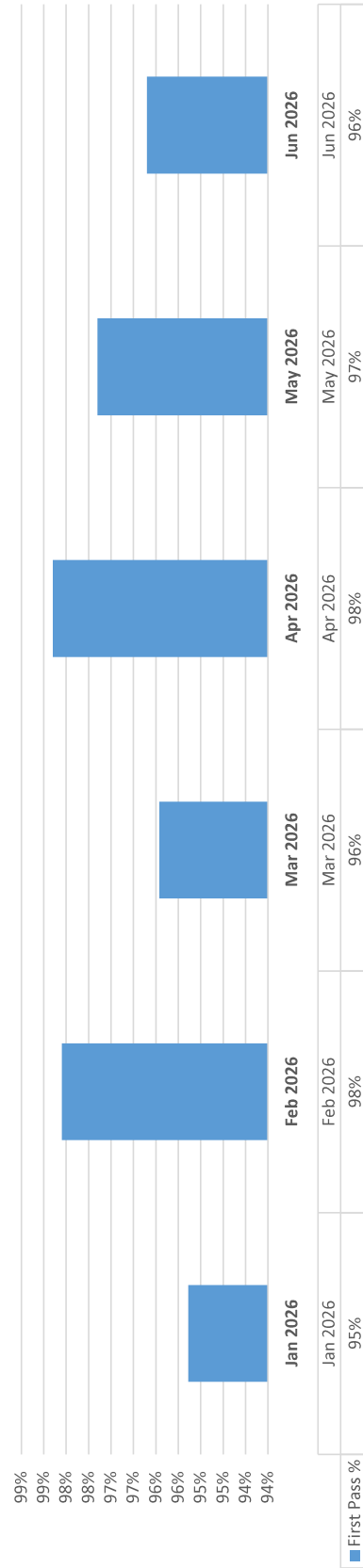
DNFB A/R Days



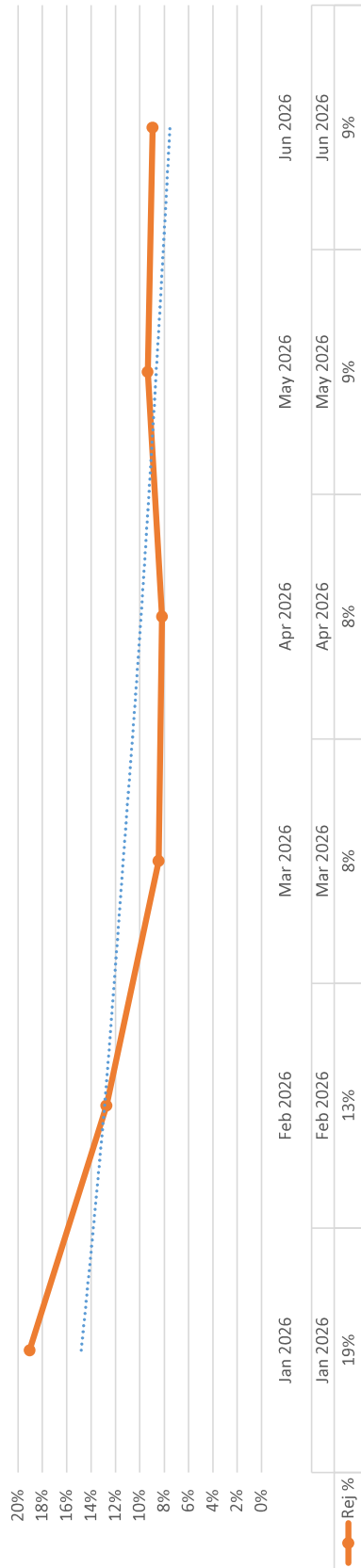
% of Primary Insurance Discharges Billed (MTD)



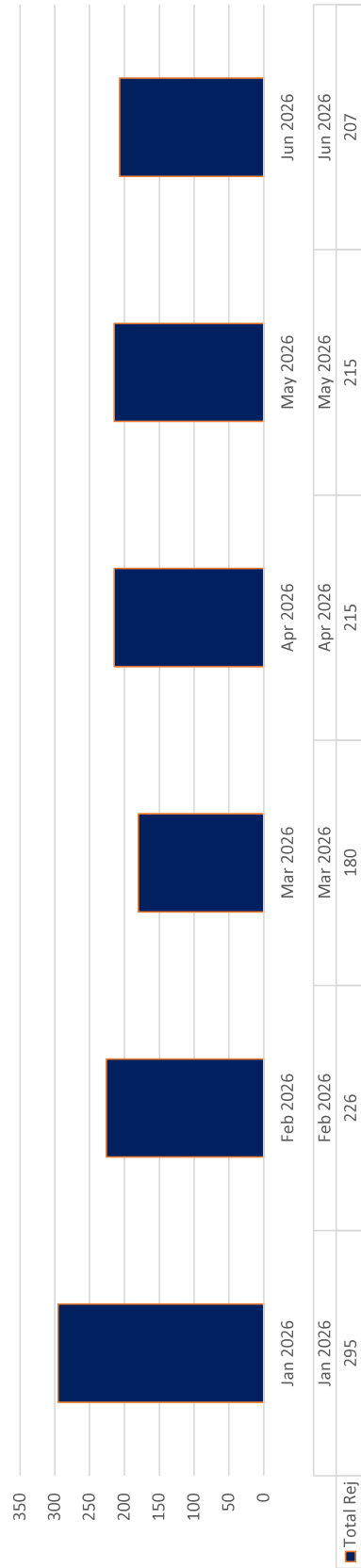
First Pass Clean Claim %



% of Zero Pay Denials vs. Total Remitted



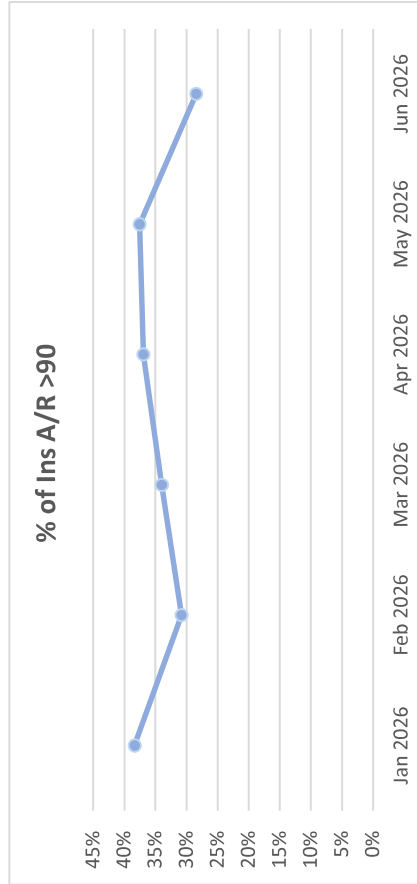
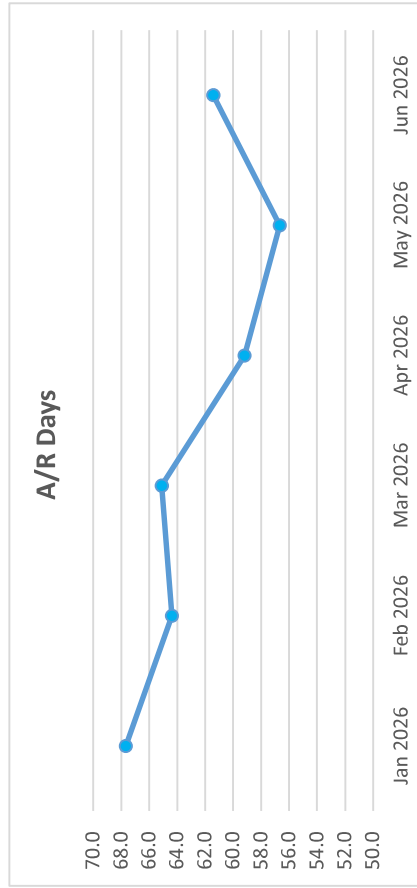
Total Zero Pay Denials Issued by Month





Aging Analysis - Summary of All Payers

	<u>Jan 2026</u>	<u>Feb 2026</u>	<u>Mar 2026</u>	<u>Apr 2026</u>	<u>May 2026</u>	<u>Jun 2026</u>
BCBS	\$475,321.16	\$551,226.08	\$494,703.71	\$337,889.41	\$355,057.04	\$300,076.61
Medicare	\$1,943,743.66	\$2,447,491.82	\$3,000,775.09	\$2,988,925.25	\$2,276,263.49	\$2,257,367.50
Medicaid	\$2,306,719.03	\$2,361,203.93	\$2,463,477.24	\$2,459,155.31	\$2,384,149.61	\$2,518,481.77
Commercial	\$249,427.89	\$305,493.55	\$572,740.72	\$727,064.80	\$1,113,753.62	\$1,857,133.19
Self-Pay	\$1,685,647.44	\$945,159.65	\$932,425.17	\$885,807.85	\$1,247,312.20	\$1,192,500.86
Total ATB Balance	\$6,660,859.18	\$6,610,575.03	\$7,464,121.93	\$7,398,842.62	\$7,376,535.96	\$8,125,559.93
Total A/R Days	67.7	64.4	65.1	59.2	56.7	61.4
ADR	\$98,419.47	\$102,700.34	\$114,657.43	\$124,987.87	\$130,165.66	\$132,300.62
Previous Mo. (Net Change %)	0%	-1%	13%	-1%	0%	10%
Total Ins A/R Balances >90	\$1,616,868.06	\$1,708,388.86	\$1,853,622.85	\$1,965,195.82	\$1,954,986.82	\$1,972,491.44
% of Ins A/R Balances >90	38%	31%	34%	37%	38%	28%



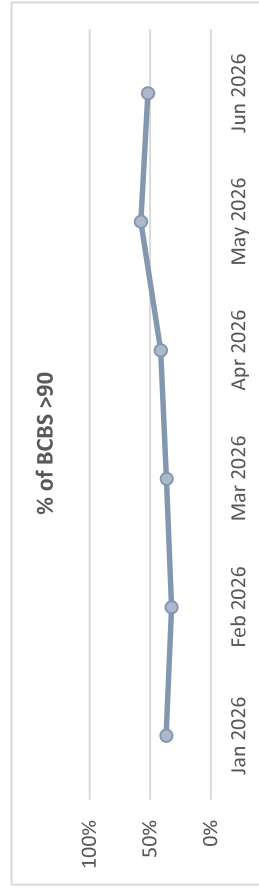
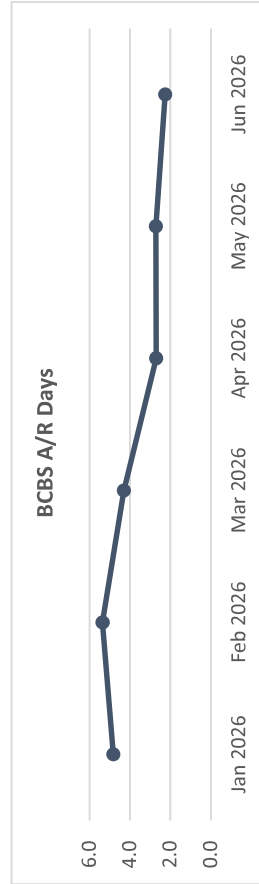


BCBS Aging Analysis

	<u>Jan 2026</u>	<u>Feb 2026</u>	<u>Mar 2026</u>	<u>Apr 2026</u>	<u>May 2026</u>	<u>Jun 2026</u>
Credits						
In-House	-\$38,928.10	-\$79,651.25	-\$45,655.56	-\$42,198.71	-\$128,841.97	-\$134,658.39
Current	\$5,668.71	\$0.00	\$4,925.12	\$3,497.11	\$0.00	\$0.00
>30 Days	\$248,687.66	\$250,374.14	\$143,624.34	\$132,694.19	\$175,789.28	\$170,354.25
>60 Days	\$67,215.69	\$164,932.86	\$154,253.70	\$42,312.19	\$60,785.67	\$79,217.98
>90 Days	\$17,886.66	\$37,043.60	\$56,896.45	\$61,877.49	\$42,662.60	\$29,454.59
>120 Days	\$10,569.05	\$4,244.55	\$31,816.75	\$14,859.94	\$45,372.72	\$12,533.32
	\$164,221.49	\$174,282.18	\$148,842.91	\$124,847.20	\$159,288.74	\$143,174.86
BCBS Balance	\$475,321.16	\$551,226.08	\$494,703.71	\$337,889.41	\$355,057.04	\$300,076.61

BCBS Total A/R Days	4.8	5.4	4.3	2.7	2.7	2.3
Credit A/R Days	-0.4	-0.8	-0.4	-0.3	-1.0	-1.0
In-House A/R Days	0.1	0.0	0.0	0.0	0.0	0.0
Current A/R Days	2.5	2.4	1.3	1.1	1.4	1.3
>30 A/R Days	0.7	1.6	1.3	0.3	0.5	0.6
>60 A/R Days	0.2	0.4	0.5	0.5	0.3	0.2
>90 A/R Days	0.1	0.0	0.3	0.1	0.3	0.1
>120 A/R Days	1.7	1.7	1.3	1.0	1.2	1.1
BCBS % of Total A/R	7%	8%	7%	5%	5%	4%
Previous Mo. (Net Change %)	0%	16%	-10%	-32%	5%	-15%

BCBS Balance >90	\$174,790.54	\$178,526.73	\$180,659.66	\$139,707.14	\$204,661.46	\$155,708.18
% of BCBS >90	37%	32%	37%	41%	58%	52%

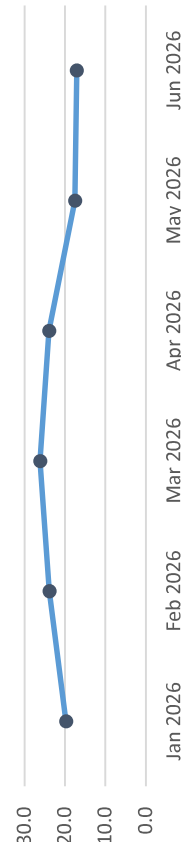




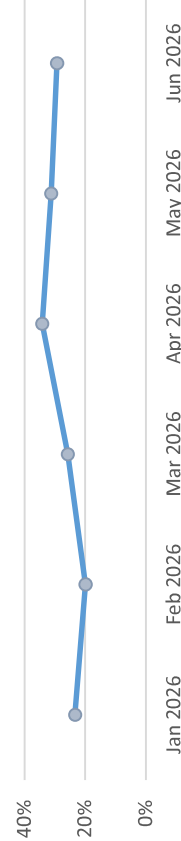
Medicare Aging Analysis

	<u>Jan 2026</u>	<u>Feb 2026</u>	<u>Mar 2026</u>	<u>Apr 2026</u>	<u>May 2026</u>	<u>Jun 2026</u>
Credits						
In-House	-\$37,805.52	-\$91,992.32	-\$68,471.70	-\$57,813.02	-\$53,013.15	-\$280,125.29
Current	\$134,901.33	\$94,740.00	\$97,077.98	\$156,179.07	\$64,268.63	\$82,294.20
>30 Days	\$938,326.46	\$1,131,045.93	\$1,056,404.14	\$1,224,278.47	\$1,049,596.20	\$1,255,626.04
>60 Days	\$307,341.06	\$606,219.28	\$567,076.92	\$395,931.29	\$358,460.08	\$292,290.69
>90 Days	\$147,377.52	\$219,534.31	\$575,439.73	\$248,871.14	\$146,810.99	\$245,558.87
>120 Days	\$73,948.21	\$100,676.26	\$147,313.39	\$441,818.84	\$130,028.40	\$84,921.62
	\$379,654.60	\$387,268.36	\$625,934.63	\$579,659.46	\$580,112.34	\$576,801.37
Medicare Balance	\$1,943,743.66	\$2,447,491.82	\$3,000,775.09	\$2,988,925.25	\$2,276,263.49	\$2,257,367.50
Medicare Total A/R Days	19.7	23.8	26.2	23.9	17.5	17.1
Credit A/R Days	-0.4	-0.9	-0.6	-0.5	-0.4	-2.1
In-House A/R Days	1.4	0.9	0.8	1.2	0.5	0.6
Current A/R Days	9.5	11.0	9.2	9.8	8.1	9.5
>30 A/R Days	3.1	5.9	4.9	3.2	2.8	2.2
>60 A/R Days	1.5	2.1	5.0	2.0	1.1	1.9
>90 A/R Days	0.8	1.0	1.3	3.5	1.0	0.6
>120 A/R Days	3.9	3.8	5.5	4.6	4.5	4.4
Medicare % of Total A/R Previous Mo. (Net Change %)	29%	37%	40%	40%	31%	28%
	0%	26%	23%	0%	-24%	-1%
Medicare Balance >90 % of Medicare >90	\$453,602.81	\$487,944.62	\$773,248.02	\$1,021,478.30	\$710,140.74	\$661,722.99
	23%	20%	26%	34%	31%	29%

Medicare A/R Days



% of Medicare >90



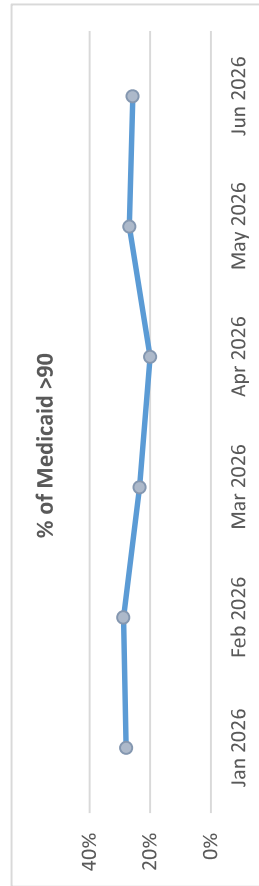
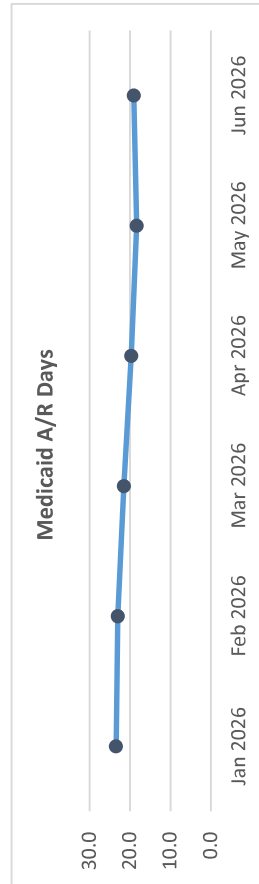


Medicaid Aging Analysis

	<u>Jan 2026</u>	<u>Feb 2026</u>	<u>Mar 2026</u>	<u>Apr 2026</u>	<u>May 2026</u>	<u>Jun 2026</u>
Credits						
In-House	-\$4,188.66	-\$11,168.27	-\$12,496.16	-\$51,065.15	-\$77,563.73	-\$63,616.60
Current	\$69,681.94	\$118,175.00	\$179,786.17	\$197,478.08	\$141,877.78	\$2,031.03
>30 Days	\$1,007,735.05	\$1,104,335.35	\$1,203,925.41	\$1,193,316.00	\$1,210,671.97	\$1,314,244.07
>60 Days	\$454,406.76	\$285,194.78	\$426,357.52	\$287,736.59	\$297,629.79	\$424,310.53
>90 Days	\$136,450.64	\$183,605.37	\$88,023.78	\$339,423.26	\$172,575.06	\$192,228.98
>120 Days	\$133,787.52	\$119,797.09	\$54,814.87	-\$2,621.29	\$169,028.36	\$112,738.97
	\$508,845.78	\$561,264.61	\$523,065.65	\$494,887.82	\$469,930.38	\$536,544.79
Medicaid Balance	\$2,306,719.03	\$2,361,203.93	\$2,463,477.24	\$2,459,155.31	\$2,384,149.61	\$2,518,481.77

Medicaid Total A/R Days	23.4	23.0	21.5	19.7	18.3	19.0
Credit A/R Days	0.0	-0.1	-0.1	-0.4	-0.6	-0.5
In-House A/R Days	0.7	1.2	1.6	1.6	1.1	0.0
Current A/R Days	10.2	10.8	10.5	9.5	9.3	9.9
>30 A/R Days	4.6	2.8	3.7	2.3	2.3	3.2
>60 A/R Days	1.4	1.8	0.8	2.7	1.3	1.5
>90 A/R Days	1.4	1.2	0.5	0.0	1.3	0.9
>120 A/R Days	5.2	5.5	4.6	4.0	3.6	4.1
Medicaid % of Total A/R Previous Mo. (Net Change %)	35%	36%	33%	33%	32%	31%
	0%	2%	4%	0%	-3%	6%

Medicaid Balance >90 % of Medicaid >90	\$642,633.30	\$681,061.70	\$577,880.52	\$492,266.53	\$638,958.74	\$649,283.76
	28%	29%	23%	20%	27%	26%





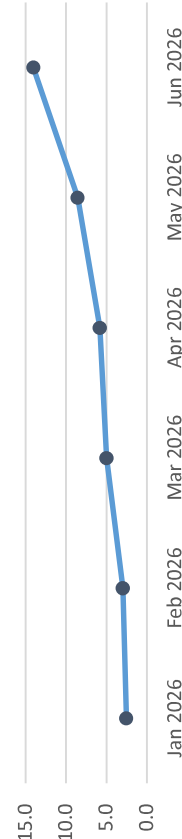
Commercial Aging Analysis

	<u>Jan 2026</u>	<u>Feb 2026</u>	<u>Mar 2026</u>	<u>Apr 2026</u>	<u>May 2026</u>	<u>Jun 2026</u>
Credits						
In-House	-\$305,057.65	-\$298,883.07	-\$202,175.26	-\$136,636.25	-\$201,614.02	-\$246,392.15
Current	\$0.00	\$12,466.00	\$3,732.65	\$3,382.91	\$1,869.43	\$368,975.19
>30 Days	\$67,626.95	\$109,592.71	\$316,064.03	\$277,637.74	\$405,214.88	\$561,854.08
>60 Days	\$110,314.79	\$58,818.16	\$78,998.22	\$218,891.19	\$313,631.80	\$415,191.71
>90 Days	\$30,702.39	\$62,643.94	\$54,286.43	\$52,045.36	\$193,425.65	\$251,727.85
>120 Days	\$72,466.66	\$39,846.69	\$36,355.64	\$30,929.85	\$67,193.28	\$161,509.88
	\$273,374.75	\$321,009.12	\$285,479.01	\$280,814.00	\$334,032.60	\$344,266.63
Commercial Balance	\$249,427.89	\$305,493.55	\$572,740.72	\$727,064.80	\$1,113,753.62	\$1,857,133.19

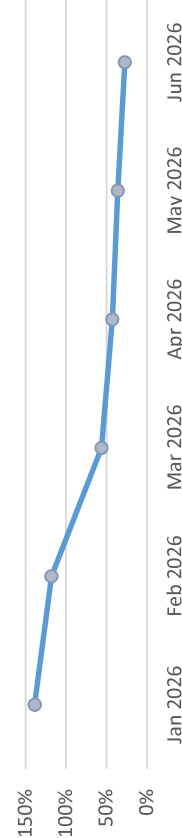
Commercial Total A/R Days	2.5	3.0	5.0	5.8	8.6	14.0
Credit A/R Days	-3.1	-2.9	-1.8	-1.1	-1.5	-1.9
In-House A/R Days	0.0	0.1	0.0	0.0	0.0	2.8
Current A/R Days	0.7	1.1	2.8	2.2	3.1	4.2
>30 A/R Days	1.1	0.6	0.7	1.8	2.4	3.1
>60 A/R Days	0.3	0.6	0.5	0.4	1.5	1.9
>90 A/R Days	0.7	0.4	0.3	0.2	0.5	1.2
>120 A/R Days	2.8	3.1	2.5	2.2	2.6	2.6
Commercial % of Total A/R Previous Mo. (Net Change %)	4%	5%	8%	10%	15%	23%
	0%	22%	87%	27%	53%	67%

Commercial Balance >90	\$345,841.41	\$360,855.81	\$321,834.65	\$311,743.85	\$401,225.88	\$505,776.51
% of Commercial >90	139%	118%	56%	43%	36%	27%

Commercial A/R Days



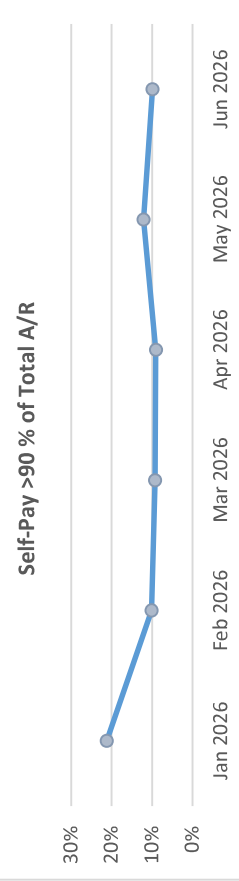
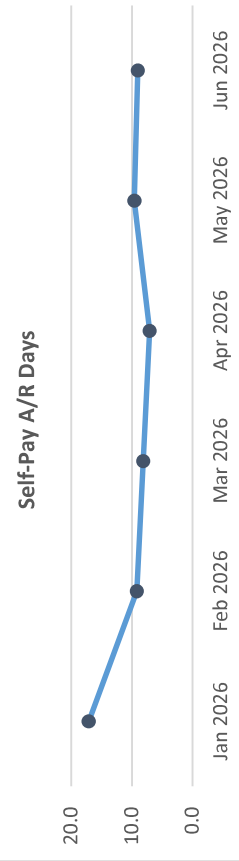
% of Commercial >90





Self-Pay Aging Analysis

	<u>Jan 2026</u>	<u>Feb 2026</u>	<u>Mar 2026</u>	<u>Apr 2026</u>	<u>May 2026</u>	<u>Jun 2026</u>
Credits						
In-House	-\$66,909.50	-\$77,990.60	-\$56,695.53	-\$90,470.34	-\$9,750.85	-\$9,594.51
Current	\$24,087.65	\$29,904.00	\$64.60	\$0.00	\$0.00	\$0.00
>30 Days	\$103,258.07	\$127,278.10	\$79,715.34	\$87,469.69	\$160,291.23	\$144,579.34
>60 Days	\$90,020.74	\$103,330.63	\$110,555.01	\$97,360.67	\$102,388.80	\$163,828.11
>90 Days	\$119,090.70	\$94,191.38	\$106,083.00	\$119,418.21	\$95,583.36	\$85,362.50
>120 Days	\$131,453.69	\$106,201.62	\$95,097.59	\$101,475.25	\$117,186.62	\$83,008.41
	\$1,284,646.09	\$562,244.52	\$597,605.16	\$570,554.37	\$781,613.04	\$725,317.01
Self-Pay Balance	\$1,685,647.44	\$945,159.65	\$932,425.17	\$885,807.85	\$1,247,312.20	\$1,192,500.86
Self-Pay Total A/R Days	17.1	9.2	8.1	7.1	9.6	9.0
Credit A/R Days	-0.7	-0.8	-0.5	-0.7	-0.1	-0.1
In-House A/R Days	0.2	0.3	0.0	0.0	0.0	0.0
Current A/R Days	1.0	1.2	0.7	0.7	1.2	1.1
>30 A/R Days	0.9	1.0	1.0	0.8	0.8	1.2
>60 A/R Days	1.2	0.9	0.9	1.0	0.7	0.6
>90 A/R Days	1.3	1.0	0.8	0.8	0.9	0.6
>120 A/R Days	13.1	5.5	5.2	4.6	6.0	5.5
Self-Pay % of Total A/R	25%	14%	12%	12%	17%	15%
Previous Mo. (Net Change %)	0%	-44%	-1%	-5%	41%	-4%
Self-Pay Balance >90	\$1,416,099.78	\$668,446.14	\$692,702.75	\$672,029.62	\$898,799.66	\$808,325.42
Self-Pay >90 % of Total A/R	21%	10%	9%	9%	12%	10%





Monthly Denial Analysis

<u>Denials by Category</u>	<u>Jan 2026</u>	<u>Feb 2026</u>	<u>Mar 2026</u>	<u>Apr 2026</u>	<u>May 2026</u>	<u>Jun 2026</u>
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 - \$\$	\$25,786.86	\$41,445.44	\$12,775.66	\$43,747.58	\$26,392.92	\$31,922.87
Patient Registration - % of (\$\$) Total	11%	26%	5%	12%	9%	-124%
Patient Registration - Count	56	85	128	141	79	62
Patient Registration - % of Total Count	13%	19%	22%	19%	12%	14%
Medical Necessity - \$\$	\$1,672.33	\$6,328.95	\$6,760.58	\$3,427.49	\$5,813.55	\$0.00
Medical Necessity - % of (\$\$) Total	1%	4%	3%	1%	2%	0%
Medical Necessity - Count	7	8	13	13	12	0
Medical Necessity - % of Total Count	2%	2%	2%	2%	2%	0%
Non-Covered Services - \$\$	\$47,929.19	\$26,514.23	\$29,214.46	\$11,407.03	\$45,302.25	\$31,662.02
Non-Covered Services- % of (\$\$) Total	20%	17%	12%	3%	16%	-123%
Non-Covered Services - Count	78	80	131	103	124	93
Non-Covered Services - % of Total Count	18%	18%	23%	14%	19%	20%
Technical Billing - \$\$	\$95,624.57	\$74,929.86	\$59,486.36	\$56,675.26	\$86,745.15	\$10,017.27
Technical Billing - % of (\$\$) Total	40%	47%	25%	15%	30%	-39%
Technical Billing - Count	148	146	173	229	131	119
Technical Billing - % of Total Count	34%	33%	30%	31%	20%	26%
Coding - \$\$	\$81,693.50	\$38,160.88	\$29,307.47	\$68,909.81	\$22,101.16	\$34,692.27
Coding - % of (\$\$) Total	34%	24%	12%	19%	8%	-135%
Coding - Count	58	51	62	74	45	51
Coding - % of Total Count	14%	11%	11%	10%	7%	11%

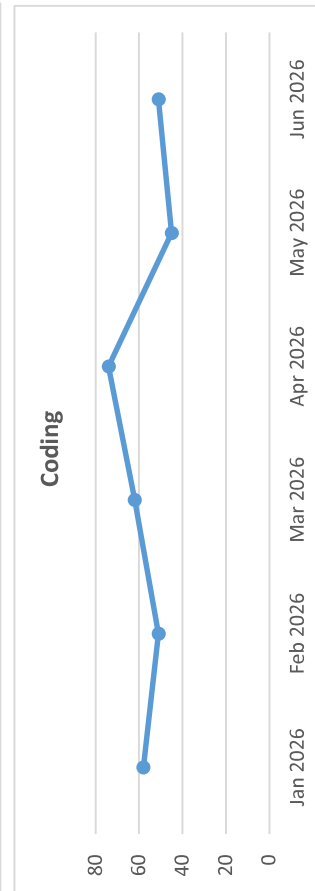
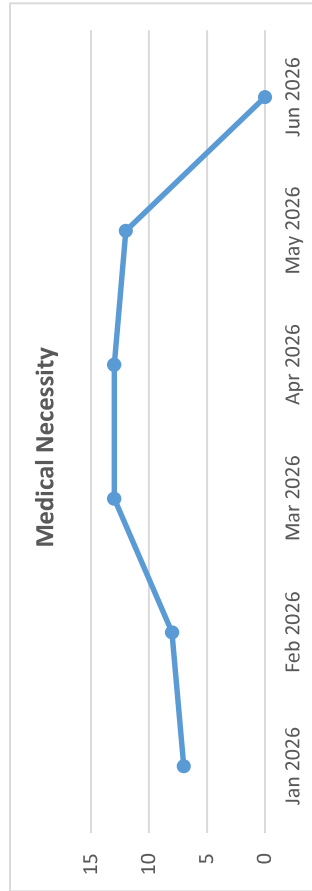
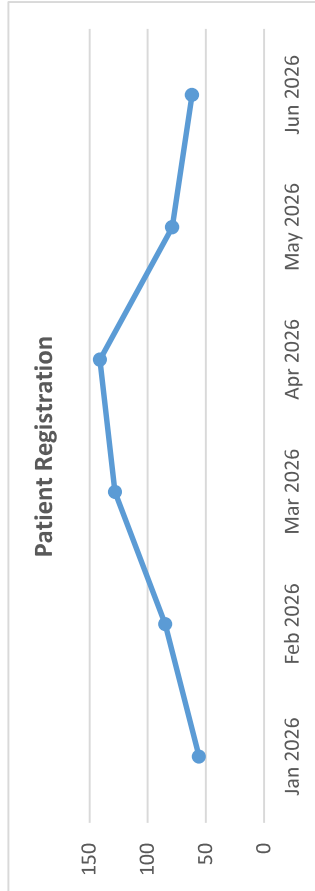
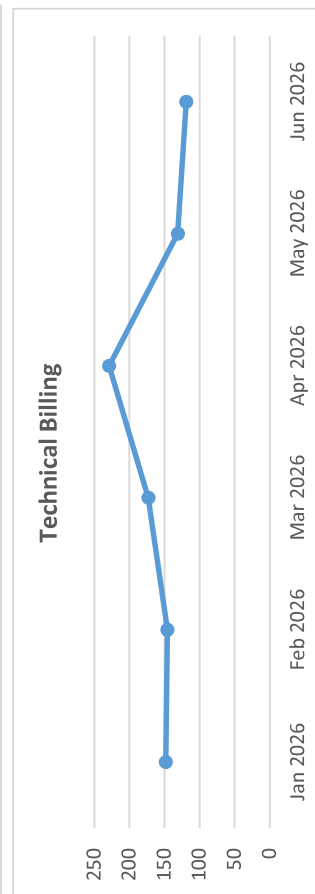
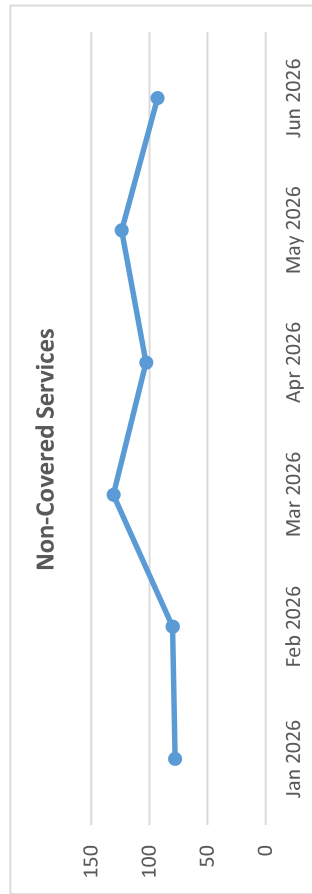
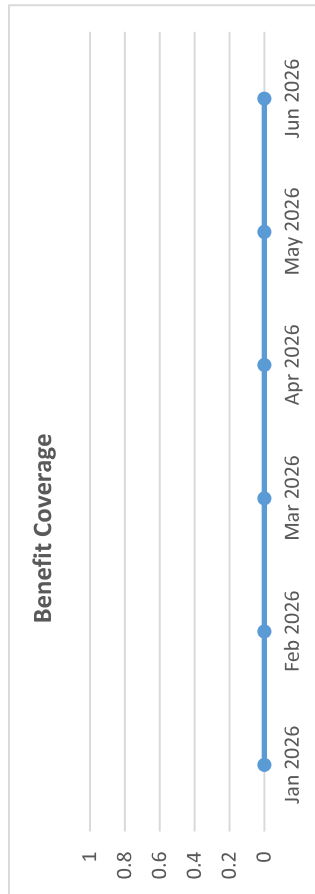


Denials by Category

	<u>Jan 2026</u>	<u>Feb 2026</u>	<u>Mar 2026</u>	<u>Apr 2026</u>	<u>May 2026</u>	<u>Jun 2026</u>
Prior Authorization - \$\$	\$17,720.77	\$24,203.04	\$871.01	\$56,452.62	\$14,759.59	\$10,750.32
Prior Authorization - % of (\$\$) Total	7%	15%	0%	15%	5%	-42%
Prior Authorization - Count	10	3	3	13	31	32
Prior Authorization - % of Total Count	2%	1%	1%	2%	5%	7%
Credentialing - \$\$	\$5,947.43	\$4,520.90	\$659.64	\$5,771.27	\$6,612.77	\$6,555.98
Credentialing - % of (\$\$) Total	3%	3%	0%	2%	2%	-25%
Credentialing - Count	37	21	4	4	24	19
Credentialing - % of Total Count	9%	5%	1%	1%	4%	4%
Duplicate Claim - \$\$	\$14,459.86	\$13,246.31	\$39,635.82	\$72,839.65	\$28,654.84	\$47,868.42
Duplicate Claim - % of (\$\$) Total	6%	8%	16%	20%	10%	-186%
Duplicate Claim - Count	13	20	32	49	33	39
Duplicate Claim - % of Total Count	3%	4%	6%	7%	5%	9%
Other - \$\$	-\$102,757.42	-\$84,841.92	\$9,504.58	\$36,469.18	\$42,022.25	-\$199,505.64
Other - % of (\$\$) Total	-43%	-53%	4%	10%	14%	775%
Other - Count	12	15	20	93	156	37
Other - % of Total Count	3%	3%	3%	13%	24%	8%
Timely Filing - \$\$	\$49,379.99	\$15,594.11	\$53,097.57	\$10,182.30	\$11,444.61	\$301.07
Timely Filing - % of (\$\$) Total	21%	10%	22%	3%	4%	-1%
Timely Filing - Count	10	17	11	8	20	6
Timely Filing - % of Total Count	2%	4%	2%	1%	3%	1%
Total (All Categories) - \$\$	\$237,457.08	\$160,101.80	\$241,313.15	\$365,882.19	\$289,849.09	-\$25,735.42
Total (All Categories) - Count	429	446	577	727	655	458

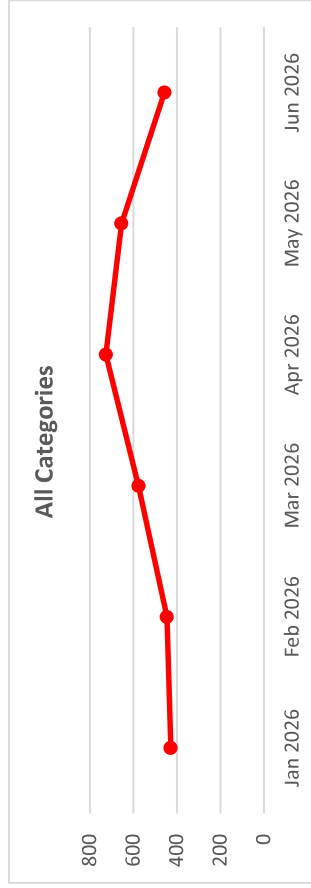
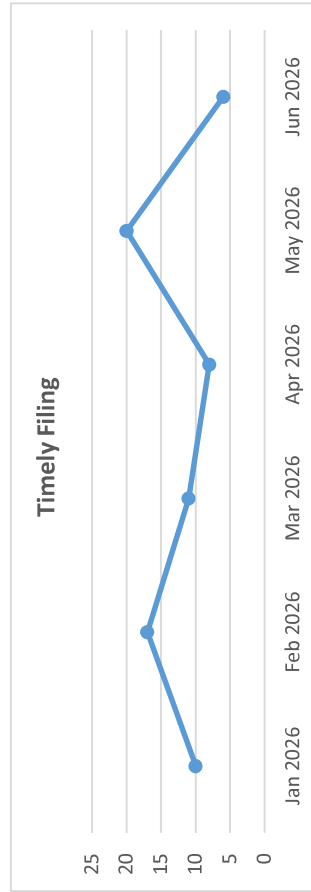
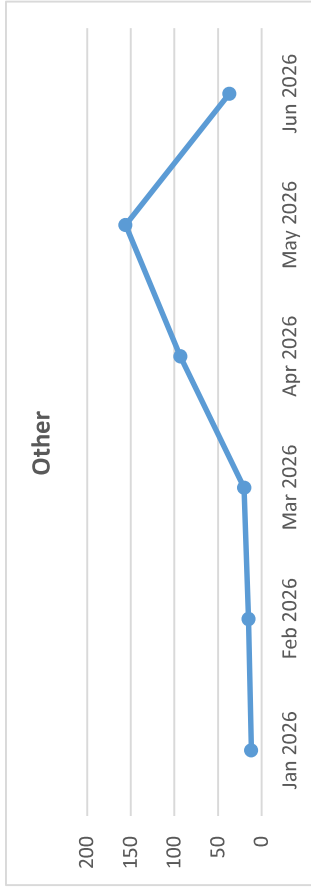
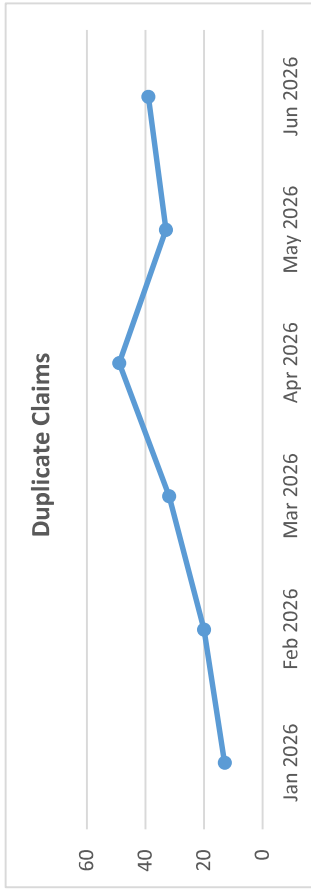
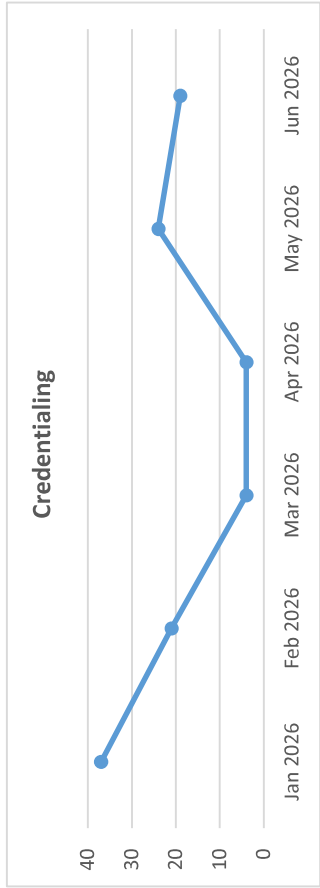
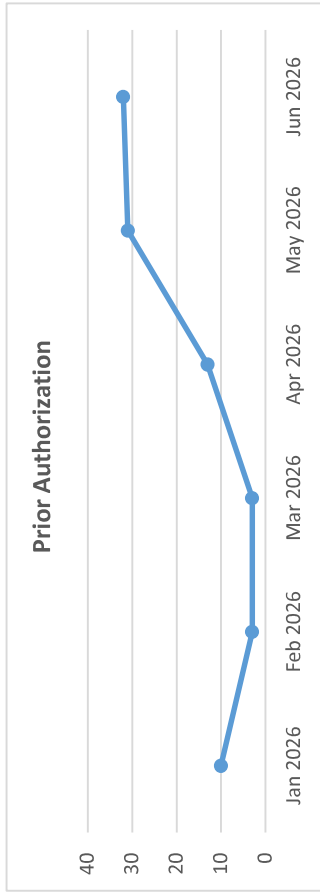


Category Trends by Count of Denial





Category Trends by Count of Denial

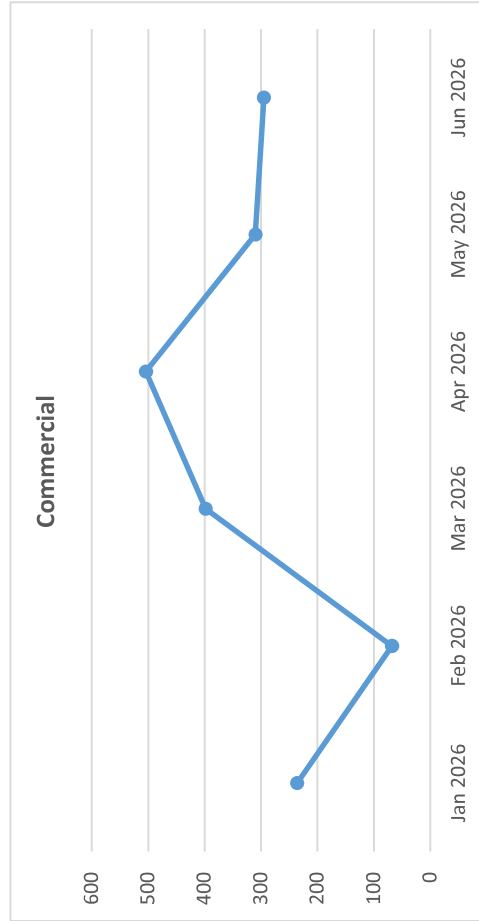
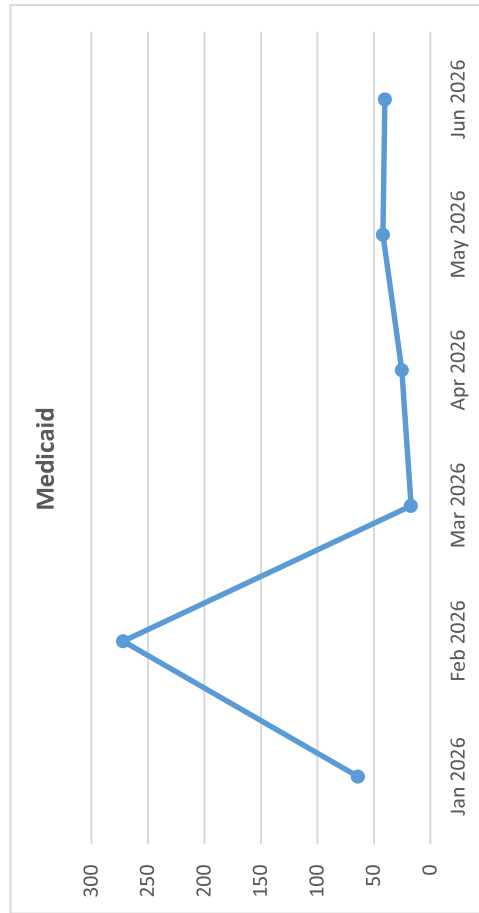
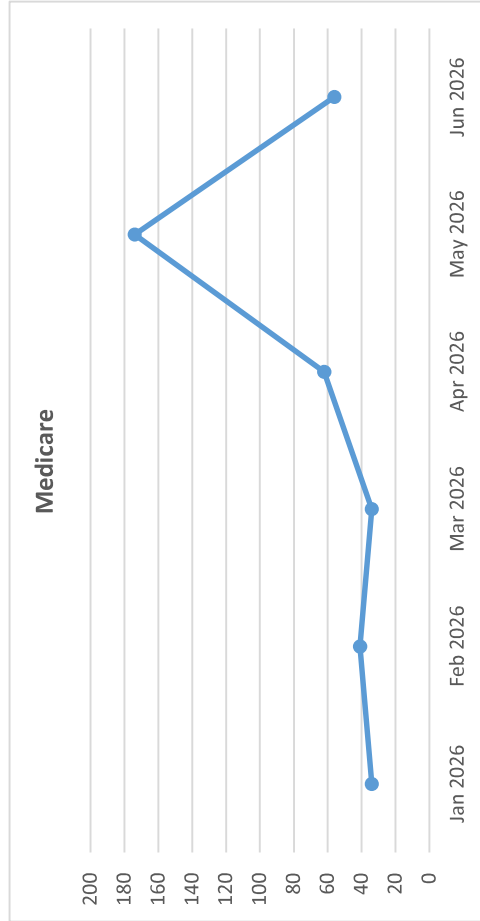
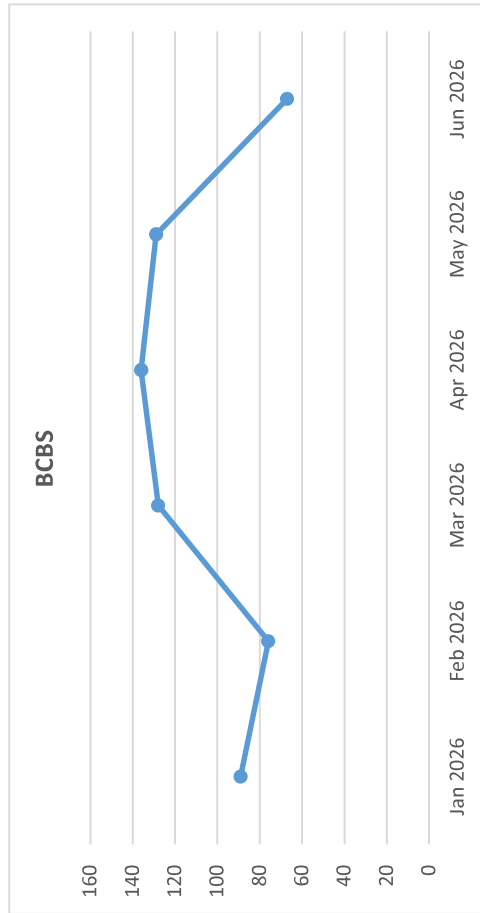




Category Trends by Count of Denial

<u>Denials by Payer Group</u>	<u>Jan 2026</u>	<u>Feb 2026</u>	<u>Mar 2026</u>	<u>Apr 2026</u>	<u>May 2026</u>	<u>Jun 2026</u>
BCBS - \$\$	\$99,374.92	\$65,129.61	\$35,228.58	\$90,068.31	\$77,278.33	\$3,921.00
BCBS - % of (\$\$) Total	42%	41%	15%	25%	27%	-15%
BCBS - Count	89	76	128	136	129	67
BCBS - % of Total Count	21%	17%	22%	19%	20%	15%
BCBS - Reimbursement Average	68.1%	68.1%	68.1%	68.1%	68.1%	68.1%
BCBS - (\$\$) Impact	\$67,674.32	\$44,353.26	\$23,990.66	\$61,336.52	\$52,626.54	\$2,670.20
Medicare - \$\$	-\$28,296.20	-\$91,062.77	-\$12,971.55	-\$90,188.91	\$30,464.47	-\$200,238.44
Medicare - % of (\$\$) Total	-12%	-57%	-5%	-25%	11%	778%
Medicare - Count	34	41	34	62	174	56
Medicare - % of Total Count	8%	9%	6%	9%	27%	12%
Medicare - Reimbursement Average	64.7%	64.7%	64.7%	64.7%	64.7%	64.7%
Medicare - (\$\$) Impact	-\$18,307.64	-\$58,917.61	-\$8,392.59	-\$58,352.22	\$19,710.51	-\$129,554.27
Medicaid - \$\$	\$53,122.34	\$155,678.59	\$54,382.49	\$42,558.00	\$29,505.22	\$19,579.79
Medicaid - % of (\$\$) Total	22%	97%	23%	12%	10%	-76%
Medicaid - Count	64	272	17	25	42	40
Medicaid - % of Total Count	15%	61%	3%	3%	6%	9%
Medicaid - Reimbursement Average	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%
Medicaid - (\$\$) Impact	\$13,546.20	\$39,698.04	\$13,867.53	\$10,852.29	\$7,523.83	\$4,992.85
Commercial - \$\$	\$113,531.03	\$30,356.37	\$164,673.63	\$350,982.75	\$152,601.07	\$151,002.23
Commercial - % of (\$\$) Total	48%	19%	68%	96%	53%	-587%
Commercial - Count	236	68	398	504	310	295
Commercial - % of Total Count	55%	15%	69%	69%	47%	64%
Commercial - Reimbursement Average	64%	63.8%	63.8%	63.8%	63.8%	63.8%
Commercial - (\$\$) Impact	\$72,432.80	\$19,367.36	\$105,061.78	\$223,926.99	\$97,359.48	\$96,339.42

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>	\$461.83	\$0.00	\$0.00	\$0.00	\$0.00	\$461.83
<i>BCBS - Reimbursement Average</i>	68.1%	68.1%	68.1%	68.1%	68.1%	68.1%
<i>BCBS - Cash Lost</i>	\$314.51	\$0.00	\$0.00	\$0.00	\$0.00	\$314.51
<i>Medicare</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Medicare - Reimbursement Average</i>	64.7%	64.7%	64.7%	64.7%	64.7%	64.7%
<i>Medicare - Cash Lost</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Medicaid</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Medicaid - Reimbursement Average</i>	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%
<i>Medicaid - Cash Lost</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Commercial</i>	\$0.00	\$0.00	\$1,114.20	\$0.00	\$2,395.43	\$3,509.63
<i>Commercial - Reimbursement Average</i>	63.8%	63.8%	63.8%	63.8%	63.8%	63.8%
<i>Commercial - Cash Lost</i>	\$0.00	\$0.00	\$710.86	\$0.00	\$1,528.28	\$2,239.14
<i>Cash Lost (All Payers)</i>	\$314.51	\$0.00	\$710.86	\$0.00	\$1,528.28	\$2,553.65



APPENDIX (Key Fields)

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