SoHum Health

Finance Committee

Date: Friday, September 25, 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=me0a988ba5cc21469ec4c929c5e313989

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
3-4		1. August 21, 2026 Finance Committee Minutes
	E.	Discussion and Review
5-9		1. August Comparative Balance Sheets and Graphs
10-14		2. August Comparative Income Statement and Graphs
		3. August Statistics
15-42		4. August 2026 Patient Financial Services and HRG Reports
	F.	Discussion Items to Report to the Board
	G.	Next Meeting: October 23, 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, September 22, 2026*

SoHum Health

Finance Committee

Date: Friday, August 21, 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 Paul Eves and Kevin Church
Not Present: Matt Rees and Corinne Stromstad
Also Present: Administrative Assistant Darrin Guerra, PFS Manager Marie Brown, and CFO Paul Eves
By Webex: Cherie Hurt, Kent Scown, and Ryan Staples

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 about where we are in our process for the USDA loan. Paul stated that the application has been submitted and that we are currently awaiting the final feasibility study from Raymond James.

C. Announcements - None

D. Previous Meeting Minutes

   1. July 24, 2026

   Motion: Kevin Church moved to approve the July Minutes
   Second: Paul Eves
   Motion Carried

E. Discussion and Review
   1. July Comparative Income Statement and Graphs
   2. July Comparative Balance Sheet and Graphs
   3. July Statistics
   4. July 2026 Patient Financial Services and HRG Report
      - Paul presented his monthly Finance report and answered corresponding and clarifying questions for the Board and the public.

F. Discussion Items to Report to the Board –
   1. July Financials

   Motion: Corinne Stromstad moved to bring the July Financials to the Board
   Second: Matt Rees

Motion Carried

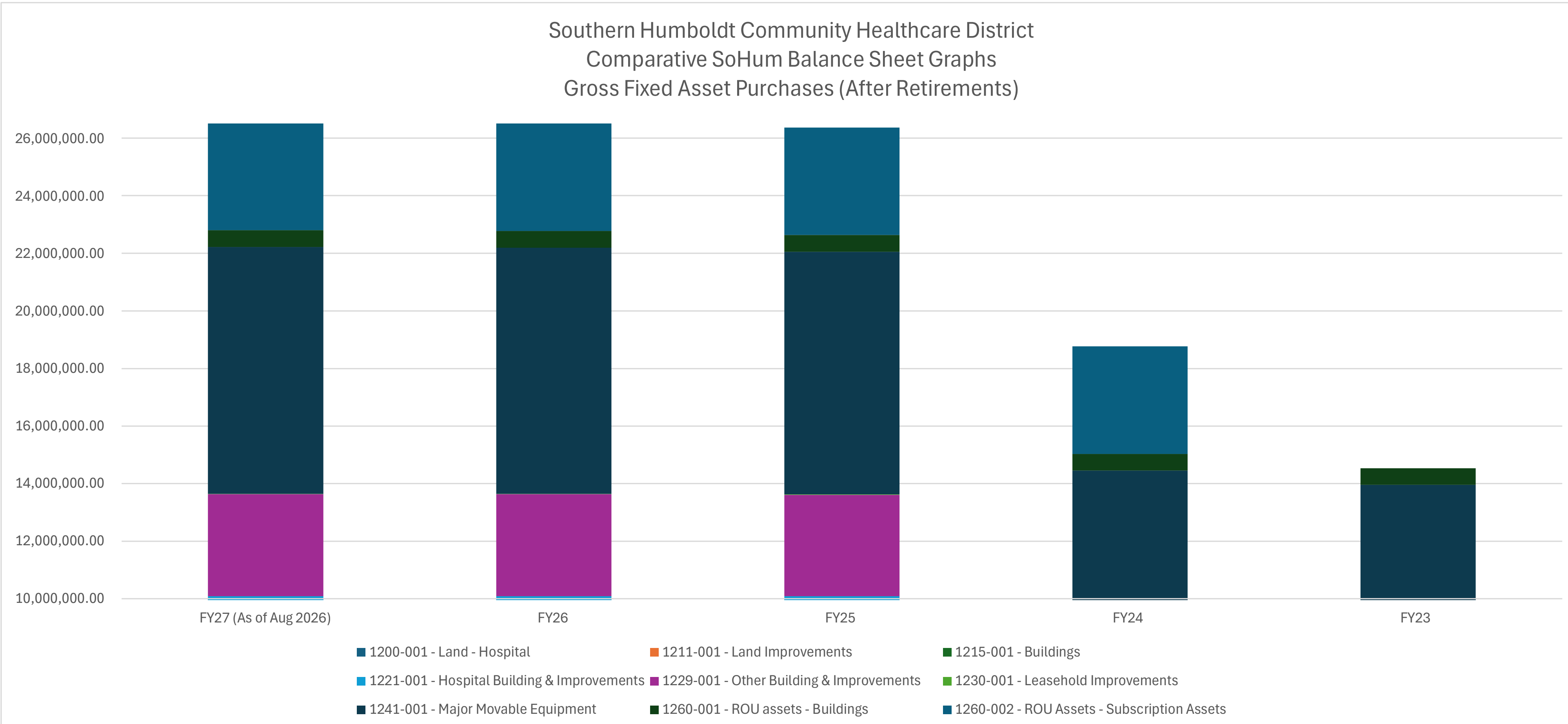
G. Next Meeting: Friday, September 25, 2026.

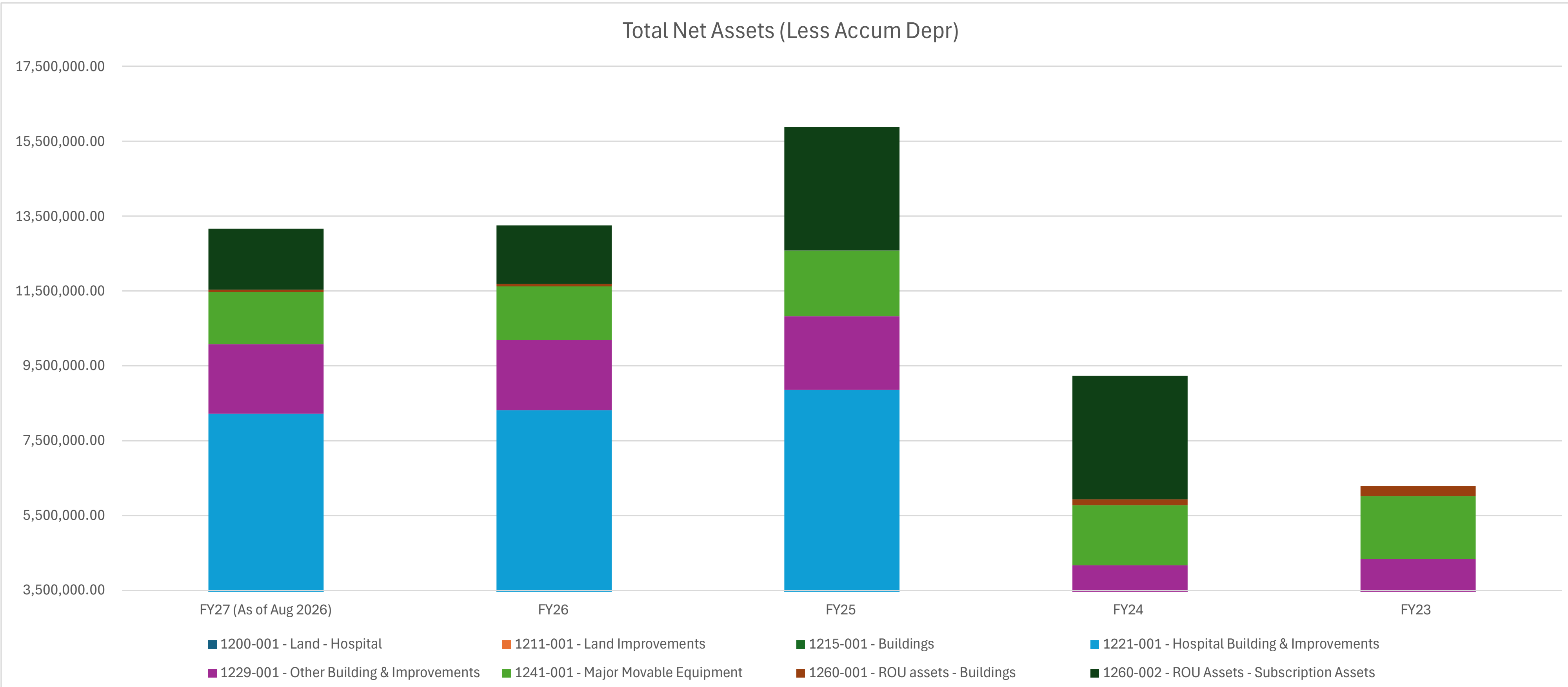
Motion: Paul Eves moved to Adjourn the Finance Committee.
Second: Corinne Stromstad
Motion Carried

H. Adjourned at 10:30 a.m.

Southern Humboldt Community Healthcare District
Comparative SoHum Balance Sheet
5 Year Comparison - FY22 through End of August 2026

	FY23	FY24	FY25	FY26	FY27 (As of Aug 2026)
ASSETS					
Current Assets					
Total Bank	$ 10,263,542	$ 8,242,122	$ 5,086,074	$ 1,257,146	$ 1,126,211
Total Accounts Receivable	$ 2,326,716	$ 7,312,024	$ 6,146,510	$ 7,749,765	$ 8,661,602
Total Other Current Asset	$ 628,810	$ 3,094,801	$ 11,394,910	$ 12,086,421	$ 12,697,713
Total Current Assets	$ 13,219,068	$ 18,648,947	$ 22,627,494	$ 21,093,333	$ 22,485,526
Fixed Assets					
1200-001 - Land - Hospital	$ 1,028,216	$ 1,163,216	$ 1,193,526	$ 1,193,526	$ 1,193,526
1211-001 - Land Improvements	$ 553,251	$ 553,251	$ 553,251	$ 553,251	$ 553,251
1215-001 - Buildings	$ 1,474,356	$ 1,367,015	$ 1,489,909	$ 1,489,909	$ 1,489,909
1221-001 - Hospital Building & Improvements	$ 119,716	$ 119,716	$ 6,846,690	$ 6,846,690	$ 6,846,690
1229-001 - Other Building & Improvements	$ 3,387,733	$ 3,447,325	$ 3,526,173	$ 3,550,715	$ 3,550,715
1230-001 - Leasehold Improvements	$ 12,785	$ 12,785	$ 12,785	$ 12,785	$ 12,785
1241-001 - Major Movable Equipment	$ 7,378,269	$ 7,788,684	$ 8,433,015	$ 8,551,107	$ 8,575,234
1250-001 - Construction In Progress	$ 5,029,861	$ 7,683,040	$ 6,224,854	$ 9,657,264	$ 10,196,951
1260-001 - ROU assets - Buildings	$ 580,234	$ 580,234	$ 580,234	$ 580,234	$ 580,234
1260-002 - ROU Assets - Subscription Assets	$ -	$ 3,735,812	$ 3,735,812	$ 3,735,812	$ 3,805,658
Less: Accumulated Depreciation	$ (8,234,901)	$ (9,534,512)	$ (11,055,632)	$ (13,266,754)	$ (13,442,791)
Total Fixed Assets	$ 11,329,520	$ 16,916,567	$ 21,540,619	$ 22,904,540	$ 23,362,164
Total ASSETS	**$ 24,548,588**	**$ 35,565,514**	**$ 44,168,112**	**$ 43,997,873**	**$ 45,847,690**
Liabilities & Equity					
Current Liabilities					
Total Accounts Payable	$ 346,403	$ 959,621	$ 2,390,176	$ 1,440,311	$ 1,207,670
Total Other Current Liability	$ 927,074	$ 1,406,791	$ 1,762,548	$ 3,505,027	$ 5,346,971
Total Current Liabilities	$ 1,273,477	$ 2,366,412	$ 4,152,724	$ 4,970,276	$ 6,553,158
Long Term Liabilities					
2250-020 - LEAF Data Backup Liability	$ 106,365	$ 53,135	$ -	$ -	$ -
2250-021 - CapChase Data Backup Liability			$ -	$ 120,436	$ 109,488
2250-023 - Topcon Analyzer Lease			$ -	$ -	$ 68,418
2250-025 - Maple Lane Loan	$ 262,814	$ 227,867	$ 195,197	$ 121,763	$ 115,635
2250-030 - ELGA Lease Loan	$ -	$ -	$ 1,723,278	$ 1,034,479	$ 976,699
2250-034 - Topcon Healthcare Financing				$ 73,943	$ 74,705
2260-001 - Help II Loan	$ 1,184,026	$ 1,907,907	$ 1,829,893	$ 1,654,640	$ 1,640,012
2273-002 - Lease obligations	$ 236,003	$ 730,124	$ 730,124	$ 45,940	$ 45,940
Total Long Term Liabilities	$ 1,789,208	$ 2,919,033	$ 4,478,493	$ 3,051,201	$ 3,030,896
Equity					
Equity					
Total - Equity	$ 2,830,961	$ 2,830,961	$ 2,830,961	$ 2,830,961	$ 2,830,961
Retained Earnings	$ 16,913,017	$ 18,654,947	$ 30,699,107	$ 31,204,163	$ 33,145,435
Net Income	$ 1,741,925	$ 8,794,160	$ 2,006,827	$ 1,941,272	$ 287,240
Total Equity	$ 21,485,903	$ 30,280,069	$ 35,536,895	$ 35,976,396	$ 36,263,636
Total Liabilities & Equity	**$ 24,548,588**	**$ 35,565,514**	**$ 44,168,112**	**$ 43,997,873**	**$ 45,847,690**


Southern Humboldt Community Healthcare District
Comparative SoHum Balance Sheet Graphs
Gross Fixed Asset Purchases (After Retirements)
26,000,000.00
24,000,000.00
22,000,000.00
20,000,000.00
18,000,000.00
16,000,000.00
14,000,000.00
12,000,000.00
10,000,000.00
FY27 (As of Aug 2026)
FY26
FY25
FY24
FY23
1200-001 - Land - Hospital
1211-001 - Land Improvements
1215-001 - Buildings
1221-001 - Hospital Building & Improvements
1229-001 - Other Building & Improvements
1230-001 - Leasehold Improvements
1241-001 - Major Movable Equipment
1260-001 - ROU assets - Buildings
1260-002 - ROU Assets - Subscription Assets

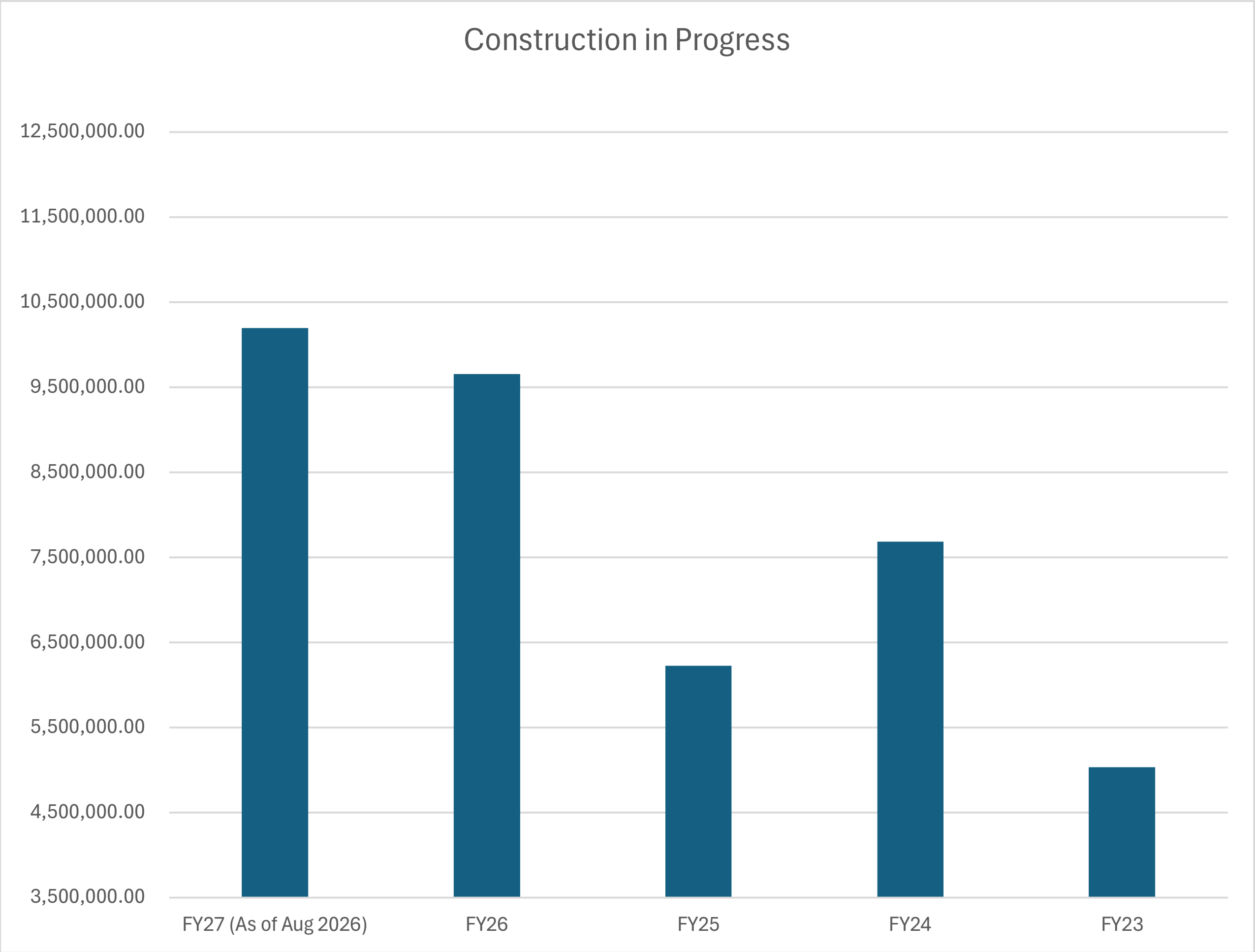

Total Net Assets (Less Accum Depr)
17,500,000.00
15,500,000.00
13,500,000.00
11,500,000.00
9,500,000.00
7,500,000.00
5,500,000.00
3,500,000.00
FY27 (As of Aug 2026)
FY26
FY25
FY24
FY23
1200-001 - Land - Hospital
1211-001 - Land Improvements
1215-001 - Buildings
1221-001 - Hospital Building & Improvements
1229-001 - Other Building & Improvements
1241-001 - Major Movable Equipment
1260-001 - ROU assets - Buildings
1260-002 - ROU Assets - Subscription Assets

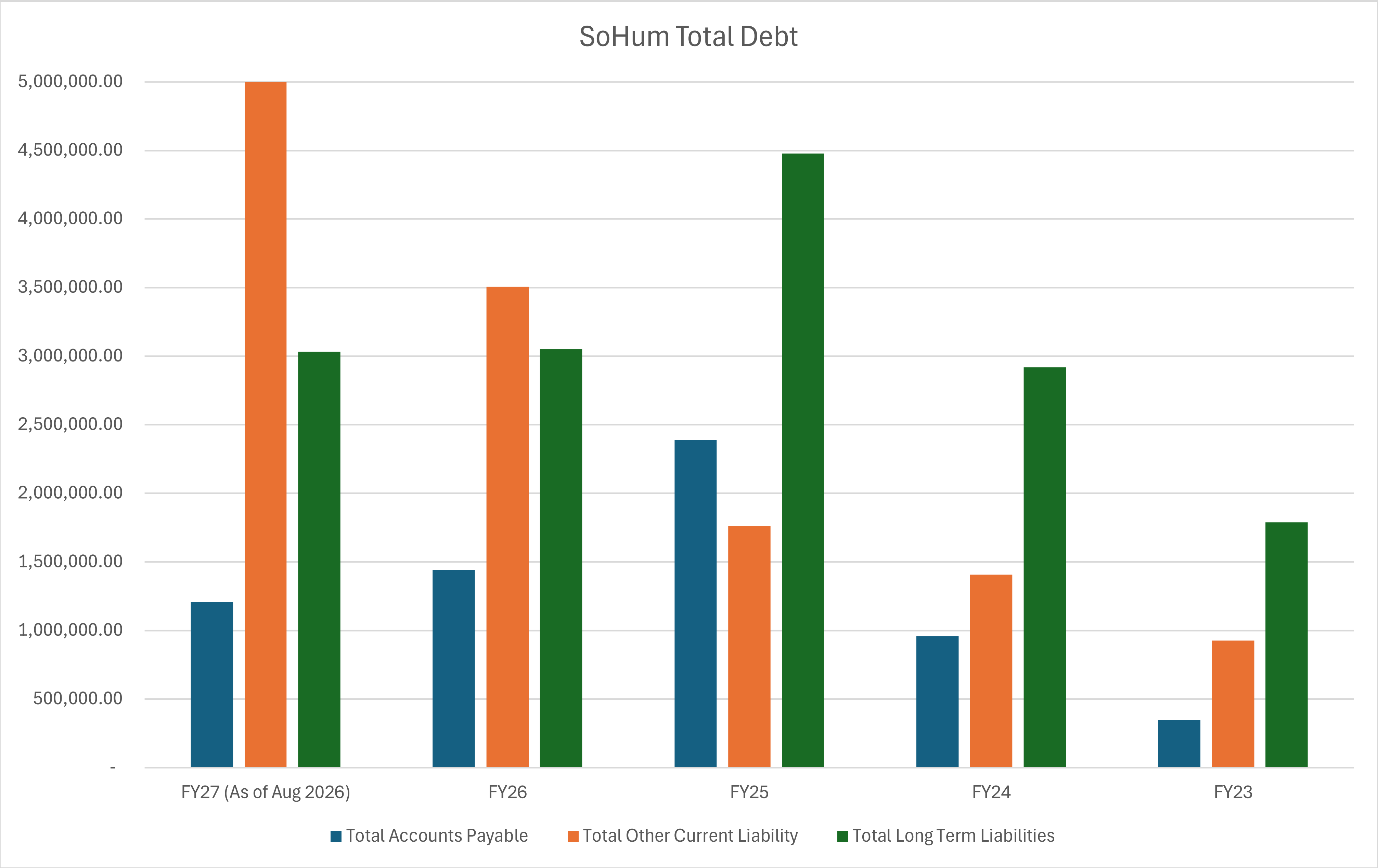
Southern Humboldt Community Healthcare District

Construction in Progress Detail/Graph

Construction In Progress Detail	**FY27 (As of Aug 2026)**
NEW HOSPITAL	7,728,506
817 Redwood Drive	912,122
412 Maple Lane	448,607
823 Redwood Drive	360,927
819 REDWOOD DR	283,687
JPCH-ED HVAC Upgrade	131,341
285 SPROWEL CREEK	105,728
Radiology Room Refresh	92,544
531 Elm Parking Lot Upgrade	87,336
286 Sprowel Creek Parking Lot	22,595
286 SPROWEL-PARKING LOT	16,925
291 Sprowel Creek	4,700
819 Redwood Drive	1,830
887 SUNNYBANK	106
Grand Total	**10,196,952**
	0

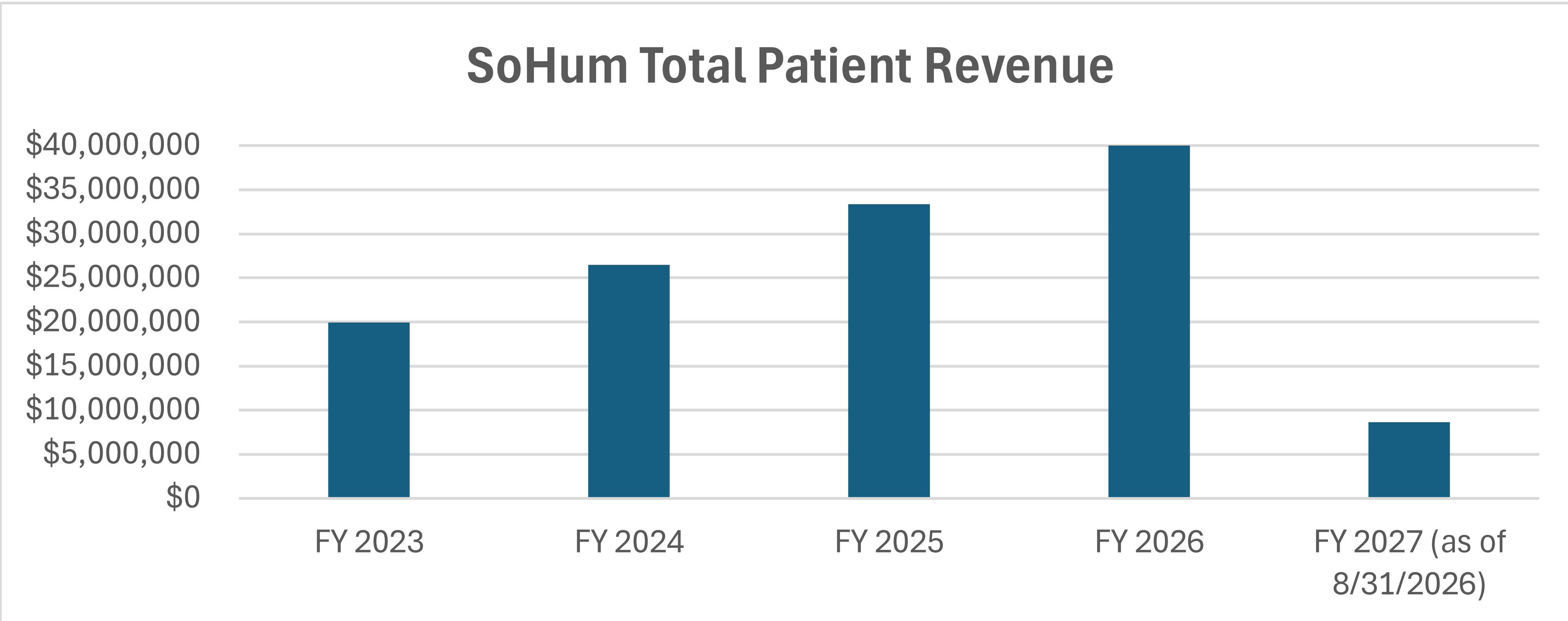
Total SoHum Employee Payroll	388,325.39
817 Redwood Drive	912,121.54
823 Redwood Drive	360,927.15
819 REDWOOD DR	283,687.29
Total Redwood Projects	**1,945,061.37**

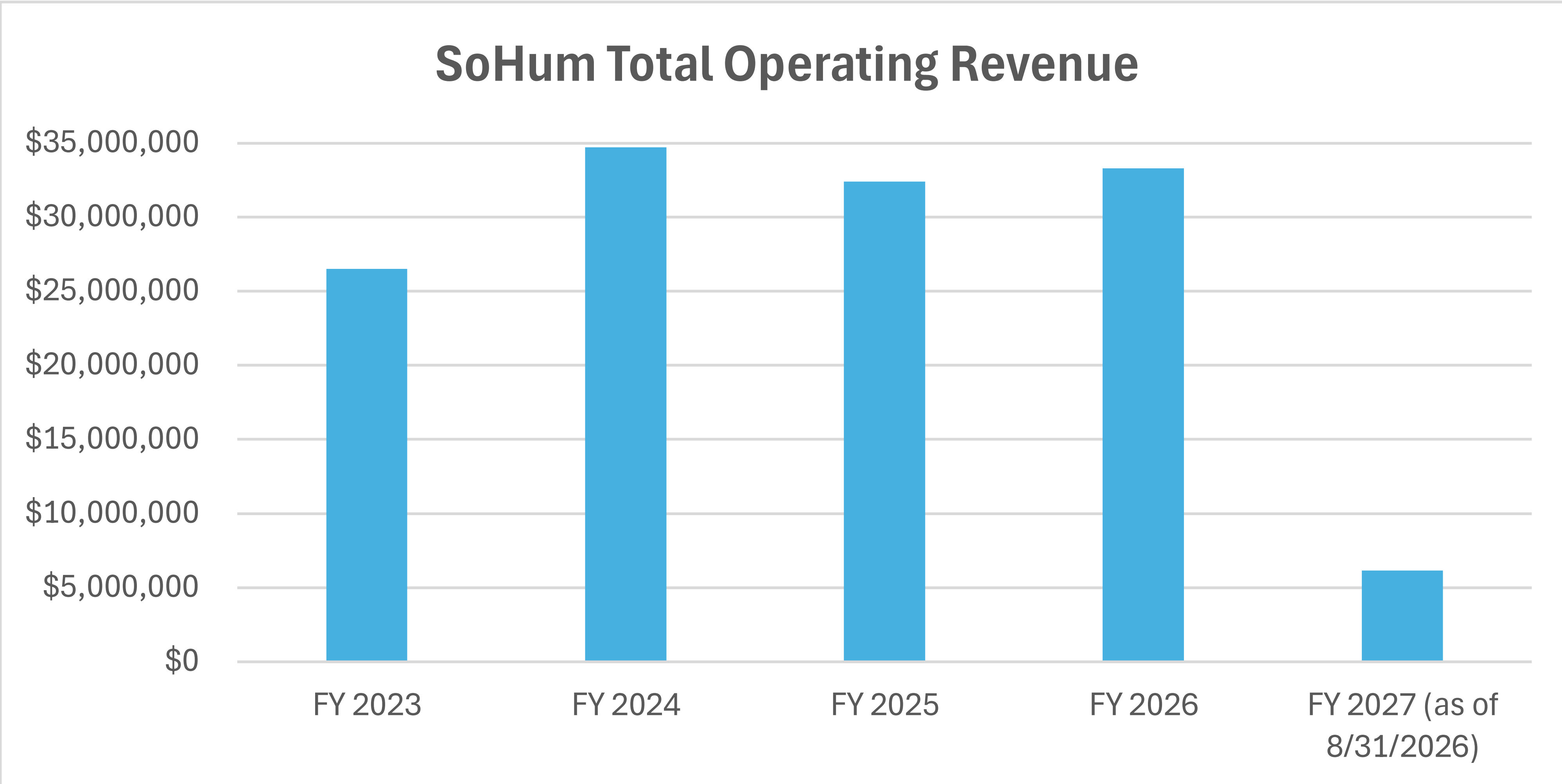


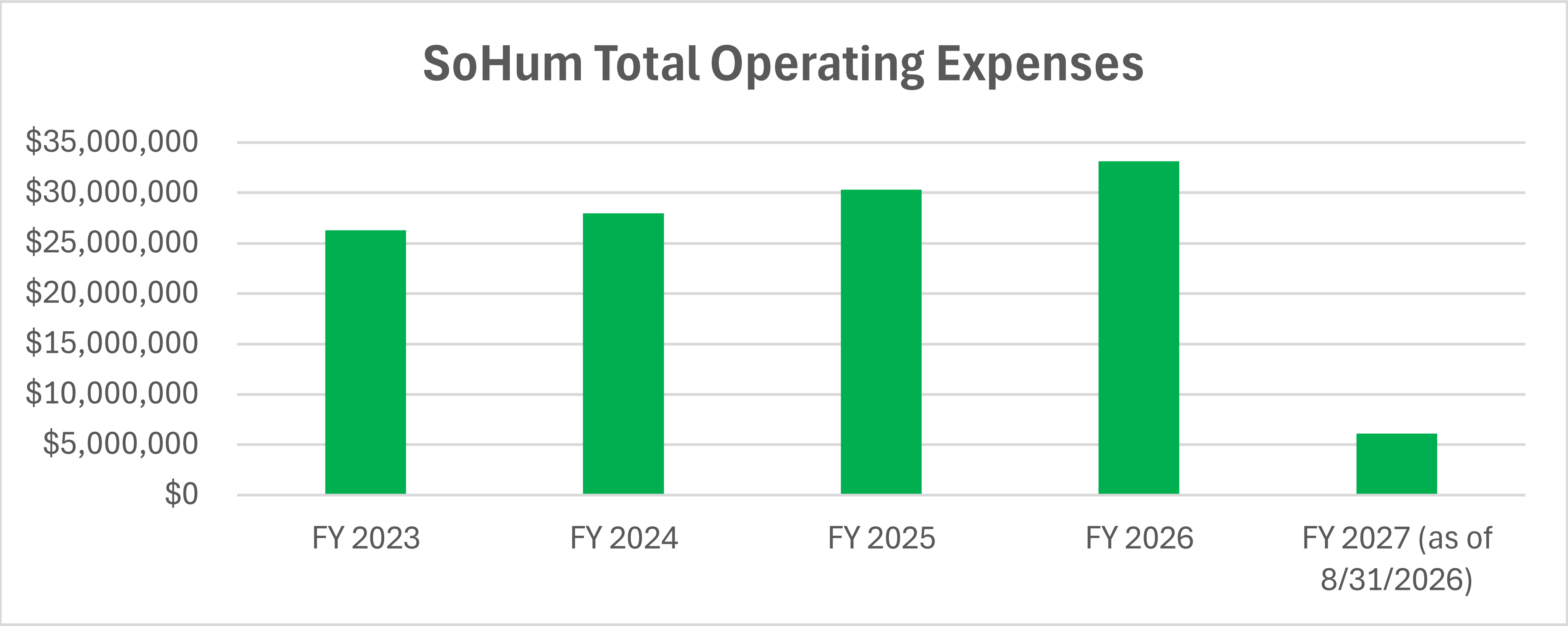

SoHum Total Debt
5,000,000.00
4,500,000.00
4,000,000.00
3,500,000.00
3,000,000.00
2,500,000.00
2,000,000.00
1,500,000.00
1,000,000.00
500,000.00
-
FY27 (As of Aug 2026)
FY26
FY25
FY24
FY23
Total Accounts Payable
Total Other Current Liability
Total Long Term Liabilities

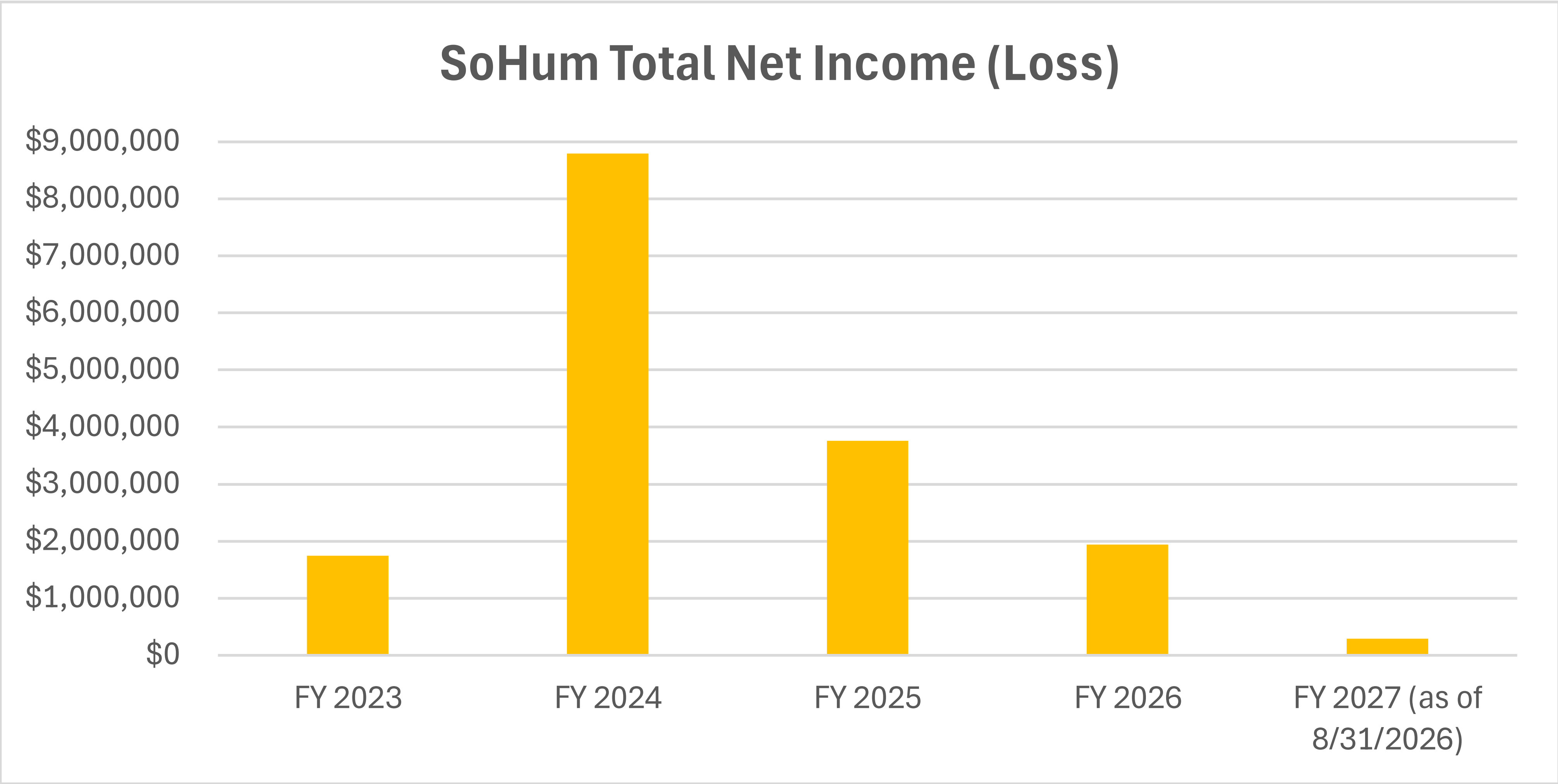
Southern Humboldt Community Healthcare District
SoHum Income Statement
5 Year Comparison - FY22 through End of August 2026

Financial Row	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027 (as of 8/31/2026)
Revenue					
Gross Patient Revenue					
Inpatient	$2,946,480	$2,750,181	$3,228,838	$5,038,962	$759,053
Inpatient Ancillary	$515,456	$359,641	$552,279	$765,360	$117,907
Outpatient	$10,154,040	$15,724,611	$19,509,296	$23,612,682	$5,391,956
Outpatient Ancillary	$6,321,147	$7,666,152	$10,098,701	$10,660,554	$2,369,453
Total Patient Revenue	**$19,937,124**	**$26,500,585**	**$33,389,114**	**$40,077,558**	**$8,638,368**
Deductions from Revenue					
9060-913 - Supplemental Revenue	($10,815,285)	($9,497,749)	($16,761,565)	($8,644,199)	($1,301,025)
Contractual Allowances	$7,458,971	$6,726,785	$17,181,721	$16,143,515	$4,221,672
Provision for Bad Debts	$48,578	$436,735	$930,313	$647,462	$0
Other Allowances / Deductions	$1,143,032	($869,207)	$525,619	$325,693	$31,813
Cost Of Sales	$0	($0)	($107)	$95	$5
Total Deductions	**($2,164,705)**	**($3,203,435)**	**$1,875,981**	**$8,472,566**	**$2,952,465**
Net Patient Revenue	**$22,101,829**	**$29,704,021**	**$31,513,133**	**$31,604,992**	**$5,685,903**
Other Operating Revenue	**$4,421,875**	**$5,027,303**	**$895,891**	**$1,688,578**	**$469,393**
Total Operating Revenue	**$26,523,704**	**$34,731,323**	**$32,409,024**	**$33,293,569**	**$6,155,297**
Expenses					
Salaries & Wages	$10,305,732	$9,809,581	$12,325,544	$14,512,459	$2,595,070
Employee Benefits	$2,235,102	$3,890,147	$4,553,596	$6,082,994	$1,517,816
Professional Fees	$3,198,650	$3,861,034	$5,334,981	$5,445,990	$947,516
Supplies	$5,712,133	$5,113,725	$1,297,196	$1,316,608	$148,215
Repairs & Maintenance	$342,050	$335,811	$290,698	$303,593	$36,384
Purchased Services	$2,224,256	$2,114,981	$3,063,109	$2,972,336	$466,836
Utilities	$276,547	$304,523	$351,589	$325,066	$58,551
Insurance	$172,223	$148,554	$238,076	$240,770	$51,066
Depreciation/ Amortization	$1,057,819	$1,299,611	$2,631,620	$1,100,622	$176,037
Other	$761,845	$1,111,440	$243,150	$846,872	$92,387
Total Operating Expenses	**$26,286,357**	**$27,989,408**	**$30,329,558**	**$33,147,309**	**$6,089,879**
Operating Profit (Loss)	**$237,347**	**$6,741,916**	**$2,079,466**	**$146,261**	**$65,418**
Tax Revenue	$1,100,133	$1,084,388	$1,404,861	$1,305,498	$210,352
Other Non Operating Revenue (Expense)	$344,097	$773,827	$216,872	$483,558	$12,846
Interest Income	$62,545	$194,029	$53,857	$5,956	$3,069
Net Non Operating Revenue (Expense)	**$1,506,774**	**$2,052,245**	**$1,675,590**	**$1,795,011**	**$226,267**
Net Income (Loss)	**$1,744,122**	**$8,794,160**	**$3,755,056**	**$1,941,272**	**$291,685**


SoHum Total Patient Revenue
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
FY 2023
FY 2024
FY 2025
FY 2026
FY 2027 (as of 8/31/2026)


SoHum Total Operating Revenue
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
FY 2023
FY 2024
FY 2025
FY 2026
FY 2027 (as of 8/31/2026)


SoHum Total Operating Expenses
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
FY 2023
FY 2024
FY 2025
FY 2026
FY 2027 (as of 8/31/2026)


SoHum Total Net Income (Loss)
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$0
FY 2023
FY 2024
FY 2025
FY 2026
FY 2027 (as of 8/31/2026)

Southern Humboldt Community Healthcare District

August 2026

Overall A/R Health– Summary of KPI Metrics

	Jul 2026	Aug 2026	
BCBS	$285,472.08	$301,529.21	
Medicare	$2,041,164.11	$2,529,344.19	**GOAL: 55 Days**
Medicaid	$2,471,452.08	$2,435,865.42	**August: 62.8**
Commercial	$2,039,086.33	$2,115,300.95	
Self-Pay	$1,214,095.95	$1,489,909.92	**July: 59.4**
Total ATB Balance	**$8,051,270.55**	**$8,871,949.69**	**Increase of 3.4 days (6% increase)**

Roadblocks:

- Allied Health Employee accounts:
  - 504 Hospital accounts with outstanding claims totaling approximately $698,037.00 and
  - 324 PB accounts with an outstanding claims totaling approximately $100,753.00
  - Started receiving Allied payments via Credit Card thru Zelis on 08/26/2026. Allied payments will now be ACH beginning in September.
  - Aetna Medicare: While this doesn't contribute to the increase in A/R days, it remains an overall A/R collection issue. 34 accounts with outstanding claims totaling approximately $65,144 have been appealed. Aetna has only paid on 11 of those accounts totaling $40,525. This is leaving an outstanding balance of $24,619.30. 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. Humboldt County DA requested an invoice for all outstanding claims, which TruBridge supplied on 09/08/2026. Received email confirmation that claims are approved to pay.
- 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. Will have an update on success next month.
  - 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.

HRG Healthcare Resource Group

Revenue Cycle Dashboard

Southern Humboldt

August-26

HRG Healthcare Resource Group

Monthly KPI Scorecard

Facility Name: Southern Humboldt
Month: August 2026

Aging Metrics	KPI Actual	KPI Goal	Goal Var +/-	LM Actual	% CHG LM
Facility A/R Days	62.8	55	7.8	59.4	6%
Total Insurance A/R % >90 Days	27%	11%	16%	29%	-2%
BCBS A/R % >90 Days	37%	10%	27%	26%	11%
Medicare A/R % >90 Days	24%	11%	13%	32%	-8%
Medicaid A/R % >90 Days	27%	12%	15%	25%	1%
Commercial A/R % >90 Days	38%	28%	10%	32%	5%
Self-Pay >90 % of Total A/R	11%	35%	-24%	8%	2%
Credit Balances A/R Days	-3.4	-2	-1.4	-2.2	58%
Cash Collection Metrics	**KPI Actual**	**KPI Goal**	**Goal Var +/-**	**LM Actual**	**% CHG LM**
MTD Cash Collections	$ 1,630,380.39	$2,056,128.76	-21%	$ 1,851,343.68	-12%
POS Collections	1%	3%	-2%	4%	12%
Billing Metrics	**KPI Actual**	**KPI Goal**	**Goal Var +/-**	**LM Actual**	**% CHG LM**
DNSP A/R Days (Discharged Not Submitted to Payer)	14.9	6	8.9	13.4	11%
% of Zero Pay Denials vs. Total Remitted	11%	4%	7%	11%	1%
RCM Imported Clean Claim % (If Available)	98%	75%	23%	97%	1%
Adjustment Metrics	**KPI Actual**	**KPI Goal**	**Goal Var +/-**	**LM Actual**	**% CHG LM**
Final Insurance Denial % of Gross Patient Revenue	0%	3%	-3%	0%	0%
B/D Recovery % of B/D Adjustments (Gross)	0%	10.0%	-10.0%	0%	0%

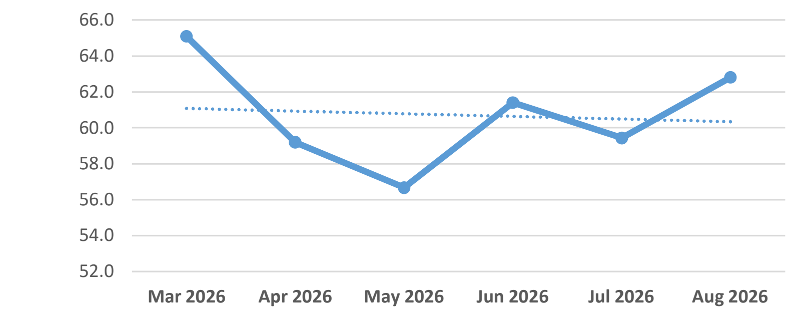
KPI Indicator Key	Indicator	Totals	% of Total Metrics
Goal Threshold - Pass		4	27%
Goal Threshold - Neutral		1	7%
Goal Threshold - Fail		10	67%
		15	100%

Monthly KPI Metrics

KPI Metric	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
Gross A/R Days	65.1	59.2	56.7	61.4	59.4	62.8
A/R Day (Goal - Short Term)	55.0	55.0	55.0	55.0	55.0	55.0
A/R Day (Goal Variance)	10.1	4.2	1.7	6.4	4.4	7.8
A/R Day (Goal - Long Term)	45.0	45.0	45.0	45.0	45.0	45.0
Total A/R Balance	$7,464,121.93	$7,398,842.62	$7,376,535.96	$8,125,559.93	$8,051,270.55	$8,871,949.69
Total Insurance A/R Balance	$6,531,696.76	$6,513,034.77	$6,129,223.76	$6,933,059.07	$6,837,174.60	$7,862,559.08
Total Self-Pay Balance	$932,425.17	$885,807.85	$1,247,312.20	$1,192,500.86	$1,214,095.95	$1,489,909.92
Average Daily Revenue (91 Day)	$114,657.43	$124,987.87	$130,165.66	$132,300.62	$135,470.62	$141,228.84
MTD Cash Collections	$ 1,569,928.52	$ 2,718,170.84	$ 2,180,249.19	$ 1,314,079.25	$ 1,851,343.68	$ 1,630,380.39
BCBS	$265,927.58	$209,326.30	$198,787.71	$216,869.34	$230,672.84	$211,878.75
Medicare	$796,230.88	$1,624,369.63	$1,019,880.97	$879,668.01	$1,059,687.45	$609,749.62
Medicaid	$3,575.61	$552,310.86	$772,553.23	$4,109.92	$359,957.03	$133,805.79
Commercial	$454,602.12	$308,433.99	$150,124.80	$172,402.49	$159,807.12	$629,034.88
Self-Pay	$49,592.33	$23,730.06	$38,902.48	$41,029.49	$41,219.24	$45,911.35
POS Collections ($) - (Within 7 Days of Dischg)	$2,181.94	$2,901.95	$3,169.73	$3,456.06	$1,483.73	$542.85
Collection Goal ($)	$17,357.32	$8,305.52	$13,615.87	$14,360.32	$14,426.73	$16,068.97
% of POS Collections	4%	12%	8%	8%	4%	1%
POS Collections (Goal) - 35% of Self-Pay Collections	35%	35%	35%	35%	35%	35%

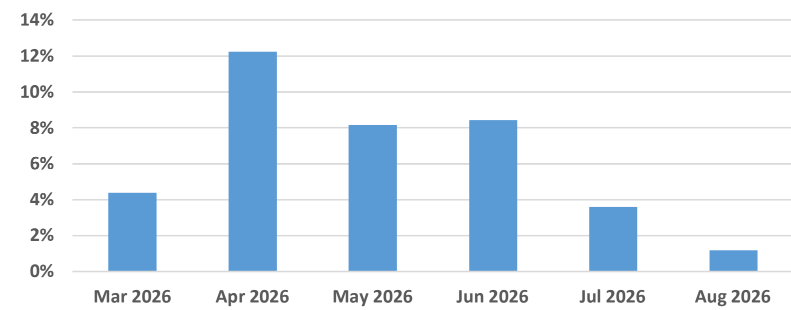
HRG Healthcare Resource Group

Gross A/R Days



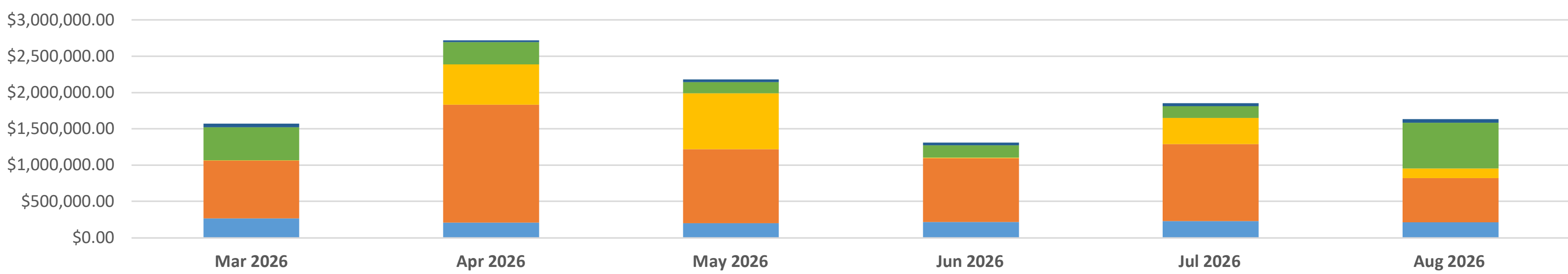
	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
A/R Days	65.1	59.2	56.7	61.4	59.4	62.8

POS Cash Collections



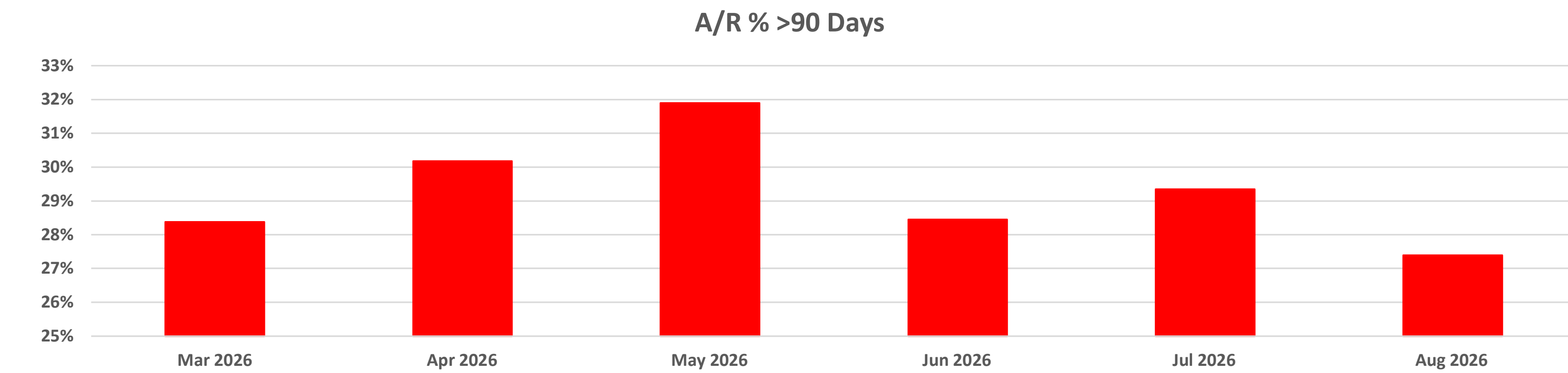
	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
POS	4%	12%	8%	8%	4%	1%

MTD Cash Collections

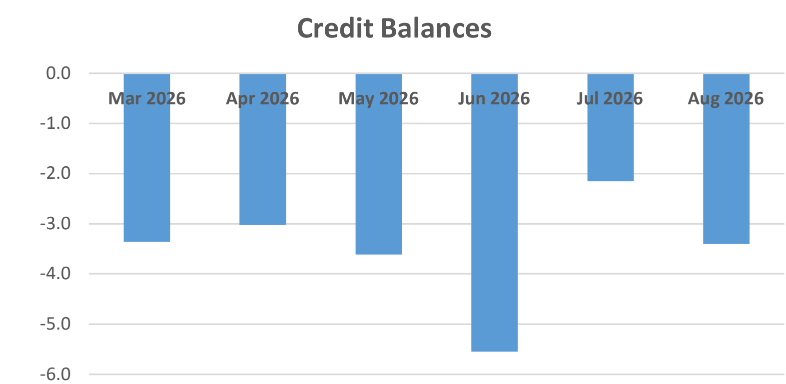


	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
Self-Pay	$49,592.33	$23,730.06	$38,902.48	$41,029.49	$41,219.24	$45,911.35
Commercial	$454,602.12	$308,433.99	$150,124.80	$172,402.49	$159,807.12	$629,034.88
Medicaid	$3,575.61	$552,310.86	$772,553.23	$4,109.92	$359,957.03	$133,805.79
Medicare	$796,230.88	$1,624,369.63	$1,019,880.97	$879,668.01	$1,059,687.45	$609,749.62
BCBS	$265,927.58	$209,326.30	$198,787.71	$216,869.34	$230,672.84	$211,878.75

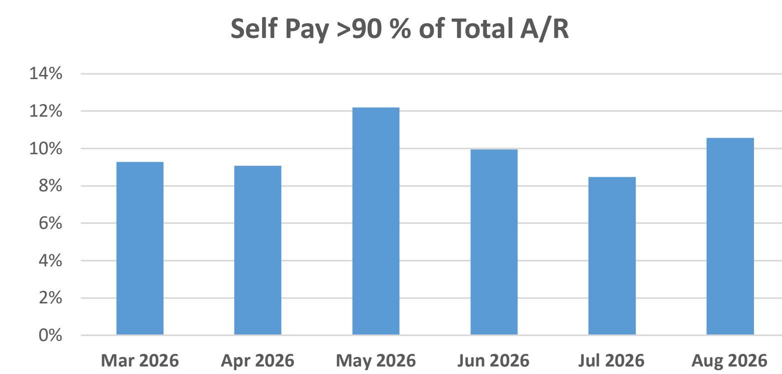
KPI Metric	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
Total Insurance A/R Balance (>90 Days)	$ 1,853,622.85	$ 1,965,195.82	$ 1,954,986.82	$ 1,972,491.44	$ 2,006,222.47	$ 2,154,017.84
Total Insurance A/R Days (>90 Days)	16.2	15.7	15.0	14.9	14.8	15.3
Total Insurance A/R % (>90 Days)	28%	30%	32%	28%	29%	27%
Total Insurance A/R % (>90 Days Goal)	15%	15%	15%	15%	15%	15%
Total Insurance A/R % (Goal Variance)	13%	15%	17%	13%	14%	12%
BCBS A/R Balance (>90 Days)	$ 180,659.66	$ 139,707.14	$ 204,661.46	$ 155,708.18	$ 73,488.38	$ 112,269.97
BCBS A/R Days (>90 Days)	1.6	1.1	1.6	1.2	0.5	0.8
BCBS >90 - % of Total Ins A/R >90	10%	7%	10%	8%	4%	5%
BCBS >90 - % of Total Ins A/R	3%	2%	3%	2%	1%	1%
Medicare A/R Balance (>90 Days)	$ 773,248.02	$ 1,021,478.30	$ 710,140.74	$ 661,722.99	$ 646,849.88	$ 594,773.93
Medicare A/R Days (>90 Days)	6.7	8.2	5.5	5.0	4.8	4.2
Medicare >90 - % of Total Ins A/R >90	42%	52%	36%	34%	32%	28%
Medicare >90 - % of Total Ins A/R	12%	16%	12%	10%	9%	8%
Medicaid A/R Balance (>90 Days)	$ 577,880.52	$ 492,266.53	$ 638,958.74	$ 649,283.76	$ 625,253.90	$ 650,457.73
Medicaid A/R Days (>90 Days)	5.0	3.9	4.9	4.9	4.6	4.6
Medicaid >90 - % of Total Ins A/R >90	31%	25%	33%	33%	31%	30%
Medicaid >90 - % of Total Ins A/R	9%	8%	10%	9%	9%	8%
Commercial A/R Balance (>90 Days)	$ 321,834.65	$ 311,743.85	$ 401,225.88	$ 505,776.51	$ 660,630.31	$ 796,516.21
Commercial A/R Days (>90 Days)	2.8	2.5	3.1	3.8	4.9	5.6
Commercial >90 - % of Total Ins A/R >90	17%	16%	21%	26%	33%	37%
Commercial >90 - % of Total Ins A/R	5%	5%	7%	7%	10%	10%
Self-Pay A/R Balance (>90 Days)	$ 692,702.75	$ 672,029.62	$ 898,799.66	$ 808,325.42	$ 682,612.74	$ 937,516.53
Self-Pay A/R Days (>90 Days)	6.0	5.4	6.9	6.1	5.0	6.6
Self-Pay >90 % of Total A/R	9%	9%	12%	10%	8%	11%
Credit Balances ($)	$ (385,494.21)	$ (378,183.47)	$ (470,783.72)	$ (734,386.94)	$ (291,742.65)	$ (480,519.31)
Credit Balances A/R Days	-3.4	-3.0	-3.6	-5.6	-2.2	-3.4
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)	-1.4	-1.0	-1.6	-3.6	-0.2	-1.4



	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
A/R >90	28%	30%	32%	28%	29%	27%



	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
Credits	-3.4	-3.0	-3.6	-5.6	-2.2	-3.4



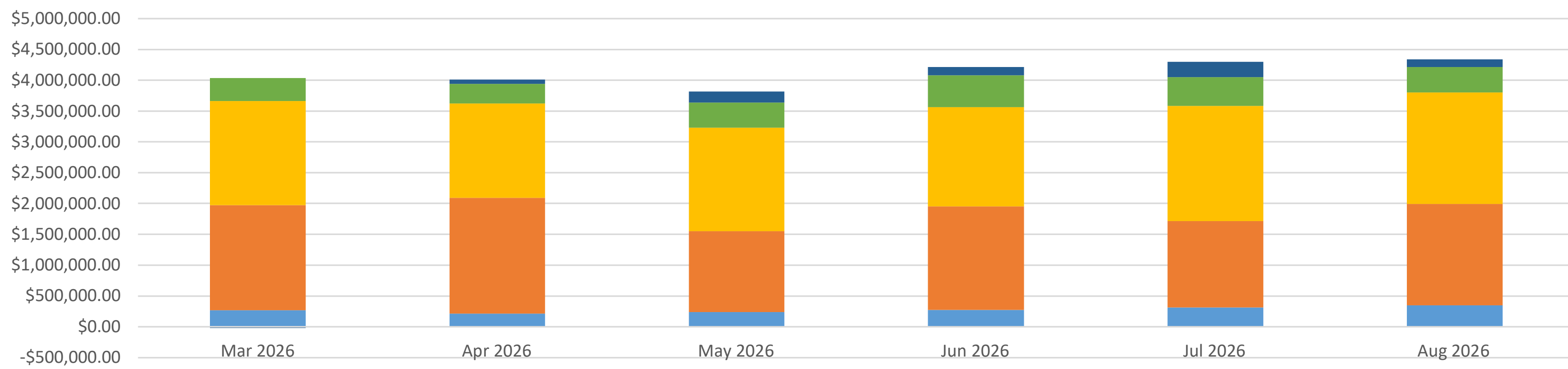
	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
SP %	9%	9%	12%	10%	8%	11%

HRG Healthcare Resource Group

KPI Metric	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
Gross Revenue ($)	$ 4,019,175.37	$ 4,009,057.10	$ 3,816,842.85	$ 4,213,456.69	$ 4,297,527.26	$ 4,340,840.72
BCBS	$272,606.19	$213,236.06	$242,444.72	$274,955.04	$314,643.09	$347,309.24
Medicare	$1,699,746.74	$1,878,786.53	$1,309,016.18	$1,677,085.05	$1,398,269.71	$1,648,261.78
Medicaid	$1,693,151.09	$1,531,999.32	$1,677,384.38	$1,608,037.90	$1,869,680.54	$1,804,844.90
Commercial	$370,661.67	$315,658.35	$411,337.55	$519,133.90	$466,761.45	$413,583.25
Self-Pay	-$16,990.32	$69,376.84	$176,660.02	$134,244.80	$248,172.47	$126,841.55
B/D Write-Off Total ($)	$0.00	$0.00	$ 534.62	$ 3,531.00	$0.00	$0.00
B/D % of Gross Revenue	0.0000%	0.0000%	0.0140%	0.0838%	0.0000%	0.0000%
Credentialing Denials Total ($)	$3,553.13	$6,576.69	$0.00	$825.03	$2,395.43	$316.26
Credentialing Denials % of Gross Revenue	0.1%	0.2%	0.0%	0.0%	0.1%	0.0%
Timely Filing Denials Total ($)	$8,989.13	$8,636.27	$5,245.77	$20,762.90	$461.83	-$98.81
Timely Filing Denials % of Gross Revenue	0.2%	0.2%	0.1%	0.5%	0.0%	0.0%
Medical Necessity Denials Total ($)	$37,860.77	$12,477.64	$0.00	$0.00	$0.00	$0.00
Medical Necessity Denials % of Gross Revenue	0.9%	0.3%	0.0%	0.0%	0.0%	0.0%
Non-Covered Charges Total ($)	$23,879.39	$51,800.87	$0.00	$982.06	$1,114.20	$717.94
Non-Covered % of Gross Revenue	0.6%	1.3%	0.0%	0.0%	0.0%	0.0%
Authorization Denials Total ($)	$74.62	$2,409.70	$0.00	$4,091.77	$0.00	$1,707.32
Authorization Denials % of Gross Revenue	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%
Insurance Denial Amount	$74,357.04	$81,901.17	$5,245.77	$26,661.76	$3,971.46	$2,642.71
% of Gross Revenue	1.9%	2.0%	0.1%	0.6%	0.1%	0.1%
Target Goal %	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Target Variance %	-1.1%	-1.0%	-2.9%	-2.4%	-2.9%	-2.9%

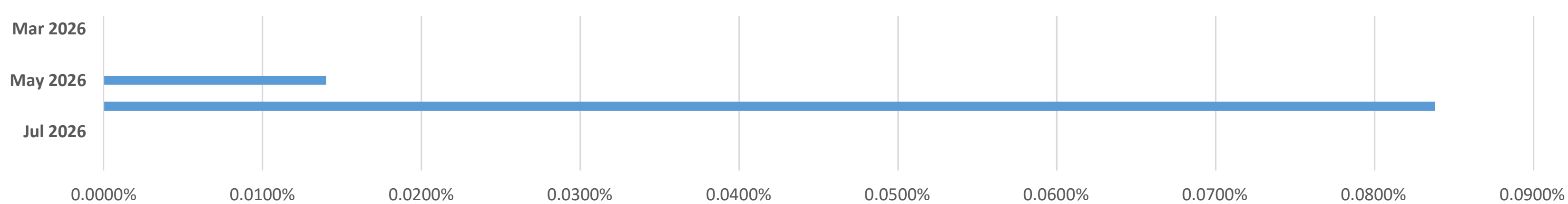
HRG Healthcare Resource Group

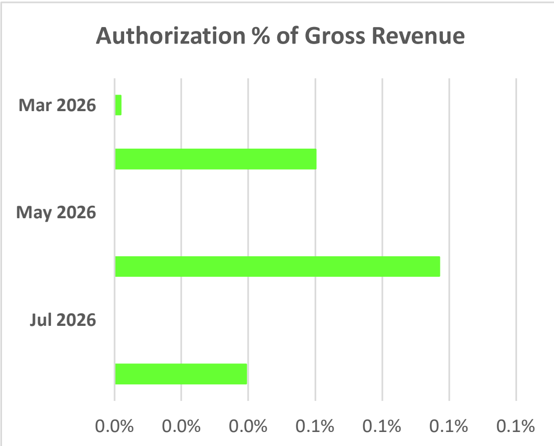
Gross Revenue (MTD)

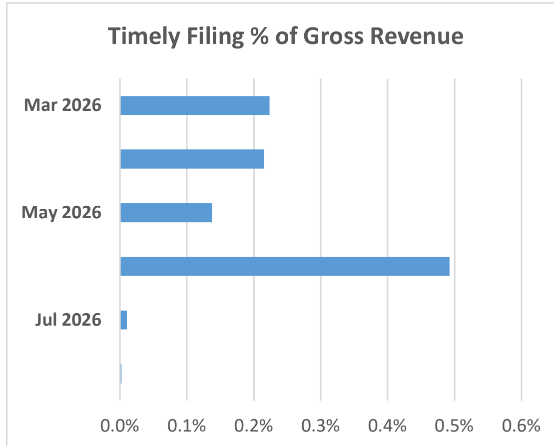


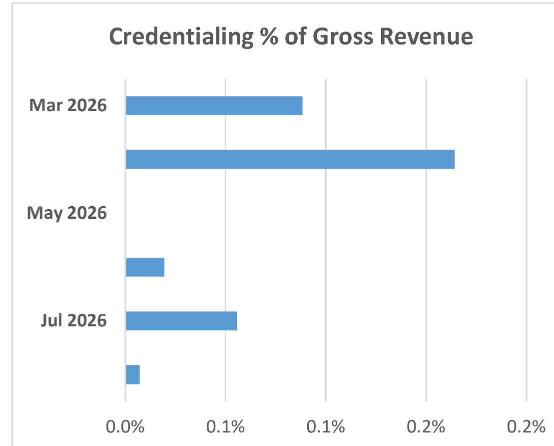
	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
Self-Pay	-$16,990.32	$69,376.84	$176,660.02	$134,244.80	$248,172.47	$126,841.55
Commercial	$370,661.67	$315,658.35	$411,337.55	$519,133.90	$466,761.45	$413,583.25
Medicaid	$1,693,151.09	$1,531,999.32	$1,677,384.38	$1,608,037.90	$1,869,680.54	$1,804,844.90
Medicare	$1,699,746.74	$1,878,786.53	$1,309,016.18	$1,677,085.05	$1,398,269.71	$1,648,261.78
BCBS	$272,606.19	$213,236.06	$242,444.72	$274,955.04	$314,643.09	$347,309.24

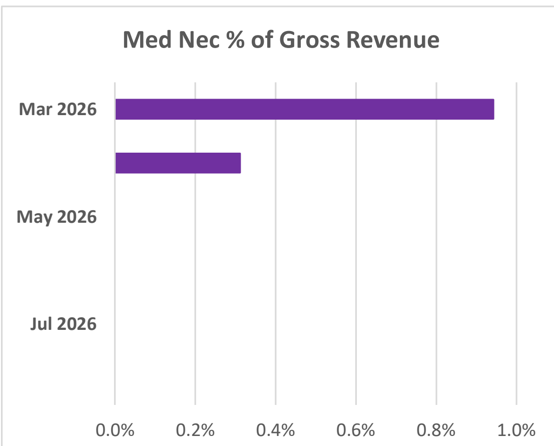
B/D % of Gross Revenue

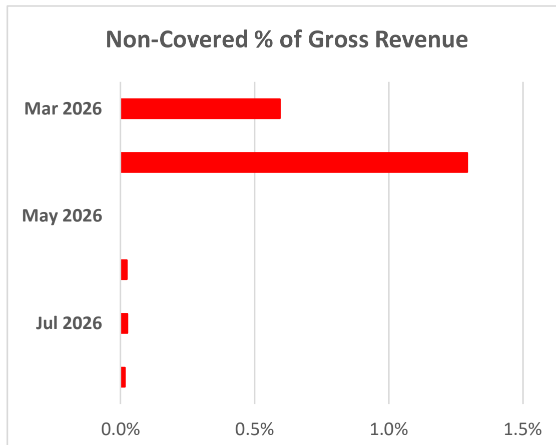


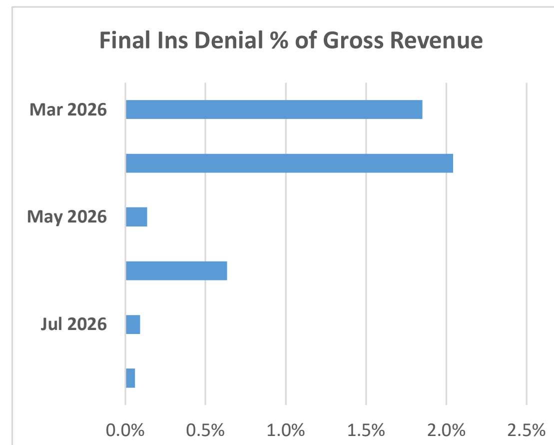

Authorization % of Gross Revenue
Mar 2026
May 2026
Jul 2026
0.0%
0.0%
0.0%
0.1%
0.1%
0.1%
0.1%


Timely Filing % of Gross Revenue
Mar 2026
May 2026
Jul 2026
0.0%
0.1%
0.2%
0.3%
0.4%
0.5%
0.6%


Credentialing % of Gross Revenue
Mar 2026
May 2026
Jul 2026
0.0%
0.1%
0.1%
0.2%
0.2%

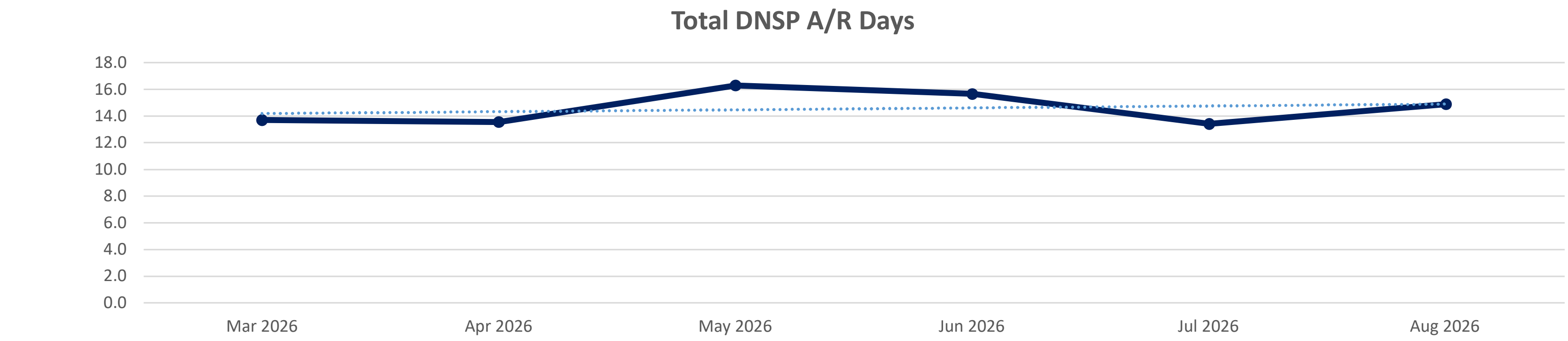

Med Nec % of Gross Revenue
Mar 2026
May 2026
Jul 2026
0.0%
0.2%
0.4%
0.6%
0.8%
1.0%


Non-Covered % of Gross Revenue
Mar 2026
May 2026
Jul 2026
0.0%
0.5%
1.0%
1.5%

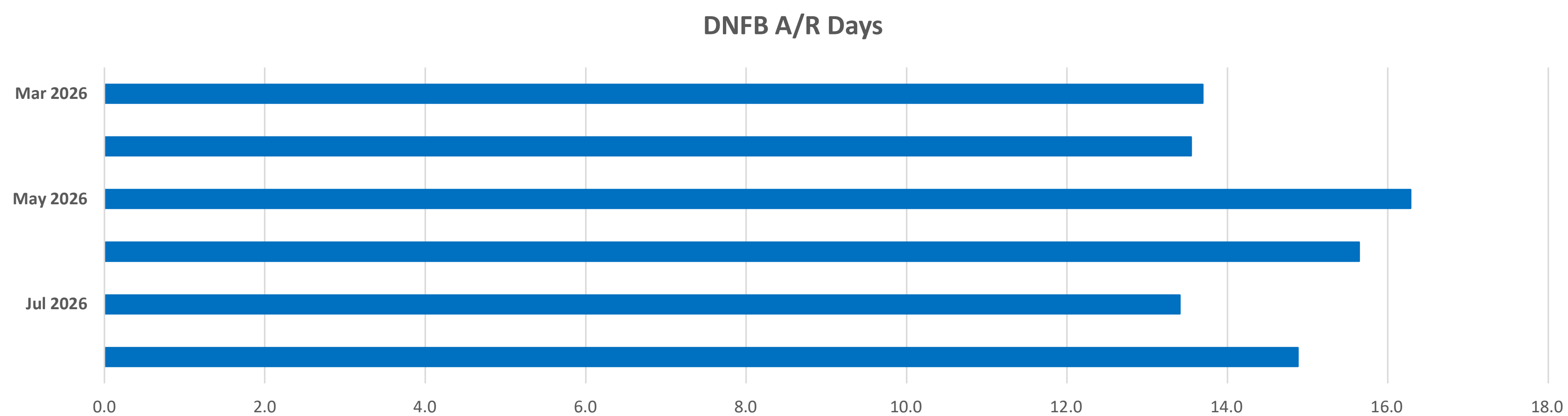

Final Ins Denial % of Gross Revenue
Mar 2026
May 2026
Jul 2026
0.0%
0.5%
1.0%
1.5%
2.0%
2.5%

KPI Metric	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
DNSP $$ (Month End)	$1,570,025.00	$1,693,465.00	$2,119,754.00	$2,069,843.00	$1,816,428.00	$2,101,232.00
DNSP A/R Days (Month End)	13.7	13.5	16.3	15.6	13.4	14.9
DNSP A/R Days (Goal)	6.0	6.0	6.0	6.0	6.0	6.0
DNSP A/R Days (Goal Variance)	-7.7	-7.5	-10.3	-9.6	-7.4	-8.9
DNFB $$ (Month End)	$1,570,025.00	$1,693,465.00	$2,119,754.00	$2,069,843.00	$1,816,428.00	$2,101,232.00
DNFB A/R Days (Month End)	13.7	13.5	16.3	15.6	13.4	14.9
Total Insurance Discharges(Monthly Total)	3161	3562	3275	3571	3062	3059
**Total Insurance Discharges (Total Billed)*	2288	2626	1084	1275	1672	1396
Total Insurance Discharges - Goal 85%	85%	85%	85%	85%	85%	85%
**Total Insurances Discharges (% Billed)*	72%	74%	33%	36%	55%	46%
Total Count of Claims Remitted	2129	2631	2301	2316	2055	2534
**Total Zero Pay Denials in the Month (All DOS)*	185	215	205	207	217	287
% of Zero Pay vs. Total Remitted	9%	8%	9%	9%	11%	11%
% of Zero Pay vs. Total Remitted (Goal)	4%	4%	4%	4%	4%	4%
% of Zero Pay vs. Total Remitted (Variance)	5%	4%	5%	5%	7%	7%
First Pass Clean Claim % Rate	96%	98%	97%	96%	98%	95%
First Pass Clean Claim % Goal	95%	95%	95%	95%	95%	95%
First Pass Clean Claim % (Variance)	1%	3%	2%	1%	3%	0%

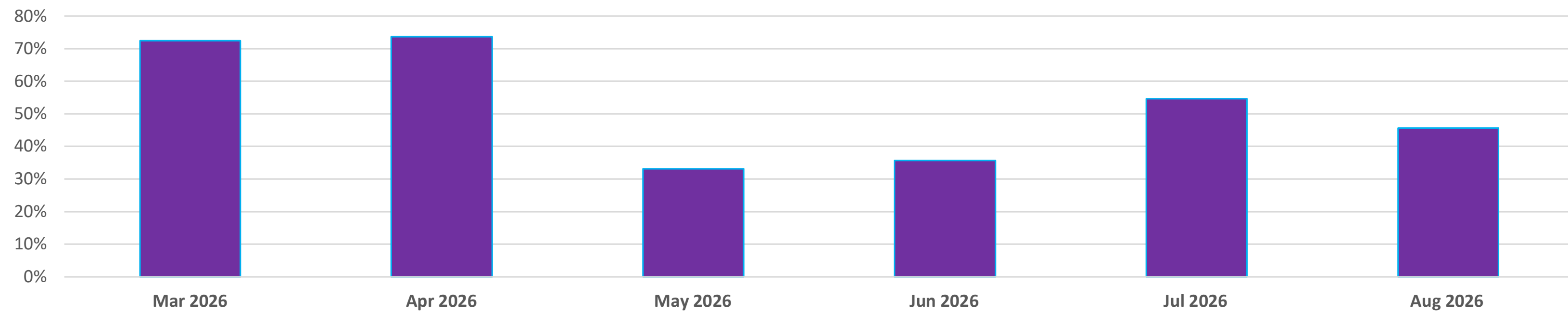
****Billed Claims and Rejection Totals - Primary Claims Only***



	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
A/R Days	13.7	13.5	16.3	15.6	13.4	14.9

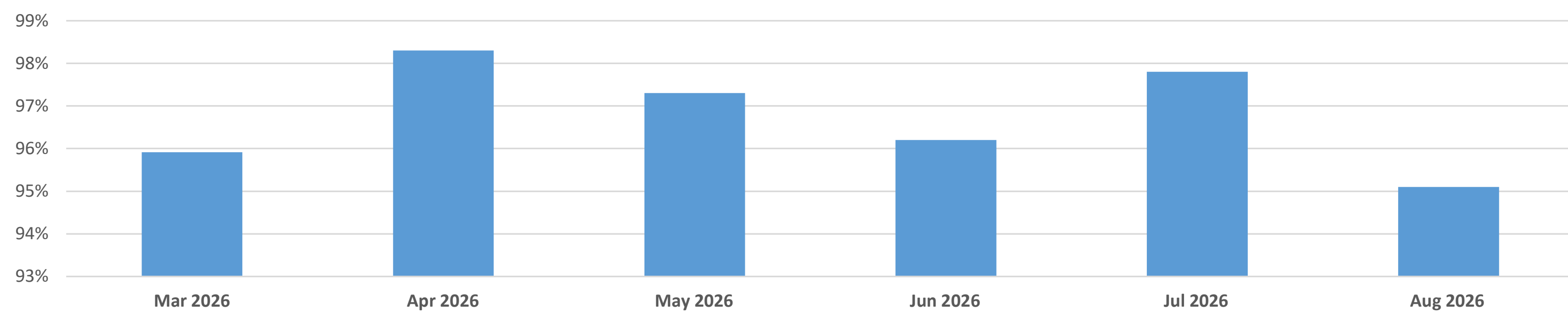


% of Primary Insurance Discharges Billed (MTD)

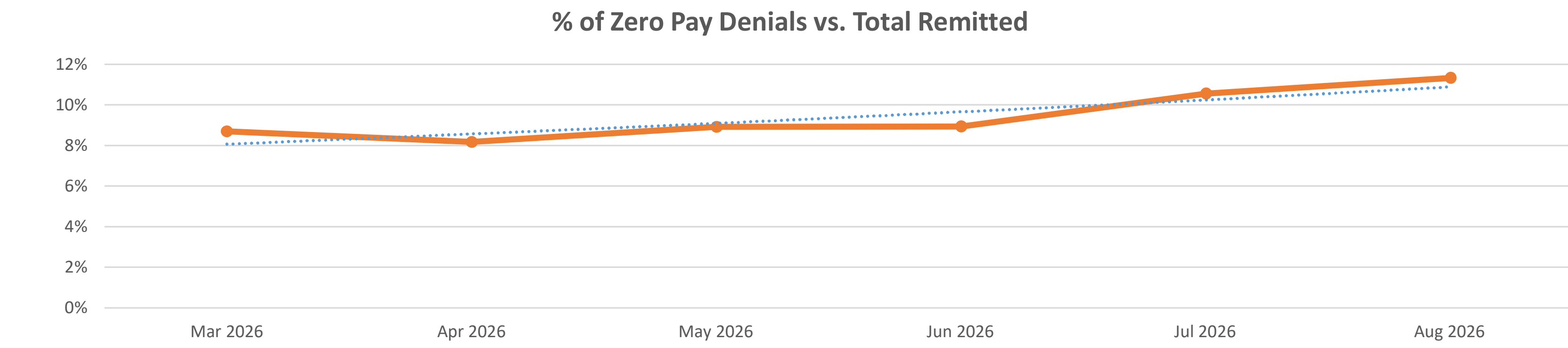


	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
% Billed	72%	74%	33%	36%	55%	46%

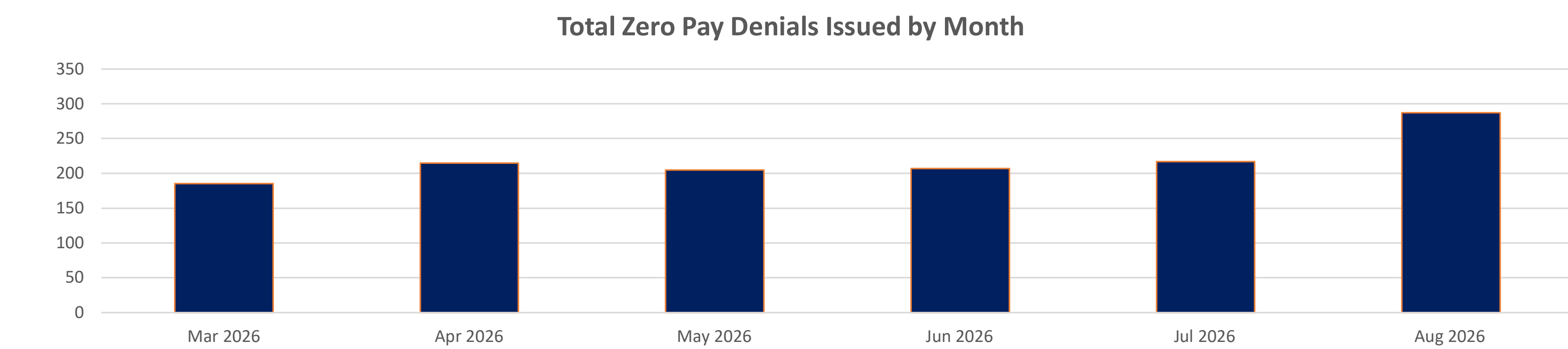
First Pass Clean Claim %



	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
First Pass %	96%	98%	97%	96%	98%	95%



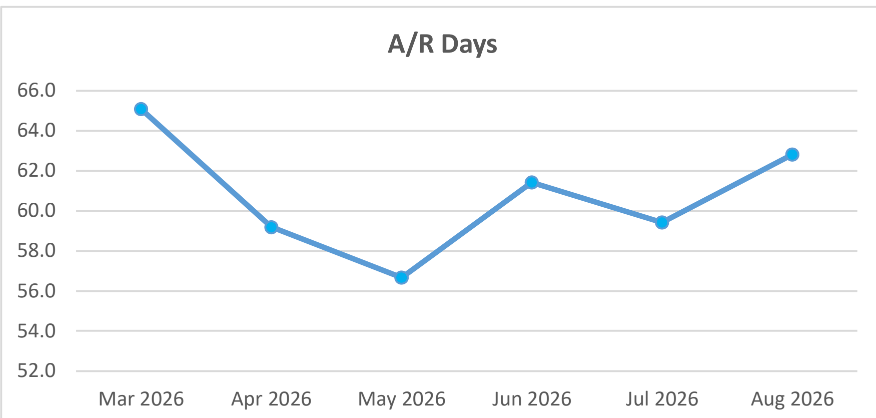
	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
Rej %	9%	8%	9%	9%	11%	11%

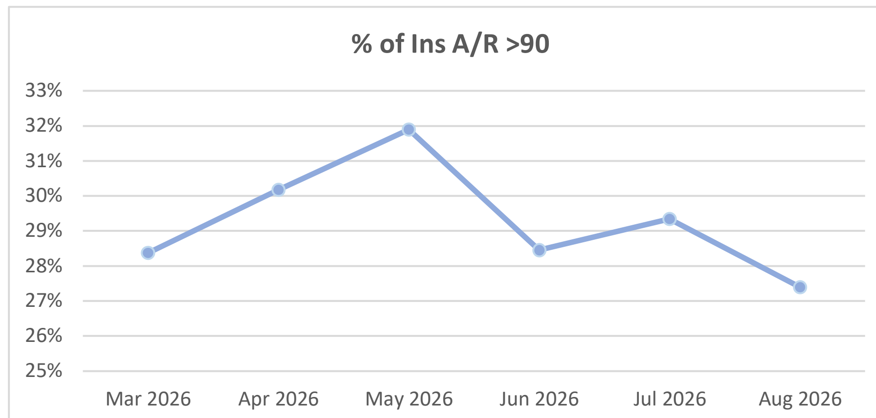


	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
Total Rej	185	215	205	207	217	287

Aging Analysis - Summary of All Payers

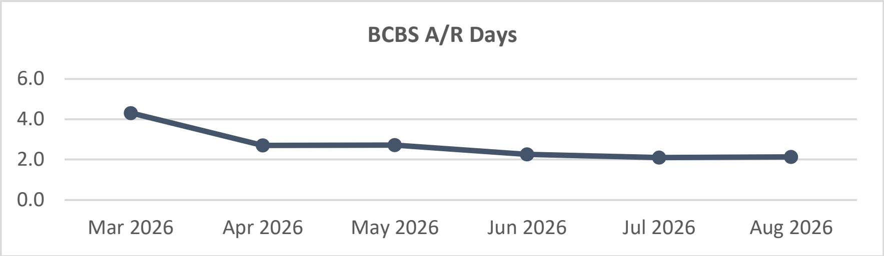
	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
BCBS	$494,703.71	$337,889.41	$355,057.04	$300,076.61	$285,472.08	$301,529.21
Medicare	$3,000,775.09	$2,988,925.25	$2,276,263.49	$2,257,367.50	$2,041,164.11	$2,529,344.19
Medicaid	$2,463,477.24	$2,459,155.31	$2,384,149.61	$2,518,481.77	$2,471,452.08	$2,435,865.42
Commercial	$572,740.72	$727,064.80	$1,113,753.62	$1,857,133.19	$2,039,086.33	$2,115,300.95
Self-Pay	$932,425.17	$885,807.85	$1,247,312.20	$1,192,500.86	$1,214,095.95	$1,489,909.92
Total ATB Balance	**$7,464,121.93**	**$7,398,842.62**	**$7,376,535.96**	**$8,125,559.93**	**$8,051,270.55**	**$8,871,949.69**
Total A/R Days	65.1	59.2	56.7	61.4	59.4	62.8
ADR	$114,657.43	$124,987.87	$130,165.66	$132,300.62	$135,470.62	$141,228.84
Previous Mo. (Net Change %)	0%	-1%	0%	10%	-1%	10%
Total Ins A/R Balances >90	$1,853,622.85	$1,965,195.82	$1,954,986.82	$1,972,491.44	$2,006,222.47	$2,154,017.84
% of Ins A/R Balances >90	28%	30%	32%	28%	29%	27%

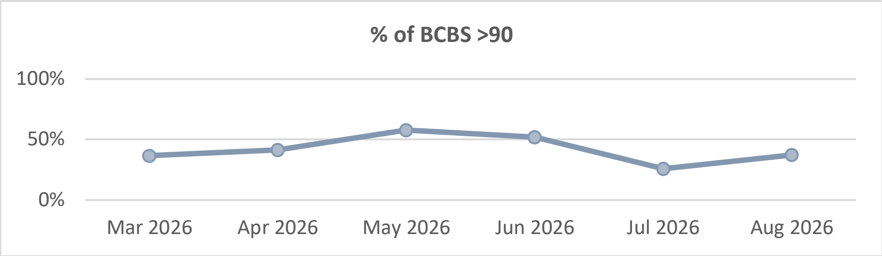




BCBS Aging Analysis

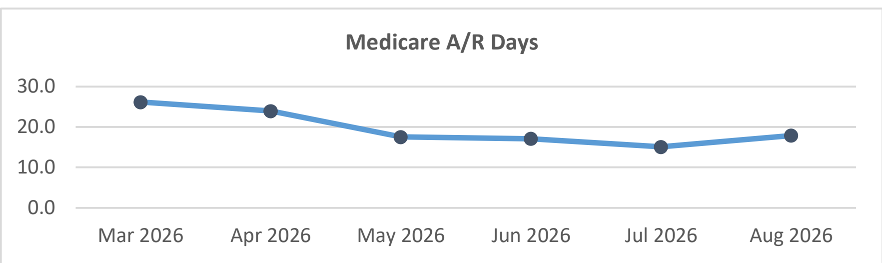
	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
Credits	-$45,655.56	-$42,198.71	-$128,841.97	-$134,658.39	-$36,158.23	-$87,301.35
In-House	$4,925.12	$3,497.11	$0.00	$0.00	$14,969.59	$0.00
Current	$143,624.34	$132,694.19	$175,789.28	$170,354.25	$169,788.38	$172,337.96
>30 Days	$154,253.70	$42,312.19	$60,785.67	$79,217.98	$38,817.25	$75,967.75
>60 Days	$56,896.45	$61,877.49	$42,662.60	$29,454.59	$24,566.71	$28,254.88
>90 Days	$31,816.75	$14,859.94	$45,372.72	$12,533.32	$5,320.35	$12,177.00
>120 Days	$148,842.91	$124,847.20	$159,288.74	$143,174.86	$68,168.03	$100,092.97
BCBS Balance	**$494,703.71**	**$337,889.41**	**$355,057.04**	**$300,076.61**	**$285,472.08**	**$301,529.21**
BCBS Total A/R Days	4.3	2.7	2.7	2.3	2.1	2.1
Credit A/R Days	-0.4	-0.3	-1.0	-1.0	-0.3	-0.6
In-House A/R Days	0.0	0.0	0.0	0.0	0.1	0.0
Current A/R Days	1.3	1.1	1.4	1.3	1.3	1.2
>30 A/R Days	1.3	0.3	0.5	0.6	0.3	0.5
>60 A/R Days	0.5	0.5	0.3	0.2	0.2	0.2
>90 A/R Days	0.3	0.1	0.3	0.1	0.0	0.1
>120 A/R Days	1.3	1.0	1.2	1.1	0.5	0.7
BCBS % of Total A/R	7%	5%	5%	4%	4%	3%
Previous Mo. (Net Change %)	0%	-32%	5%	-15%	-5%	6%
BCBS Balance >90	$180,659.66	$139,707.14	$204,661.46	$155,708.18	$73,488.38	$112,269.97
% of BCBS >90	37%	41%	58%	52%	26%	37%

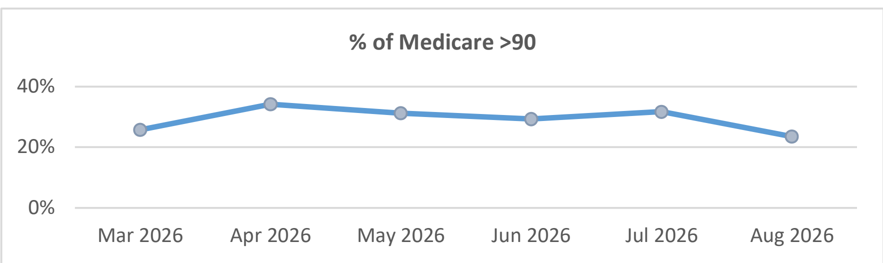




Medicare Aging Analysis

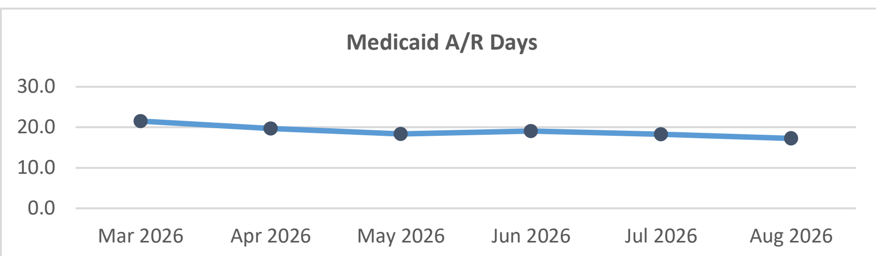
	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
Credits	-$68,471.70	-$57,813.02	-$53,013.15	-$280,125.29	-$53,314.71	-$53,044.52
In-House	$97,077.98	$156,179.07	$64,268.63	$82,294.20	$3,350.10	$43,410.18
Current	$1,056,404.14	$1,224,278.47	$1,049,596.20	$1,255,626.04	$1,089,764.59	$1,149,146.72
>30 Days	$567,076.92	$395,931.29	$358,460.08	$292,290.69	$318,232.83	$527,584.24
>60 Days	$575,439.73	$248,871.14	$146,810.99	$245,558.87	$36,281.42	$267,473.64
>90 Days	$147,313.39	$441,818.84	$130,028.40	$84,921.62	$122,254.49	$160,509.76
>120 Days	$625,934.63	$579,659.46	$580,112.34	$576,801.37	$524,595.39	$434,264.17
Medicare Balance	**$3,000,775.09**	**$2,988,925.25**	**$2,276,263.49**	**$2,257,367.50**	**$2,041,164.11**	**$2,529,344.19**
Medicare Total A/R Days	26.2	23.9	17.5	17.1	15.1	17.9
Credit A/R Days	-0.6	-0.5	-0.4	-2.1	-0.4	-0.4
In-House A/R Days	0.8	1.2	0.5	0.6	0.0	0.3
Current A/R Days	9.2	9.8	8.1	9.5	8.0	8.1
>30 A/R Days	4.9	3.2	2.8	2.2	2.3	3.7
>60 A/R Days	5.0	2.0	1.1	1.9	0.3	1.9
>90 A/R Days	1.3	3.5	1.0	0.6	0.9	1.1
>120 A/R Days	5.5	4.6	4.5	4.4	3.9	3.1
Medicare % of Total A/R	40%	40%	31%	28%	25%	29%
Previous Mo. (Net Change %)	0%	0%	-24%	-1%	-10%	24%
Medicare Balance >90	$773,248.02	$1,021,478.30	$710,140.74	$661,722.99	$646,849.88	$594,773.93
% of Medicare >90	26%	34%	31%	29%	32%	24%

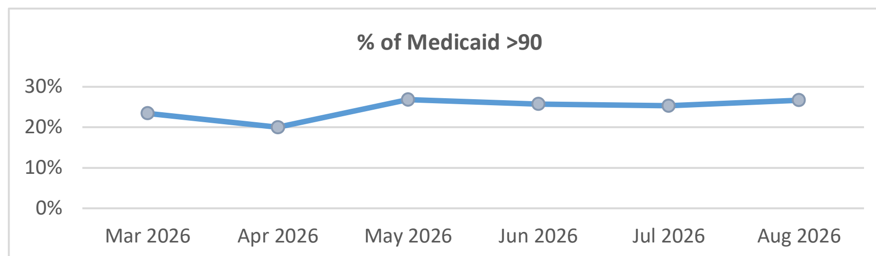




Medicaid Aging Analysis

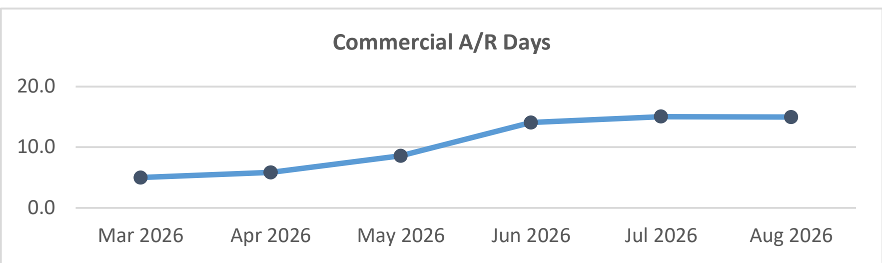
	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
Credits	-$12,496.16	-$51,065.15	-$77,563.73	-$63,616.60	-$37,111.14	-$122,201.66
In-House	$179,786.17	$197,478.08	$141,877.78	$2,031.03	$103,192.06	$38,731.17
Current	$1,203,925.41	$1,193,316.00	$1,210,671.97	$1,314,244.07	$1,187,819.00	$1,409,463.32
>30 Days	$426,357.52	$287,736.59	$297,629.79	$424,310.53	$310,740.88	$237,934.91
>60 Days	$88,023.78	$339,423.26	$172,575.06	$192,228.98	$281,557.38	$221,479.95
>90 Days	$54,814.87	-$2,621.29	$169,028.36	$112,738.97	$132,537.75	$169,308.40
>120 Days	$523,065.65	$494,887.82	$469,930.38	$536,544.79	$492,716.15	$481,149.33
Medicaid Balance	**$2,463,477.24**	**$2,459,155.31**	**$2,384,149.61**	**$2,518,481.77**	**$2,471,452.08**	**$2,435,865.42**
Medicaid Total A/R Days	21.5	19.7	18.3	19.0	18.2	17.2
Credit A/R Days	-0.1	-0.4	-0.6	-0.5	-0.3	-0.9
In-House A/R Days	1.6	1.6	1.1	0.0	0.8	0.3
Current A/R Days	10.5	9.5	9.3	9.9	8.8	10.0
>30 A/R Days	3.7	2.3	2.3	3.2	2.3	1.7
>60 A/R Days	0.8	2.7	1.3	1.5	2.1	1.6
>90 A/R Days	0.5	0.0	1.3	0.9	1.0	1.2
>120 A/R Days	4.6	4.0	3.6	4.1	3.6	3.4
Medicaid % of Total A/R	33%	33%	32%	31%	31%	27%
Previous Mo. (Net Change %)	0%	0%	-3%	6%	-2%	-1%
Medicaid Balance >90	$577,880.52	$492,266.53	$638,958.74	$649,283.76	$625,253.90	$650,457.73
% of Medicaid >90	23%	20%	27%	26%	25%	27%

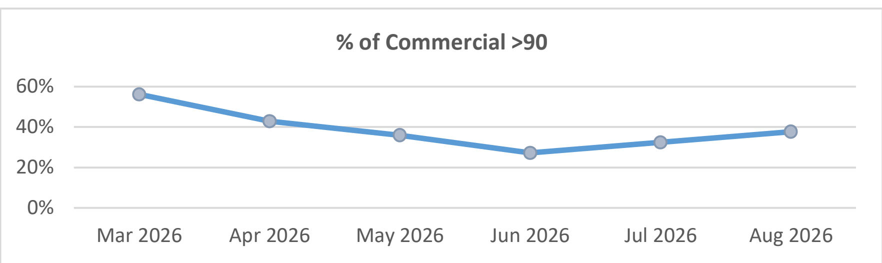




Commercial Aging Analysis

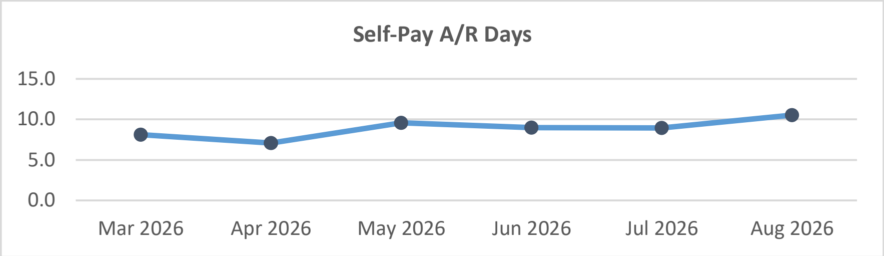
	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
Credits	-$202,175.26	-$136,636.25	-$201,614.02	-$246,392.15	-$133,551.73	-$210,187.34
In-House	$3,732.65	$3,382.91	$1,869.43	$368,975.19	$391,651.76	$401,321.12
Current	$316,064.03	$277,637.74	$405,214.88	$561,854.08	$312,104.09	$395,619.91
>30 Days	$78,998.22	$218,891.19	$313,631.80	$415,191.71	$493,954.47	$304,297.46
>60 Days	$54,286.43	$52,045.36	$193,425.65	$251,727.85	$314,297.43	$427,733.59
>90 Days	$36,355.64	$30,929.85	$67,193.28	$161,509.88	$242,686.29	$269,957.32
>120 Days	$285,479.01	$280,814.00	$334,032.60	$344,266.63	$417,944.02	$526,558.89
Commercial Balance	**$572,740.72**	**$727,064.80**	**$1,113,753.62**	**$1,857,133.19**	**$2,039,086.33**	**$2,115,300.95**
Commercial Total A/R Days	5.0	5.8	8.6	14.0	15.1	15.0
Credit A/R Days	-1.8	-1.1	-1.5	-1.9	-1.0	-1.5
In-House A/R Days	0.0	0.0	0.0	2.8	2.9	2.8
Current A/R Days	2.8	2.2	3.1	4.2	2.3	2.8
>30 A/R Days	0.7	1.8	2.4	3.1	3.6	2.2
>60 A/R Days	0.5	0.4	1.5	1.9	2.3	3.0
>90 A/R Days	0.3	0.2	0.5	1.2	1.8	1.9
>120 A/R Days	2.5	2.2	2.6	2.6	3.1	3.7
Commercial % of Total A/R	8%	10%	15%	23%	25%	24%
Previous Mo. (Net Change %)	0%	27%	53%	67%	10%	4%
Commercial Balance >90	$321,834.65	$311,743.85	$401,225.88	$505,776.51	$660,630.31	$796,516.21
% of Commercial >90	56%	43%	36%	27%	32%	38%

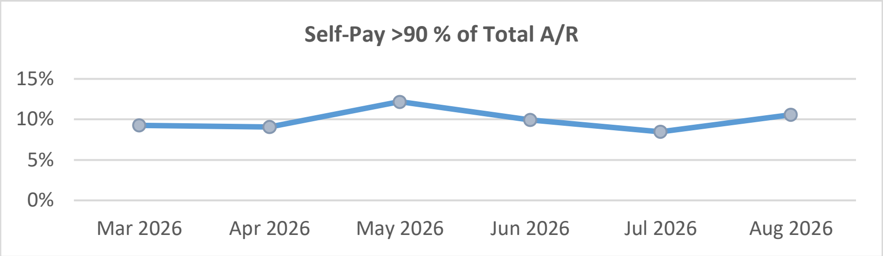




Self-Pay Aging Analysis

	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
Credits	-$56,695.53	-$90,470.34	-$9,750.85	-$9,594.51	-$31,606.84	-$7,784.44
In-House	$64.60	$0.00	$0.00	$0.00	$0.00	$0.00
Current	$79,715.34	$87,469.69	$160,291.23	$144,579.34	$244,884.89	$161,041.32
>30 Days	$110,555.01	$97,360.67	$102,388.80	$163,828.11	$174,647.88	$243,011.34
>60 Days	$106,083.00	$119,418.21	$95,583.36	$85,362.50	$143,557.28	$156,125.17
>90 Days	$95,097.59	$101,475.25	$117,186.62	$83,008.41	$106,895.60	$136,850.79
>120 Days	$597,605.16	$570,554.37	$781,613.04	$725,317.01	$575,717.14	$800,665.74
Self-Pay Balance	**$932,425.17**	**$885,807.85**	**$1,247,312.20**	**$1,192,500.86**	**$1,214,095.95**	**$1,489,909.92**
Self-Pay Total A/R Days	8.1	7.1	9.6	9.0	9.0	10.5
Credit A/R Days	-0.5	-0.7	-0.1	-0.1	-0.2	-0.1
In-House A/R Days	0.0	0.0	0.0	0.0	0.0	0.0
Current A/R Days	0.7	0.7	1.2	1.1	1.8	1.1
>30 A/R Days	1.0	0.8	0.8	1.2	1.3	1.7
>60 A/R Days	0.9	1.0	0.7	0.6	1.1	1.1
>90 A/R Days	0.8	0.8	0.9	0.6	0.8	1.0
>120 A/R Days	5.2	4.6	6.0	5.5	4.2	5.7
Self-Pay % of Total A/R	12%	12%	17%	15%	15%	17%
Previous Mo. (Net Change %)	0%	-5%	41%	-4%	2%	23%
Self-Pay Balance >90	$692,702.75	$672,029.62	$898,799.66	$808,325.42	$682,612.74	$937,516.53
Self-Pay >90 % of Total A/R	9%	9%	12%	10%	8%	11%



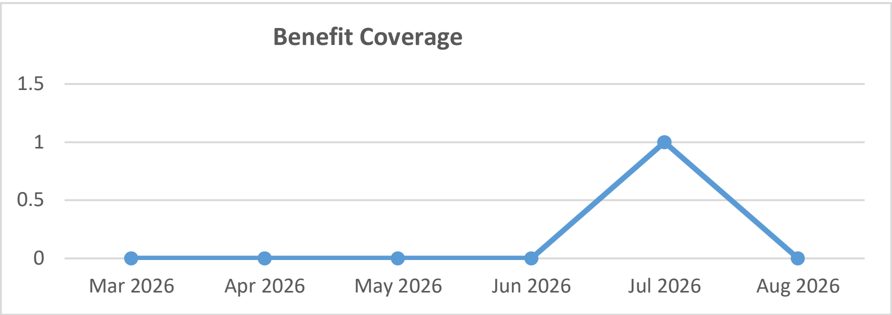


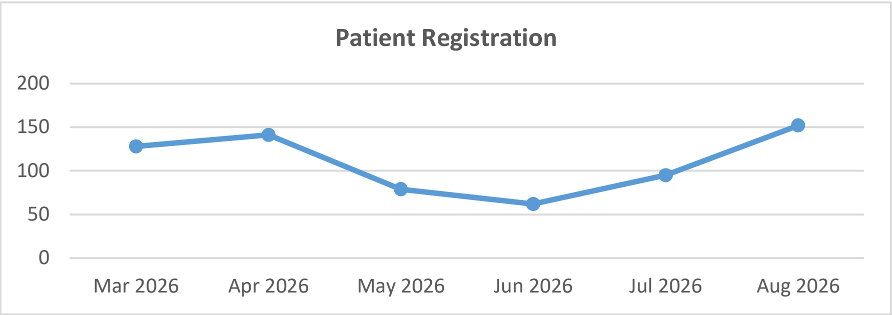
Monthly Denial Analysis

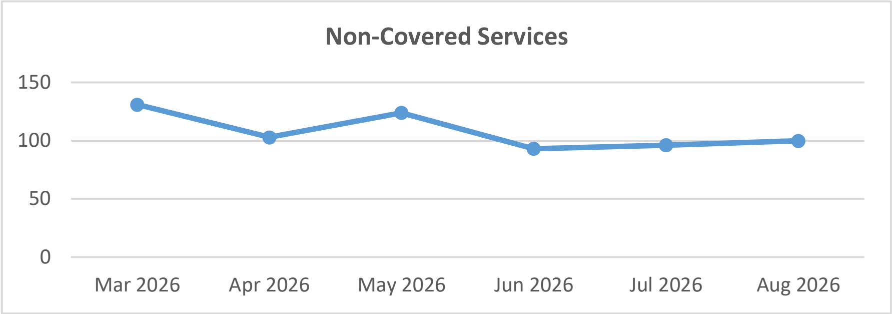
Denials by Category	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
Benefit Coverage - $$	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Benefit Coverage - % of ($$) Total	0%	0%	0%	0%	0%	0%
Benefit Coverage - Count	0	0	0	0	1	0
Benefit Coverage - % of Total Count	0%	0%	0%	0%	0%	0%
Patient Registration - $$	$12,775.66	$43,747.58	$26,392.92	$31,922.87	$75,683.65	$82,743.17
Patient Registration - % of ($$) Total	5%	12%	9%	-124%	17%	15%
Patient Registration - Count	128	141	79	62	95	152
Patient Registration - % of Total Count	22%	19%	12%	14%	16%	23%
Medical Necessity - $$	$6,760.58	$3,427.49	$5,813.55	$0.00	$5,883.70	$4,634.48
Medical Necessity - % of ($$) Total	3%	1%	2%	0%	1%	1%
Medical Necessity - Count	13	13	12	0	9	12
Medical Necessity - % of Total Count	2%	2%	2%	0%	2%	2%
Non-Covered Services - $$	$29,214.46	$11,407.03	$45,302.25	$31,662.02	$62,339.65	$36,842.99
Non-Covered Services- % of ($$) Total	12%	3%	16%	-123%	14%	7%
Non-Covered Services - Count	131	103	124	93	96	100
Non-Covered Services - % of Total Count	23%	14%	19%	20%	16%	15%
Technical Billing - $$	$59,486.36	$56,675.26	$86,745.15	$10,017.27	$53,545.73	$117,133.57
Technical Billing - % of ($$) Total	25%	15%	30%	-39%	12%	21%
Technical Billing - Count	173	229	131	119	174	189
Technical Billing - % of Total Count	30%	31%	20%	26%	30%	29%
Coding - $$	$29,307.47	$68,909.81	$22,101.16	$34,692.27	$98,704.92	$177,476.82
Coding - % of ($$) Total	12%	19%	8%	-135%	22%	32%
Coding - Count	62	74	45	51	83	71
Coding - % of Total Count	11%	10%	7%	11%	14%	11%

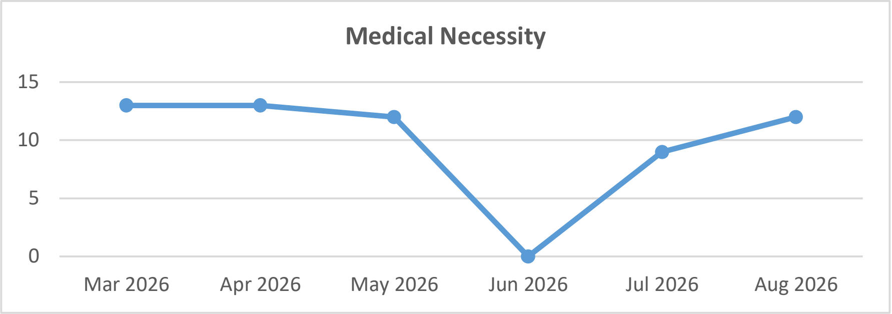
Denials by Category	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
Prior Authorization - $$	$871.01	$56,452.62	$14,759.59	$10,750.32	$13,205.67	$13,452.95
Prior Authorization - % of ($$) Total	0%	15%	5%	-42%	3%	2%
Prior Authorization - Count	3	13	31	32	25	15
Prior Authorization - % of Total Count	1%	2%	5%	7%	4%	2%
Credentialing - $$	$659.64	$5,771.27	$6,612.77	$6,555.98	$14,902.59	$14,965.55
Credentialing - % of ($$) Total	0%	2%	2%	-25%	3%	3%
Credentialing - Count	4	4	24	19	19	43
Credentialing - % of Total Count	1%	1%	4%	4%	3%	6%
Duplicate Claim - $$	$39,635.82	$72,839.65	$28,654.84	$47,868.42	$151,319.85	$27,644.43
Duplicate Claim - % of ($$) Total	16%	20%	10%	-186%	34%	5%
Duplicate Claim - Count	32	49	33	39	39	31
Duplicate Claim - % of Total Count	6%	7%	5%	9%	7%	5%
Other - $$	$9,504.58	$36,469.18	$42,022.25	-$199,505.64	-$50,510.93	$66,832.16
Other - % of ($$) Total	4%	10%	14%	775%	-11%	12%
Other - Count	20	93	156	37	16	26
Other - % of Total Count	3%	13%	24%	8%	3%	4%
Timely Filing - $$	$53,097.57	$10,182.30	$11,444.61	$301.07	$21,895.12	$8,143.68
Timely Filing - % of ($$) Total	22%	3%	4%	-1%	5%	1%
Timely Filing - Count	11	8	20	6	25	24
Timely Filing - % of Total Count	2%	1%	3%	1%	4%	4%
Total (All Categories) - $$	**$241,313.15**	**$365,882.19**	**$289,849.09**	**-$25,735.42**	**$446,969.95**	**$549,869.80**
Total (All Categories) - Count	**577**	**727**	**655**	**458**	**582**	**663**

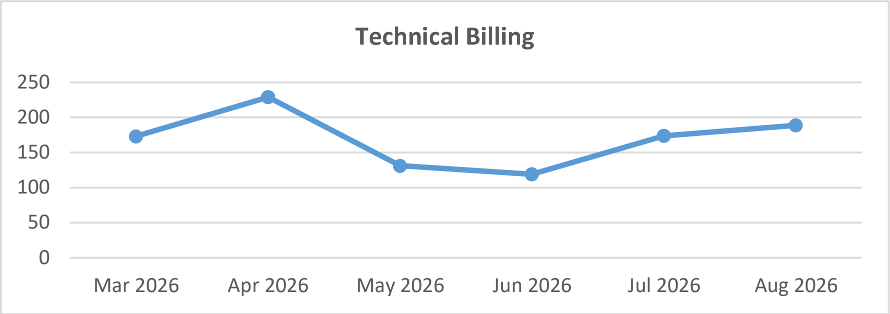
Category Trends by Count of Denial

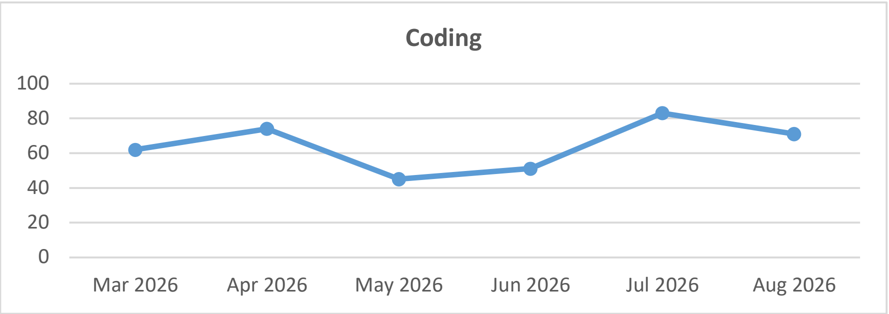




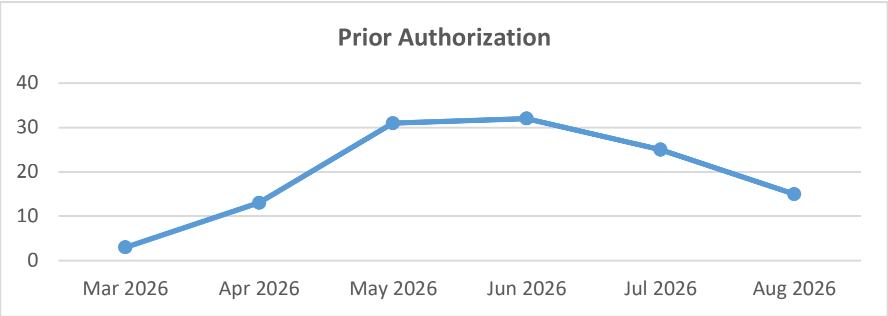


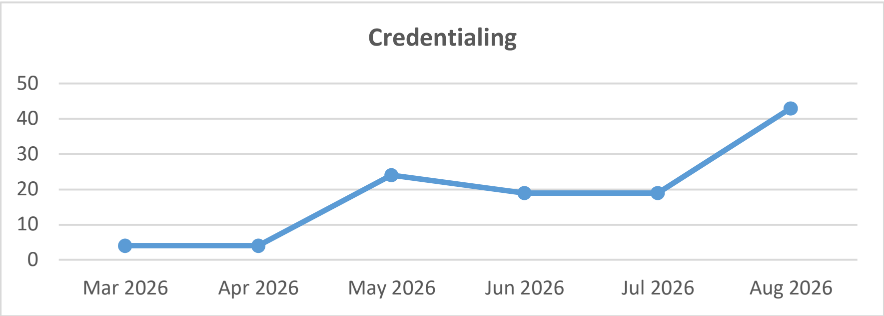


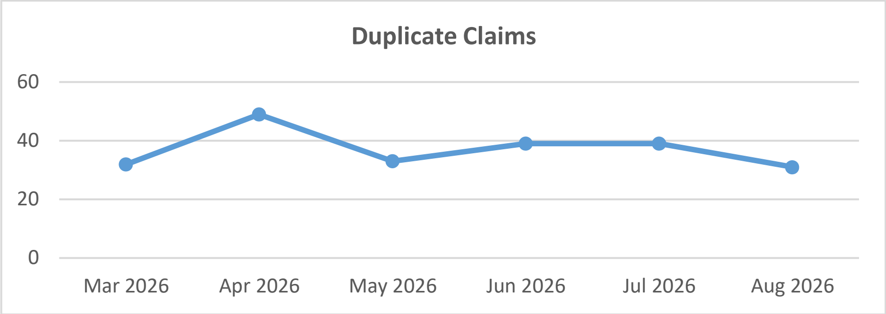


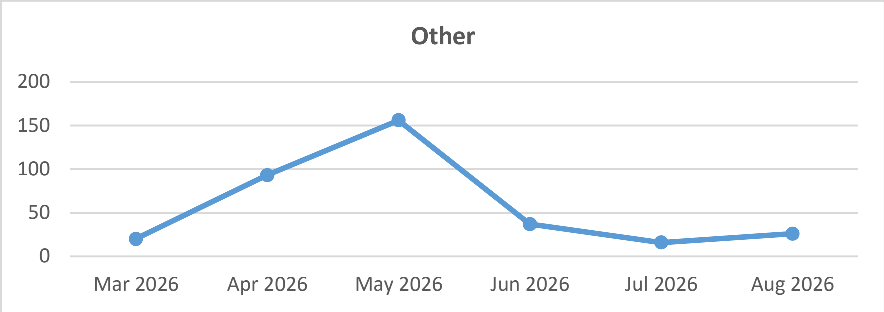


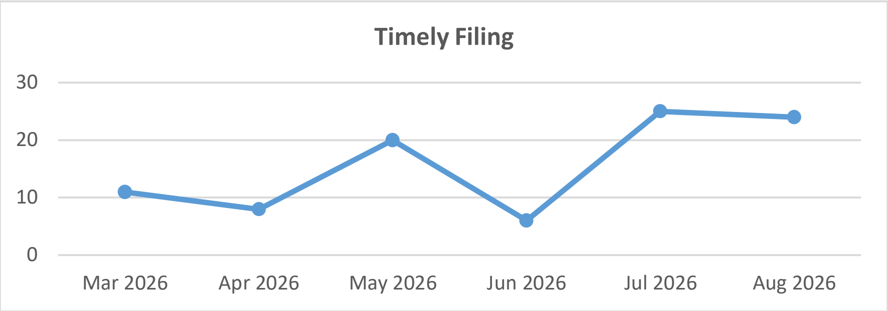
Category Trends by Count of Denial

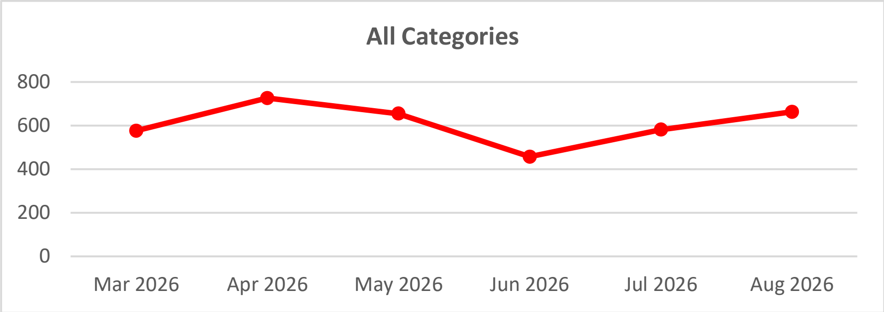








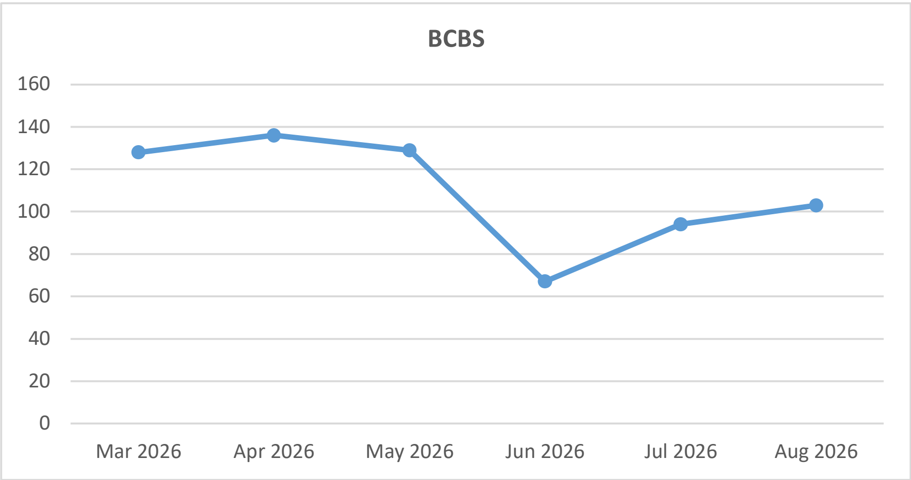


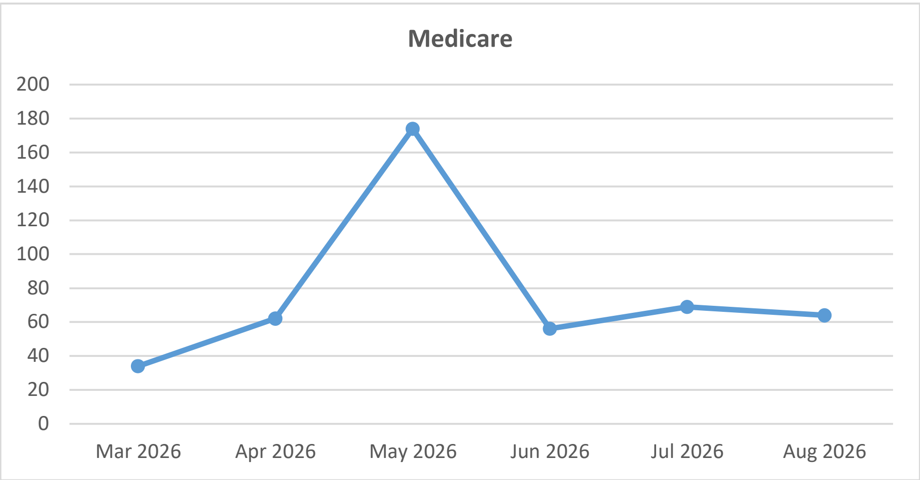


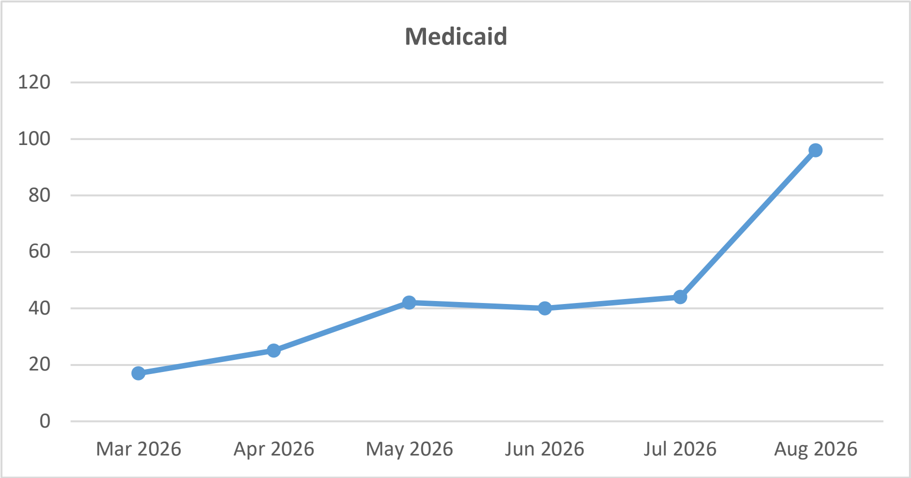
Category Trends by Count of Denial

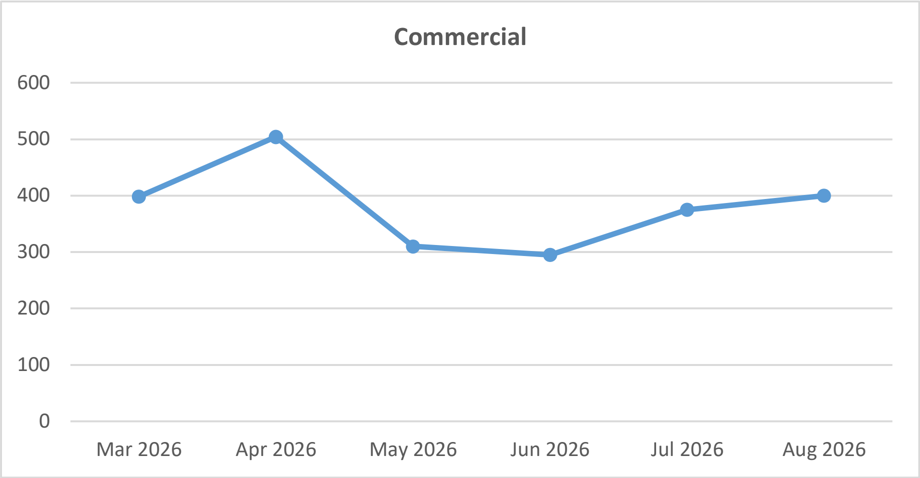
Denials by Payer Group	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026
BCBS - $$	$35,228.58	$90,068.31	$77,278.33	$3,921.00	$147,489.00	$103,681.02
BCBS - % of ($$) Total	15%	25%	27%	-15%	33%	19%
BCBS - Count	128	136	129	67	94	103
BCBS - % of Total Count	22%	19%	20%	15%	16%	16%
BCBS - Reimbursement Average	68.1%	68.1%	68.1%	68.1%	68.1%	68.1%
BCBS - ($$) Impact	$23,990.66	$61,336.52	$52,626.54	$2,670.20	$100,440.01	$70,606.77
Medicare - $$	-$12,971.55	-$90,188.91	$30,464.47	-$200,238.44	-$70,031.18	$170,357.16
Medicare - % of ($$) Total	-5%	-25%	11%	778%	-16%	31%
Medicare - Count	34	62	174	56	69	64
Medicare - % of Total Count	6%	9%	27%	12%	12%	10%
Medicare - Reimbursement Average	64.7%	64.7%	64.7%	64.7%	64.7%	64.7%
Medicare - ($$) Impact	-$8,392.59	-$58,352.22	$19,710.51	-$129,554.27	-$45,310.17	$110,221.08
Medicaid - $$	$54,382.49	$42,558.00	$29,505.22	$19,579.79	$48,930.13	$138,232.51
Medicaid - % of ($$) Total	23%	12%	10%	-76%	11%	25%
Medicaid - Count	17	25	42	40	44	96
Medicaid - % of Total Count	3%	3%	6%	9%	8%	14%
Medicaid - Reimbursement Average	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%
Medicaid - ($$) Impact	$13,867.53	$10,852.29	$7,523.83	$4,992.85	$12,477.18	$35,249.29
Commercial - $$	$164,673.63	$350,982.75	$152,601.07	$151,002.23	$320,582.00	$137,599.11
Commercial - % of ($$) Total	68%	96%	53%	-587%	72%	25%
Commercial - Count	398	504	310	295	375	400
Commercial - % of Total Count	69%	69%	47%	64%	64%	60%
Commercial - Reimbursement Average	64%	63.8%	63.8%	63.8%	63.8%	63.8%
Commercial - ($$) Impact	$105,061.78	$223,926.99	$97,359.48	$96,339.42	$204,531.32	$87,788.23

Payer Trends by Count of Denial









Final Denial Adjustment Totals (Current Month)

Payer Group	Timely Filing	Medical Necessity	Non-Covered	Authorization	Credentialing	Totals
BCBS	$42.02	$0.00	$0.00	-$2,376.00	$0.00	-$2,333.98
BCBS - Reimbursement Average	68.1%	68.1%	68.1%	68.1%	68.1%	68.1%
BCBS - Cash Lost	$28.62	$0.00	$0.00	-$1,618.06	$0.00	-$1,589.44
Medicare	$181.07	$0.00	$717.94	$4,083.32	$0.00	$4,982.33
Medicare - Reimbursement Average	64.7%	64.7%	64.7%	64.7%	64.7%	64.7%
Medicare - Cash Lost	$117.15	$0.00	$464.51	$2,641.91	$0.00	$3,223.57
Medicaid	-$0.01	$0.00	$0.00	$0.00	$0.00	-$0.01
Medicaid - Reimbursement Average	25.5%	25.5%	25.5%	25.5%	25.5%	25.5%
Medicaid - Cash Lost	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Commercial	-$321.89	$0.00	$0.00	$0.00	$316.26	-$5.63
Commercial - Reimbursement Average	63.8%	63.8%	63.8%	63.8%	63.8%	63.8%
Commercial - Cash Lost	-$205.37	$0.00	$0.00	$0.00	$201.77	-$3.59
Cash Lost (All Payers)	**-$59.60**	**$0.00**	**$464.51**	**$1,023.85**	**$201.77**	**$1,630.53**

APPENDIX (Key Fields)

Field Name	Field Description	Section
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 oustanding insurance and self-pay balances. Includes credit balances	**KPI**
Total Insurance A/R Balance	Total A/R for all accounts with active insurance.	**KPI**
Total Self-Pay Balance	Total A/R for all accounts identifed as active self-pay balances.	**KPI**
MTD Cash Collections	Total A/R cash collections posted within the EHR for that month.	**KPI**
POS Collections	Self-Pay 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**
DNSP 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**