



Board of Directors
Regular Meeting & Executive Session
December 18, 2025 6:00 p.m.

AGENDA

I.	Regular Meeting Open Session Call to Order 6:00 p.m.	
1.	Agenda - Corrections or Additions.....	(action)
2.	Public Input	
II.	Consent Agenda	
1.	Meeting Minutes	
a.	Regular Meeting-11-20-25	3
b.	Legal Counsel – Robert S. Miller - Invoice - None	
2.	Motion to Approve Consent Agenda	(action)
III.	New Business	
1.	Annual Audit Report FY25 – James Mann, CLA (Clifton Larsen Allen LLC)....	(action) 11
IV.	Old Business	
1.	Master Facility Plan Financial Analysis	38
V.	Staff Reports-Discussion	
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8.	HR Report	87
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10.	Strategic Plan Update.....	(under separate cover)
VI.	Financial Review	
1.	Month-End Report & Statements for Period Ending November 30, 2025	99
2.	November Revenue Cycle Report.....	116
3.	November Budget Contingency Dashboard.....	119
VII.	Open Discussion	

VIII. Executive Session

Executive Session Under 192.660(2)(c) to consider matters pertaining to the function of the medical staff of a public hospital licensed pursuant to ORS 441.015 Licensing of facilities and health maintenance organizations, and under ORS 192.660(2)(f) to consider information or records that are exempt from disclosure by law, including written advice from legal counsel.. No decisions are made in Executive Session.

IX. Return to Open Session

Action from Executive Session

1. Motion to Approve Executive Session Minutes-11-20-25.....(action)
2. Motion to Approve Reports from Executive Session:.....(action)
 - a. Quality & Patient Safety, Risk & Compliance
 - b. Medical Staff Credentialing Report – *No Meeting or Report in December*

X. Adjournment

**Southern Coos Health District
Board of Directors Meeting
Open Session Minutes
November 20, 2025**

I. Open Session Call to Order at 6:00 p.m.

Roll Call – Quorum established; Thomas Bedell, Chairman; Mary Schamehorn, Secretary; Pamela Hansen, Treasurer/Foundation Liaison, Kay Hardin, Quality Liaison, and Robert Pickel, Director. **Administration:** Raymond Hino, CEO; Cameron Marlowe, Interim CFO; Cori Valet, CNO; David Serle, Clinic Director; Stacy Nelson, HR Director; Amanda Bemetz, RN, Quality, Risk & Compliance Director; Colene Hickman, Revenue Cycle Director; Philip J. Keizer, MD, Chief of Staff. **Others present:** Robert S. Miller, Counsel; Jeremy Brown, Pharmacy Director; Kim Russell, Executive Assistant. **Via Remote Link:** Alden Forrester, MD, CMO; Scott McEachern, CIO; Alix McGinley, SCH Foundation Executive Director. **Press:** None.

1. Agenda - Corrections or Additions

Mary Schamehorn **moved** to accept the agenda. Bob Pickel **seconded** the motion. **All in favor. Motion passed.**

2. Public Input – None.

II. Consent Agenda

1. Open Session Meeting Minutes (Executive Session Minutes are Reviewed in Executive Session):

- a. Regular Meeting-10/23/2025
- b. Invoice for Legal Services #1156

Mary Schamehorn **moved** to accept the minutes as presented. Bob Pickel **seconded** the motion. **All in favor. Motion passed.**

III. New Business

1. Consideration of 2025 Employee Holiday Bonus

Mr. Hino provided a review of the proposed holiday bonus in the printed packet. 175 full time employees and 5 part time employees will qualify for the bonus this year in net amount of \$200 per person (plus a gross up estimated at 20%) at total cost estimated to be \$40,680. There were no questions.

Mary Schamehorn **moved** to approve the holiday bonus as presented. Pam Hansen **seconded** the motion. **All in favor. Unanimous decision.** Mr. Hino thanked the Board for their approval.

2. Employee Health Insurance Renewal

Mr. Hino presented a review of the insurance renewal options noting that the original proposal to renew would have equated a 20% increase in cost, prompting a thorough review and negotiation for more favorable plans. Four options were presented, all retaining Regence Blue Cross Blue Shield and including an HSA (Healthcare Savings Account) option with open enrollment education to assist employees in making the best choice based on their personal needs. Administration recommended Scenario 1 which would allow the single-employee benefit to remain fully paid by the employer (a perceived staff retention benefit) and offer the new HSA option for all staff, at total cost increase of 13%. The other scenarios would have resulted in even greater increased employee costs.

Bob Pickel **moved** to approve the Scenario 1 benefit renewal proposed with HSA option at 13% increase. Pam Hansen **seconded** the motion. **All in favor. Unanimous decision.**

IV. Old Business

1. AHRQ (Agency for Healthcare Research & Quality) Patient Safety Culture Employee Survey

Amanda Bemetz, RN, Risk, Quality & Compliance Officer, presented a review of the survey and recent results, noting how overall aggregation is applied to identify areas of concern. The printed survey results were provided in the open session meeting packet. The current response rate, including providers, is 34%. Six out of 13 areas had at least one staff member express concerns. Three of those 13 areas indicated a fear of retaliation or write-up. Four of those areas received a response that Administration only shows concern after the fact. **Discussion:** New employee orientation provides information to new staff of how to utilize our reporting tools which include anonymous options. Overall culture of quality is very positive, with active participation and engagement at the monthly Quality and Patient Safety Committee meetings and ongoing quality tracer participation, Clarity system reporting, and Compliance Hotline. The Quality department is following up on the individual concerns with managers and will work to increase survey participation.

2. Master Facility Plan Financial Analysis

Mr. Hino reviewed the history of the Master Facility Plan Phase 1 for which a \$171,000 grant was received from the Bandon Dunes Charitable Trust which has supported our current site evaluation and consultation. Unfortunately, Phase 1 did not include the financial analysis. Phase 2 will include financial analysis and consultation to manage a capital campaign and possible bond election. A favorable meeting was held with representatives from Bandon Dunes regarding the Phase 2 grant application of \$150,000, in two parts of \$75,000 each. The next step will be to conduct a review of finalist consultant candidates to ensure that the cost is appropriate for the scope of work, with goal to have a recommendation for consideration at the December 18 board meeting.

V. Staff Reports

1. CEO Report

Ray Hino, CEO, reviewed highlights from his written report. **Staffing:** Natalie Speck, MD, is scheduled to join the primary care clinic on February 17, bringing our clinic provider staffing up to 4 MDs/DO's and 1 FNP. **Federal and State Funding:** With passage of the Federal Budget Reconciliation Act on July 4, 2025, there have been concerns regarding healthcare funding and the Medicaid program. The Rural Health Transformation Program will allocate \$50 billion in new Federal dollars to states to support rural health care for the next 5 years. Oregon has applied for \$200 million for the first year, 2026. Southern Coos will have the opportunity to apply for these funds. As Chairman of the Rural Health Coordinating Council, Mr. Hino is working with a group of Oregon hospitals to coordinate application for funding under regional partnership opportunities. **National Rural Health Day:** November 20 is National Rural Health Day. Southern Coos was one of only 2 hospitals in Oregon to receive the 2025 Quality Performance Leadership Award for rural hospitals.

2. CMO Report

Dr. Alden Forrester, Chief Medical Officer, attending via remote link, provided highlights from his written report, noting that today the Southern Coos Surgery department and Dr. Brett Schulte completed the first surgical procedure since before the Covid pandemic. Dr. Namous, DPM (Podiatry), is performing consultations and we are finalizing preparations for his procedures. With the addition of Dr. Natalie Speck in the Clinic, Southern Coos will be poised to expand primary care services. Collaboration with Bandon Dunes Golf Resort includes expanding primary care access for their staff and other collaborations to improve the health of our community are being explored.

3. SCHC Retail Pharmacy Report

Dr. Forrester provided a summary of the Retail Pharmacy Report. In October the Retail Pharmacy filled just under 2,000 prescriptions. Volume is growing and we are pleased to be 10 months ahead of projected schedule, filling an average of 68 prescriptions per day. The -\$50,000 change in net position is related to expected increased labor costs. 340B savings in October were \$18,190.87 in medication acquisition cost savings. 340B optimization is in process; we are evaluating several vendors to assist with complicated issues regarding expanding 340B-related revenue streams and negotiating favorable contracts.

4. CNO Report

Cori Valet, CNO, reviewed highlights from her written report for the month of October. **Staffing:** Ms. Valet was pleased to share that we continue to "grow our own" Medical Imaging techs resulting in currently having one open tech position. In Med/Surg, two tele-tech positions budgeted will not be filled until Trauma IV certification is achieved. **Transfers:** ER transfers are down from prior month due in part to lower volumes. Skills days are scheduled December 9 and 11, open to all departments, primarily to cover required nursing competencies, but also a new opportunity for other departments with two half-days scheduled. **Surgical Services:** The Surgical Services team is ramping up to begin surgical procedures, with the

first today with Dr. Schulte, which was reported in today's Leadership meeting to have gone extremely well. The Southern Coos Hospital website has been updated with available procedures. **Daisy Awards:** Southern Coos is a proud participant in the international Daisy Award Foundation, recognizing nurses and the care they give world-wide. We present the awards 2 times each year. To keep the program active all year we will begin to announce nominations monthly. The final awards are "blinded" before review by committee. Patients, family members of patients, and co-workers may submit nominations for consideration using the paper form available in clinical areas or on our website and via QR Code provided on posters in patient rooms.

5. CFO Report

Cam Marlowe, Interim Chief Financial Officer, summarized activities in the month of October, highlighting efforts in Materials Management including formation of a committee for collaboration between clinical staff and Materials Management team to work on product standardization. The Engineering and Facilities Management team have been busy with our clinical space remodel and moves. Several items have been identified to enhance hospital campus outdoor aesthetics. Sandy Blecher, Payroll Clerk for Southern Coos for 20 years, has submitted her resignation, to retire with her last day to be December 4. We are fortunate to have had Damon Urenda on staff for several months to train with Sandy in preparation for this transition. We are grateful to Sandy for her many years of service.

6. CIO Report

Scott McEachern, Chief Information Officer, opened with kudos to the Engineering team for their efforts to prepare the leased space at the Ray's Market shopping center and clinic space conversion on the hospital campus. Kudos also to the Information Systems team, notably, Trevor Jurgenson and Jeff Weymouth, for their efforts on the radiology data conversion and image/record sharing project. This is a first step toward vendor-neutral archival. Once scoping work is complete, target dates be added to the monthly project report. The interface schedule will level-out, with those projects typically staggered for cost and project management purposes.

7. Clinic Report

David Serle, Multi-Specialty Clinic Director, provided a summary of Clinic activities from prior month. **Provider Onboarding:** As reported earlier, Dr. Natalie Speck will be joining the clinic in February, expanding pediatric care. Additional primary care will boost hospital referrals. **Discussion:** A clinic profitability report will be returned to monthly reporting. Hours worked and statistics are sourced from multiple systems to include meaningful numbers and productivity for each department. Mr. Marlowe, now in his third month with Southern Coos, is working with both David Serle and Jennifer Webster, MD, Clinic Medical Director, for provider input to create a department financial and trend reporting tool to benefit multiple stakeholders. **Clinic Volume:** Mr. Serle reviewed clinic volumes for the month of October with total provider visits up from prior month, at 724, and total visits at 977, or an 11% overall increase from previous month and provider visits

are up 9%. **Patient Experience:** The NRC Health patient experience report now includes our PCPCH program (Patient Centered Primary Care Home), citing Southern Coos as meeting or exceeding national benchmarks. One area of attention is related to “providers knew medical history,” due to chart extraction time required to reconcile from the former electronic health record. We anticipate improvement in this area.

8. Human Resources Report

Stacy Nelson, Director of Human Resources, reviewed highlights from his written report, noting tracking of employee turnover metrics, exit interviews and compensation surveys completed in 2025. New employee turnover at 90 days is at 18%, indicating some work to be done. Southern Coos will be adding a Quint Studer component to our recruitment and onboarding referred to as “emotional onboarding,” a process that focuses on new hires’ emotional well-being and connection to the company culture, not just their technical training. Open enrollment for employee insurance benefits will be December 4-12. DNV HR deficiencies have been completed and closed out. Employees of the month in October were July Buck, LPN, Emergency Department and Abby Glenn, Patient Access. **Discussion:** Employee culture could be considered as a topic in future skills training days.

9. SCHD Foundation Report

Alix McGinley, Health Foundation Executive Director, attending via remote link, opened with and update on the final net proceeds from the annual Golf for Health Classic tournament fundraiser held in September, at \$95,769! Thank you to our wonderful sponsors, event participants, and volunteers who helped us exceed our goal! The October Human Bean Coffee for a Cure fundraiser earned \$2,775.70! Thank you to the Human Bean and all participants for this wonderful community effort. Additional and new programs this year include the first annual Holiday Boutique, the annual year-end campaign and holiday mailer, and a new employee giving program roll out in December. The Foundation is now utilizing a new donor management database that will also process payments. As noted earlier, a new grant application has been submitted to Bandon Dunes Golf Resort for Phase 2 of the Master Facilities Planning project.

10. Strategic Plan

Raymond Hino, CEO, provided a high-level status report of strategic initiatives included in the strategic plan. Thirteen goals have been fully completed to-date, bringing us to 76.72% completion. This month the executive team had a very productive review of our plan, noting item 2.1.4.2 the Bandon Dunes collaboration initiative moving from occupational medicine to primary care support. On Quality initiative item 3.2.2, to achieve top 100 CAH (Critical Access Hospital) status, we have made significant progress upon receipt of the Chartis Center for Rural Health Performance Leadership award, as one of only 2 hospitals in Oregon to receive this honor. Growth initiative item 4.2 Facility Master Plan has been adjusted to increase action steps, adding community meetings in early 2026. Quality item 4.5 to expand and optimize Retail Pharmacy Services will now include adding a consultant for

340B contract optimization. Over the next several months we will focus on profitability improvement plans.

VI. Monthly Financial Statements Review & Discussion

1. Month End Financial Summary and Review of Statements Ending October 31, 2025

Cameron Marlowe, Interim Chief Financial Officer, shared highlights from the financial narrative. Gross revenue in October exceeded budget at \$5.4M with outpatient volume adding a positive variance of \$476K and swing bed revenue fell below budget by \$265K. November tax revenue will affect cash positively. Inpatient days are up from prior year, at an average daily census of 8 patients per day. Performance indicators also reflect effective cost management and improved collections contributing to stronger than expected cash flow and net position, and year-to-date results ahead of budget and liquidity indicators trending positively.

2. October Revenue Cycle Dashboard

Colene Hickman, Revenue Cycle Manager, reviewed highlights from the Revenue Cycle dashboard report. Key highlights include Accounts Receivable (A/R) increased from prior month, Legacy A/R decreased significantly by almost \$200K; stabilization metrics remain on track with performance consistent in top 25%, with CFB (Candidate for Billing) remaining an area of focus. The CFB metric measures the amount of time an account balance has passed its "minimum days" for billing but still has an error or is held in a work queue that prevents a claim or statement from being sent, highlighting accounts that should have already been billed but have not, allowing staff to identify and resolve specific errors causing the delay. Cash Collections remain solid and Self-Payments are still up, representing 9% of overall A/R in Epic all of which is aged over 120 days. A/R days are stable. October revenue increased with cumulative variance exceeding benchmark. Thank you to Clinical Informatics for support with coding. Kudos also to Carolyn Randolph for her efforts in private pay accounts. **Discussion:** Accounting days in Epic do not always align with the report. Ms. Hickman explained how Epic is a "live" system where processes such as cash and payment posting may experience inherent lags due to various factors such as batch processing and payment clearing (electronic payments must first clear banking institutions or third-party payment processors before they are officially recorded in Epic's accounts receivable modules). Board members suggested that a footnote where differences appear would be helpful.

3. Quarterly Budget Mitigation Dashboard

Scott McEachern, attending via remote link, reviewed the monthly budget mitigation dashboard to be expanded upon every three months. Deductions from Revenue are above stated goal. October did see trends moving in positive direction. Board members requested the addition of each strategic initiative, also noting that operating expenses and income statement numbers are not matching other reporting. Mr. McEachern will add strategic initiatives to send out immediately

to members and will include in future reporting.

VII. Open Discussion

Mr. Bedell wished everyone a happy Thanksgiving holiday.

VIII. Executive Session

At 8:18 p.m. the Board moved into Executive Session Under 192.660(2)(c) to consider matters pertaining to the function of the medical staff of a public hospital licensed pursuant to ORS 441.015 Licensing of facilities and health maintenance organizations. No decision will be made in Executive Session.

Others were excused at this time. **Remaining in attendance:** Thomas Bedell, Chairman; Mary Schamehorn, Secretary; Pamela Hansen, Treasurer/Foundation Liaison, Kay Hardin, Director/Quality Committee Liaison, and Robert Pickel, Director. **Administration:** Raymond Hino, CEO; Amanda Bemetz, Director Quality Risk & Compliance; Alden Forreser, MD, CMO (via remote link); and P.J. Keizer, Medical Staff Chief of Staff. **Others in attendance:** Robert S. Miller, Legal Counsel; Kim Russell, Executive Assistant. **Press:** None.

IX. Return to Open Session

At 9:28 p.m. the meeting returned to Open Session.

1. Consideration of Executive Session Minutes 10-23-25

Mary Schamehorn **moved** to accept Executive Session Minutes as presented. Bob Pickel **seconded** the motion. **All in favor. Motion passed.**

2. Reports from Executive Session

- a. Quality and Patient Safety Committee Report**
- b. Medical Staff Credentialing Report**

2-Year Privileges – New

None

2-Year Privileges – Reappointments

Olixn Adams, DO – Active (Hospitalist)

Annaleigh Boggess, MD – Courtesy (Emergency Med)

Jennifer Hall, MD – Courtesy (Emergency Med)

Patrick Hudson, MD - Courtesy (Emergency Med)

Thomas Kinsley, MD - Courtesy (Emergency Med)

Daniel McGee, MD - Courtesy (Emergency Med)

Christoffer Poulsen, DO - Courtesy (Emergency Med)

S. Christian Smith, MD - Courtesy (Emergency Med)

Reetinder Dick Virk, MD - Courtesy (Emergency Med)

Telemedicine Appointments & Reappointments

Amanda Stumpf, DO – Appointment (Psychiatry)
Benjamin Park, DO – Appointment (Direct Radiology)
William Phillips, MD – Resignation (Direct Radiology)
Vitaly Izgur, MD – Resignation (Direct Radiology)
Daniel Baker, MD – Reappointment (Direct Radiology)

Medical Staff Status Change

Brett Schulte, MD - Addition of Duodenoscopy privileges (Clerical Error)
Brett Schulte, MD - Addition of Fluoroscopy Privileges
Brett Schulte, MD - Addition of Vasectomy Privileges

Mary Schamehorn **moved** to accept the Quality & Patient Safety Report and Medical Staff Credentialing Report as presented. Bob Pickel **seconded** the motion. **All in favor. Motion passed.**

X. Adjournment

The meeting adjourned at 9:30 p.m. The next regular meeting will be held on December 18 at 6:00 p.m. at the Southern Coos Hospital & Health Center main conference room. Please note this is one week earlier than usual due to the Christmas holiday on the fourth Thursday, December 25.

Thomas Bedell, Chairman 12-18-2025

Mary Schamehorn, Secretary 12-18-25



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Southern Coos Health District 2025 Audit Results and Report to the Board of Directors

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Executive Summary

Results of Professional Services

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Results of Professional Services

Significant Transactions

- Conversion to EPIC
- Issuance of promissory note
- Single audit performed in current year over USDA loan continuing compliance

Subsequent Events

- None noted

Internal Control Results

- Material Weaknesses – none identified



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Your Business

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Financial Ratios – Comparative Data Used

- Southern Coos Health District (SCHD)
 - \$34.4 Million Patient Service Revenue
 - 2022-2025 Data, Based on Audited Financial Statements
- CliftonLarsonAllen Medium Size CAH Clients (CLA)
 - Median data for CLA medium critical access hospital clients
- Medium Critical Access Hospital (CAH-M)
 - Net Patient Revenues between \$25M and \$50M
 - 303 Medium Facilities
- OR Critical Access Hospitals (OR – CAH)
 - Oregon CAH data extracted as part of the CliftonLarsonAllen Gold Standard Study



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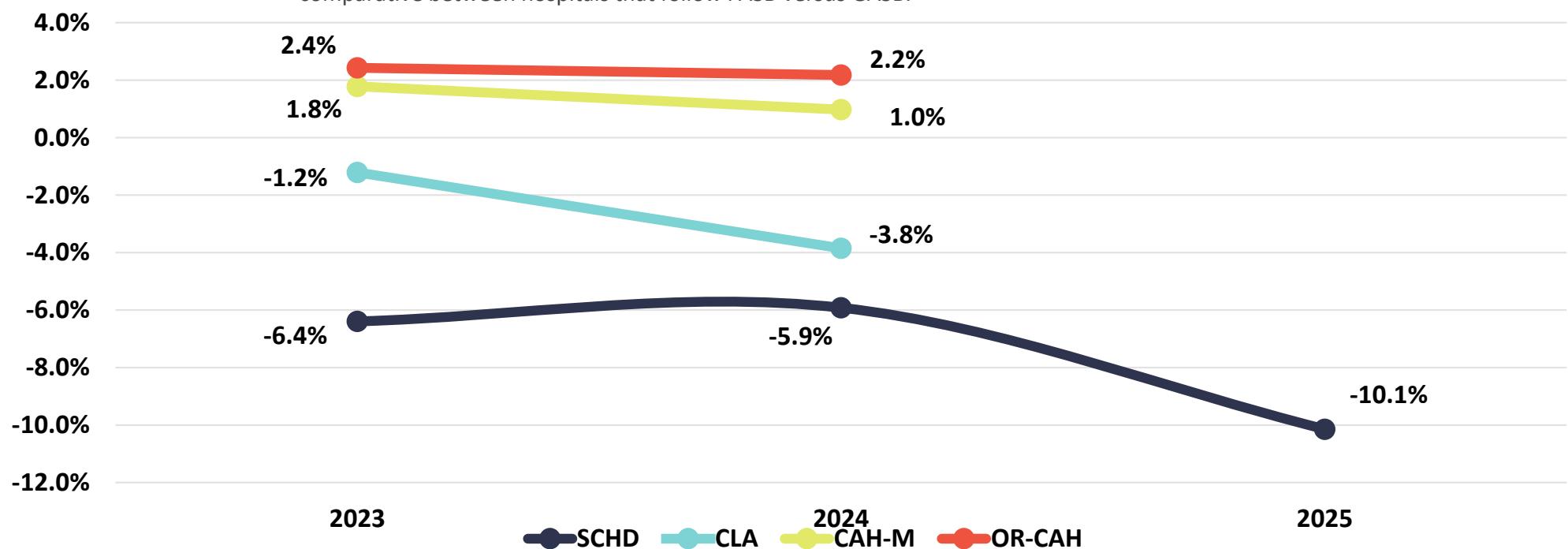


Southern Coos Health District
Financial Indicators – Profitability Ratios

Operating Margin

Definition

This ratio is operating income as a percentage of net patient service revenue plus other operating revenues. It is used to report the facility's return on revenues which relate to the main purpose of operations. Interest expense is added back to operating expenses for this calculation to make it comparative between hospitals that follow FASB versus GASB.

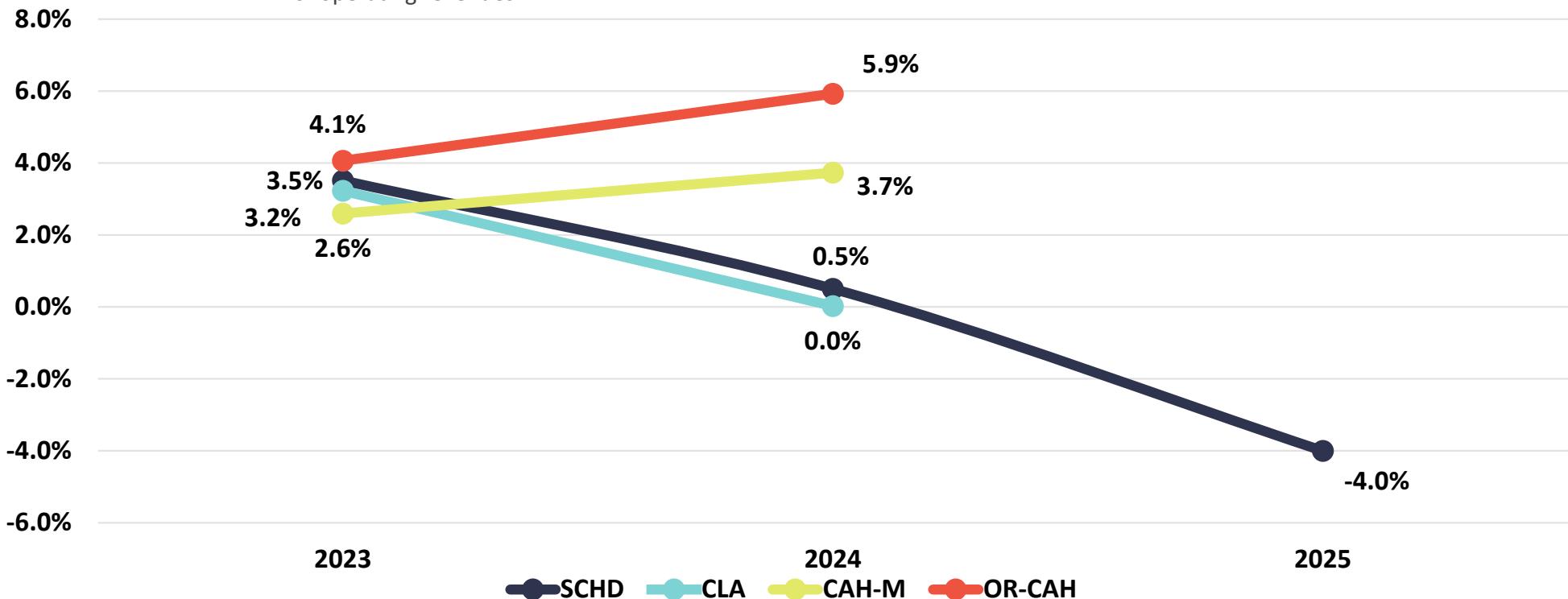


Southern Coos Health District
Financial Indicators – Profitability Ratios

Total Margin

Definition:

Total margin reflects excess of revenue over expenses as a percentage of total revenues, including nonoperating revenues.

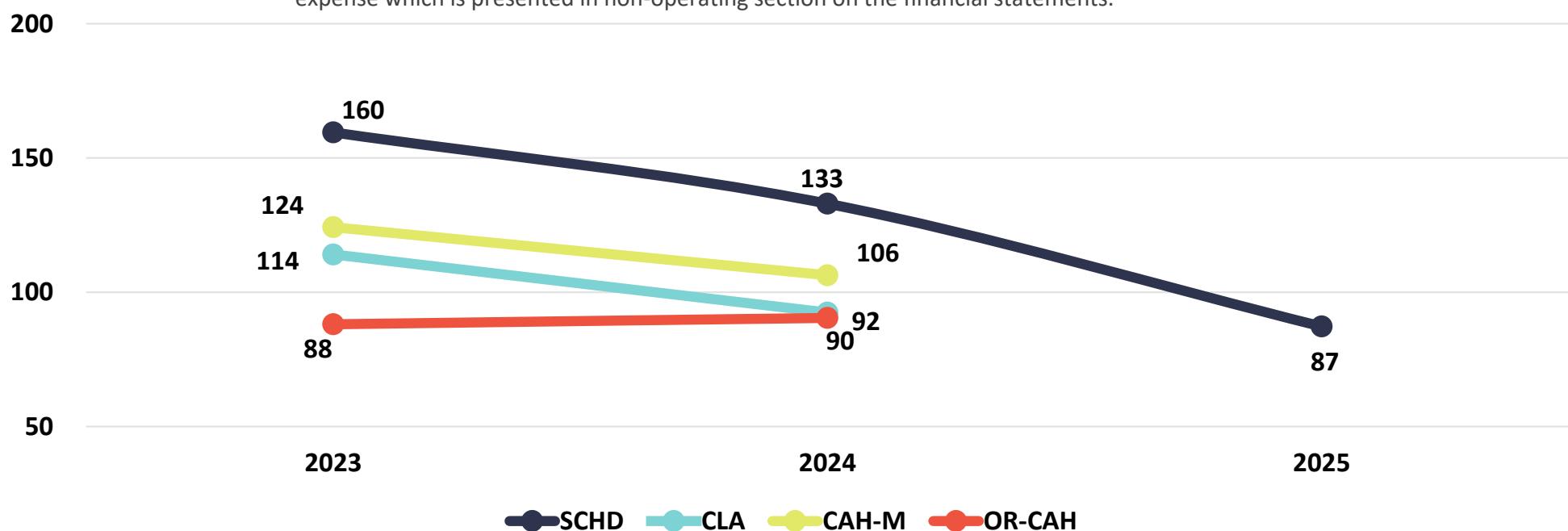


Southern Coos Health District
Financial Indicators – Liquidity Ratios

Days Cash on Hand (All Sources)

Definition:

Days Cash on Hand measures the number of days of average cash expenses that the facility maintains in cash and amounts reserved for capital improvements. High values usually imply a greater ability to meet both short-term obligations and long-term capital replacement needs. Total expenses include interest expense which is presented in non-operating section on the financial statements.

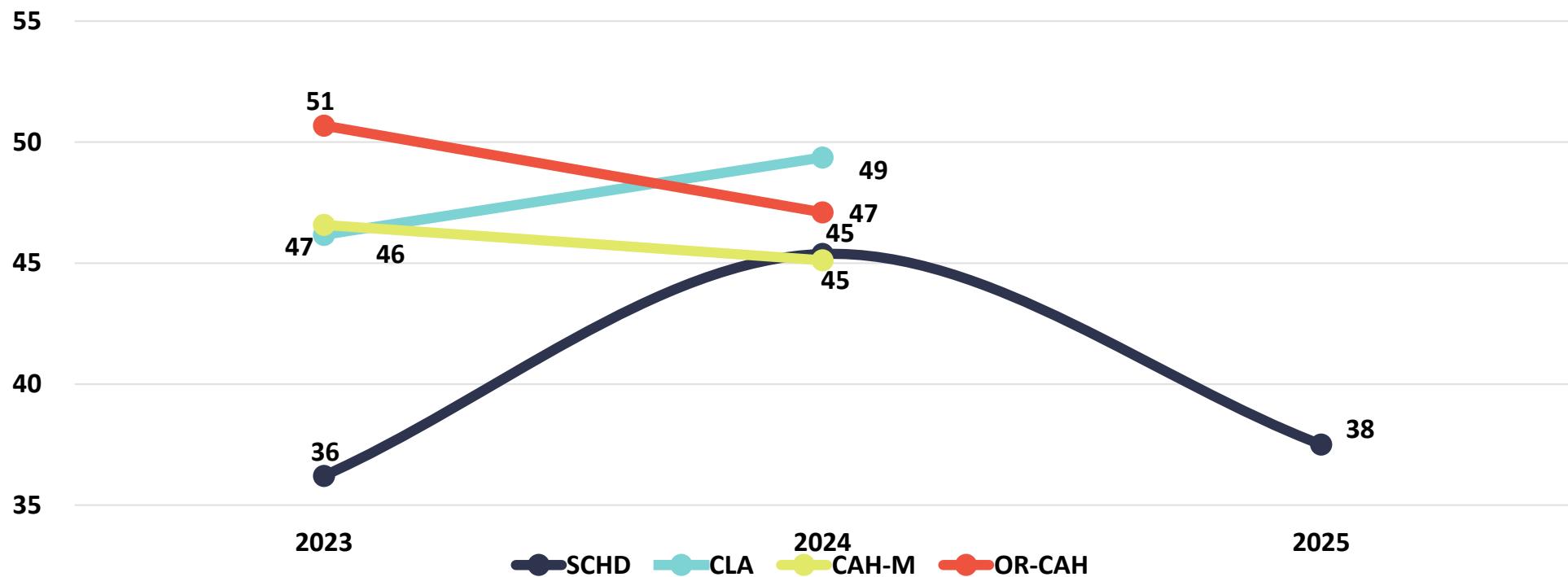


Southern Coos Health District
Financial Indicators – Liquidity Ratios

Net Days in Accounts Receivable

Definition:

Days in patient accounts receivable is defined as the average time that receivables are outstanding, or the average collection period.

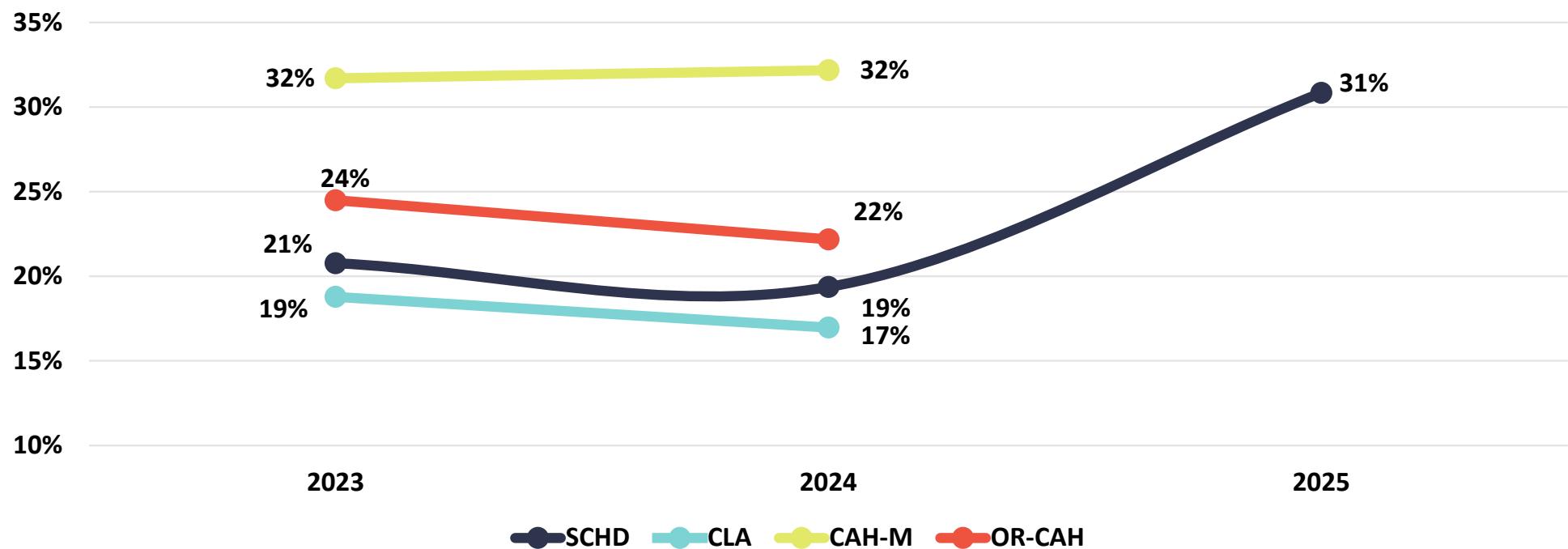


Southern Coos Health District
Financial Indicators – Leverage Ratios

Debt to Capitalization

Definition:

This ratio is defined as the proportion of long-term debt divided by long-term debt plus total net assets. Higher values for this ratio imply a greater reliance on debt financing and may imply reduced ability to carry additional debt.

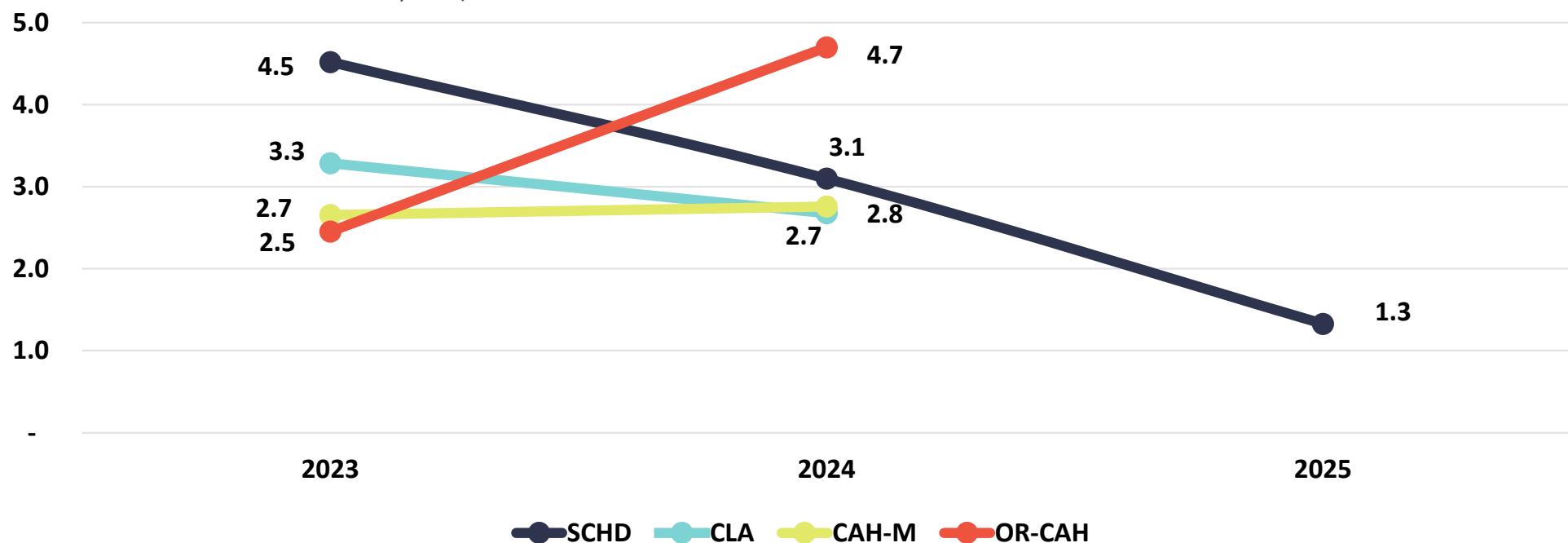


Southern Coos Health District
Financial Indicators – Leverage Ratios

Debt Service Coverage Ratio

Definition:

Debt service coverage is calculated as income available for debt service (net income + depreciation and amortization + interest expense) divided by annual debt service requirements (principal payments made + interest expense).

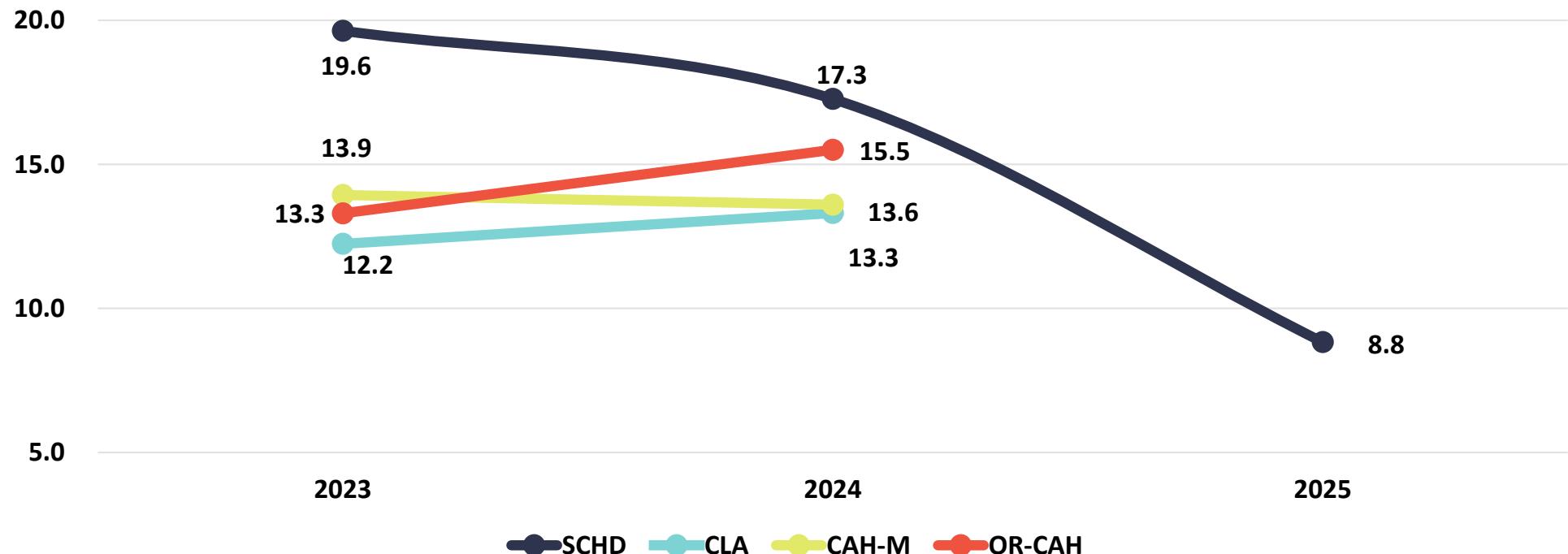


Southern Coos Health District
Financial Indicators – Liquidity Ratios

Average Age of Plant

Definition:

Average age of plant attempts to approximate the average age of an organization's fixed assets. A low value is considered to be desirable as it indicates a newer facility.



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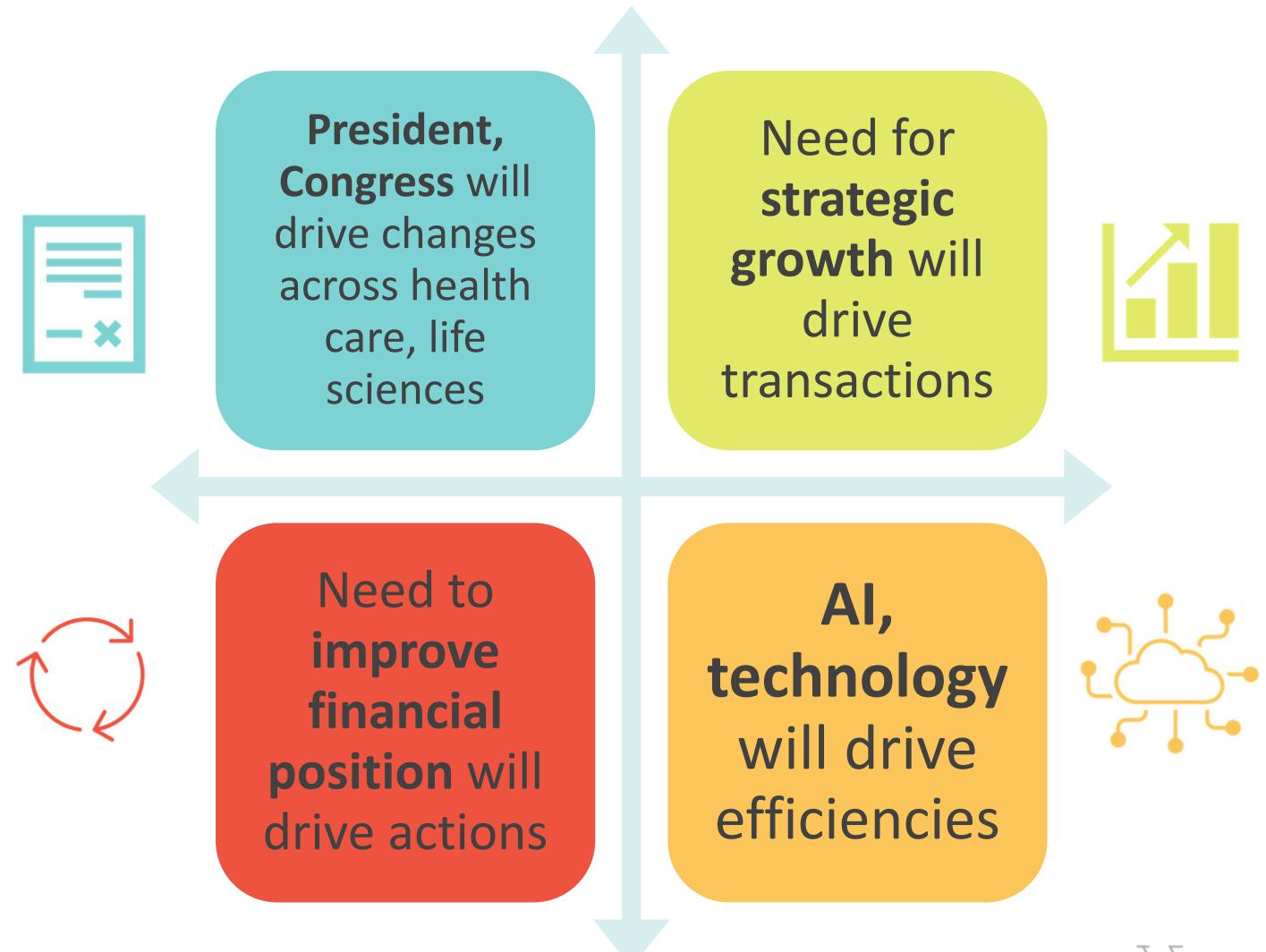
Health Care & Life Sciences

4 Major Drivers in 2025



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4 Drivers we're watching in 2025



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OBBBA: Medicaid Policies



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OBBBA Law: Key Medicaid Policies

Provider taxes

- Bans new provider taxes
- Tighter provider tax methodology requirements
- Freezes provider taxes in non-expansion states
- Reduces provider tax rate (ie: safe harbor %) in expansion states from 6% to 3.5%
 - Reduction of 0.5% each year beginning 2028 through 2032
 - Exempts nursing homes, intermediate care facilities (i.e.: their %s would not phase down)

State directed payments (SDPs)

- Bans states from mandating Medicaid managed care companies pay providers more than 100% of Medicare
- Allows non-expansion states to pay up to 110% of Medicare rates
- Grandfathered SDPs rates reduced by 10% each year until rate equals either 100% Medicare or 110% Medicare, beginning in 2028.



OBBBA Law: Rural Health Transformation Fund

Rural fund created.

\$50 billion.

\$10 billion per year.

Begins federal fiscal year 2026 through 2030.

Funds distributed to states only.

State submits one application (approval lasts five years).

-- *50% of funds go to states equally*
-- *50% determined by HHS (based on specific rural metrics)*

States must distribute/use the funds by the end of each fiscal year after the funds received.

States must use funds for at least 3 specific activities ...

Examples of Specific Activities:

- Chronic disease management
- Health care provider payments
- Technology solutions
- Training/technical assistance (technology)
- Technical assistance, software, hardware for significant IT advances
- Access to opioid use, substance use, mental health services, treatments
- Value-based care models
- Others



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States Options to Address Funding Cuts?



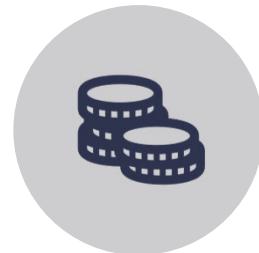
Cutting Medicaid eligibility levels.



Cutting provider reimbursements. This means cuts to hospitals, nursing homes and others.



Increasing state taxes.



Cutting state spending on other programs to backfill Medicaid.

or any combination of the above



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A Few Final Thoughts

Estimates of \$1.2 trillion in total health care cuts

Many, many moving and interrelated parts

Impacts will vary by policy, by year, by state

Policies all have varying effective dates

Each state will need to assess impact, develop plans to address shortfalls and enact policy changes

New rural transformation funds could assist some locations

State and federal advocacy will be ongoing.

There are many individual/business tax opportunities

CLA can help. Reach out today.



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Appendix

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Required Communications

Topic	Communication
Our responsibility under Generally Accepted Auditing Standards	<ul style="list-style-type: none">• Express an opinion on the fair presentation of the financial statements in conformity with GAAP• Plan and perform the audit to obtain reasonable, nonabsolute assurance that the financial statements are free of material misstatement• Report on internal controls related to the financial statements and on compliance in accordance with Government Auditing Standards• Reporting on internal controls related to major programs and on compliance in accordance with Uniform Guidance• Evaluate internal control over financial reporting• Utilize a risk-based audit approach• Communicate significant matters to appropriate parties
Planned Scope and Timing of the Audit	<ul style="list-style-type: none">• Performed the audit according to the planned scope and timing previously discussed
Other Information in Documents Containing the Audited Financial Statements	<ul style="list-style-type: none">• Financial statements may only be used in their entirety• Our approval is required to use our audit report in a client prepared document• We have no responsibility to perform procedures beyond those related to the financial statements



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Required Communications

Topic	Communication
Significant Accounting Policies	<ul style="list-style-type: none">Management is responsible for the accounting policies of the organizationAccounting policies are outlined in Note 1 to the financial statementsAdopted GASB 101 in the current yearAccounting policies deemed appropriateNo significant unusual transactions occurred
Significant Accounting Estimates	<ul style="list-style-type: none">An area of focus under a risk-based audit approachSignificant estimates include: allowance for contractual adjustments and bad debts, third-party payor settlement estimatesEstimates determined by management based on their knowledge and experienceNo management bias indicatedEstimates were deemed reasonableEstimate uncertainty is disclosed in the financial statements
Significant Financial Statement Disclosures	<ul style="list-style-type: none">No sensitive disclosuresNo significant subsequent events notedNo significant risk, exposures, or uncertaintiesNo significant unusual transactionsDisclosures are neutral, consistent, and clear



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Required Communications

Topic	Communication
Management Representation Letter	<ul style="list-style-type: none">Management provided signed representation letter prior to finalization of the audit report
Supplemental Information	<ul style="list-style-type: none">Schedule of resourced and expenditures – budget vs actual and combining schedules, schedule of expenditures of federal awardsEngaged to report in relation to the financial statements as a wholeMethod of preparing has not changed from the prior year, supplemental information reconciles to the financial statementsSupplemental information is appropriate and complete in relation to our audit
Other	<ul style="list-style-type: none">No difficulties encountered in performing the auditNo issues discussed prior to retention as independent auditorsNo disagreements with management regarding accounting, reporting, or other mattersNo consultations with other independent auditorsNo other findings or issues were discussed with, or communicated to, management



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Internal Control Matters

Topic	Communication
Purpose	<ul style="list-style-type: none">Express an opinion on the financial statements, not on the effectiveness of internal controls.Our consideration of internal controls was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to fraud or error may occur and not be detected by such controls.
Material Weakness	<ul style="list-style-type: none">Reasonable possibility that a material misstatement would not be prevented, or detected and corrected on a timely basis.
Significant Deficiencies	<ul style="list-style-type: none">Less significant than a material weakness, yet important enough to merit the attention of governance.
Restricted Use	<ul style="list-style-type: none">This communication is intended solely for the information and use of management, the audit committee, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.
Results	<ul style="list-style-type: none">Material Weakness – none identifiedSingle audit – no findings noted



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Southern Coos Hospital Medicare Receivable Adjusting Entry Breakdown

June 30, 2025 CLA Settlement Template Model and Unaudited Balance Sheet

June 30, 2025 Audited Financials

Difference

Balance
349,027
<u>866,554</u>
517,527

Reasons For Discrepancy:

200,000 Provider-Based Clinic Split - Professional/Technical Component.

85,000 Medicare Utilization

78,000 Updated Census

45,000 Updated IT Stat

110,000 Other (Audit Entries, Final Trial Balance)

518,000

* CLA conducted an interim rate review but did not conduct an interim cost report. We may want to consider an interim cost report going forward.



DATE: December 15, 2025
TO: Board of Directors
FROM: Raymond T. Hino, CEO *Raymond T. Hino*
SUBJECT: Financial Analysis for Master Facility Plan, December 2025

Recommended Action

Management recommends that the SCHHC Board of Directors grant authority to the CEO to engage the services of Wipfli, LLC, one of the top 25 largest public accounting firms in the United States, with offices in 18 states, the District of Columbia, in addition to international offices, to perform the following services for SCHHC:

Financial Affordability Analysis	\$10,000
Financial Scenario Modeling	\$40,000
Medical Cost Report Impact Analysis	\$ 8,000

The Wipfli proposal is attached to this written recommendation.

Background

At the December 19, 2024, meeting of the Southern Coos Hospital & Health Center (SCHHC) Board of Directors Meeting, the Board gave approval to management for engaging the services of The Healthcare Collaborative Group to create a Master Facility Plan for SCHHC for a cost not to exceed \$171,000, unless additional Board approval is given for additional costs. And through the generosity of the Bandon Dunes Charitable Foundation, a grant was awarded to SCHHC for the full amount of \$171,000.

The selection of an architecture firm to support our project went out to competitive bidding in April of 2025. The successful bidder was Davis Partnership. However, the cost of the project went up to \$194,000. Management requested an increase in the budget for the \$23,000 difference between \$171,000 and \$194,000. At the June 26, 2025, Board of Directors meeting, the increase was approved and the new budget for the project was set to be \$194,000.

It is necessary at this time to expend additional funds to complete the following, additional 4 scopes of work:

- Review SCHHC's existing financial position and estimate financial affordability for a major building project.
- Complete an analysis of the current financial status of SCHHC and its capacity to fund a hospital expansion project, either through reserve funds, borrowing, or a combination of sources.
- Complete an analysis of statutory bonding capacity, voter authorization, and debt thresholds for SCHHC.
- Complete an analysis of charitable giving opportunities for SCHHC.

After a competitive bidding process, in which 3 firms submitted proposals, the recommendation of the Executive Team and our Project Manager, Joe Kunkel, is to award this next phase of work to Wipfli, LLC.

The full Wipfli, LLC proposal is for \$80,000, and when completed will position Southern Coos Hospital & Health Center to apply for Federal funding support for our project, through the United States Department of Agriculture (USDA).

We are recommending that only \$48,000 be committed at this time, and that we wait until later in the Master Facility Plan Project to make decisions and recommendations on the Donor Capacity Analysis and Voted Bond Threshold Analysis, which are anticipated to cost an additional \$38,000.

I am also pleased to report to our Board of Directors that the Bandon Dunes Charitable Foundation has agreed to support this next phase of the project, by awarding an additional \$150,000 to pay for, not only the needed financial analysis at this time, but also for building up the infrastructure in our Foundation Offices to conduct a top tier capital campaign, grant writing and professional support for a potential public election in the future. We are, once again, deeply indebted to the Bandon Dunes Charitable Foundation, as well as Bandon Dunes Golf Resort and ownership by the Mike Keiser family, for their support of Southern Coos Hospital & Health Center.

PROPOSAL FOR **PROFESSIONAL SERVICES**



Solutions now.
Direction for the road ahead.

Southern Coos Hospital
and Health Center

WIPFLI



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'Wipfli' is the brand name under which Wipfli LLP and Wipfli Advisory LLC and its respective subsidiary entities provide professional services. Wipfli LLP and Wipfli Advisory LLC (and its respective subsidiary entities) practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Wipfli LLP is a licensed independent CPA firm that provides attest services to its clients, and Wipfli Advisory LLC provides tax and business consulting services to its clients. Wipfli Advisory LLC and its subsidiary entities are not licensed CPA firms.



YOUR VISION OUR FOCUS

Our healthcare team helps organizations like Southern Coos Hospital and Health Center see an increasingly complex landscape with clarity and confidence.

EXECUTIVE SUMMARY

Wipfli dates back to 1930 and is currently ranked among the top 25 largest public accounting firms in the United States. Today, we serve 3,500+ healthcare clients with relentless curiosity and clear-sighted guidance. We hope to do the same for Southern Coos Hospital and Health Center. ("SCHHC" or the "Client").

Understanding your needs

On behalf of Wipfli, we appreciate the opportunity to present our proposal to Southern Coos Hospital and Health Center. Our proposal describes the approach and process we believe are necessary to assist Southern Coos Hospital and Health Center in facilitating the creation of a Strategic Financial Plan (the "Plan"). The ultimate objective of the Plan is to provide Southern Coos Hospital and Health Center with the tools and support necessary for making key financial decisions regarding the proposed facility evolution of the organization over the next 10 years and beyond.

Our services will:

- Review SCHHC's existing financial position, payer mix, cost report data, and current debt obligations to **estimate financial affordability** for a major building project
- **Model the financial impact** of anticipated growth in patient volumes and revenue growth in **existing** services as well potential **net new** services
- **Explore various financing options** (including USDA)
- **Provide an analysis of voter-approved bond thresholds** in relation to assessed property valuations and conversion of major capital to illustrate tax impacts for district residents
- **Estimate donor capacity** through government, corporate, and high net-worth individual giving channels
- Provide **ongoing communication** of our findings and recommendations to Southern Coos Hospital and Health Center leadership, planning committee, and Board of Directors throughout the process

What you can expect from us

With our comprehensive process, you can be confident that Wipfli will position your organization for success. Our integrated market, strategic, and financial planning services will provide Southern Coos Hospital and Health Center complete alignment with a plan that is grounded in optimal reimbursement strategy and financial affordability.

We look forward to the opportunity to be of service to you. If you have any questions regarding the proposal or any of its components, please contact John Dao at 612-810-3472 or jdao@wipfli.com.

YOUR INVESTMENT



“In an environment where revenue per interaction is decreasing, making a capital investment requires airtight, reliable research. Wipfli’s help was transformational. The firm offered diverse perspectives about our direction, yet kept us at the conservative centerline by bringing the benchmarking and data needed to validate a significant project.”

Dave Kapaska, CEO, Avera McKennan Hospital and University Health Center

YOUR INVESTMENT

Our approach is designed to deliver timely, cost-effective, high-quality professional services. Professional fees were calculated using our hourly rates multiplied by the time-on-task for the project preparation. Based on our understanding of the engagement and the approach outlined, we estimate our professional fees to be as follows:

Component	Proposed Fee
Phase 1: Financial Affordability Analysis	\$10,000
Phase 2: Financial Scenario Modeling	\$40,000
Phase 3: Voted Bond Threshold Analysis	\$10,000
Phase 4: Donor Capacity Analysis	\$12,000
Grand Total Base Services	\$72,000
Optional Add-on Services	
Medicare Cost Report Impact Analysis (optional)	\$8,000

*An administration and technology fee of six percent (6%) will be billed separately.
**Travel expenses are billed separately at cost with no mark-up

PROPOSED TIMELINE

Below you'll find the estimated timetable for each step of the engagement. The strategic financial planning process typically takes three to four months to complete, subject to timing of data gathering and scheduling of meetings.

Engagement steps	Dec 2025	Jan 2026	Feb 2026	Mar 2026
Phase 1: Financial Affordability Analysis				
Phase 2: Financial Scenario Modeling				
Phase 3: Voted Bond Threshold Analysis				
Phase 4: Donor Capacity Analysis				

YOUR INVESTMENT

In preparing these fee estimates, we have assumed your personnel will be an integral part of the engagement process. Specifically, we assume your staff will obtain or prepare certain information that will be requested in a client assistance memorandum from us before project work begins and that the appropriate personnel will be available to answer questions during the process.

Approval to proceed together

If the services and information contained in this proposal are acceptable and you wish to proceed, we will prepare a formal engagement letter for you to sign, which will address the specific scope, responsibilities, and criteria relative to our engagement.

Changes to the scope

Things happen. We've all been there. But adjusting to change in the best way requires transparency and communication. If there are changes after the engagement begins, we will discuss revisions to the scope with you and obtain your approval before moving forward. Any additional work outside of the above estimates will be discussed with your management before it is performed and billed.

Out-of-pocket expenses

Expenses for items such as travel, telephone, postage, clerical time, printing, and reproduction are billed for reimbursement as incurred and at cost.

Cost overruns

We work closely with your management team to contain the cost of professional services.

We will work with Southern Coos Hospital and Health Center's team to agree on required schedules, informational needs and due dates. If any fee adjustments are required or if assumptions are not met, it will be discussed and agreed to by Southern Coos Hospital and Health Center and Wipfli before additional work is performed.



OUR EXPERIENCE TO MEET YOUR NEEDS

“We never knew what the price was for a product unless we called the vendors. So now pricing is accurate, and we can *also* see invoicing, which helps us better control pricing and provides opportunities to lower our inventory values.”

Tim Olson, Supply Chain Manager, St. Croix Regional Medical Center

UNDERSTANDING WHO YOU ARE, MEETING YOU WHERE YOU ARE

Aligned goals and objectives

Like Southern Coos Hospital and Health Center, “teamwork” and “professionalism” are at the core of Wipfli’s values. We hold ourselves to the highest standards, valuing client service, integrity, respect, team and excellence above all else. As a result, we will earn your trust through excellence in delivering high-quality professional advisory services.

Your current challenges and opportunities

At Wipfli, we recognize that health care organizations face unique challenges in managing financial performance, regulatory and policy uncertainty, technology transformation and operational modernization. Our tailored advisory and financial planning services help healthcare organizations like Southern Coos Hospital and Health Center navigate these complexities with confidence.

Client satisfaction and retention are critical to us, which is why our ultimate goal is to become a trusted advisor that you can rely on for all your facility planning, financial, operational and technical needs.

Service that exceeds your expectations

Provide large-firm resources with local accessibility

- Enjoy the significant experience and specialized knowledge you’d expect in a large, national firm, combined with the personal service and hometown accessibility of a local firm.

Bring a fresh perspective

- Wipfli is dedicated to improving your business, helping it grow and keeping it on the path to success.
- We see beyond the scope of the engagement to offer deeper consulting and advisory guidance to general business matters and opportunities.

Keep services and solutions focused on you

- Enjoy our client-centric approach. Our services are always tailored to you.
- You represent a relationship, not a transaction, and we view you as an important client. As such, we put our top skills and efforts to work for you.
- Your feedback is important to us. We regularly measure client satisfaction and use the results to strengthen our client-focused relationships.



Understanding your industry

Our dedicated healthcare team brings real-world experience. We not only understand your issues — we've lived them.

We deliver a vast array of value-added services specific to the healthcare industry.

Provide multi-disciplinary teams that work together

Wipfli is a large firm with many resources available to serve you. Our people communicate and collaborate across departments and service lines, which means you will receive seamless service between our Healthcare Consulting teams.

HEALTHCARE INDUSTRY EXPERIENCE

You're in good company with Wipfli. There's a reason the healthcare industry is one of our largest and longest-standing practice areas — we've dedicated more than 90 years to working with organizations just like yours.

91 Client experience index score from healthcare clients

Our extensive network of over 190 healthcare specialists exclusively serves your industry. Spread across multiple offices nationwide, Wipfli's professionals are trained internally in auditing, debt financing, financial efficiency, leadership and externally on the latest healthcare issues.

Industry involvement

Wipfli is actively involved with the Healthcare Financial Management Association and various national and state associations through sponsorships, committee participation and speaking engagements.

Monitoring your industry

Wipfli associates monitor emerging legislative, regulatory, accounting and healthcare issues through access to regulatory authorities, Thompson Reuters and CCH services. We also stay up to date on emerging healthcare developments through the CMS Medicare Learning Network and various other subscriptions and listservs.

Healthcare case studies

Read about the results we delivered to our healthcare clients:

- [St. Croix Regional Medical Center | Enterprise Solutions](#)
- [Kindred Healthcare | Organizational performance](#)
- [ENT & Allergy Associates, S.C. | IT infrastructure](#)
- [Unity Medical Center | Feasibility study](#)
- [Health Solutions | Sage Intacct](#)

We will keep you updated on the latest industry issues and information on regional and national healthcare trends through regular meetings and our publications, web-based communications and training seminars.

Current challenges include shifting from hospital to home-based care, healthcare costs outpacing inflation and cybersecurity regulations. We'll also help you explore industry opportunities, such as leveraging advanced analytics, investing in AI and other technologies, adapting to regulatory shifts and entering innovative partnerships through M&A.

Healthcare fast facts

19

Total number of partners in the healthcare practice

294

Total number of associates in the healthcare practice

2,828

Total number of healthcare clients

RURAL HEALTHCARE PROVIDER EXPERIENCE

Southern Coos Hospital and Health Center is critical to the health of your community. But staying viable can be challenging in today's healthcare environment.

403

rural healthcare provider clients

Wipfli's nationwide team understands that you face unique challenges demanding customized solutions. We've served over a thousand clients across the U.S., drawing on those successes in working with rural health clinics, critical access hospitals and other rural providers to build solutions targeting your exact needs.

Ready to help tackle your challenges ...

Current rural health challenges include:

- Geographic distances, infrastructure limitations and provider shortages make accessing care difficult.
- Financial instability due to lower patient volumes and higher operational costs.
- Difficulty in attracting and retaining healthcare professionals.
- Higher prevalence of chronic diseases, such as diabetes and heart disease.
- Managing evolving budgets and adherence to new federal policies and regulations.

Meaningful insights for rural healthcare leaders

We're dedicated thought leaders in the rural healthcare space. Below are a couple recent articles:

- [Annual "State of rural healthcare" report](#)
- [Transforming healthcare access: CMS finalizes groundbreaking changes for rural health clinics and FQHCs](#)
- [How data can help you prepare for the future of rural health care](#)

- Maintaining high standards of care while reducing internal expenses.
- Coping with economic pressures that affect overall healthcare delivery.

... and explore industry opportunities

We can provide guidance as you think through rural health trends and opportunities, such as:

- Participating in leadership and certification programs to enhance skills and confidence.
- Collaborating with local organizations to address social determinants of health and improve community health outcomes.
- Implementing robust financial management practices to optimize revenue cycles and reduce cost.
- Leveraging telehealth to improve access to care and reduce travel burdens for patients.

Healthcare fast facts

19

Total number of partners in the healthcare practice

294

Total number of associates in the healthcare practice

2,828

Total number of healthcare clients

FACILITY AND CAPITAL PLANNING SERVICES

Wipfli is a leading provider of facility master plans, market assessments and financial feasibility studies for Critical Access Hospitals in the Pacific Northwest and across the country. Our team of planning experts has led numerous planning engagements that have led to over \$2 Billion of healthcare construction.

The Wipfli Facility and Capital Planning team prides ourselves on our accessibility, thoughtful and comprehensive planning approach, and sustainable plans for expanding healthcare services across rural healthcare organizations.

Wipfli's capital planning and feasibility consultants have extensive experience in:

- Facility master plans
- Market assessment and new business planning
- Volume and demographic projections
- Service line planning and forecasting
- Financial affordability studies
- Debt capacity studies
- Reimbursement impact studies
- Financial examined forecasts
- Feasibility studies
- Lender selection facilitation
- Strategic financial planning
- Valuation and transactions
- Tax-exempt and taxable financings
- USDA Community Facilities Program
- FHA Section 242, 241, 232, and 223(f) Mortgage Insurance Programs
- Mergers and acquisitions
- Regulatory filings



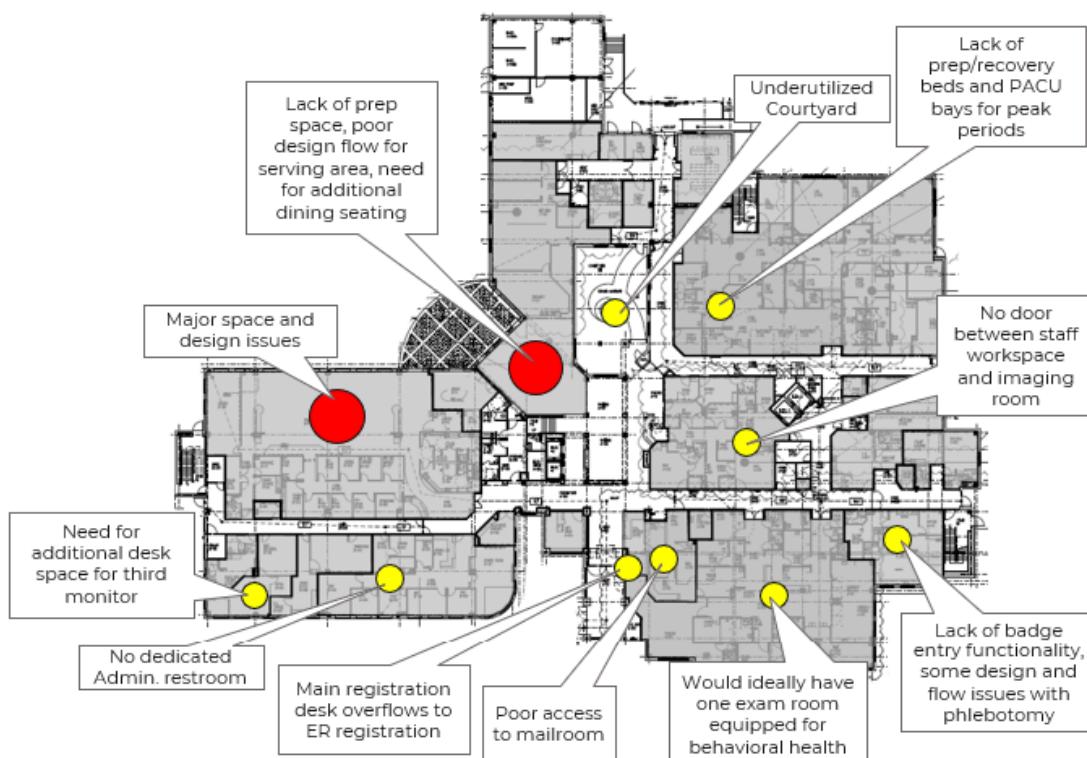
CLIENT REFERENCES

Midwest Medical Center



Location: One Medical Center Drive, Galena IL
Contact Name: Tracy Bauer, MHA
Title: CEO
Email: tbauer@midwestmedicalcenter.org
Phone: 815-776-7266

Wipfli and River Valley Architects were engaged by Midwest Medical Center to conduct a strategic facility master plan, market assessment and financial affordability analysis. While Midwest was built new in 2010, continued growth has led to numerous space challenges including in the primary care clinic, specialty care clinic, rehab, and surgery department. The Board was concerned about taking on a large capital project due to historical financial issues. Wipfli's detailed financial analysis created comfort with the feasibility of the project and a large expansion was approved with USDA financing and is currently in construction.



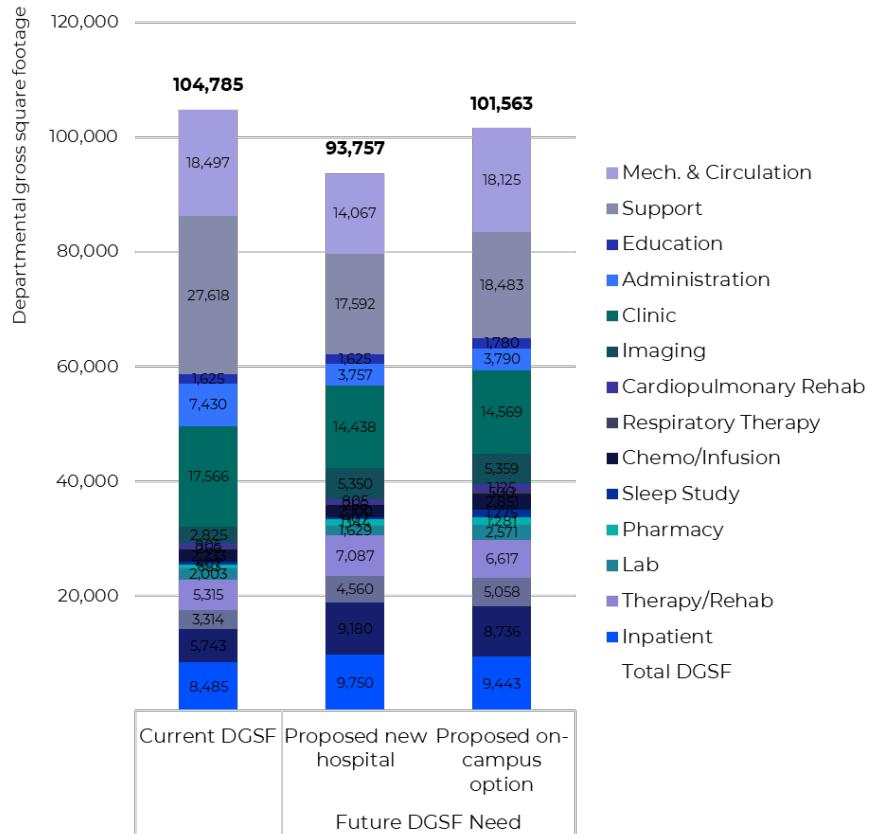
CLIENT REFERENCES

Rainy Lake Medical Center



Location: 1400 US-71, Int. Falls, MN 56649
Contact Name: Robert Pastor RN, MBA, FACHE
Title: CEO
Email: rpastor@RainyLakeMedical.com
Phone: 218-283-5488

In 2023, Wipfli and River Valley Architects collaborated with Rainy Lake Medical Center to create a comprehensive master plan, market study and financial affordability analysis for the facility. The comprehensive master planning process analyzed the current campus and space challenges. The market analysis presented an opportunity for considerable growth in providers and surgical needs. Wipfli and RVA presented options for on-campus expansion vs a replacement hospital. Affordability was considered and Leadership and the Board of Directors concluded a replacement hospital was the better long-term option.



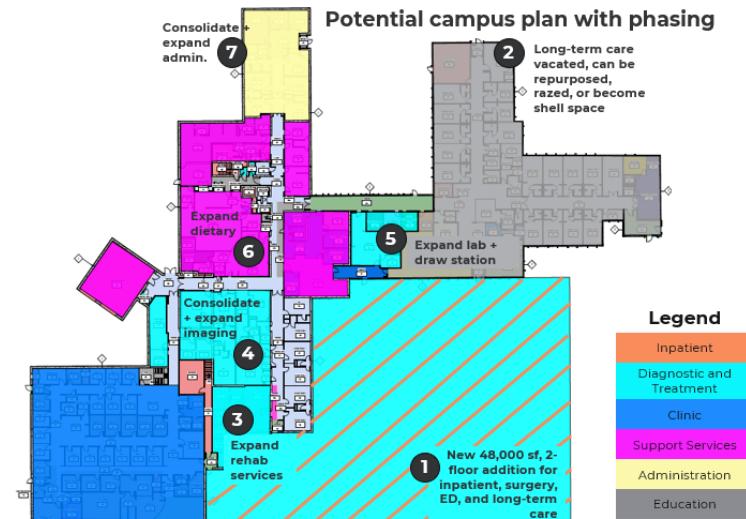
CLIENT REFERENCES

Tioga Medical Center

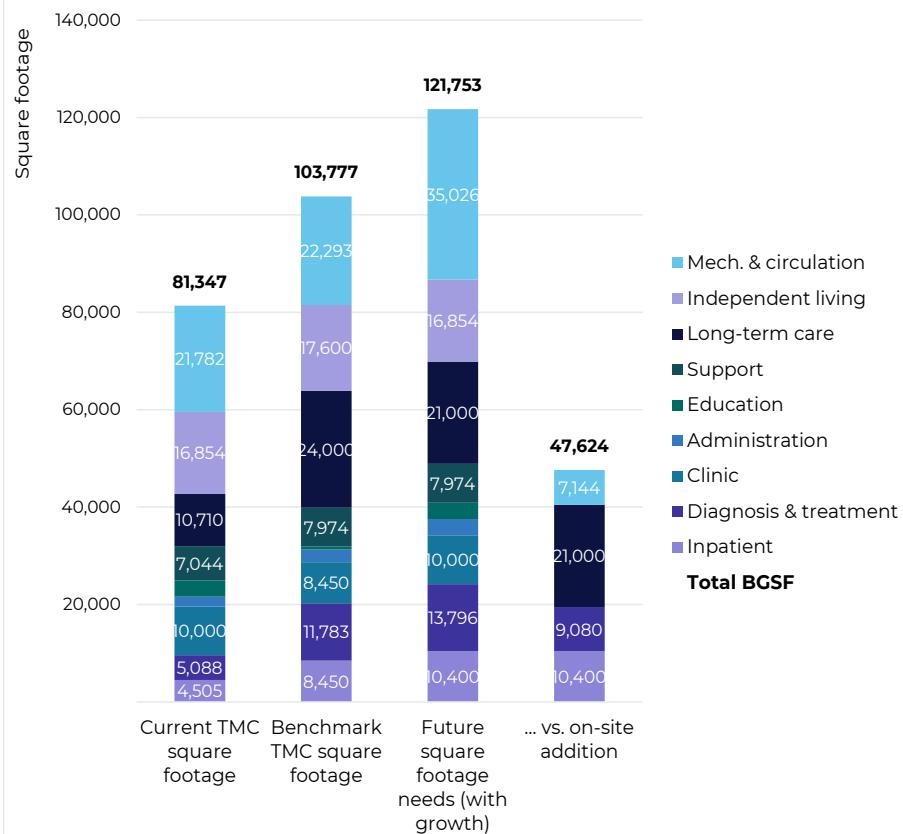


Location: 810 Welo St N, Tioga, ND 58852
Contact Name: Jamie Eraas
Title: CEO
Email: jeraas@tiogahealth.org
Phone: 701-664-3305 ext 9203

In 2025, Wipfli collaborated with Tioga Medical Center to create a comprehensive master plan for the facility, alongside conducting a strategic, financial, and operational assessment. Tioga, which serves as a rural hospital, clinic, and nursing home, has an aging infrastructure, while the surrounding community has seen significant population growth in the past five years. To uncover opportunities for Tioga to enhance operational efficiency, expand, and renovate its campus to ensure sustainable care for the community both now and over the next decade, Wipfli performed an in-depth market analysis, stakeholder interviews, and operational assessment.



Current and future square footage needs



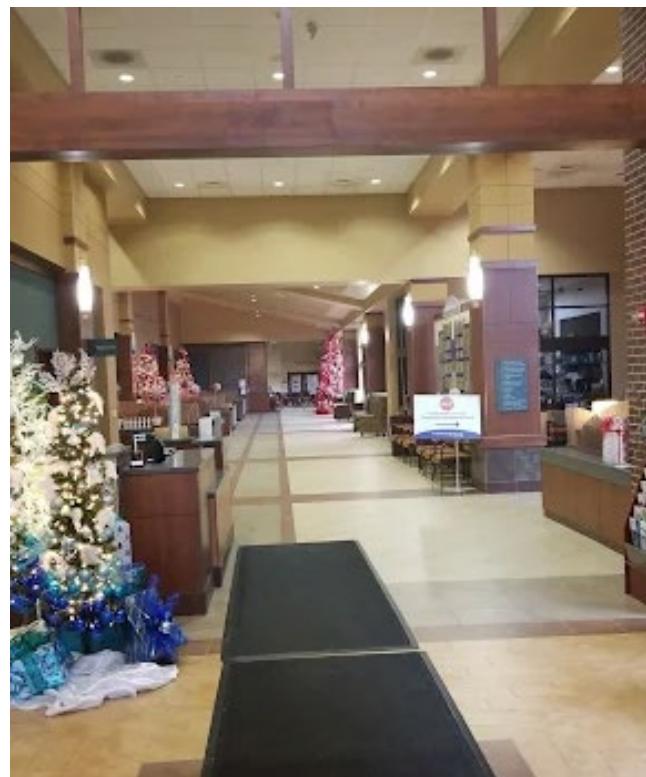
CLIENT REFERENCES

Kirby Medical Center



Location: 1000 Medical Center Drive, Monticello, IL 61856
Contact Name: Steve Tenhouse, CPA
Title: CEO
Email: STenhouse@kirbyhealth.org
Phone: 217-762-1501

Wipfli helped KMC develop a comprehensive Facility Master Plan to replace their outdated hospital and clinic. KMC was struggling with many of the common issues associated with occupying facilities that are over 50 years old. Most of their clinical areas were undersized relative to contemporary space standards and many of their support areas were poorly designed and did not provide appropriate functionality or privacy. Compounding their issues was the fact that their existing site was constrained in three directions, thus severely limiting future development options. Wipfli helped KMC explore a variety of potential development options that ranged from minor internal renovations to complete hospital replacement on a new site. KMC determined that replacement was the best course of action and Wipfli helped KMC develop a comprehensive space program and procure financing to ensure the project was successfully implemented. The hospital was completed in 2011 and is performing extremely well financially. Since then, Wipfli has helped KMC plan and develop several other facilities on their campus including an outpatient therapy and wellness center.



PROPOSED SERVICES



“Wipfli delivers on their promise and will fulfill your expectations with sincerity, professionalism and outstanding communication.”

Eric J. Walthall, Director of Marketing at Park View Community Campus

PROJECT APPROACH AND SCOPE

We are pleased to have the opportunity to assist Southern Coos Hospital and Health Center with consulting services to help you effectively develop a comprehensive Strategic Financial Plan. The following proposal outlines our proposed scope and process to complete this Assessment.

Phase 1: Financial Affordability Analysis

Our first step in process will be to develop a five-year forecast utilizing baseline financial assumptions based on your facility's current operations to determine the capacity for additional debt given the expected future financial position of the organization.

The debt capacity analysis is a five-year financial forecast of the income statement, balance sheet, and associated financial ratios. The level of detail is appropriate for setting limits on a project budget, evaluating equity options (i.e., cash contribution, external financing, or community contribution), and/or tailoring the scope of the facility options to the financial situation of the organization.

During this phase we will also identify viable financing options at a high-level and model the structure of these options within the five-year forecast.

The financial information we provide in all phases, will not be intended to present SCHHC's financial position in accordance with accounting principles generally accepted in the United States. We will not perform procedures to verify the accuracy or completeness of the information provided by management. We will not compile or examine the prospective information and will express no assurance on it. Future events may cause material differences between prospective financial information provided as part of our engagement and actual results because events and circumstances frequently do not occur as expected. You are responsible for assuming all management responsibilities and for overseeing these services related to prospective financial information.

In addition, in all phases, Wipfli is not acting as a Municipal Financial Advisor and is not registered in that capacity with the Municipal Securities Rulemaking Board (MSRB). The information provided by us is not intended to be and should not be construed as "advice" within the meaning of Section 15B of the Securities Exchange Act of 1934.

PROJECT APPROACH AND SCOPE

Phase 2: Financial Scenario Modeling

In this second phase, we will estimate the financial impact and return on investment of strategic initiatives you may be considering, either independently or in conjunction with the planned project.

- Develop a customized financial model utilizing historical and current financial operations to project Client results of operations for the next five years, including forecasted income statement, balance sheet, and associated financial ratios, to evaluate Client's maximum affordability under current reimbursement structures.
- Incorporate financial impact of up to two scenarios, such as service line addition (adding primary care or specialty providers), removal, or expansion (surgery growth); operational improvement; and revenue or expense modification.
- Incorporate any changes in service volumes and/or Medicare cost-based reimbursement that are outcomes of the planned project into the financial model to estimate future impact on financial performance.
- Provide information regarding the viability of the scenarios studied and help guide management on the best long-term options for service line development.

Phase 3: Voted Bond Threshold Analysis

In Oregon, unlimited tax general obligation (UTGO) bonds provide district hospitals with a legally robust mechanism for funding capital improvements. These bonds are exempt from the constitutional tax rate limits imposed by Measure 5, which normally cap the total property tax rate at \$5 per \$1,000 of real market value for education and \$10 per \$1,000 for general government services. Because UTGO bonds are voter-approved and used exclusively for capital projects, they are not subject to compression—meaning there is no saturation cap on the amount that can be levied to repay the debt. This legal exemption allows districts to levy whatever rate is necessary to meet annual debt service obligations, regardless of overlapping levies or rate ceilings.

In this third phase, Wipfli will assist in navigating the legal and procedural requirements associated with UTGO bond issuance. This includes coordinating with bond counsel to ensure compliance with Oregon Revised Statutes (ORS Chapter 287A), preparing ballot language that meets statutory standards, and structuring the bond in a way that aligns with public finance best practices. While the levy itself is legally unlimited, Wipfli ensures that the taxpayer impact is carefully measured and clearly communicated.

To calculate taxpayer impact, Wipfli models the annual debt service required to repay the bonds and divides that amount by the district's total assessed value (AV). This yields a projected levy rate, expressed in dollars per \$1,000 of AV. For example, a \$2 million annual debt service obligation in a district with \$500 million in AV would result in a levy rate of \$4.00 per \$1,000 AV. Individual taxpayers can then estimate their annual cost by multiplying this rate by their property's AV. Wipfli provides tax impact calculators, sample household scenarios, and sensitivity analyses to help district boards and voters understand the financial implications. While UTGO bonds offer unmatched flexibility, Wipfli ensures that every step is grounded in legal compliance, fiscal transparency, and community trust.

PROJECT APPROACH AND SCOPE

Phase 4: Donor Capacity Analysis

In the final phase, Wipfli will work with Southern Coos Hospital and Health Center to estimate potential donor capacity based on the steps outlined below.

- Define the service area: Identify geographic boundaries (e.g., ZIP codes, counties, metro areas). Consider population density and urban vs. rural characteristics.
- Analyze demographics: Look at demographic variables associated with potential giving, including population size, age distribution, education levels, and household income. Higher income and education levels often correlate with greater giving capacity.
- Evaluate economic indicators: Analyze socioeconomic variables associated with potential giving, including household income, employment rates, industry presence, disposable income estimates, and prior history of fundraising/donating.
- Study philanthropic trends: Use data from sources like Giving USA, IRS Form 990 filings, or regional community foundations. Look for average donation amounts, giving frequency, and preferred causes to inform potential donor capacity assumptions.
- Estimate donation potential: Combine data to model potential giving. Example: If 10,000 households have an average giving capacity of \$500/year, potential = \$5 million annually. Adjust for factors like potential capture, donor overlap, economic downturns, or seasonal giving patterns.

Phase 5: Medicare Cost Report Impact Analysis (Optional)

After the preferred facility development option has been selected, as an optional step we can assess the impact of the proposed facility changes on your Medicare Cost Report. The first step in this process will be to develop a list of the Medicare reimbursement percentages by department in the new facility using your most recent Medicare Cost Report. We will then input changes in square footage distributions for the proposed facility options into the Medicare cost model to evaluate the impact on Medicare reimbursement both by department and overall. Finally, changes in Medicare reimbursement will be incorporated into the debt capacity analysis to show the increase in debt capacity per 1% increase in Medicare reimbursement.

YOUR ENGAGEMENT TEAM



YOUR ENGAGEMENT TEAM

Solving the challenges you face means getting access to a skilled team — trusted advocates who listen to your concerns and provide the support, advice and strategies you need to succeed. Meet your project leaders:



John Dao

Partner

John Dao is a partner in the healthcare facility and capital planning group. With over two decades of consulting experience, he has worked across the country, assisting healthcare clients to plan and finance new facility developments and renovations. John also leads Wipfli's healthcare provider compliance and reimbursement services and serves on Wipfli's board of directors. John's career has spanned a wide breadth of hospital and ambulatory settings, ranging from large academic hospitals and integrated delivery systems to small regional and critical access hospitals. His consulting experience has taken him all over the United States, as well as internationally. Combining this broad base of experience with strong analytical skills and a solid understanding of efficient healthcare operations/design enables John to quickly and competently match clinical/business needs with effective, creative solutions.



Sydney Diekmann

Manager

Sydney Diekmann is a manager in Wipfli's healthcare facility and capital planning practice. Her clientele spans the healthcare continuum, ranging from rural health clinics to independent physician practices, healthcare districts to county governments, and critical access hospitals to academic medical centers, with an emphasis on rural healthcare organizations. Sydney specializes in market analytics and demographic projections, utilization and volume projections, physician demand planning, service line development strategy, facility master planning and community health needs assessments. As a consultant and project manager, she approaches her engagements with an analytical and consultative mindset, helping her clients align their vision with the appropriate strategies to position them for future success. Her data-driven and customizable approach helps ensure each client's unique needs and circumstance are met.



Eric Volk, CPA

Partner

Eric Volk is a partner in Wipfli's Spokane office. He specializes in critical access hospital (CAH) Medicare and Medicaid reimbursement and audits. Eric provides cost reporting, audit, and consulting services to numerous providers in the region. This has enabled him to develop a solid understanding of the issues that concern the health care industry. Eric has significant experience in improving cost-based reimbursement for CAHs. He also is skilled in providing cost report audit and appeal support for CAHs.



Katie Jo Raebel, CPA

Partner

Katie Jo Raebel has more than 19 years of experience in audit and accounting services, focused exclusively on health care industry clients. She specializes in assisting freestanding and provider-based clinics to navigate through the rural health clinic (RHC) certification process and is a proven thought leader with vast experience in the RHC arena. Katie Jo helps to calculate RHCs' Medicare and Medicaid rates, provides education regarding changes in billing because of certification, and consults on all areas specific to RHCs. In addition, she helps organizations determine the best certification options to experience the most beneficial gain from Medicare and Medicaid reimbursement. Katie Jo is a regular speaker at industry events and conferences including the Rural Health Clinic Association of Washington, the Oregon Rural Health Conference, the National Association of Rural Health Clinics Conference, and most recently the Idaho Department of Health and Welfare's Bureau of Rural Health and Primary Care annual conference. She also is a featured speaker at the annual Spokane office-sponsored cost report and reimbursement seminar.



Karen Lloyd, CPA

Partner

Karen Lloyd is a Certified Public Accountant with over 20 years of experience in auditing, accounting and consulting for organizations across the country. She leads a team of professionals that help guide organizations through the full scope of planning needed to support strategic growth-related business decisions, major facility development projects, and/or capital investments. Karen and her team have extensive experience in evaluating and examining operational and financial plans to enable creditors and investors to make informed financing decisions.



Amanda Lyda, CPA

Senior Manager

Amanda Lyda is a collaborative problem-solver who utilizes dynamic financial modeling and project management to assist clients in reaching financial and operational goals. She is specialized in translating financial and other key performance indicators into understandable metrics and trends to inform decision-making. Amanda is an enthusiastic leader with strong focus on integrity and quality in all things.

APPENDIX



ABOUT **WIPFLI**

'Wipfli' is the brand name under which Wipfli LLP and Wipfli Advisory LLC and its respective subsidiary entities provide professional services. Wipfli LLP and Wipfli Advisory LLC (and its respective subsidiary entities) practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Wipfli LLP is a licensed independent CPA firm that provides attest services to its clients, and Wipfli Advisory LLC provides tax and business consulting services to its clients. Wipfli Advisory LLC and its subsidiary entities are not licensed CPA firms.

“Our experience with Wipfli was awesome. Whatever came up, the Wipfli team was always there, always super responsive and always had an answer or a workaround.”

Paige Oldham, CFO, Health Solutions

WHY WIPFLI

Growing since inception

From one man to more than 3,200 professionals — but still one firm.

In the early 1900s, Clarence J. Wipfli & Company was established in Wausau, Wisconsin. Clarence founded the company with a clear vision for bringing his values to his business. Today, more than 3,200 Wipfli team members with an unmatched breadth and depth of experience are trained to help individuals and businesses of all sizes (from small, family-owned companies to large, international businesses).

And while a lot has changed over the years, the deeply ingrained values passed down from our founders still remain an evident part of our business.

Partner involvement in your engagement

Achieving your goals requires an accounting team with more than just considerable industry-specific knowledge; it requires experience at the highest level. Our partners and executives are hands-on and actively involved in your engagement, lending their wealth of experience and helping ensure you enjoy continuity in our relationship and in the advice and service you receive.

Strategic, proactive and in it for the long term

We look behind the financial numbers to find opportunities that can make you more successful and profitable. Our multidisciplinary approach gives

us invaluable insights into how the right decisions can positively impact your financial performance, long-term growth, organizational development and operational effectiveness — all so your business can expand and reach its utmost potential.

The bench strength to serve you

You'll never need to "train" our people to do their jobs — our auditors, tax professionals and consultants are experienced managers, senior managers and partners. The depth and breadth of our resources can meet your complex needs, and our staff continuity helps minimize disruption to your organization, save you time and money and help ensure consistent service.

Wipfli works to attract and retain the most talented personnel in the industry. We make every effort to help ensure that you work with consistent team members year after year.

The know-how you need, when you need it

When you combine the resources of a large, experienced firm with local and reliable accessibility, you get an ideal business partner, available whenever you need us. As members of a leading tax, audit and business consulting firm, our professionals have developed the profound skills and knowledge you'd expect in a top-performing company. And with local offices, we're also your community neighbors, working by your side to help implement solutions and support your success.

Wipfli today

54,000+

clients

271

partners

3,262

associates

\$612M

revenue in FY 2025

OUR CULTURE

Commitment to the community

We're passionate about making a difference. On our annual Community Day, we close every Wipfli office across the U.S. so that hundreds of our associates and partners can volunteer in their communities. Our annual impact is over 5,400 hours of service to dozens of organizations.

Wipfli's pledge to diversity, equity and inclusion

We believe in a workplace — and a world — where everyone feels included and diversity is embraced. We are respectful of each individual and the unique strengths and contributions each brings.

We encourage diversity of thought because we know that the more diverse the voices are, the stronger we are.

We cultivate a culture and environment where our employees can bring their full self to work, and we represent the diversity of the communities we serve, our clients and the country. We are firmly committed to our DEI journey and take pride in what we have achieved so far.

To elevate under-represented voices at Wipfli, we have four business resource groups:



Wipfli Pride

Wipfli Pride's vision is to aspire to be the most LGBTQ+ friendly firm in the country, where allyship and belonging is the standard.



Women of Wipfli's purpose is to cultivate an environment where women have an equitable opportunity to achieve their goals and find their version of success.



Wipfli Embrace

The mission of Embrace, Wipfli's alliance to amplify multiculturalism, is to support our current diverse, underrepresented associates and to increase the firm's opportunity to attract, engage, nurture and retain multicultural associates.



Wipfli Valor

The mission of Valor is to support veterans, active military and their families.

Our commitment

59%

of Wipfli associates are involved in BRGs

\$670K

donated to DEI initiatives and scholarships

9

diversity, equity and inclusion partnerships with national organizations

HEALTHCARE SERVICES AND SOLUTIONS

Our specialized team of healthcare professionals thoroughly understands the pressures placed on your leadership team, and we've built proven solutions designed for healthcare providers like you. We have experience providing a range of services to healthcare entities.

Tax: Navigate tax regulations along with the potential exemption, reporting and compliance concerns unique to healthcare. Our knowledgeable tax team goes beyond the basics to deliver actionable insights and strategy that help you **build financial confidence.**

Audit and assurance: We can help you choose the right audit and equip you with the information you need to **strengthen compliance** and **improve operations.**

Digital: Use the latest healthcare technology to unlock growth and greater efficiency. With our digital services, we help you navigate your digital strategy and execution so that you can **increase productivity** and **improve care.**

Organizational performance: Create an efficient, agile organization with Wipfli's organizational performance services. We provide you with the strategy and operations support you need to **transform the way you allocate resources** and **stay future-ready.** We also offer leadership development to help you **deepen your bench strength** and create high-performing teams.

Outsourcing: Master your back-office challenges so that you can **focus on care delivery.** We add knowledge and experience to your teams in key areas such as talent, finance, information security and technology.

HEALTHCARE CONSULTING

Reimbursement services

Navigate Medicare and Medicaid reporting rules so that you can file for the appropriate rate and **stay in compliance.**

We provide the following:

- Annual Medicare/Medicaid cost report preparation
- Coding and compliance
- Disproportionate share reimbursement
- Licensing and Medicare/Medicaid certification/enrollment
- Medicare/Medicaid appeals
- Medicare/Medi-Cal preparation, review, appeals and rate-setting
- On-site reimbursement staffing
- Payment projections for regulatory changes
- Payor contract audits and compliance
- Provider-based applications
- Rural health clinic/FQHC rate-setting and change-in-scope rate change reports

Revenue cycle management

Understand your cash flow and improve your processes so that you **achieve greater financial stability.**

We can support your organization with:

- Revenue cycle process assessment
- Coding audits
- Outpatient coding
- Compliance
- Strategic pricing reviews
- Third-party payor contracting
- Denials management

Capital planning

Be strategic in the way you analyze, optimize and implement capital and facility planning.

We can provide:

- Feasibility studies
- Functional and space program design
- Market assessment and demand forecasting
- Physician demand planning
- Valuations and transactions

Strategic planning

Meet regulatory requirements for strategic planning and **stay future-ready.**

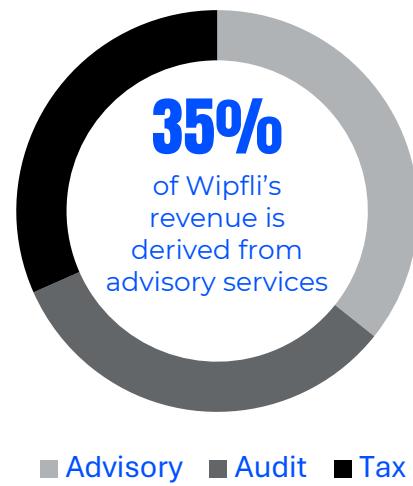
We can perform a gap analysis to help you understand how you can get from your current state to your desired future state. Our data-based strategy solutions are actionable, providing you with clear next steps and support to help you navigate the risks and challenges you may face with implementation.

THE PERSPECTIVE TO UNLOCK YOUR POTENTIAL

At Wipfli, our continuous curiosity leads to holistic solutions for our clients. We have more than 3,200 employees who can provide an array of services with the following benefits:

- Healthier profits
- Faster speed-to-market execution
- Better client experiences
- Enhanced service innovation
- Increased efficiencies and processes
- Energized culture and engaged talent
- Stronger team orientation
- Deeper sense of meaning and purpose

Service breakdown



A one-stop shop to help validate, protect and grow your business

Digital

Unlock the real impact of technology to achieve deeper engagements, enhanced efficiencies, secure systems and actionable data.

Outsourcing

Stay lean and scale smart with traditional and innovative C-suite outsourcing solutions.

Organizational performance

Align and elevate your strategy, operations and people to thrive in a fast-paced, dynamic marketplace.

Risk advisory

Manage your risk, protect against threats and stay compliant while enhancing the value and resiliency of your organization.

Assurance

Get tailored audit, assurance and accounting solutions — and actionable insights — crafted specifically for your industry.

Tax

Minimize your tax exposure and maximize your cash flow on an international, national, state or local level.

M&A transaction advisory

Maximize value at every stage of your M&A deal with proactive pre-transaction strategies and post-transaction integration.

Private client services

Cut through the complexities of personal and business finances to achieve your financial goals.

YOUR NEXT STEP

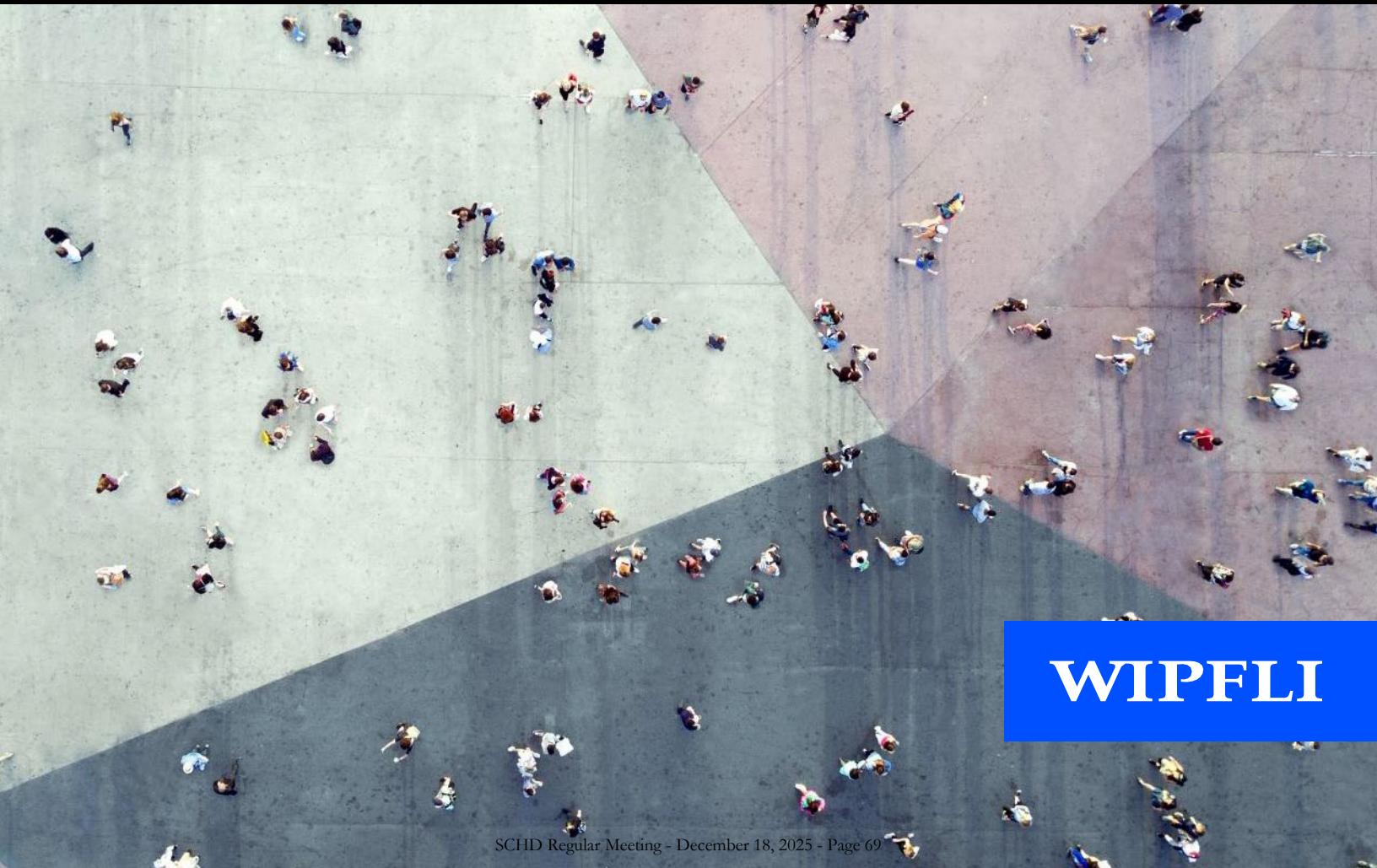
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Partner

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From leveraging new technologies to strengthening financial resilience, we help healthcare providers find clarity and confidence in a challenging landscape. Visit wipfli.com/healthcare.



Perspective changes everything.

WIPFLI



Chief Executive Officer Report

To: Southern Coos Health District Board of Directors
From: Raymond T. Hino, MPA, FACHE, CEO
Re: CEO Report for SCHD Board of Directors, December 2025

Providers:

- As a part of our Senior Life Solutions program, we have onboarded a Psychiatrist, whose name is Amanda Stumpf, DO. Dr. Stumpf will be remote and conducting all of her psychiatric evaluations using telehealth technology.

Adapt Integrated Health Care FQHC (formerly Coast Community Health Center):

- Last month I reported that we would be setting up meetings for our general surgeon, Dr. Brett Schulte and our Senior Life Solutions team to meet with the primary care providers at Adapt Integrated Health Care. Those meetings took place last week on Thursday, December 11 and went extremely well. The Adapt providers were happy to hear about new clinical services becoming available in Bandon, and many initial referrals have begun to happen.

Senior Life Solutions:

- In addition to the meetings that took place at Adapt Integrated Health Care last week, the Senior Life Solutions team (Kristen Crusoe and Raquel Petersen) also met with the management team at Pacific View Assisted Living on December 4. It is great to hear that there is so much interest and a need for services in Bandon and Southern Coos County.
- The planned start date for Senior Life Solutions at SCHHC is December 15, 2025.

Master Facility Planning Process

- As reported last month, we are now at a place in the project where we need to commit to a financial analysis of our current operations and our ability to pay for the expansion and possibly new construction of facilities for SCHHC. I have a separate agenda item on our Board agenda this month, to speak specifically about the cost of the financial analysis and management's proposal to engage the services of a financial consulting firm to complete this project.
- We are once again extremely appreciative and grateful to the Bandon Dunes Charitable Foundation for their generous support of our Master Facility Planning Project. The Bandon Dunes Charitable Foundation agreed earlier this month to approve our funding request for an additional \$150,000 to pay for the financial analysis, debt capacity study, creation of a financial package for a potential United States Department of Agriculture funding, and evaluation of potential funding mechanisms, such as charitable giving, public support and financing of a project.

Epic Electronic Health Record System

- In November we were notified by Advanced Health that our mid-year distribution from Advanced Health is \$74,506.65. The reason that this is very good news is that last year we received only \$2,623.10 for our mid-year distribution. That is an increase of \$71,883.55 from last year. The explanation that I received from our Controller, Brenda Sund, is that this is likely due to our conversion to Epic and improved capture of Oregon Health Plan activity and charges by providers in our ED and clinic. This is the first of two (2) Risk Pool distributions that we will receive this year, so perhaps there will be more good news about increased payments from Advanced Health later in this fiscal year.

Federal/State Funding – Rural Health Transformation Program Funds

- The Oregon Health Authority requested that hospitals and facilities that are intending to apply for funding through the new Rural Health Transformation Program complete a short survey earlier this month to inform the State of what potential requests will be coming in. Each hospital was limited to two (2) requests. My first request was for funding to create a network of hospitals, serving the Southern Oregon Coast, where the hospitals would work together to serve all of our communities with services that would be shared by the hospitals. I did not include any details, since this was a short survey of potential uses of the funds. My second request was for funding to assist SCHHC with our strategic planning project to achieve Level IV Trauma Center designation in 2026. I requested funds to help with hiring additional staff, as well as costs that we will incur to implement this new service.
- I have been informed by the Hospital Association of Oregon that an announcement on the process for formally applying for the funds will be coming out at any time. Possibly as soon as this week.

SCHHC Employees of the Year:

- Congratulations to our 2025 Southern Coos Hospital & Health Center Employees of the Year. They are:
 - Brandie Guzman, Medical Lab Assistant III, Laboratory – Clinical Employee of the Year
 - Kassandra Keller, Assistant Manager, SCHHC Clinic – Non-Clinical Employee of the Year

National Award:

- We were notified in November that Southern Coos Hospital & Health Center has been awarded a 2025 Performance Leadership Award, by the Chartis Center for Rural Health. Chartis is a nationally known organization that routinely ranks critical access hospitals in the United States. Chartis is best known for the creation of the Top 100 Critical Access Hospital in the United States Award each year.
- Southern Coos Hospital & Health Center was one of 13 Oregon hospitals to be recognized this year by Chartis, and we are 1 of only 2 hospitals in Oregon that are recognized this year for Quality. The other Oregon hospital to be recognized for Quality was St. Alphonsus Medical Center in Baker City, OR.



Chief Medical Officer Report

To: Southern Coos Health District Board of Directors
From: Alden Forrester, MD, Chief Medical Officer
Re: CMO Report for SCHD Board of Directors, December 2025

Statement of Gratitude:

The recent press is full of news stories related to hospitals and health systems cutting services or even ceasing operations entirely. I am grateful and count it a privilege to work for a healthcare organization that continues to look toward judicious expansion of the services we offer to our community. In a country and state of expanding healthcare deserts, we continue to be an oasis.

Surgical Services Update:

Multiple general surgery cases including endoscopy/colonoscopy procedures were performed this month. Some teething problems with pre-authorizations and scheduling were identified last month and the surgery department as well as other departments have worked hard to solve them.

It was foreseen that there would be problems getting general surgery back up and running that would not become apparent until we started trying to schedule live cases, which is one of the main reasons why we adopted our current strategy of starting slow.

Over the next few months as surgery volumes stabilize we will perform analysis to see if it makes sense to recommend expanding general surgery beyond the current 1 week per month format.

Geriatric Psychiatry Update:

By the time you read this, the Senior Life Solutions program will have seen its first clients. Temporary quarters are in hospital room 130 while the new clinic spaces are completed in the former business office building.

As of this writing, we are still looking to hire a full-time counsellor. Other Senior Life Solutions counsellors are temporarily filling in.

Preview of Coming Attractions:

There was no medical staff meeting this month as medical staff traditionally do not meet in December. Next month will be a busy one as we expect 10 provider credentialing/recredentialing applications to be submitted to the board for review and hopefully approval.

Also, our Medical Staff Bylaws are now very much a living document and changes/clarifications related to the Peer Review process will likely come before the Board next month for review and hopefully approval.



Retail Pharmacy Report

To: Southern Coos Health District Board of Directors
From: Alden Forrester, MD, Executive for Pharmacy Services
Re: Retail Pharmacy Report for SCHD Board of Directors, December 2025

Retail Pharmacy Volume

1943 prescriptions were filled by our retail pharmacy in the month of November. This is a slight decrease from 1955 fills in October. However, 1438 of those were new prescriptions (not refills) indicating continued growth potential. Promotional efforts continue to increase our monthly fill numbers. We also are exploring new revenue streams for our retail pharmacy in addition to our current prescription services.

Financial Statement for September:

The Net Change in Position of negative \$36,142 is better than last month primarily reflecting decreased costs in November. This number does not reflect 340b drug acquisition cost savings as the accounting for that is complex and we continue to work with our finance team regarding the most appropriate way to account for these savings on the pharmacy financial report.

Please see Profit and Loss statement in Appendix A below for additional information (Thank you again to Jenny Pearcy for providing this data).

Appendix A

Southern Coos Health District
PHARMACY-RETAIL (OP)

Southern Coos Hospital & Health Center Profit & Loss Statement

As of November 30, 2025

	Month To Date 11/30/2025				07/01/2025 Through 11/30/2025			
	Actual	Operating Budget	Actual minus budget	Budget variance	Actual	Operating Budget	Actual minus budget	Budget variance
Total Patient Revenue								
Outpatient Revenue								
3009 - OTHER PATIENT REVENUE		49,660	(49,660)	(100.0) %		153,495	(153,495)	(100.00)
Outpatient Revenue		49,660	(49,660)	(100.0) %		153,495	(153,495)	(100.00)
Total Patient Revenue		49,660	(49,660)	(100.0) %		153,495	(153,495)	(100.00)
Total Deductions	345,527	-	345,527	100.0 %	1,455,815	-	1,455,815	100.00
Net Patient Revenue	(345,527)	49,660	(395,187)	(795.8) %	(1,455,815)	153,495	(1,609,310)	(1,048.44)
Other Operating Revenue	476,226	-	476,226	100.0 %	2,017,273	-	2,017,273	100.00
Total Operating Revenue	130,699	49,660	81,039	163.2 %	561,458	153,495	407,963	265.78
Total Operating Expenses								
Total Labor Expenses								
Salaries & Wages	35,740	40,446	(4,706)	(11.6) %	155,224	199,254	(44,030)	(22.09)
Benefits	6,098	7,974	(1,876)	(23.5) %	24,181	40,666	(16,485)	(40.53)
Total Labor Expenses	41,838	48,420	(6,582)	(13.6) %	179,405	239,920	(60,515)	(25.22)
Purchased Services								
4500 - PURCHASED SERVICES	279	-	279	100.0 %	12,106	-	12,106	100.00
Purchased Services	279	-	279	100.0 %	12,106	-	12,106	100.00
Drugs & Pharmaceuticals								
4204 - DRUGS	118,342	27,618	90,724	328.5 %	498,910	138,092	360,818	261.28
Drugs & Pharmaceuticals	118,342	27,618	90,724	328.5 %	498,910	138,092	360,818	261.28
Medical Supplies								
4202 - NONBILLABLE SUPPLIES - MEDICAL	475	-	475	100.0 %	2,621	-	2,621	100.00
Medical Supplies	475	-	475	100.0 %	2,621	-	2,621	100.00
Other Supplies								
4301 - OFFICE SUPPLIES	(25)	-	(26)	100.0 %	2,744	-	2,744	100.00
4398 - MINOR EQUIPMENT	-	-	-	-	2,145	-	2,145	100.00
Other Supplies	(25)	-	(26)	100.0 %	4,889	-	4,889	100.00
Other Expenses								
4302 - POSTAGE & FREIGHT	9	-	10	100.0 %	846	-	846	100.00
4501 - MARKETING - ALLOWABLE (MCR)	-	1,667	(1,667)	(100.0) %	-	8,334	(8,334)	(100.00)
4502 - MARKETING - NON ALLOWABLE	1,904	-	1,904	100.0 %	2,784	-	2,784	100.00
4504 - PRINTING & COPYING	-	-	-	-	218	-	219	100.00
4702 - LICENSING & GOVERNMENT FEES	-	840	(840)	(100.0) %	50	4,200	(4,150)	(98.80)
4703 - DUES & SUBSCRIPTIONS	1,624	-	1,624	100.0 %	6,048	-	6,047	100.00
4798 - BANK & COLLECTION FEES	659	-	659	100.0 %	2,422	-	2,422	100.00
Other Expenses	4,196	2,507	1,690	67.4 %	12,368	12,534	(166)	(1.32)
Utilities								
4404 - ELECTRICITY	-	3,773	(3,773)	(100.0) %	-	18,865	(18,865)	(100.00)
Utilities	-	3,773	(3,773)	(100.0) %	-	18,865	(18,865)	(100.00)
Depreciation & Amortization								
6162 - DEPRECIATION - MAJOR MOVEABLE EQUIPMENT	410	-	410	100.0 %	2,049	-	2,050	100.00
6152 - DEPRECIATION - BUILDING - CLINIC	1,326	-	1,326	100.0 %	6,630	-	6,629	100.00
Depreciation & Amortization	1,736	-	1,736	100.0 %	8,679	-	8,679	100.00
Total Operating Expenses	166,841	82,318	84,523	102.7 %	718,978	409,411	309,567	75.61
Operating Income / (Loss)	(36,142)	(32,658)	(3,484)	10.7 %	(157,520)	(255,916)	98,396	(38.44)
Change In Net Position	(36,142)	(32,658)	(3,484)	10.7 %	(157,520)	(255,916)	98,396	(38.44)



Chief Nursing Officer Report

To: Southern Coos Health District Board of Directors and Southern Coos Management

From: Cori Valet, RN, BSN, Chief Nursing Officer

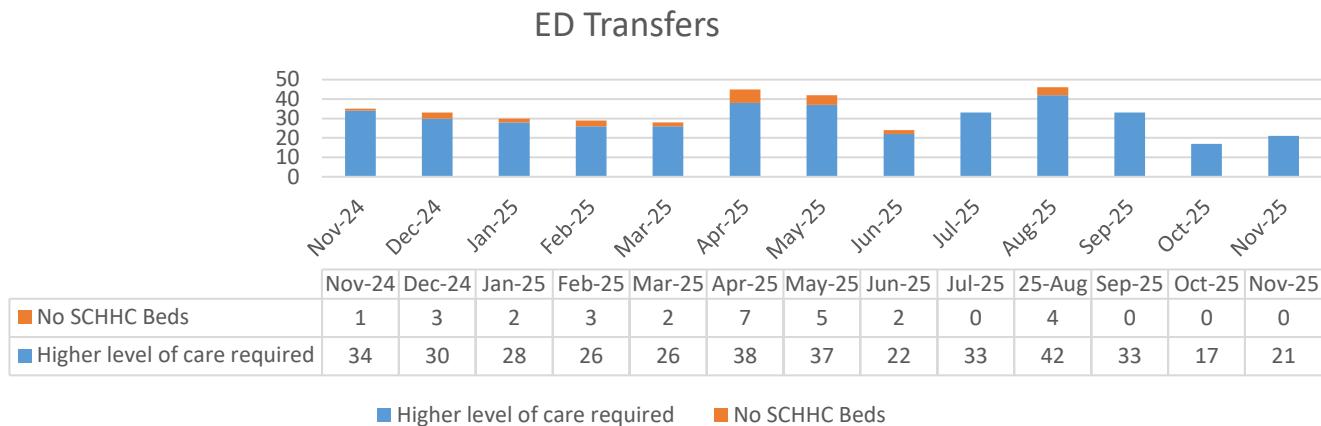
Re: CNO Report for SCHD Board of Directors Meeting – December 2025

Clinical Department Staffing –

- Medical-Surgical department – Six (6) full time nurse positions vacant. Two (2) full time CNA positions vacant. Two (2) full-time nurses out due to medical reasons. Vacancies filled with per diem nurses and four (4) full time contract nurses.
 - Deficiency of 2.83 FTE shown in the FTE table is due delay in hiring 2 additional tele-techs for noc shift. Deficiency also reflects the staffing flex due to low census on the inpatient unit. November showed 351.48 hours of stand-by time (equal to 29.29 shifts), which would have been hours worked if census required it.
- Emergency department – No changes in the month of November, however a new full time night shift RN has been recruited and is scheduled to begin 12/15/2025. This will leave only one full time resource nurse vacancy in the Emergency Department.
 - Deficiency of 1.06 FTE shown in the FTE table is a due to vacant resource nurse shifts.
- Laboratory department – Lab manager Tonya Sotelo scheduled to attend new employee orientation 12/15/2025. One (1) full time Medical Lab Scientist position vacant. Three (3) contract MLS/MLTs in place in November. One contract concluded mid-November.
 - FTE variance of 3.73 due to 1) need to optimize EPIC workflows in lab, 2) ongoing staffing contract periods, and 3) the re-hire of an MLT to who's vacancy was covered by a contract. This variance is welcomed due to the lab manager vacancy and new manager orientation anticipated in December/January.
- Surgical department – No changes from prior month. One (1) circulating registered nurse position remains vacant. Recruitment efforts will be extended when surgical volumes indicate need.
 - FTEs below expectations (-2.86 FTE) due to limited surgical volumes.
- Medical Imaging – No changes from prior month. One (1) full time CT/XR technologist positions remain open. One (1) technologist contract utilized in November.
 - Deficiency of 3.78 shown in the FTE table was due to the delay in hiring an additional US technologist, Mammography technologist, and CT/XR technologist for surgical services until volumes indicate the need.
- Respiratory therapy – One (1) full time respiratory therapist (RT) position vacant in November. One (1) contract RT utilized to fill the need.
 - Deficiency of 1.48 FTE shown in the FTE table due to leave of absence and scheduled vacation.
- Case management – No changes from prior month, fully staffed.

	November 2025 FTE				
	SCH Actual	Contract Actual	Actual Total	Budget	Diff
Med Surg	24.99	4.13	29.12	31.95	-2.83
Manager	1	0	1	1	0
CH RN	3.75	0	3.75	3.85	-0.1
RN	9.93	4.13	14.06	12	2.06
LPN	0.41	0	0.41	2.45	-2.04
CNA	8.56	0	8.56	8.65	-0.09
TeleTech	1.34	0	1.34	4	-2.66
Emergency Dept	13.2	0.92	14.12	15.18	-1.06
Manager	1	0	1	1	0
RN	8.44	0.92	9.36	8.78	0.58
LPN	2.84	0	2.84	3.6	-0.76
CNA/US	0.92	0	0.92	1.8	-0.88
Laboratory	10.9	2.24	13.14	9.41	3.73
Manager	0	0	0	1	-1
MLS	2.08	0	2.08	0.37	1.71
MLT	1.85	2.24	4.09	3.12	0.97
Lab Assist I	5.04	0	5.04	2.38	2.66
Lab Assist II	1.08	0	1.08	1.47	-0.39
Lab Assist III	0.85	0	0.85	1.07	-0.22
Surgical Dept	4.94	0	4.94	7.8	-2.86
Manager	1	0	1	1	0
Surgical RN	1.36	0	1.36	3	-1.64
Sterile processor	0.65	0	0.65	1	-0.35
Surgical Tech	0.91	0	0.91	2	-1.09
Housekeeper	1.02	0	1.02	0.8	0.22
Medical Imaging	9.58	1.03	10.61	14.39	-3.78
Manager	1	0	1	1	0
Radiology Tech	3.02	1.03	4.05	8.03	-3.98
Rad Tech I	2.78	0	2.78	0.7	2.08
Ultrasound	1.46	0	1.46	2.66	-1.2
MI Coordinator	0.66	0	0.66	1	-0.34
MI Admin Assist	0.66	0	0.66	1	-0.34
Respiratory Therapy	4.94	0.89	5.83	7.31	-1.48
Manager	1	0	1	1	0
RT	3.94	0.89	4.83	6.31	-1.48
Swing Bed	1.47	0	1.47	1.65	-0.18
Case manager	1.47	0	1.47	1.65	-0.18
Totals	70.02	9.21	79.23	87.69	-8.46
% of FTE	88%	12%			

ED Transfer Statistics –



- November 2025 Transfers – Total Transfers = 21. All transfers required higher level of care and/or services not offered at SCHHC.
 - Cardiology – 6
 - Pulmonology - 0
 - Surgical Services – 7
 - Obstetrical – 1
 - Intensive care – 4
 - Urology – 1
 - Psychiatric evaluation - 0
 - Dialysis - 0
 - Pediatric – 0
 - Orthopedics - 1
 - Hematology/Platelets – 0
 - Gastroenterology – 1
 - Interventional Radiology - 0

Hospital Skills Day – December 9 & 11 –

Newly expanded Hospital Skills Day extends to all staff, all departments, at SCHHC. This skills event has historically included subjects applicable to only nursing departments. At this December event, we included subjects presented by health information management, clinical informatics, revenue cycle, patient services, quality, and infection prevention/employee health.

Subjects included:

- Alcohol withdrawal: CIWA protocol
- Rapid sequence intubation (RSI)
- Nursing intervention and management
- Chest tube insertion, setup, and drainage
- High alert medications and management: Insulin and heparin.
- Central line maintenance, flushing, and dressing changes
- Emergency birth/delivery-precipitous labor
- Advanced Directives
- New Stat Strip Glucometer Training
- Registration forms
- N-95 FIT Testing
- Quality and Patient Safety

Surgical Services –

Endoscopy services have officially resumed at SCH&HC! Feedback has been received by patients as well as surgical staff members of how pleasant their experiences have been so far. Dr. Schulte, specifically, has been given praises by the entire surgical team for his exceptional communication, patience, and professionalism.

FY 2025-2026	Pain	Surgical Cases (Gen)	Endoscopy	Podiatry
July	18	0	0	0
August	0	0	0	0
September	14	0	0	0
October	8	0	0	0
November	7	1	0	0
December	0	1	4	0
January				
February				
March				
April				
May				
June				



Chief Financial Officer Report

To: Board of Directors and Southern Coos Management
From: Cameron Marlowe, Interim CFO
Re: CFO Report for Board of Directors Meeting – December 2025

November 2025 Department Achievements/Activities

Finance & Accounting Update:

- Brenda, Jenny, Colene and their teams continued to pull the necessary information for our auditors and cost report preparers (CLA with both projects).

Engineering / EVS Update:

- Jason and his team have been busy with all the moving and workspace prepping going on at the old business office building as well as the IT main area. There are a lot of people affected by this move (I'm going to guess around 30 or so employees when you take into account the 2nd street, old business office building, and the IT area).
- The facilities department made some safety enhancements to the 2nd street building by doing work on the front door, posting additional signs, and taking some other measures as well.

Materials Management / Supply Chain Update:

- No updates at this time. Will give some updates regarding potential partnerships with group purchasing organizations and aggregate purchasing groups in next month's update that are occurring this month.

Revenue Cycle Update:

- No updates above and beyond what was included in Colene's update.

Other Items:

- None at this time.



Chief Information Officer Report

To: Board of Directors and Southern Coos Management
From: Scott McEachern, CIO
Re: CIO Report for Board of Directors Meeting – December 2025

Data Governance Committee

In the past month, I held the inaugural meeting of the new Data Governance Committee. The purpose of the Data Governance Committee is to ensure that SCHHC's data assets are accurate, secure, accessible, and strategically used to improve patient care, operational efficiency, regulatory compliance, and financial performance. We will incorporate two existing committees into the Data Governance Committee: the AI Council and the Forms Committee. A sub-committee is working on a charter for the Data Governance Committee as well as a set of goals and objectives.

Providence Community Connect Leadership Council

Recently, the VP of Providence's Community Connect Program invited me to co-chair a new Providence committee called the Community Connect Leadership Council (CCLC). I am honored to serve on this committee and advocate for the needs of rural critical access hospitals part of the Providence Community Connect program. The CCLC will foster collaboration among leaders of Providence Community Connect (CC) partner sites, the Community Connect team and Providence Leadership to guide program direction, strengthen partnerships and enhance the delivery of care to vulnerable populations served by Providence and Community Connect partner sites. The CCLC will maintain a positive and productive environment with the goal of enhancing a robust Community Connect program within the framework of Providence Epic.

Projects Report

Business Office Conversion to Clinic Space

Completion of the project is delayed until at least mid-January. The reason for the delay is that one of our important vendors was backlogged due to the holidays and wasn't able to schedule installation of fire safety equipment until the first week of January.

Estimated date for occupancy: January 31, 2026 (updated from December 5, 2025)

Bandon Shopping Center office space

The landlord will have completed interior improvements on December 15th. Reese Electric will begin work on December 15th. Partitions and cubicles will be delivered on December 22nd.

Estimated occupancy date: week of December 29, 2025 (updated from December 8th)

IS Remodel

SCHHC received the new modular walls for the IS space remodel on November 21. Over the past two weeks, IS and Engineering have been transitioning staff from the IS space to the conference room and other staff are remote. Flooring will be installed the week of December 15th. Engineering will then install the walls. Staff will then be moved back into the IS space.

Estimated completion date: December 31st (updated from November 30, 2025)

Interface EKGs with Epic

SCH is working with Providence to connect EKGs with Epic through a software called MUSE. This software is a GE product that is used by Providence to integrate EKGs and other biomedical devices with Epic.

Estimated completion date: February 28, 2026

Interfacing Glucose Monitors with Epic

The IS and CI teams are working with Nova Biomedical, Providence, and a company named Telcor, to install server for interfacing glucose monitors with Epic.

Estimated completion of interface: January 31, 2026

Radiology Data Conversion

SCH is working with Providence to connect radiology reports from studies conducted prior to the December 7, 2024 go-live with Epic. This project will link the prior studies to the patient chart in Epic, eliminating the need for providers to check two systems for past patient information.

Estimated completion date: April 30, 2026

Epic Video Client Roll-out

Providence is rolling out a new video client that is native to Epic. The new video system will be embedded in the Epic software program.

Estimated completion date: February 2026

Interface with Motion MD

This interface will allow SCHHC nursing staff to order durable medical equipment within the patient chart or through Epic. The current workflow is manual.

Estimated completion date: January 30, 2026

Americollect Implementation

SCHHC is switching debt collection services to AmeriCollect. Our former agency proved difficult to work with and had long lapses in communication.

Estimated Completion Date: February 2026

Credit Card Framework

This project is meant to implement a Providence-based point of sale solution. The new point of sale solution will integrate with Epic and eliminate the need for third-party point of sale software.

Estimated completion date: March 30, 2026

Echo Interface with NovaPacs

In an effort to streamline the Echo results directly into the patient chart in Epic, we are working with Providence to build an interface between the Echo modality and Epic.

Estimated completion date: May 2, 2026

Clinical Informatics Report

CI Tickets Summary

2025	August	September	October	November	December	Count
Closed	34	41	32	76	28	211
On Hold	1	0	3	5	5	14
Open	0	0	0	3	4	7
Count	35	41	35	84	37	232

High Priority Projects

- ❖ Implementation of Senior Life Solutions geriatric psychology program.
- ❖ Departmental Charge Capture Process:
 - Analyzing departmental charge capture workflows to standardize processes and improve charge entry efficiency.
- ❖ Anesthesia Workflow/Charging:
 - Reviewing and personalizing anesthesia workflows to optimize perioperative efficiency, accuracy, and patient safety.
- ❖ Laboratory Orders and Charge Configuration:
 - Evaluating charge routing errors within the laboratory workflow to prevent lost or incorrect charges, strengthen revenue integrity, and ensure accurate, compliant billing for lab services.
- ❖ Epic Build for Surgery Dept:
 - Customizing Epic workflows, Provider setup, and tools to support the clinical and operational needs of the Surgery Department.



Multi-Specialty Clinic Report

To: Southern Coos Health District Board of Directors and Southern Coos Management

From: David M Serle – Director Medical Group Operations

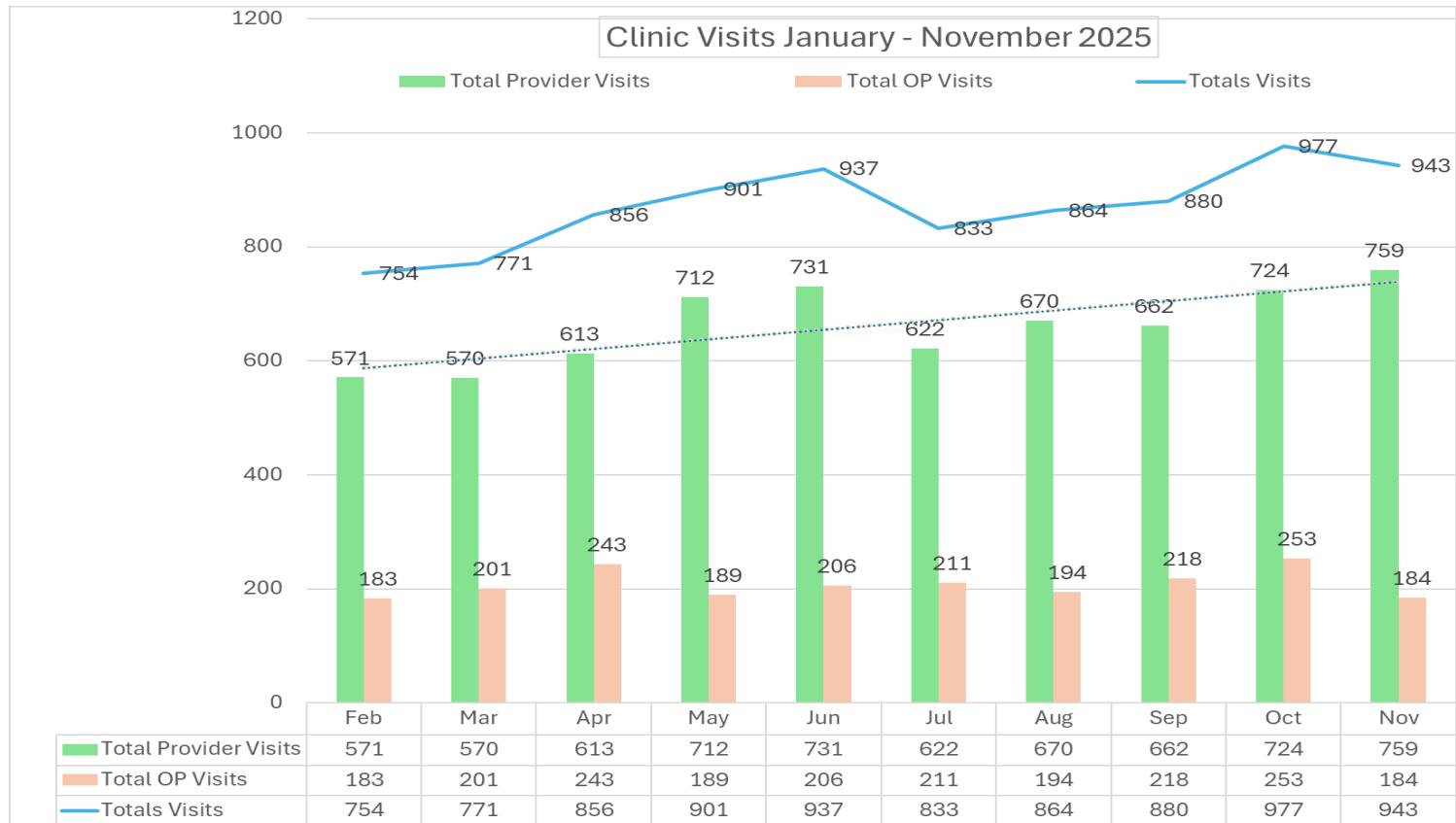
Re: Multi-Specialty Clinic Report for SCHD Board of Directors Meeting – December 2025

Clinic Operations - November 2025

Provider Recruiting/Onboarding: As of 12/12/25

- New Hire: Natalie Speck, MD, From Hood River Oregon
 - 3-year contract (working 3 days/wk.)
 - Start Date – Mid February 2026
- Dr. Brett Schulte (1 week/month)
 - December Surgeries – 5
 - December Consults - 21
 - January Appointments so far 5-consults and 3-post ops
 - January Surgeries Scheduled so far (8) and were opening a 2nd day

Clinic Volume YTD 2025



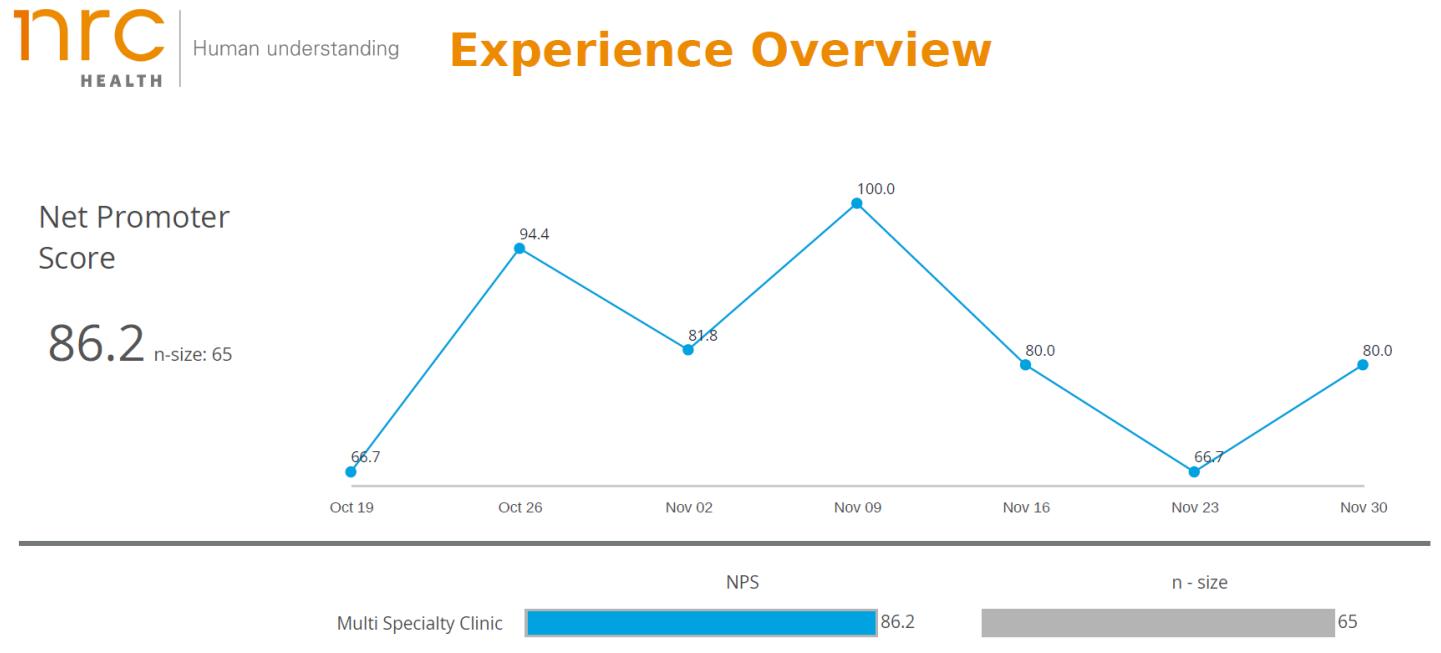
Clinic Visits By Provider

Provider	Days	Sched	Cancel	Show	Total	AVG	No Show	Cancel	Tele	HLTH	New	Previous Months					Projected
												July	August	September	October	November	
												December					
Bonnie Wong, DO	11	146	9	2	135	12.3	1%	6%	0	0	0	141	111	133	132	135	141
Paul Preslar, DO	18	82	7	1	74	4.1	1%	9%	5	1	1	56	78	84	87	74	87
Shane Matsui, LCSW	5	74	6	1	67	13.4	1%	8%	0	9	9	65	29	63	36	67	0
Victoria Schmelzer, CRNA	6	43	9	0	34	5.7	0%	21%	1	0	0	68	85	44	33	34	42
Tami Marriott, MD	9	129	5	1	123	13.0	1%	4%	4	9	9	101	162	127	159	123	136
Jennifer Webster, MD	7	68	5	2	61	8.7	3%	7%	0	0	0	48	43	56	37	61	51
Henry Holmes	16	168	11	3	154	9.6	2%	7%	0	5	5	52	24				
Veronica Simmonds, MD	14	104	9	3	92	6.6	3%	9%	0	28	28	91	138	86	130	154	33
Kim Bagby, FNP	2	19	0	0	19	8.3	0%	0%	0	0	0	69	107	92	101		
Felisha Miller, FNP												3	19				21
Brett Schulte																	
Total Provider Visits	89	833	61	13	759	8.5	2%	7%	10	52	52	622	670	662	724	759	612
Total Outpatient Services	19	198	8	6	184	9.7	3%	4%	0	0	0	211	194	218	253	184	208
Total Visits	108	1031	69	19	943	0.1	2%	7%	10	52	52	833	864	880	977	943	820

Clinic Visit Highlights:

- Provider visits are up 4.8% (+35) from the previous month
- Total visits are down 3.6% (-34) from the previous month (+97)
- Provider visits projected to go down 24% (147) for December
- Total visits projected to go down 15% (123) for the month of December

Patient Experience Overview (October 19th to December 12th 2025)



Patient Experience By Question (October 19th to December 12th 2025)



Human understanding

Benchmark | Question



Did You Know?

For the first time, we will be providing regular infusion treatments to two patients who have had kidney transplants, allowing them to avoid traveling outside of Bandon. One of these patients was previously driving as far north as the Portland area to receive treatment. Treatments will be administered every two weeks for five doses, followed by once every four weeks.



Human Resources Report

To: Southern Coos Health District Board of Directors
From: Stacy Nelson II, Director, Human Resources
Re: Report for SCHD Board of Directors, December 2025

Metrics

Compensation Surveys:

- Critical Access Hospitals - Completed July 2025
- Milliman/Salary.com - Completed October 2025

Employee Turnover:

- FY 2024 = 12.21%
- FY 2025 = 9.31%
- FY 2026 = 8.58% (7/1/25 - 9/30/25)
- FY 2026 = 90-Day New Employee Turnover = 17.8%

Employee Exit Interviews

- September = 3, October = 2, November = 2

Recruitment

- “Emotional Onboarding” - Quint Studer, Author, Former Healthcare Executive
- “The Ultimate Employee Onboarding Experience” - Jobvite

New Hires - November 2025

- Tonya Sotelo - Manager - Full Time - Laboratory
- Randi Vance - RN - Full Time - Emergency Department
- Joseph Madden - RN - Full Time - Emergency Department
- Raeann Herrmann - Cook - Full Time - Dietary Department
- Ashley Edgar - RN - Per Diem - Emergency Department
- Cambrea Bliven - CNA - Per Diem – Med/Surg Department

Open Positions Frozen - November 2025

- 1.0 FTE - HIM Specialist II
- 1.0 FTE - HIM Specialist II
- 1.0 FTE - Manager of Budgeting & Financial Analysis
- 1.0 FTE - IT Clinical Informatics Specialist

Activities/Events

- Employee Benefits
 - 2026 - The Partners Group
 - Open Enrollment - 12/4/25 to 12/19/25
- Thanksgiving Lunch and Dinner for SCHHC Employees

People

Quote of the Month - November 2025:

"I recently moved to Bandon, OR. I have used your healthcare services on a few occasions, and I have had wonderful experiences. I'm a retired MD, and I would like to work for Southern Coos Hospital. Would you please call me back?" - Voicemail left by Bandon, OR community member.

Employees of the Month - November 2025

- Clinical - Sri (Ayu) Mckenzie, CNA - Med/Surg Department

This employee adds a sweet personal touch to every patient encounter while providing top-notch care. As they are in the patient rooms, they tidy up and always leave their rooms organized and clean. They are careful to maintain a clean healthy environment for their patients to rest and heal in. They take care of the patients as if they are their own family. They are nice to work alongside. They respect patients' needs and tailor their care to them. They ask for help when it is needed and put patient safety first. They take pride in our community as they cover our patients with love and care. They are an asset to the community as they care for our members. They are thoughtful of the different departments they encounter, including EVS and the food aides. They exude professionalism in the care they give to the patient's privacy and well-being. They are always on task with the care they provide. The patients appreciate this employee's attention to personal detail (nominated by Sara Coleman).

- Non Clinical - Kiz Noble - Patient Access

This employee is an incredibly kind, compassionate, and dedicated team member who has been with us for 2 years. Throughout their time here, they have consistently demonstrated an exceptional work ethic and a genuine passion for helping others. They take great pride in their work and always go above and beyond to ensure that patients and colleagues feel supported, respected, and valued. Their warm personality and positive attitude brighten the workplace and make a real difference every single day. This employee embodies the values of our organization: care, professionalism, and teamwork, and is truly an asset to our team. I wholeheartedly believe they deserve to be recognized as Non-Clinical EOM for their outstanding commitment and the compassion they bring to everything they do (nominated by Makayla Hampton).



The Ultimate Onboarding Checklist

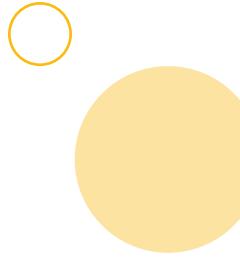
Introduction

Onboarding is a comprehensive approach designed to bring new employees into a company and get them acquainted with their new role in a way that goes far beyond simple orientation. Done right, onboarding helps new employees understand company goals, reach their full potential and get productive quickly.

Onboarding doesn't start and end with your employee's first day on the job. The first weeks and months on a job are critical in shaping how your new employee feels about their role and your company. The following checklist is designed to give you the tips and tools you need to deliver a smooth, successful—and fun!—onboarding experience.



Before Your Employee Starts



Make them feel welcome

Communicate how excited you are to have them join the team.

Help them feel “settled in” on their first day on the job.

Confirm their Schedule and Job Duties

Call employee:

- Confirm start date, time, place, parking, dress code, etc.
- Identify computer needs and requirements.
- Provide name of their onboarding buddy.
- If you have a new employee portal, then send it to them so that they can get a head start on onboarding tasks.
- Remind him/her to bring any relevant identification required to complete paperwork (Passport, Driver's License, etc.)
- Prepare employee's calendar for the first two weeks and add regularly scheduled team or staff meetings.
- Plan the employee's first project or assignment.



Help Them Get Socialized

- Send an email announcement to your employee's department/team. Include start date, employee's role, and bio. Copy the new employee, if appropriate.
- Select your new hire's buddy. Meet with them and provide suggestions and tips.
- Set up meetings with critical people for the employee's first few weeks.
- Arrange for lunch with team members and their buddy for the first day and during first week.
- Arrange for a building / company tour.



TIP

A successful buddy is a seasoned employee who understands your company's practices, culture, processes and systems. The right buddy is friendly, has high personal performance standards, a positive attitude and communicates well.

Set Up their Work Environment

- Put together a welcome packet that includes: job description, welcome letter, contact names and phone lists, building map, parking and transportation information, mission and values of the company, information on your department or functional group, etc. space with supplies.
- Order office or work area keys.
- Order business cards and name plate.
- Arrange for parking, if needed.
- Add employee to relevant email lists.
- Order technology equipment (computer, printer, tablet) and software and contact local IT team to set up the system in advance. Set up new employee email and arrange for access to common drives and roles/access to other internal systems.
- Arrange for phone installation, if applicable.

Training and Development

- Remind employee to sign up for an in-person New Employee Orientation session.
- Arrange pertinent trainings required for the job.

Your Employee's First Day

Make the employee feel welcomed

So they are prepared to start working. Help your employee understand the position and performance expectations.

Explain their Schedule, Job Duties, and Expectations

- Clarify the first week's schedule and confirm required and/or recommended training.
- Provide an overview of the functional area: its purpose, organizational structure, and goals.
- Review job description, outline of duties, and expectations. Describe how employee's job fits in the department and how it contributes to the larger organization.
- Explain policies and procedures, including work hours, flexible work policies, overtime, use of vacation and sick time, holidays, etc.



TIP

Provide your new employee with a welcome gift, such as flowers, chocolates or a small package of company-branded items.

Help them Get Socialized

- Greet the employee on the first day.
- Introduce employee to others in the workplace, including his/her buddy.
- Take employee out to lunch or make sure that his/her buddy or team takes him/her out to lunch.

Work Environment and Technology

- Give employee key(s) and building access card and take them on a building tour.
- Remind employee to complete tasks on the new hire portal and fill out HR and benefits paperwork.
- Photocopy required IDs to keep on file and to complete state and local paperwork.
- Provide department or building-specific safety and emergency information.
- Explain how to get additional supplies.
- Provide information on setting up voicemail and computer.

Your Employee's First Week

Help your new employee

So they understand internal processes and performance expectations and feel settled into the new work environment.

Explain Schedule, Job Duties, and Expectations

- Debrief with employee after she/he attends initial meetings and training, and begins work on initial assignment.
Touch base quickly a few times throughout the week.
- Explain the annual performance review and goal-setting process.

Help them Get Socialized

- Consider hosting a special breakfast or snack to help your new employee meet the team on an informal basis.
- Invite the employee to do a short "about me" presentation at your next team or staff meeting.

Work Environment and Technology

- Ensure your employee has fully functioning computer and systems access and understands how to use them.



Your Employee's First Month

Outcomes

Help your employee feel settled into their position and continue to develop, learn about the organization, and build relationships.

Confirm Schedule, Job Duties, and Expectations

- Conduct regularly occurring one-on-one meetings.
- Elicit feedback from the employee and be available to answer questions.
- Discuss performance and professional development goals.

Help them Get Socialized

- Continue introducing employee to key people and bring him/her to relevant events.
- Meet with employee and buddy to review the first weeks and answer questions.
- Have employee "shadow" supervisor at meetings to get exposure to others and learn more about the department and organization.

Training and Development

- Ensure employee has attended Human Resources New Employee Orientation.
- Ensure employee is signed up for any necessary training.

Conclusion

Did you know that 69% of employees are more likely to stay with a company for three years if they experienced great onboarding? Clearly, successful onboarding is key to engaging and retaining top talent. With this checklist you now have all the tools to create a comprehensive and thoughtful onboarding program will ensure your perfect candidate turns into a great employee.

Ready to learn how to onboard new hires faster and retain them longer?

Jobvite ATS includes a native onboarding system that makes the process easy, efficient, and paperless. As soon as the offer is accepted, smoothly transition new hires into productive employees with a centralized onboarding portal that tracks and manages new hire task and form completions. Learn more at jobvite.com.

CONTACT US TODAY



69%

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About Jobvite

Jobvite is leading the next wave of talent acquisition innovation with a candidate-centric recruiting model that helps companies engage candidates with meaningful experiences at the right time, in the right way, from first look to first day. The Jobvite Talent Acquisition Suite weaves together automation and intelligence in order to increase recruiting speed, quality, and cost-effectiveness. Jobvite is proud to serve thousands of customers across a wide range of industries including Ingram Micro, Exelon, and Premise Health.

JOBVITE





Southern Coos Health Foundation Report

To: Southern Coos Health District Board of Directors and Southern Coos Health Foundation

From: Alix McGinley, Executive Director, SCHF

Re: SCH Foundation Report for SCHD/SCHF Board of Directors, December 2025

We are pleased to announce that our new donor database, Donor Perfect, is fully operational, enhancing the efficiency and effectiveness of our fundraising campaigns. This system allows us to accept monthly gifts and a variety of payment options, making it easier for our donors to contribute.

CURRENT CAMPAIGNS

Giving Tuesday SCHHC Family Edition

On December 2nd, the Southern Coos Health Foundation (SCHF) hosted our inaugural employee giving campaign. The event offered employees a free lunch, a hot cocoa bar, and a fun selfie station available for both day and evening shifts. To encourage participation, we provided various incentives, including keychains for attendees, “You Make a Difference” puzzle piece pins and lanyards for all donors, and a limited-edition campaign ¼ zip sweatshirt for those donating \$50 or more per month. To date, we have raised a total of \$3,598 in contributions and pledges. This successful event marks just the beginning, with the program continuing throughout the year.

2025 End of Year/Annual Giving

Our end-of-year campaign includes a holiday letter and card sent to last year's EOY donors, information was also included in patient billing for December, and to all 71 Pacific View residents. Additionally, we have initiated a weekly email campaign via Donor Perfect and Constant Contact, and social media promotions led by Amy Moss Strong. As of now, we have raised just under \$1,000, with donations arriving almost daily.

Gift Shop/Volunteer

Tina Gulseth and Steve Reber successfully identified and rectified an error in BPOZ (POS for Gift Shop) that had been causing issues with unrecognized revenue reporting. It is important to note that actual revenue remained unaffected.

We recently hosted a Volunteer Holiday Luncheon, where Tina prepared beautiful gift bags for all attendees, fostering a sense of appreciation and community among our volunteers. Looking ahead, we are actively working on the Call to Volunteers for the first quarter of 2026, which aligns with our Strategic Plan to expand the volunteer program. This initiative will be crucial in enhancing our operational capacity and community engagement.

Upcoming in 2026-

Capital Campaign

1Q26 Volunteer round-up

1Q26 23rd Annual Women's Health Day (March 7th)

Grant Submission- Our grant submission to the Bandon Dunes Charitable Foundation was granted. We have been awarded \$150,000 for Phase II of the Master Facilities Plan, which includes funding for the Feasibility Study and the Capital Campaign.



To: Board of Directors and Southern Coos Management
From: Cameron Marlowe, Interim CFO
RE: November 2025 Month End Financial Results - Presented December 2025

Revenue Performance:

- **Gross Revenue:** \$4.5M for November, falling short of the \$5.0M budget, but exceeding the same month last year by \$300K. Outpatient volumes fell short of budget by \$290K and swing bed revenue fell \$222K below budget.

Revenue Deductions:

- **Total Deductions:** \$1.9M (42.0 % of gross), down from 45.7% in October.
- **Patient A/R:** Decreased slightly to \$8.5M, with \$2.2M over 120 days. This includes \$581K in legacy CPSI balances, which is fully reserved.
- **Contractuals:** Actual contractual deductions were 32.6% of revenue (vs. 34.6% in October). Charity care totaled \$35K, with \$9K recovered from prior bad debts.
- **Discounts:** \$344K (7.7% of gross), driven by discounts related to the annual flu and Covid vaccine clinics (\$254K), which will be included on the OHA Community Benefit Report (CBR-1).
- **Estimated Contractuals:** Patient AR contractuals decreased by \$135K in November, driven by a drop in overall AR. Retail Pharmacy contractuals were estimated at \$346K for November.

Medicare Cost Report Settlement:

- **FY26:** Estimated receivable of \$100K at November 30, 2025.
- **FY25:** As filed 11/30/2025, actual receivable of \$867K improving FY2025 Net Position (as reported in July 2025 for fiscal year end) by \$516K.

Operating Revenues:

- **Total Operating Revenues:** November totaled \$3.14M, which was flat to a budget of \$3.08M and \$555K higher than November last year. (\$3M higher than Prior Year to Date.)

Operating Expenses:

- **Labor:** November's \$2.4M is flat to a budget of \$2.4M
- **Total Operating Expenses:** \$3.4M – flat to budget
 - Higher cost of contract staff was offset by open positions
 - Higher costs of drugs issued were partially offset by expense control elsewhere

Operating Income/Loss:

- **November:** Operating loss of (\$253K), below the budgeted loss of (\$311K).
- **YTD:** Operating loss of (\$583K), \$149K better than budget and \$445K better than Prior Year to Date.

Change in Net Position:

- **November:** Loss of \$(141K), lower than the budgeted loss of \$(198K) by \$57K.
- **YTD:** Positive bottom line of \$107K, better than budget expectations of a \$(167K) loss.

Financial Health Indicators:

- **Days Cash on Hand:** Increased to 75.1 in November from 72.4 in October, impacted by a strong month of cash collections.
- **A/R Days Outstanding:** Increased to 52 from 50
- **Debt Ratio:** Remains steady at 0.48, roughly 50% of our assets are financed with liabilities – a balanced use of debt.
- **Cash to Liabilities Ratio:** 1.00 in November – almost exactly enough cash to cover every dollar of liabilities.

Southern Coos Hospital & Health Center
 Statements of Revenues, Expenses, and Changes in Net Position
 As of November 30, 2025

	Month Ending 11/30/2025				Month Ending 11/30/2024				Year To Date 11/30/2025				Prior Year To Date 11/30/2024	
	Actual	Operating Budget	Actual minus budget	Budget variance	Actual	Operating Budget	Actual minus budget	Budget variance	Actual	Operating Budget	Actual minus budget	Budget variance	Actual	
	Total Patient Revenue													
Inpatient Revenue	802,131	804,315	(2,184)	(0.3) %	765,698	4,664,858	4,419,938	244,920	5.5 %	3,454,361				
Outpatient Revenue	3,378,933	3,669,242	(290,309)	(7.9) %	3,097,721	19,746,288	18,560,651	1,185,636	6.4 %	16,809,146				
Swingbed Revenue	276,817	499,236	(222,419)	(44.6) %	277,534	1,517,165	2,578,346	(1,061,180)	(41.2) %	1,437,949				
Total Patient Revenue	4,457,881	4,972,793	(514,912)	(10.4) %	4,140,953	25,928,311	25,558,935	369,376	1.4 %	21,701,456				
 Total Deductions	 1,873,105	 1,891,995	 (18,891)	 (1.0) %	 1,636,903	 11,608,986	 9,724,392	 1,884,594	 19.4 %	 8,204,083				
Revenue Deductions %	42.0 %	38.0 %	4.0 %	10.4 %	39.5 %	44.8 %	38.0 %	6.8 %	17.8 %	37.8 %				
Net Patient Revenue	2,584,776	3,080,798	(496,021)	(16.1) %	2,504,050	14,319,326	15,834,543	(1,515,217)	(9.6) %	13,497,373				
Other Operating Revenue	554,832	3,280	551,552	16,815.2 %	67	2,230,788	16,400	2,214,387	13,502.0 %	21,490				
 Total Operating Revenue	 3,139,609	 3,084,078	 55,531	 1.8 %	 2,504,117	 16,550,113	 15,850,943	 699,170	 4.4 %	 13,518,863				
 Total Operating Expenses	 2,383,167	 2,365,071	 18,096	 0.8 %	 2,191,970	 11,982,527	 11,487,642	 494,884	 4.3 %	 10,546,005				
Total Labor Operating Expenses	1,009,897	1,030,085	(20,188)	(2.0) %	709,222	5,150,532	5,095,360	55,173	1.1 %	4,000,372				
Total Operating Expenses	3,393,064	3,395,156	(2,092)	(0.1) %	2,901,192	17,133,059	16,583,002	550,057	3.3 %	14,546,377				
 Operating Income / (Loss)	 (253,455)	 (311,078)	 57,623	 (18.5) %	 (397,076)	 (582,945)	 (732,059)	 149,114	 (20.4) %	 (1,027,514)				
Net Non Operating Revenue	112,345	113,001	(656)	(0.6) %	110,538	689,536	565,004	124,532	22.0 %	655,012				
Change In Net Position	(141,111)	(198,078)	56,967	(28.8) %	(286,537)	106,591	(167,055)	273,645	(163.8) %	(372,501)				

- Other Operating Income:
 - \$2.036M YTD for Retail Pharmacy
 - \$95k – CPH
 - \$15k – ACO
 - \$75k – Risk Share
- Revenue Deductions
 - \$1.45M YTD for Retail Pharmacy

Fiscal Year 2026	July	August	September	October	November	Average	YTD
Income Statement							
Average Daily Revenues	176,282	178,788	167,487	175,440	148,596	169,319	169,466
Average Daily Actual Contractuals	55,093	60,284	73,038	60,661	48,402	59,496	59,480
% of Actual Contractuals of Total Payment	37.35%	36.62%	36.74%	34.53%	30.65%	35.18%	35.24%
Revenues	5,464,741	5,542,430	5,024,606	5,438,653	4,457,881	5,185,662	25,928,311
Actual Contractual Adjustments	1,707,877	1,868,812	2,191,142	1,880,492	1,452,046	1,820,074	9,100,369
Actual Discount Adjustments	41,014	113,606	102,102	157,121	343,966	151,562	757,809
Estimated Contractuals Patient AR	454,703	6,912	(180,352)	91,519	(40,447)	66,467	332,334
Estimated Contractuals Retail Pharmacy	245,325	254,834	267,635	342,494	345,527	291,163	1,455,815
Medicare Tool Adjustment	(45,110)	280,069	(60,331)	16,017	(227,986)	(7,468)	(37,341)
Total Deductions	2,403,809	2,524,233	2,320,196	2,487,643	1,873,105	2,321,797	11,608,986
Actual Contractuals % of Revenues	31.25%	33.72%	43.61%	34.58%	32.57%	35.15%	35.10%
Discount Adjustments % of Revenues	0.75%	2.05%	2.03%	2.89%	7.72%	3.09%	2.92%
Estimated Contractuals Patient AR % of Revenues	8.32%	0.12%	-3.59%	1.68%	-0.91%	1.13%	1.28%
Estimated Contractuals Retail Pharm % of Revenues	4.49%	4.60%	5.33%	6.30%	7.75%	5.69%	5.61%
Medicare Tool Adjustment % of Revenues	-0.83%	5.05%	-1.20%	0.29%	-5.11%	-0.36%	-0.14%
Total Deductions % of Revenues	43.99%	45.54%	46.18%	45.74%	42.02%	44.69%	44.77%
Balance Sheet							
CPSI Patient Cash Posted	19,363	25,091	13,726	4,445	10,381	14,601	73,006
EPIC Patient Cash Posted	2,804,008	3,095,411	3,656,281	3,403,456	2,931,618	3,178,155	15,890,774
Total Cash Posted	2,823,371	3,120,502	3,670,007	3,407,901	2,941,999	3,192,756	15,963,780
Average Daily Cash	91,076	100,661	122,334	109,932	98,067		
Total Patient AR Over 120 Days	2,083,375	1,925,399	2,133,515	2,093,660	2,207,083	2,088,606	2,207,083
Total Patient AR	9,425,337	9,315,989	8,636,661	8,656,663	8,532,097	8,913,349	8,532,097
AR Allowance for Uncollectables	5,036,189	4,954,420	4,775,504	4,867,573	4,829,241	4,892,585	4,829,241
Net Patient AR	4,389,148	4,361,569	3,861,157	3,789,090	3,702,856	4,020,764	3,702,856
% Allowance for Outstanding AR	53.43%	53.18%	55.29%	56.23%	56.60%	54.95%	56.60%
% Change in Allowance from Prior Month	9.96%	-1.62%	-3.61%	1.93%	-0.79%	1.17%	
Increase of AR Over 120 from Prior Month	160,853	(157,976)	208,116	(39,856)	113,423	56,912	
Increase of Total AR from Prior Month	850,701	(109,348)	(679,328)	20,002	(124,566)	(8,508)	

Southern Coos Hospital & Health Center
Statements of Revenues, Expenses & Changes in Net Position

As of November 30, 2025

	Month Ending			Month Ending	
	11/30/2025			11/30/2024	
	Actual	Operating Budget	Actual minus budget	Budget variance	Actual
Total Patient Revenue					
Inpatient Revenue	802,131	804,315	(2,184)	(0.3) %	765,698
Outpatient Revenue	3,378,933	3,669,242	(290,309)	(7.9) %	3,097,721
Swingbed Revenue	276,817	499,236	(222,419)	(44.6) %	277,534
Total Patient Revenue	4,457,881	4,972,793	(514,912)	(10.4) %	4,140,953
Total Deductions	1,873,105	1,891,995	(18,891)	(1.0) %	1,636,903
Net Patient Revenue	2,584,776	3,080,798	(496,021)	(16.1) %	2,504,050
Other Operating Revenue	554,832	3,280	551,552	16,815.2 %	67
Total Operating Revenue	3,139,609	3,084,078	55,531	1.8 %	2,504,117
Total Operating Expenses					
Total Labor Expenses					
Salaries & Wages	1,579,262	1,769,390	(190,128)	(10.7) %	1,478,943
Contract Labor	511,039	409,888	101,151	24.7 %	456,303
Benefits	292,866	185,793	107,073	57.6 %	256,724
Total Labor Expenses	2,383,167	2,365,071	18,096	0.8 %	2,191,970
Purchased Services	211,000	343,045	(132,045)	(38.5) %	254,178
Drugs & Pharmaceuticals	240,301	116,310	123,990	106.6 %	76,466
Medical Supplies	96,382	116,299	(19,916)	(17.1) %	59,336
Other Supplies					
4300 - OTHER NON-MEDICAL SUPPLIES	11,222	6,520	4,702	72.1 %	810
4301 - OFFICE SUPPLIES	4,455	4,290	164	3.8 %	(4,709)
4304 - LAUNDRY & LINENS / NONFOOD SUPPLIES	11,522	2,616	8,907	340.5 %	1,688
4398 - MINOR EQUIPMENT	10,012	28,992	(18,980)	(65.5) %	2,933
4399 - INVENTORY ADJUSTMENT	(1,036)	-	(1,035)	100.0 %	(19,316)
4505 - CATERING & FOOD	8,163	10,761	(2,600)	(24.2) %	5,948
Other Supplies	44,338	53,179	(8,842)	(16.6) %	(12,646)
Lease & Rental Expense	-	2,387	(2,386)	(100.0) %	(4,007)
Repairs & Maintenance	14,541	31,186	(16,645)	(53.4) %	7,883
Other Expenses					
4302 - POSTAGE & FREIGHT	3,901	5,351	(1,449)	(27.1) %	4,358
4303 - COMPUTER & IT EQUIPMENT	7,568	-	7,567	100.0 %	218
4501 - MARKETING - ALLOWABLE (MCR)	10,892	8,564	2,328	27.2 %	1,546
4502 - MARKETING - NON ALLOWABLE	4,609	8,502	(3,893)	(45.8) %	7,549
4504 - PRINTING & COPYING	1,862	-	1,862	100.0 %	5,297
4700 - OTHER EXPENSES	2	986	(983)	(99.8) %	-
4701 - OREGON PROVIDER TAX	1,083	-	1,083	100.0 %	1,115
4702 - LICENSING & GOVERNMENT FEES	30,336	20,903	9,432	45.1 %	16,947
4703 - DUES & SUBSCRIPTIONS	65,298	64,190	1,108	1.7 %	110,317
4704 - EMPLOYEE RELATIONS ACTIVITIES - MEETINGS	5,704	7,503	(1,799)	(24.0) %	1,810
4705 - TRAINING / CONFERENCE FEES	-	19,703	(19,703)	(100.0) %	8,503
4706 - TRAVEL & LODGING	12,235	8,186	4,049	49.5 %	8,281
4710 - OCCUPANCY / RENT EXPENSE	420	-	420	100.0 %	-
4711 - EQUIPMENT RENTAL	-	833	(833)	(100.0) %	-
4720 - DONATIONS / GRANTED FUNDS	850	-	850	100.0 %	-
4797 - MISC TAX (A/P)	657	-	657	100.0 %	14
4798 - BANK & COLLECTION FEES	17,540	5,618	11,921	212.2 %	9,674
4799 - MISCELLANEOUS EXPENSE	5,293	(9,662)	14,956	(154.8) %	1,710
Other Expenses	168,250	140,677	27,573	19.6 %	177,339
Utilities	31,945	31,746	199	0.6 %	25,095
Insurance	23,629	20,954	2,675	12.8 %	21,758
Depreciation & Amortization	179,511	174,302	5,209	3.0 %	103,820
Total Operating Expenses	3,393,064	3,395,156	(2,092)	(0.1) %	2,901,192
Operating Income / (Loss)	(253,455)	(311,078)	57,623	(18.5) %	(397,076)
Net Non Operating Revenue					
Property Taxes	101,177	98,219	2,958	3.0 %	96,792
Non-Operating Revenue	29,668	9,422	20,246	214.9 %	11,896
Interest Expense	(43,326)	(33,436)	(9,890)	29.6 %	(21,730)
Investment Income	24,826	38,796	(13,970)	(36.0) %	23,580
Gain / Loss on Asset Disposal	-	-	-	0.0 %	-
Net Non Operating Revenue	112,345	113,001	(656)	(0.6) %	110,538
Change In Net Position	(141,111)	(198,078)	56,967	(28.8) %	(286,537)

Southern Coos Hospital & Health Center
Statements of Revenues, Expenses & Changes in Net Position

As of November 30, 2025

	Year To Date			Prior Year To Date	
	11/30/2025	Actual	Operating Budget	Actual minus budget	11/30/2024
Total Patient Revenue					
Inpatient Revenue	4,664,858	4,419,938	244,920	5.5 %	3,454,361
Outpatient Revenue	19,746,288	18,560,651	1,185,636	6.4 %	16,809,146
Swingbed Revenue	1,517,165	2,578,346	(1,061,180)	(41.2) %	1,437,949
Total Patient Revenue	25,928,211	25,558,935	369,376	1.4 %	21,701,456
Total Deductions	11,608,986	9,724,392	1,884,594	19.4 %	8,204,083
Net Patient Revenue	14,319,326	15,834,543	(1,515,217)	(9.6) %	13,497,373
Other Operating Revenue	2,230,788	16,400	2,214,387	13,502.4 %	21,490
Total Operating Revenue	16,550,113	15,850,943	699,170	4.4 %	13,518,863
Total Operating Expenses					
Total Labor Expenses					
Salaries & Wages	7,998,978	8,598,777	(599,799)	(7.0) %	7,050,248
Contract Labor	2,634,916	1,946,031	688,884	35.4 %	2,319,190
Benefits	1,348,633	942,834	405,799	43.0 %	1,176,567
Total Labor Expenses	11,982,527	11,487,642	494,884	4.3 %	10,546,005
Purchased Services	1,102,652	1,715,226	(612,573)	(35.7) %	1,583,038
Drugs & Pharmaceuticals	1,144,333	590,420	553,913	93.8 %	448,225
Medical Supplies	489,450	554,597	(65,146)	(11.7) %	450,243
Other Supplies					
4300 - OTHER NON-MEDICAL SUPPLIES	11,302	32,597	(21,297)	(65.3) %	21,846
4301 - OFFICE SUPPLIES	26,019	21,455	4,566	21.3 %	17,753
4304 - LAUNDRY & LINENS / NONFOOD SUPPLIES	60,956	13,077	47,878	366.1 %	11,196
4398 - MINOR EQUIPMENT	67,745	144,959	(77,215)	(53.3) %	31,106
4399 - INVENTORY ADJUSTMENT	(941)	-	(941)	#DIV/0!	(54,018)
4505 - CATERING & FOOD	46,282	53,807	(7,524)	(14.0) %	42,472
Other Supplies	211,363	265,895	(54,533)	(20.5) %	70,355
Lease & Rental Expense	2,532	11,934	(9,402)	(78.8) %	(8,452)
Repairs & Maintenance	123,385	155,933	(32,548)	(20.9) %	89,760
Other Expenses					
4302 - POSTAGE & FREIGHT	36,027	26,751	9,276	34.7 %	23,840
4303 - COMPUTER & IT EQUIPMENT	14,736	-	14,736	#DIV/0!	218
4501 - MARKETING - ALLOWABLE (MCR)	55,589	42,819	12,770	29.8 %	30,237
4502 - MARKETING - NON ALLOWABLE	21,094	42,512	(21,418)	(50.4) %	47,366
4504 - PRINTING & COPYING	11,779	-	11,780	#DIV/0!	5,297
4700 - OTHER EXPENSES	10	(14,608)	14,617	(100.1) %	-
4701 - OREGON PROVIDER TAX	2,127	-	2,127	#DIV/0!	1,115
4702 - LICENSING & GOVERNMENT FEES	115,603	99,516	16,087	16.2 %	76,601
4703 - DUES & SUBSCRIPTIONS	518,106	320,948	197,158	61.4 %	262,575
4704 - EMPLOYEE RELATIONS ACTIVITIES - MEETINGS	18,535	37,516	(18,981)	(50.6) %	14,049
4705 - TRAINING / CONFERENCE FEES	1,955	98,515	(96,559)	(98.0) %	61,971
4706 - TRAVEL & LODGING	57,397	40,932	16,465	40.2 %	45,808
4710 - OCCUPANCY / RENT EXPENSE	510	-	510	#DIV/0!	-
4711 - EQUIPMENT RENTAL	-	4,166	(4,167)	(100.0) %	-
4720 - DONATIONS / GRANTED FUNDS	2,486	-	2,486	#DIV/0!	-
4797 - MISCTAX (A/P)	685	-	685	#DIV/0!	14
4798 - BANK & COLLECTION FEES	76,033	28,089	47,943	170.7 %	34,513
4799 - MISCELLANEOUS EXPENSE	4,374	(60,811)	65,185	(107.2) %	3,670
Other Expenses	937,046	666,345	270,700	40.6 %	607,274
Utilities	144,548	158,732	(14,182)	(8.9) %	130,199
Insurance	118,454	104,770	13,683	13.1 %	108,242
Depreciation & Amortization	876,769	871,508	5,261	0.6 %	521,488
Total Operating Expenses	17,133,059	16,583,002	550,057	3.3 %	14,546,377
Operating Income / (Loss)	(582,945)	(732,059)	149,114	(20.4) %	(1,027,514)
Net Non Operating Revenue					
Property Taxes	505,885	491,094	14,791	3.0 %	469,623
Non-Operating Revenue	187,443	47,110	140,333	297.9 %	70,058
Interest Expense	(197,842)	(167,177)	(30,665)	18.3 %	(114,634)
Investment Income	195,735	193,977	1,757	0.9 %	229,965
Gain / Loss on Asset Disposal	(1,685)	-	(1,684)	#DIV/0!	-
Net Non Operating Revenue	689,536	565,004	124,532	22.0 %	655,012
Change In Net Position	106,591	(167,055)	273,645	(163.8) %	(372,501)

Southern Coos Hospital & Health Center
Balance Sheet Summary

	Year To Date 11/30/2025	Year Ending 06/30/2025		Year Ending 06/30/2024
	Current Year Balance	Prior Year	Current vs. Prior	Actual
Total Assets				
Total Current Assets				
Cash and Cash Equivalents	11,536,181	11,717,082	(180,901)	11,721,015
Net Patient Accounts Receivable	3,798,199	3,536,706	261,493	3,907,633
Other Assets	682,980	990,065	(307,085)	798,202
Total Current Assets	16,017,360	16,243,853	(226,493)	16,426,850
Net PP&E	7,966,794	8,243,887	(277,094)	6,423,952
Total Assets	23,984,154	24,487,740	(503,587)	22,850,802
Total Liabilities & Net Assets				
Total Liabilities				
Current Liabilities	7,526,695	7,892,410	(365,715)	4,490,006
Total Long Term Debt, Net	3,983,560	4,228,131	(244,571)	4,535,131
Total Liabilities	11,510,255	12,120,541	(610,286)	9,025,137
Total Net Assets	12,473,899	12,367,199	106,700	13,825,665
Total Liabilities & Net Assets	23,984,154	24,487,740	(503,586)	22,850,802
Cash to Debt Ratio	1.00	0.97	0.03	1.30
Debt Ratio	0.48	0.49	(0.01)	0.39
Current Ratio	2.13	2.06	0.07	3.66
Debt to Capitalization Ratio	0.24	0.23	0.01	0.25

Southern Coos Hospital & Health Center

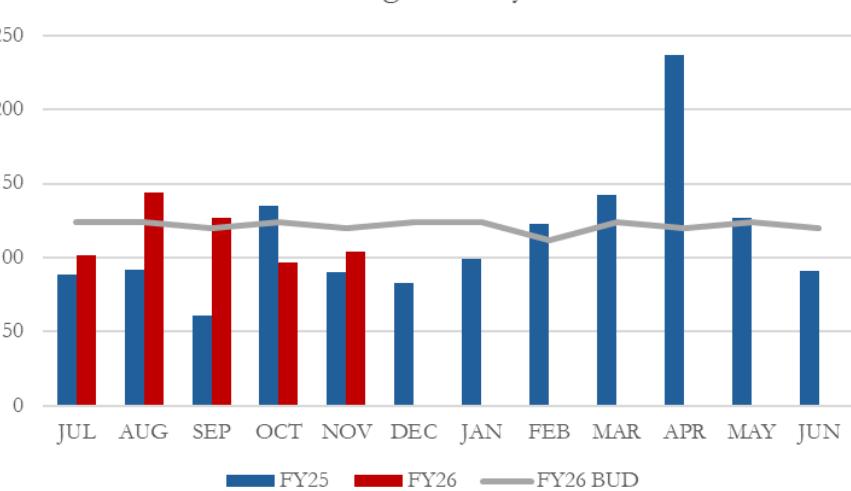
Balance Sheet

	Year To Date 11/30/2025	Year Ending 06/30/2025	Year Ending 06/30/2024	
	Current Year Balance	Prior Year	Change	Actual
Total Assets				
Total Current Assets				
Cash and Cash Equivalents				
Cash Operating	1,502,524	1,812,826	(310,302)	1,400,507
Investments - Unrestricted	4,113,714	3,984,313	129,401	4,076,428
Investments - Reserved Certificate of Deposit	3,186,238	3,186,239	-	3,510,375
Investment - USDA Restricted	233,705	233,704	-	233,705
Investment - Board Designated	2,500,000	2,500,000	-	2,500,000
Cash and Cash Equivalents	11,536,181	11,717,082	(180,901)	11,721,015
Net Patient Accounts Receivable				
Patient Accounts Receivable				
1101 - A/R PATIENT - EPIC	8,109,699	7,850,956	258,743	-
1102 - A/R PATIENT - CPSI / EVIDENT	581,821	723,680	(141,859)	7,228,690
1103 - A/R - PHARMACY RETAIL OP	95,343	-	95,343	-
1109 - A/R - SUSPENSE ACCOUNT - UNAPPLIED CASH (cash-in-transit)	(164,377)	-	(164,377)	-
1110 - A/R - SUSPENSE ACCOUNT - UNRECEIVED CASH (remittance-in-transit)	-	(457,716)	457,717	-
2003 - REFUNDS - PATIENT / INSURANCE	4,954	-	4,954	(192)
Patient Accounts Receivable	8,627,440	8,116,920	510,521	7,228,499
Allowance for Uncollectibles				
1121 - ALLOW FOR UNCOLL - EPIC	(5,032,529)	(4,598,461)	(434,069)	-
1122 - ALLOW FOR UNCOLL - CPSI	(582,191)	(723,679)	141,489	(3,840,559)
1130 - WRITE OFF RECOVERY	(768,817)	(723,288)	(45,530)	(554,030)
1132 - BAD DEBT W/O - NON-MEDICARE	1,554,296	1,465,214	89,082	1,073,723
Allowance for Uncollectibles	(4,829,241)	(4,580,214)	(249,028)	(3,320,866)
Net Patient Accounts Receivable	3,798,199	3,536,706	261,493	3,907,633
Other Assets				
Other Receivables	738	29,598	(28,860)	21,045
Inventory	392,390	346,070	46,320	230,930
Prepaid Expense	507,665	530,442	(22,777)	465,262
Property Tax Receivable	(217,813)	83,955	(301,768)	80,965
Other Assets	682,980	990,065	(307,085)	798,202
Total Current Assets	16,017,360	16,243,853	(226,493)	16,426,850
Net PP&E				
Land	461,527	461,527	-	461,527
Property and Equipment	23,646,317	23,375,034	271,283	20,435,404
Accumulated Depreciation	(16,387,446)	(15,682,145)	(705,302)	(15,194,163)
Construction In Progress	246,396	89,471	156,925	721,184
Net PP&E	7,966,794	8,243,887	(277,094)	6,423,952
Total Assets	23,984,154	24,487,740	(503,587)	22,850,802
Total Liabilities & Net Assets				
Total Liabilities				
Current Liabilities				
Accounts Payable	1,432,300	1,551,870	(119,569)	1,344,652
Accrued Payroll and Benefits	1,712,202	1,741,066	(28,865)	1,411,152
Line of Credit Payable	3,139,376	3,139,376	-	-
Interest and Other Payable	114,295	268,479	(154,184)	100,992
Estimated Third Party Payor Settlements	580,426	534,781	45,644	997,650
Current Portion of Long Term Debt	548,096	656,838	(108,741)	635,560
Current Liabilities	7,526,695	7,892,410	(365,715)	4,490,006
Total Long Term Debt, Net				
Long Term Debt	3,983,560	4,228,131	(244,571)	4,535,131
Total Long Term Debt, Net	3,983,560	4,228,131	(244,571)	4,535,131
Total Liabilities	11,510,255	12,120,541	(610,286)	9,025,137
Total Net Assets	12,473,899	12,367,199	106,700	13,825,665
Total Liabilities & Net Assets	23,984,154	24,487,740	(503,586)	22,850,802

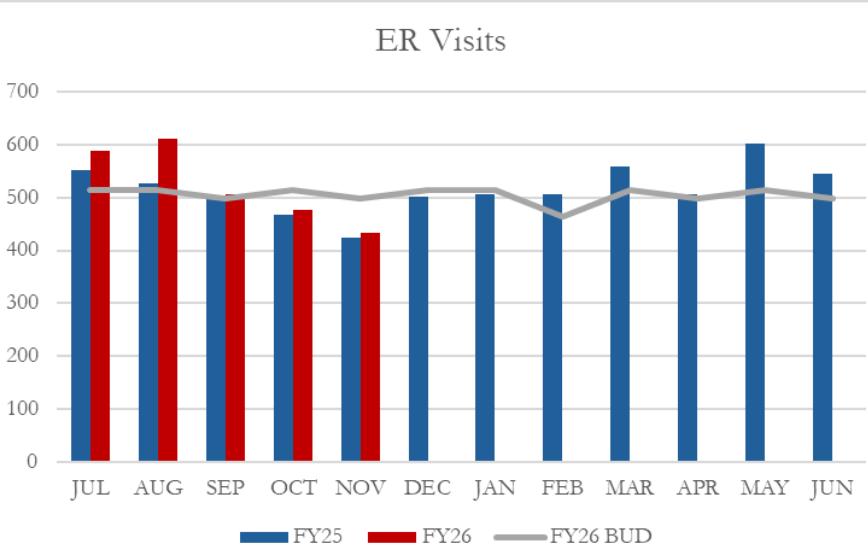
IP Days



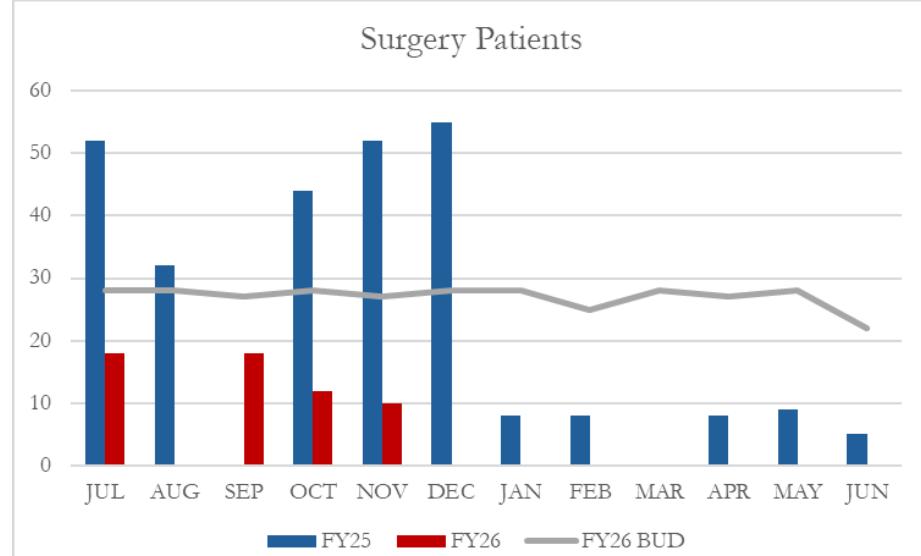
Swing Bed Days



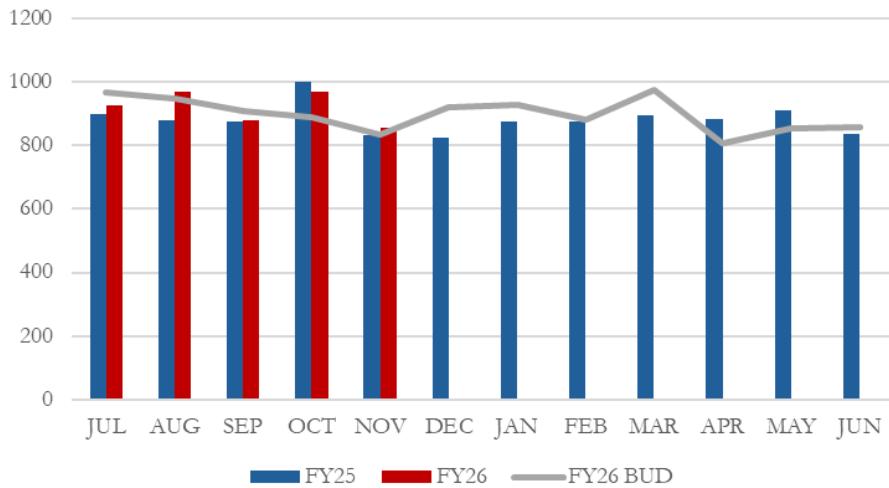
ER Visits



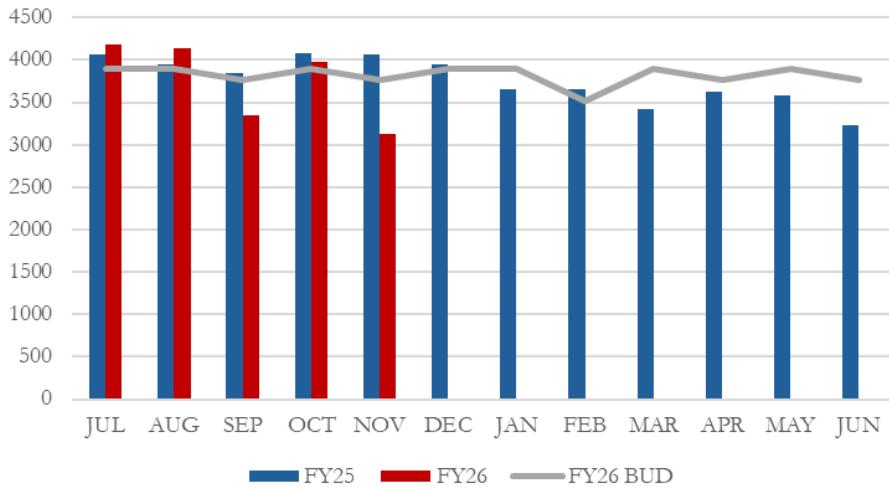
Surgery Patients



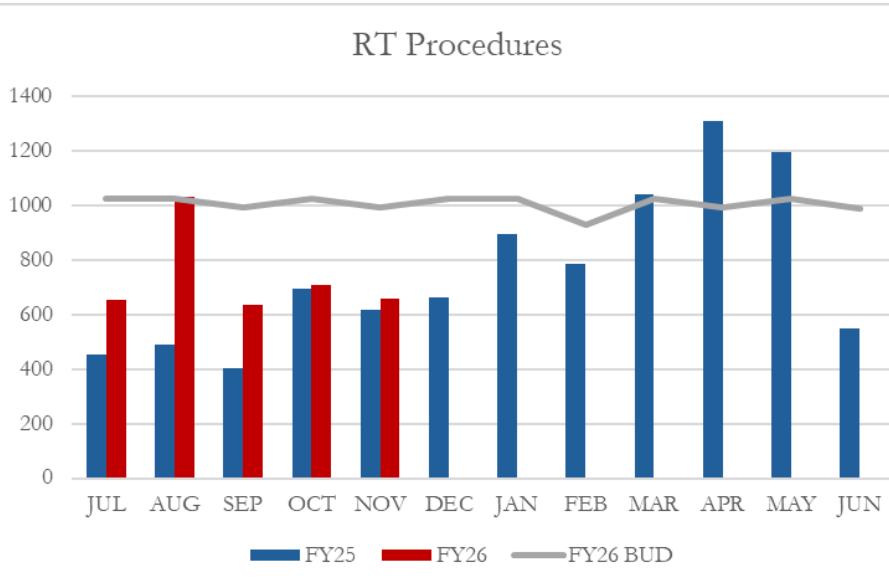
Imaging Visits



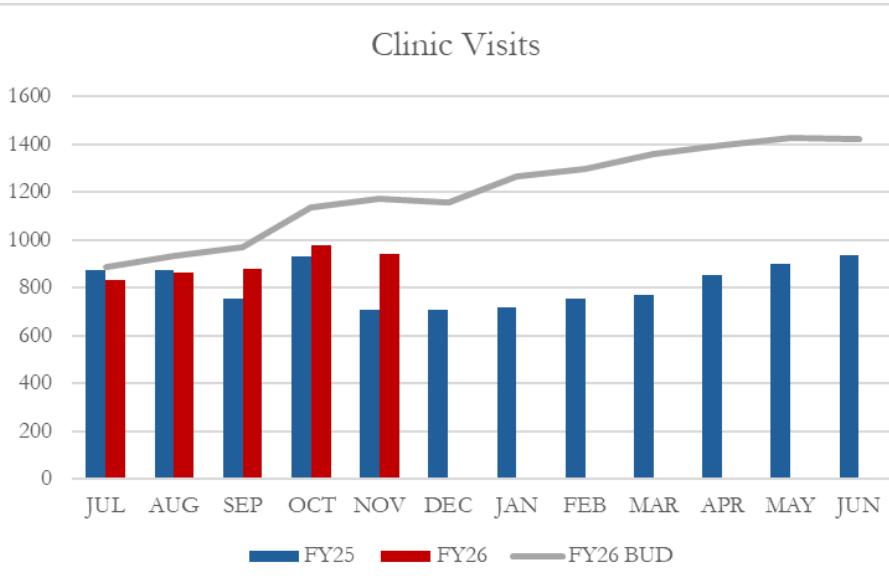
Lab Tests



RT Procedures



Clinic Visits



Southern Coos Hospital & Health Center

Volume and Key Performance Ratios
For The Period Ending November 2025

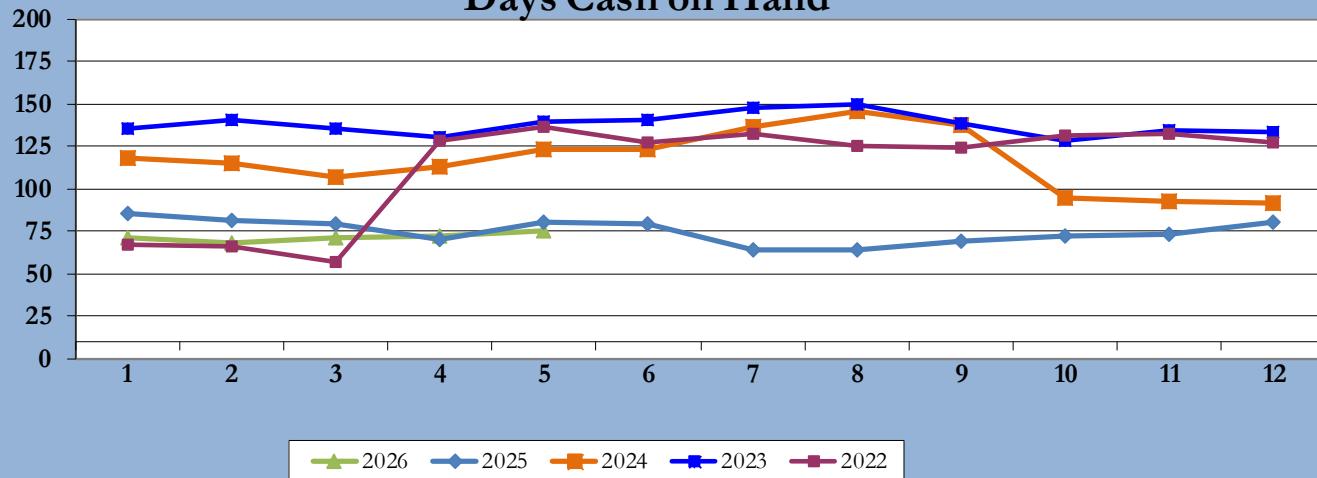
Volume Summary		Month					Year to Date				
		Variance to Variance to					Variance to Variance to				
		Actual	Budget	Prior Year	Bud	Prior Year	Actual	Budget	Prior Year	Bud	Prior Year
Volume Summary	IP Days	106	91	97	16.9%	9.3%	685	519	555	32.0%	23.4%
	Swing Bed Days	104	180	90	-42.2%	15.6%	574	918	467	-37.5%	22.9%
	Total Inpatient Days	210	271	187	-22.4%	12.3%	1,259	1,437	1,022	-12.4%	23.2%
	Avg Daily Census	7.0	9.0	6.2	-22.4%	12.3%	8.2	9.4	6.7	-12.4%	23.2%
	Avg Length of Stay - IP	3.4	3.0	3.7	14.0%	-8.3%	3.6	3.0	4.5	18.9%	-20.3%
	Avg Length of Stay - SWB	11.6	9.0	7.5	28.4%	54.1%	10.3	8.9	12.3	15.0%	-16.6%
	ED Registrations	434	497	425	-12.7%	2.1%	2,614	2,536	2,473	3.1%	5.7%
	Clinic Registrations	943	321	554	193.8%	70.2%	4,497	1,638	2,935	174.5%	53.2%
	Ancillary Registrations	1,521	595	1,062	155.6%	43.2%	5,435	3,035	5,435	79.1%	0.0%
	Total OP Registrations	2,898	1,413	2,041	105.1%	42.0%	12,546	7,209	10,843	74.0%	15.7%
Key Income Statement Ratios	Gross IP Rev/IP Day	7,567	8,871	7,894	-14.7%	-4.1%	6,810	6,810	6,224	0.0%	9.4%
	Gross SWB Rev/SWB Day	2,662	2,774	3,084	-4.0%	-13.7%	2,643	2,809	3,079	-5.9%	-14.2%
	Gross OP Rev/Total OP Registrations	1,166	3,091	1,518	-62.3%	-23.2%	1,295	3,065	1,550	-57.8%	-16.5%
	Collection Rate	58.0%	62.0%	60.5%	-6.4%	-4.1%	55.2%	62.0%	62.2%	-10.9%	-11.2%
	Compensation Ratio	75.9%	76.7%	87.5%	-1.0%	-13.3%	72.4%	72.5%	78.0%	-0.1%	-7.2%
	OP EBIDA Margin \$	(73,944)	(136,777)	(293,255)	-45.9%	-74.8%	293,823	139,449	(506,026)	110.7%	-158.1%
	OP EBIDA Margin %	-2.4%	-4.4%	-11.7%	-46.9%	-79.9%	1.8%	0.8%	-3.7%	110.7%	-147.4%
	Total Margin	-4.5%	-6.4%	-11.4%	-30.0%	-60.7%	0.6%	-1.1%	-2.8%	-161.1%	-123.4%
Key Liquidity Ratios	Days Cash on Hand	75.1	80.0	79.9	-6.1%	-6.1%					
	AR Days Outstanding	52.0	50.0	50.2	4.0%	3.6%					

Southern Coos Hospital & Health Center

Data Dictionary

Volume Summary	IP Days	Total Inpatient Days Per Midnight Census
	Swing Bed Days	Total Swing Bed Days per Midnight Census
	Total Bed Days	Total Days per Midnight Census
	Avg Daily Census	Total Bed Days / # of Days in period (Mo or YTD)
	Avg Length of Stay - IP	Total Inpatient Days / # of IP Discharges
	Avg Length of Stay - SWB	Total Swing Bed Days / # of SWB Discharges
	ED Registrations	Number of ED patient visits
	Clinic Registrations	Number of Clinic patient visits
	Ancillary Registrations	Total number of all other OP patient visits
	Total OP Registrations	Total number of OP patient visits
Key Income Statement Ratios	Gross IP Rev/IP Day	Avg. gross patient charges per IP patient day
	Gross SWB Rev/SWB Day	Avg. gross patient charges per SWB patient day
	Gross OP Rev/Total OP Registrations	Avg. gross patient charges per OP visit
	Collection Rate	Net patient revenue / total patient charges
	Compensation Ratio	Total Labor Expenses / Total Operating Revenues
	OP EBIDA Margin \$	Operating Margin + Depreciation + Amortization
	OP EBIDA Margin %	Operating EBIDA / Total Operating Revenues
	Total Margin (%)	Total Margin / Total Operating Revenues
Key Liquidity Ratios	Days Cash on Hand	Total unrestricted cash / Daily OP Cash requirements
	AR Days Outstanding	Gross AR / Avg. Daily Revenues

November 2025 Days Cash on Hand



Calculation:

Total Unrestricted Cash on Hand

Daily Operating Cash Needs

Definition:

This ratio quantifies the amount of cash on hand in terms of how many "days" an organization can survive with existing cash reserves.

Desired Position:

Upward trend, above the median

Year	Average
2026	71.5
2025	74.8
2024	116.3
2023	137.8
2022	113.0

Benchmark

80 Days

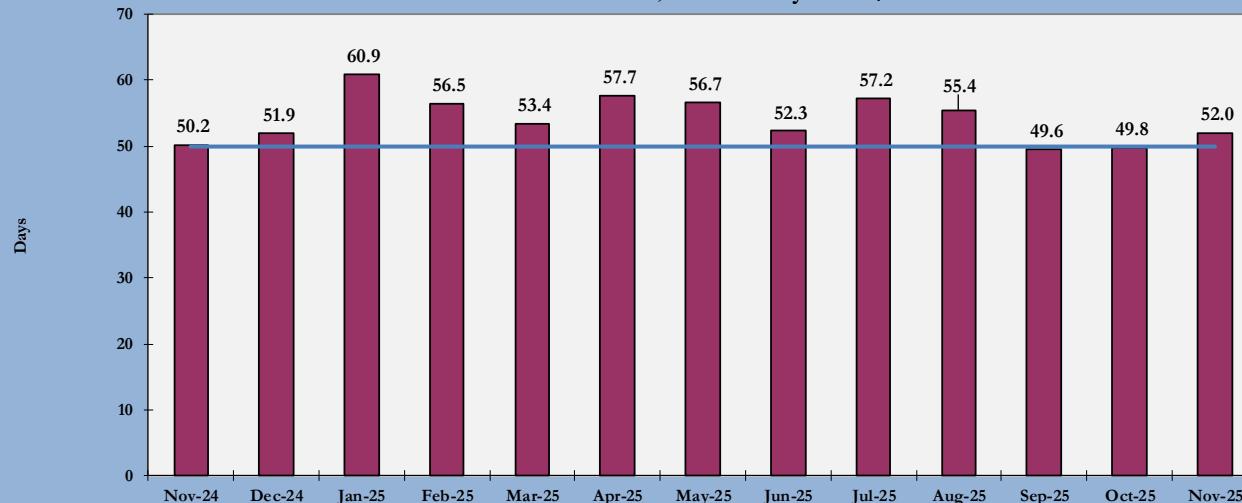
How ratio is used:

This ratio is frequently used by bankers, bondholders and analysts to gauge an organization's liquidity--and ability to meet short term obligations as they mature.

Fiscal	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2026	71.6	67.6	70.7	72.5	75.1							
2025	85.4	81.4	79.0	70.5	79.9	79.7	64.2	63.7	68.6	71.9	72.8	80.1
2024	117.7	114.5	106.8	113.1	123.1	123.3	136.1	145.3	137.0	94.5	92.8	91.4
2023	135.9	140.8	135.2	130.5	139.4	140.7	147.8	149.7	138.9	127.8	134.2	133.3
2022	67.2	66.2	56.6	128.6	136.1	127.4	132.1	125.1	124.6	131.5	132.8	127.5



November 30, 2025 - Days in A/R



Calculation: Gross Accounts Receivable

Average Daily Revenue

Definition: Considered a key "liquidity ratio" that calculates how quickly accounts are being paid.

Desired Position: Downward trend below the median, and below average.

Benchmark 50

How ratio is used: Used to determine timing required to collect accounts. Usually, organizations below the average Days in AR are likely to have higher levels of Days Cash on Hand.

	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25
A/R (Gross)	7,122,984	7,761,771	9,505,725	9,372,293	8,762,600	9,509,727	9,356,665	8,574,636	9,425,337	9,315,989	8,636,661	8,656,663	8,532,097
Days in AR	50.2	51.9	60.9	56.5	53.4	57.7	56.7	52.3	57.2	55.4	49.6	49.8	52.0
```	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25
A/R (Gross)	7,122,984	7,761,771	9,505,725	9,372,293	8,762,600	9,509,727	9,356,665	8,574,636	9,425,337	9,315,989	8,636,661	8,656,663	8,532,097
Days in Month	30	31	31	28	31	30	31	30	31	31	30	31	30
Monthly Revenue	4,140,953	4,891,719	5,318,712	4,720,191	4,720,191	5,229,933	5,239,205	4,451,443	5,464,741	5,542,430	5,024,606	5,438,653	4,457,881
3 Mo Avg Daily Revenue	141,902	149,578	155,993	165,896	163,990	164,835	165,101	163,962	164,732	168,028	174,258	173,975	163,969
Days in AR	50.2	51.9	60.9	56.5	53.4	57.7	56.7	52.3	57.2	55.4	49.6	49.8	52.0

**SOUTHERN COOS HOSPITAL & HEALTH CENTER  
CAPITAL PURCHASES SUMMARY FY2026**

**Approved Projects:**

Project Name	Department	Budgeted Amount	Total Spending	Amount Remaining	Status	Notes
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**Budgeted Non-Threshold Capital Purchases (<\$15,000)**

Light Source	Surgery	14,000		14,000		
Glucose Monitors Hospital Grade	Lab	13,000		13,000		
Ortho MTS Workstation (Blood Bank)	Lab	8,000		8,000		
Centrifuges (x4)	Lab	8,000		8,000		
Software update for current HT1 ventilator	Respiratory	7,000		7,000		
Blanket Warmer	Clinic	7,000		7,000		
A1C for Clinic	Lab	6,000		6,000		
Exam Tables	Pain Management	6,000		6,000		
ID TipMaster	Lab	5,000		5,000		

**Un-Budgeted Non-Threshold Capital Purchases (<\$15,000)**

Misc Projects		112,000		112,000		
Disaster Trailer	Engineering	-	9,245	(9,245)	Complete	Capitalized 08.31.25

**Totals - Non Threshold Projects**

**186,000**

**9,245**

**176,755**

**SOUTHERN COOS HOSPITAL & HEALTH CENTER**
**CAPITAL PURCHASES SUMMARY FY2026**
**Approved Projects:**

Project Name	Department	Budgeted Amount	Total Spending	Amount Remaining	Status	Notes
<b>Budgeted Threshold Projects (&gt;\$15,000)</b>						
Transport Vehicle	Admin	65,000		65,000		
Heated Chilled Meal Cart	Dietary	20,000		20,000		
Mindray US Machine	ED	70,000	64,625	5,375	Complete	Capitalized 08.31.25
ED room 3 safety renovation project	ED	40,000		40,000		
Level 1 rapid infuser fluid warmer	ED	30,000		30,000		
New desk/workspace in ER	ED	15,000		15,000		
Midmark EKGs	EKG	15,000		15,000		
Business Office Remodel	Engineering	600,000	34,016	565,984	In Progress	
MM Expansion	Engineering	600,000		600,000		
Lab Expansion	Engineering	600,000		600,000		
Air Handler repairs and upgrade	Engineering	150,000		150,000		
Building Automation (HVAC)	Engineering	120,000		120,000		
Parking Lot Resurface	Engineering	50,000	28,270	21,730	Complete	Capitalized 10.31.25
Floor Replacement for Various Departments	Engineering	36,000		36,000		
Trailers	Engineering	30,000		30,000		
Rain Gutters for Hospital (Commercial Grade)	Engineering	22,000		22,000		
Primary Firewall Replacement	Information Systems	27,000		27,000		
Conference Room Upgrade	Information Systems	20,000		20,000		
DataCenter Battery Backup Replacement	Information Systems	19,000		19,000		
Storage Server Replacement	Information Systems	15,000		15,000		
Biosafety Cabinet Type II Class 2B (Hood)	Lab	25,000		25,000		
Blood Culture Incubator w/ Synapsys (BD FX 40)	Lab	21,000	13,995	7,005	Complete	Capitalized 08.31.25
Backup Troponin System	Lab	20,000		20,000		
Louvered panel wall hanging bin storage system.	Materials	20,000		20,000		

## **SOUTHERN COOS HOSPITAL & HEALTH CENTER CAPITAL PURCHASES SUMMARY FY2026**

### Approved Projects:

Project Name	Department	Budgeted Amount	Total Spending	Amount Remaining	Status	Notes
<b>Budgeted Threshold Projects (&gt;\$15,000)</b>						
Unit Room Remodels	Med Surg	50,000		50,000		
Cardiac Monitors	Med Surg	29,000		29,000		
Ultrasound	Pain Management	55,000		55,000		
Pyxis Anesthesia System	Pharmacy	130,000		130,000		
Hamilton C1 X4 Invasive/NON-invasive/High flow	Respiratory	74,000		74,000		
Vapotherm High Flow X2	Respiratory	27,000	12,184	14,816	Complete	Capitalized 11.2025
ConMed Insuflation (Working on Quote)	Surgery	35,000		35,000		
Avantos RFA machine (Meeting with Rep on 4/7)	Surgery	29,000		29,000		
Sonosite Ultrasound Machine	Surgery	25,000		25,000		
Camera Control Unit	Surgery	15,000		15,000		
Instrumentation/Sets for Simmonds	Surgery	15,000		15,000		

### Un-Budgeted Threshold Projects (>\$15,000)

Building Improvements 2nd Street	Administration	-	84,245	(84,245)	Complete	Capitalized 07.31.25
IS Equipment 2nd Street	Information Systems	-	13,873	(13,873)	Complete	Capitalized 07.31.25
Bariatric Bed	Med Surg	-	41,118	(41,118)	Complete	Capitalized 11.30.25
ER Stretchers (3)	ER	-	42,954	(42,954)	Complete	Capitalized 08.31.25
Teladoc Telehealth Units (3)	ER/ MS / Clinic	-	49,781	(49,781)	Complete	Capitalized 10.31.25 - USDA Grant Matching

## Totals - Threshold Projects

3.114.000

385.060

2.728.940



## Revenue Cycle Report

**To: Southern Coos Health District Board of Directors and Southern Coos Management**

**From: Colene Hickman, Revenue Cycle Director**

**Re: Revenue Cycle Report for SCHD Board of Directors Meeting – December 2025**

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### Summary

This month's Revenue Cycle Board Report is submitted in narrative format, as I will not be available to attend the November board meeting. The report summarizes Accounts Receivable, cash collections, revenue trends, and key drivers impacting performance for the month ending November 30, 2025. Overall AR days increased slightly due to lower average daily revenue, holiday-related payment delays, and temporary payer and legacy system issues that are actively being resolved. Improvement is anticipated in December as cleanup and collection efforts continue.

### Accounts Receivable – Epic (Current System)

Aging Bucket	Total AR	Self-Pay Portion
Open / Current	508,778.18	6,062.36
0–30 Days	3,807,899.43	58,172.70
31–60 Days	954,221.96	111,778.30
61–90 Days	682,361.08	112,221.18
91–120 Days	531,545.97	121,448.21
121–180 Days	597,711.01	209,677.06
Over 180 Days	1,027,181.48	603,826.48
Total	8,109,699.11	1,219,186.29

Total current AR in Epic totaled \$8.11 million. Approximately 53% is within 30 days. Self-pay represents 15% of total AR and is concentrated in older aging buckets. Self-pay balances aged over 120 days will be transferred to bad debt upon completion of the Americollect implementation.

### Accounts Receivable – Legacy System (Over 180 Days)

Category	Amount
Insurance	\$313,073.75
Private Pay	\$349,040.01
Private Pay – Payment Plans	\$27,494.44

Credit Balances	(\$106,825.97)
Total Legacy AR	\$582,782.23
Total Legacy AR (Excluding Credits)	\$689,608.20

Legacy AR increased modestly due to reclassification from credit balance cleanup related to historical posting errors by prior outsourced billing resources. The decrease in payment plan balances reflects payments received. Further reductions are expected in December as self-pay accounts are moved to collections and older balances are reviewed for adjustment or write-off.

### Revenue, Cash, and AR Days

Average daily revenue for November was \$163,353, down from \$173,536 in October. Combined Epic and legacy AR days ended the month at 53.87 days, with Epic AR days at 49.64.

### Payer and Operational Impacts

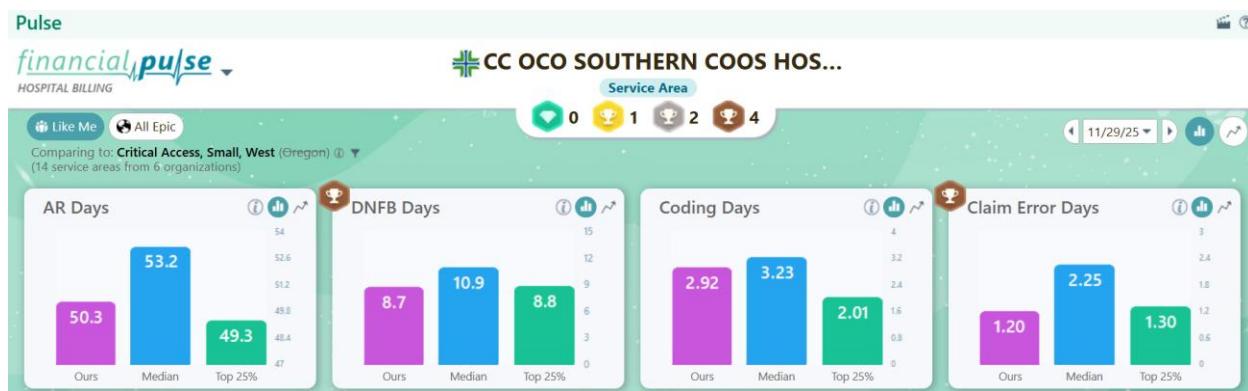
Aged insurance AR increased due to incorrect claims processing by Providence Health Plan and payment delays and underpayments from Regence. These issues are being corrected and escalated through Provider Relations. Short staffing in a commercial billing role also contributed to AR growth; staffing has stabilized and focused cleanup efforts are underway.

### Cash Collections

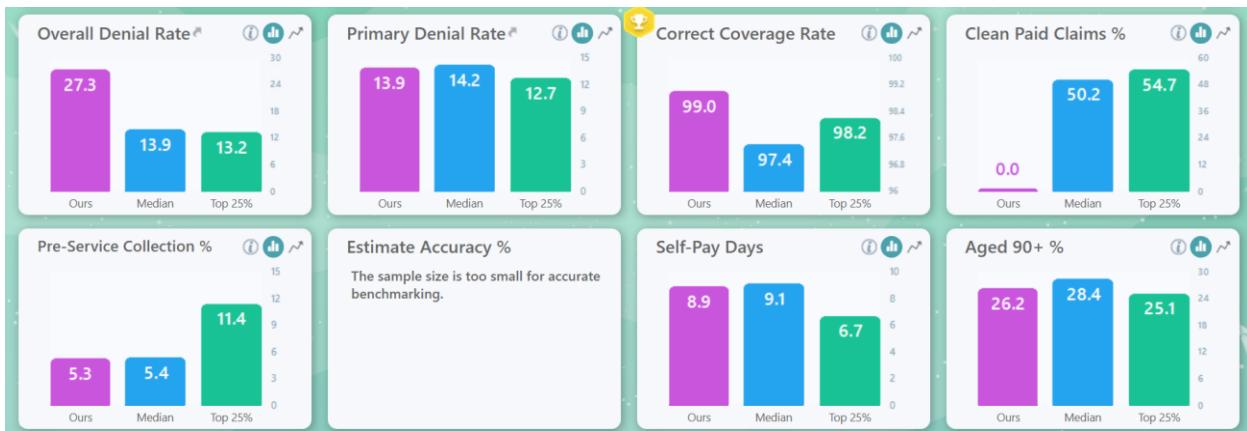
Total November cash receipts, including legacy bad debt recovery, totaled \$2,946,269.58. Holiday-related bank closures contributed to slightly lower collections, with normalization expected in December.

### Revenue Cycle Performance Benchmarks

Revenue cycle performance metrics for November continue to demonstrate strong overall performance when compared to like-size Critical Access organizations in the region. Despite month-end challenges that impacted AR aging and cash flow, the organization is performing at or near top-quartile benchmarks across multiple key indicators.



Key metrics including AR Days, DNFB Days, Coding Days, and Claim Error Days remain competitive relative to peer organizations, with several indicators tracking close to or better than median and top-quartile performance.



Denial-related metrics, correct coverage rate, and clean paid claims performance continue to align closely with peer benchmarks. Self-pay and aged receivable indicators reflect known operational and legacy factors discussed earlier in this report.



Net collection ratios, charges on time, and bad debt performance remain strong, particularly within insurance and self-pay net collection ratios, demonstrating effective front-end and back-end revenue cycle processes.

Overall, performance remains close to or within the top 25% for like-size organizations. Continued focus on aged AR reduction, payer resolution, and implementation of the bad debt agency is expected to further strengthen these metrics moving forward.

## Outlook

Although November was not the month we were expecting, our revenue cycle leadership and team remain focused and optimistic for improved performance in December. It is our goal to have the bad debt agency fully implemented by the end of December, which will further reduce aged self-pay balances and improve AR days. Continued emphasis on payer resolution, legacy cleanup, and collections activity is expected to result in measurable improvement in AR and cash performance.

Respectfully Submitted,

Colene Hickman  
Revenue Cycle Director



SOUTHERN COOS  
HOSPITAL  
& HEALTH CENTER

## November Budget Contingency Dashboard

SCHHC Monthly Review Dashboard							
Metric	Status (based on 3-Month Avg)	3-Month Average	As of September 30, 2025	As of October 31, 2025	As of November 31, 2025	3-Month Trend	Baseline
<strong>Contingency Plan Tracking Metric</strong>							
Operating Gain/Loss - Excluding New Initiatives	●	\$ (83,870)	\$ (290,438)	\$ 152,419	\$ (113,591)	↗	3 month average, excluding FY26 new initiatives expense
<strong>Organizational Rev/Expense Metrics</strong>							
Total Patient Revenue	●	\$ 4,973,713	\$ 5,024,606	\$ 5,438,653	\$ 4,457,881	↗	Budgeted patient revenue
Total Retail Pharmacy Revenue	●	\$ 446,491	\$ 368,618	\$ 494,629	\$ 476,226	↗	
% Total Deductions from Revenue	✖	44.64%	46.18%	45.74%	42.02%	↘	Goal: 35% average 3 month average calculated on 10% variance over 3-month average budget
Total Operating Revenue	●	\$ 3,260,307	\$ 3,078,905	\$ 3,562,406	\$ 3,139,609	↗	
Revenue Actual v Budget Variance	●	\$ 160,245	\$ 91,916	\$ 333,289	\$ 55,531	↗	Positive variance
Total Operating Expenses	✖	\$ 3,485,754	\$ 3,480,293	\$ 3,583,905	\$ 3,393,064	↗	Budgeted Operating Expenses
Expenses Actual v Budget Variance	●	\$ (117,897)	\$ (316,284)	\$ (39,499)	\$ 2,092	↗	
Operating Gain/Loss	✖	\$ (225,447)	\$ (401,387)	\$ (21,499)	\$ (253,455)	↗	Includes all expense, including FY26 new initiatives
Change in Net Position	●	\$ (83,470)	\$ (280,731)	\$ 171,433	\$ (141,111)	↗	Budgeted Change in Net Position
% Margin	✖	(3.10%)	(9.09%)	4.30%	(4.50%)	↗	Positive >1.0
<strong>Financial Health Metrics</strong>							
A/R Days Outstanding	●	50.5	49.6	49.8	52.0	↗	40-55 days
Days Cash on Hand	●	72.7	70.7	72.4	75.1	↗	60-180 days
Cash to Debt Ratio	●	1.0	0.9	1.0	1.0	↗	.20 - 1.00+
Debt Ratio	●	0.5	0.5	0.5	0.5	↘	.30 - .60
<strong>Status Light Key</strong>							
	●	(10%) above or below baseline					
	●	between 10.1% and 20% below baseline					
	●	between 20.1% to 30% below baseline					
	✖	anything 30% or more below baseline					