

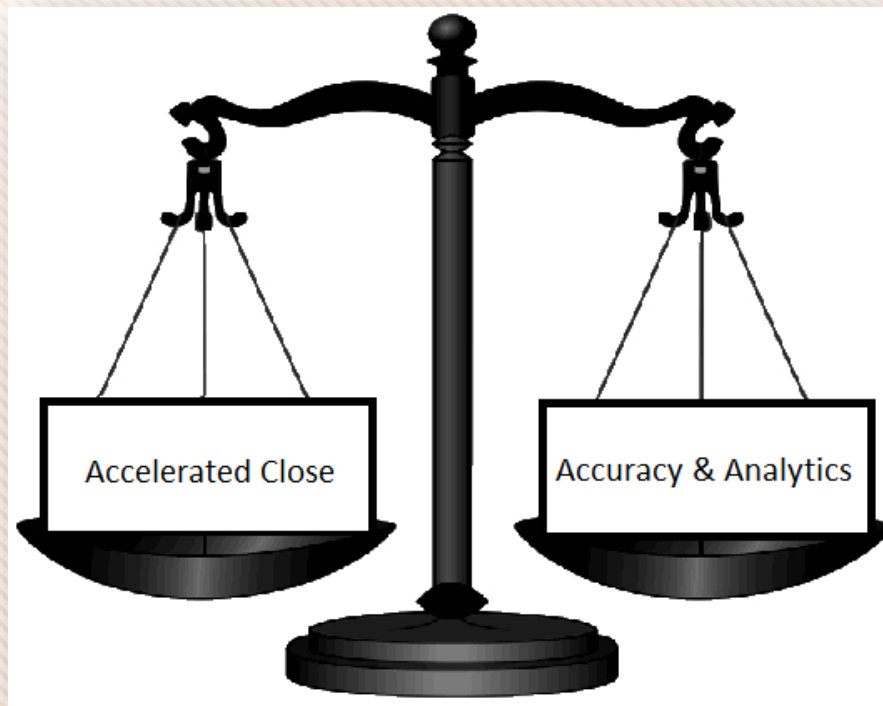
Accelerated Month-End Close Process Overview

Net Revenue Webinar Series

Andrew Holloway Crowe Horwath LLP

Session #1 Topics

- What is Crowe Revenue Cycle Analytics (RCA)
- Fundamentals of an accelerated month end close process
- Example month end close timeline
- Balance sheet focus – AR and reserves
 - Hindsight Analysis – debits, credits, inactive accounts
 - ZBA Analysis – best practices including pricing and realization
- Brief Demonstration of Crowe RCA functionality
- Month end pre-close Checklist
- Month end close checklist
- Review the month-end close package, including AR, reserve analytics, and reporting



- How do we accelerate the close process without sacrificing the accuracy of our estimates and analytics?

What is Crowe[®] Revenue Cycle Analytics?

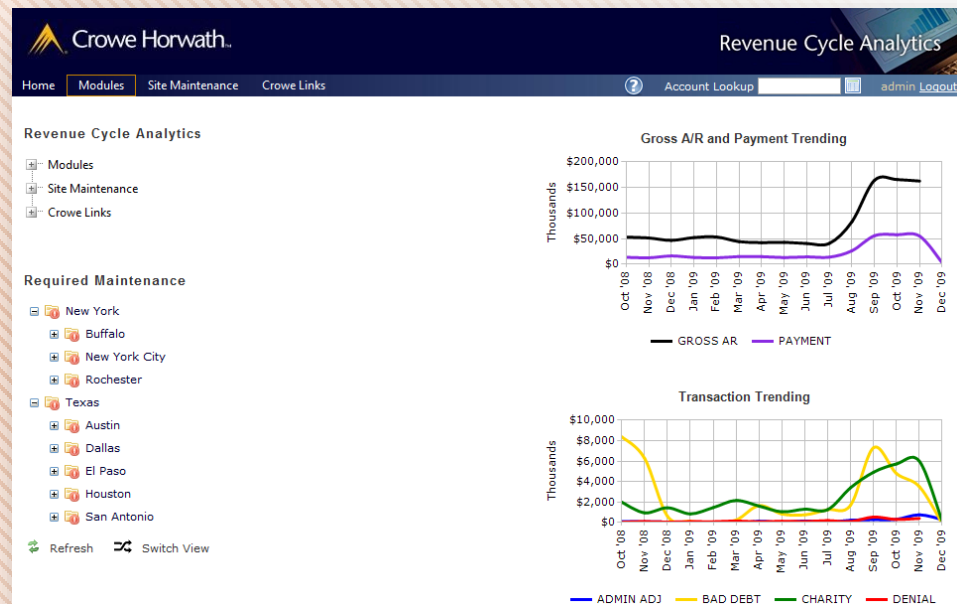
Financial Reporting, Planning & Monitoring

Provides analytics to:

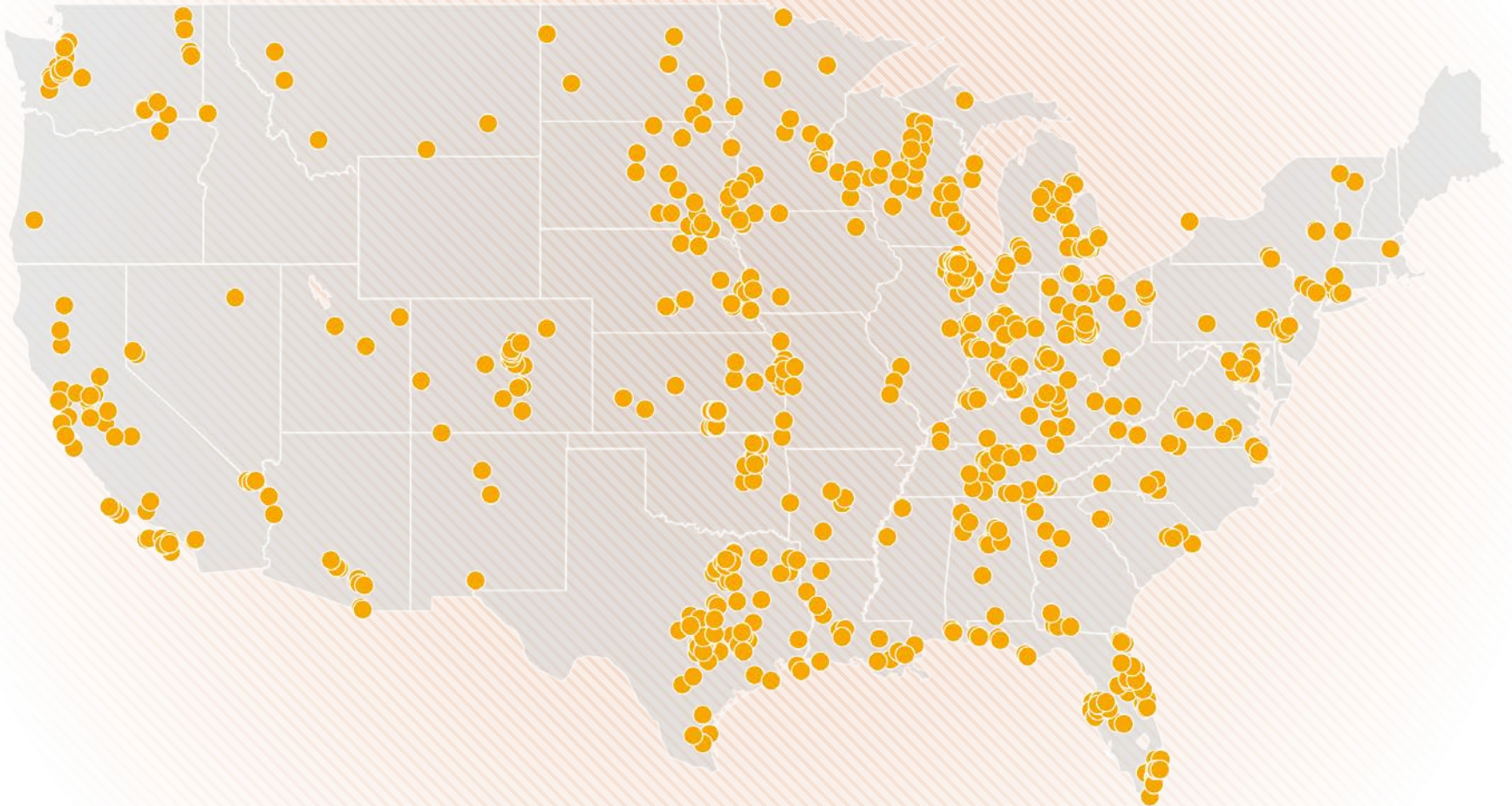
- Explain & forecast net revenue
- Estimate reserves
- Accelerate monthly close process
- Identify revenue opportunities
- Strengthen internal controls

Designed to support external audit

Patented technology - Nothing else like it exists



Crowe® Revenue Cycle Analytics through 2014



Fundamentals of Accelerated Monthly Close

Identify net revenue monitoring & reporting team

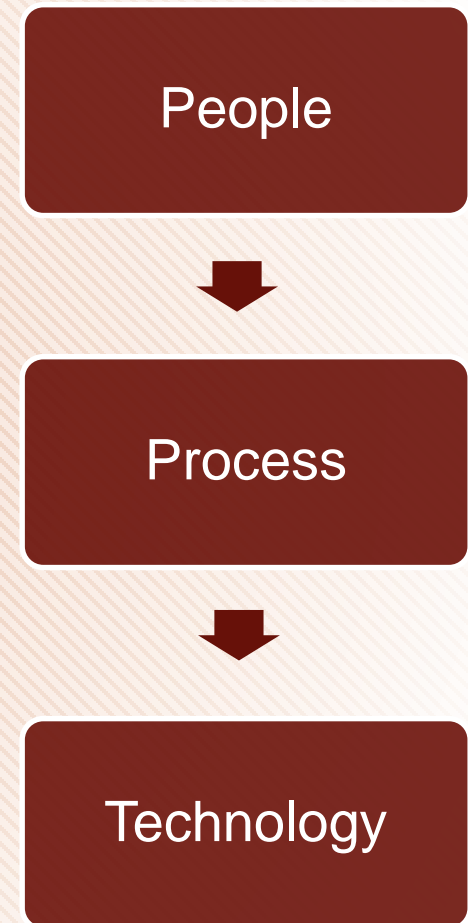
- Define roles & responsibilities
- Promote separation of duties within roles
- Create opportunities for frequent communication

Develop and agree upon standard process

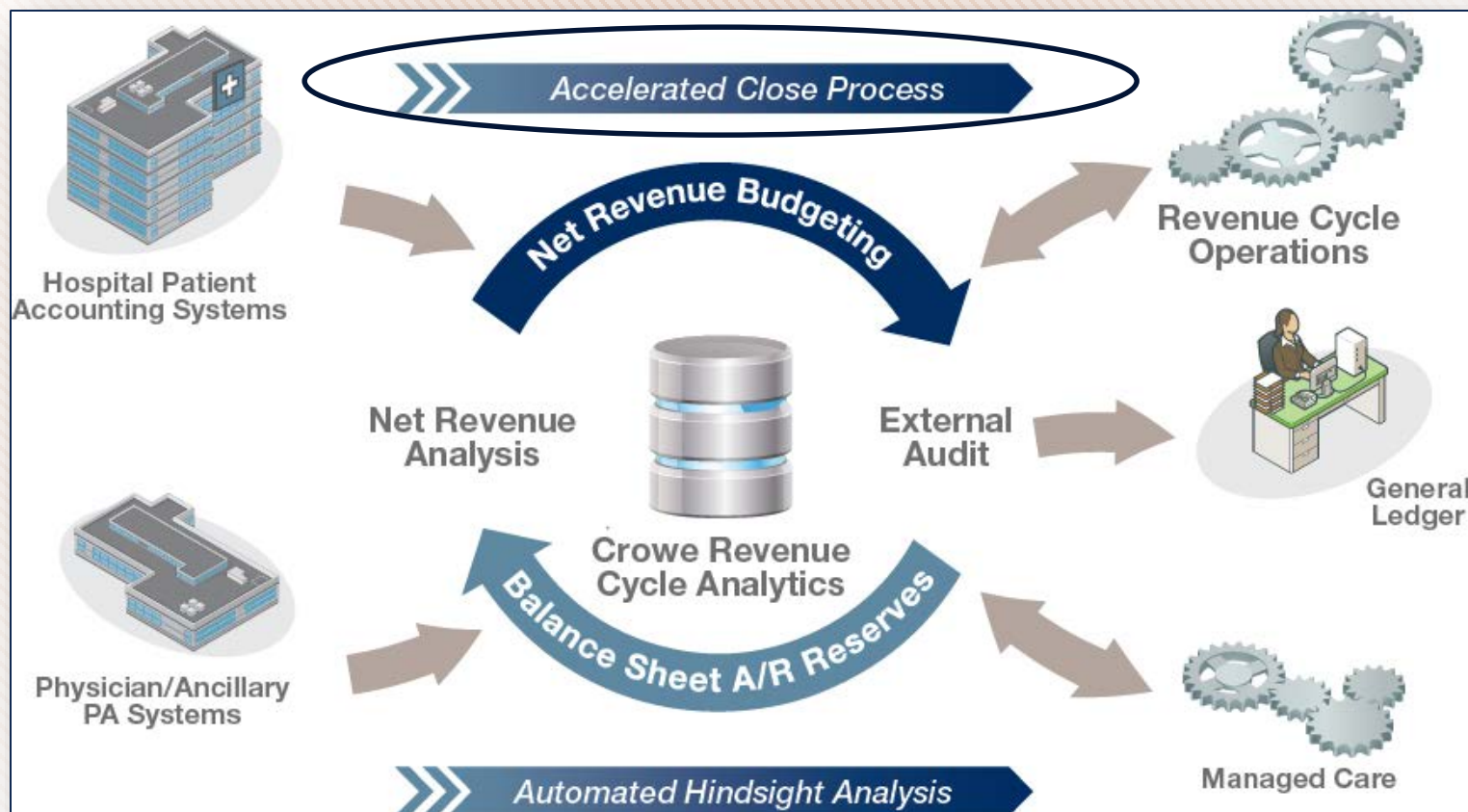
- Process supported by guiding reporting policies
- Policies define parameters related to RCA settings
- Incorporate timeline, checklists & contingencies

Leverage RCA as single source of truth to accelerate process

- Avoid surprises using projection reporting
- Use “Preclose” period for review and analysis
- RCA Reporting bridges the gap between Finance, Revenue Cycle, & Reimbursement



Revenue Cycle Analytics: *Single source of truth for net revenue*



Fundamentals of the Accelerated Monthly Close

Pre-close preparation

- Update all reserve assumptions
- *Recast* prior month reserve calculations
- Make inquiries of revenue cycle & managed care

Continuous net revenue monitoring

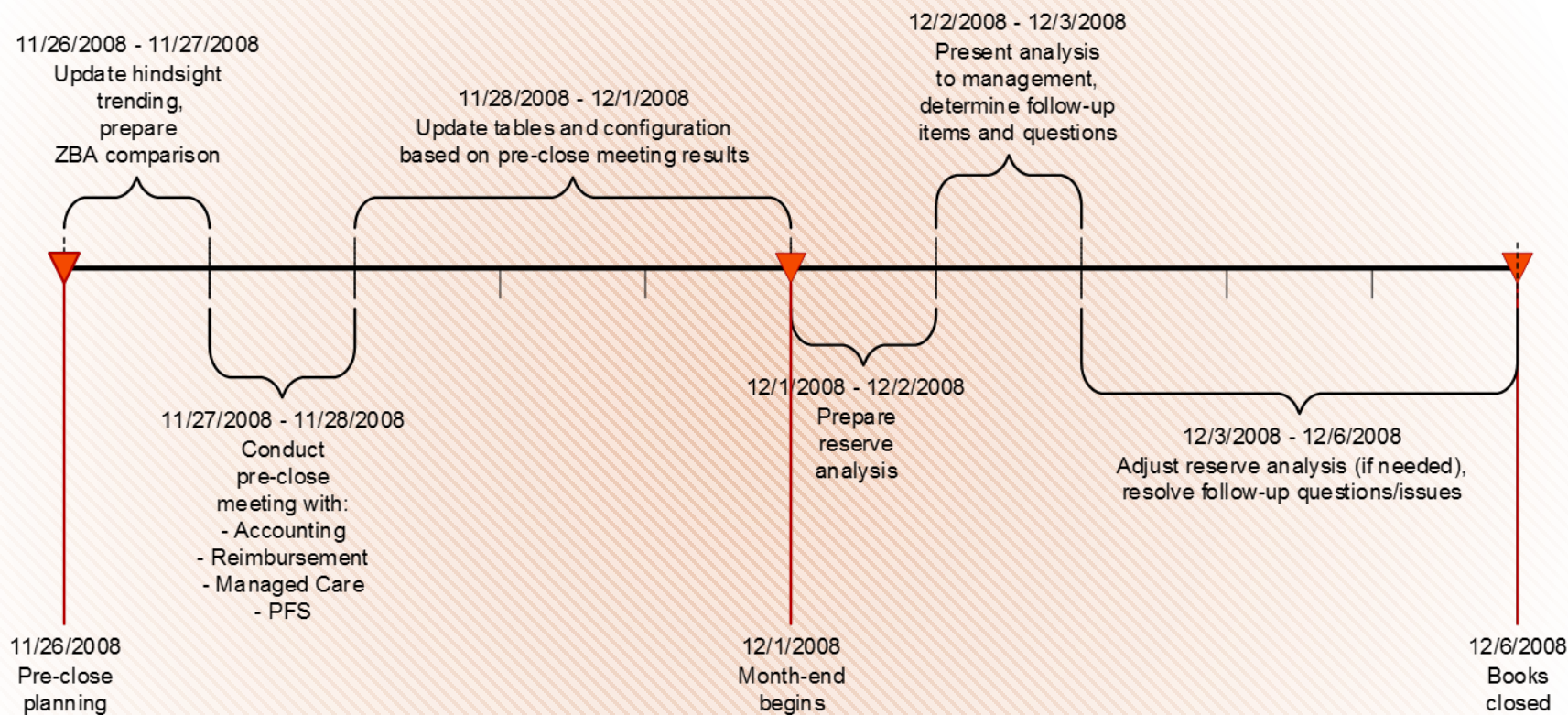
- Actively monitor and project net revenue to avoid surprises during close
- Determine cause of fluctuations

Automate reserve calculation

- Leverage technology to collect, organize, and report patient accounting system data



Example Timeline



Continuous net revenue monitoring

Hindsight Analysis Overview

Hindsight or “Look-back” Analysis

- RCA Leverages Hindsight Data in Multiple Ways
 - Test accuracy of historical GL reserve estimates
 - Supporting data for current reserves calculation
 - Bad Debt and Charity Reserve estimates
 - High Risk/NonContracted Payors
 - Hindsight Analysis provides data Integrity check
 - Change in Any ATB From Period to Period should be supported by Write-Off Activity within ~0.5% Variance.
- Monthly Hindsight Analysis Recommended
 - Debit
 - Inactive Account Analysis – Recoveries / Takebacks
 - Credit – Overcontractualization (Error Rate)

1. Test accuracy of historical GL reserve estimates

Analysis Date	11/30/2011	12/31/2011	1/31/2012	2/29/2012	3/31/2012	4/30/2012
Activity Through Date	11/30/2012	12/31/2012	1/31/2013	2/28/2013	3/31/2013	4/30/2013
<u>Contractual Allowance Recon</u>						
AR64 - Contractual Allowances	(7,356,948)	(7,385,936)	(7,412,852)	(7,075,699)	(6,794,054)	(6,853,477)
AR64 - Administrative & Denials	(588,996)	(631,399)	(625,571)	(648,671)	(580,519)	(543,951)
Total	(7,945,944)	(8,017,334)	(8,038,423)	(7,724,370)	(7,374,573)	(7,397,428)
G/L ACCT 360000-42255	(7,825,893)	(7,923,864)	(7,843,278)	(7,743,287)	(7,427,845)	(7,636,905)
Difference Over/(Under)	(120,051)	(93,470)	(195,145)	18,917	53,272	239,477
% Difference Over / (Under)	1.51%	1.17%	2.43%	-0.24%	-0.72%	-3.24%
<u>Charity Care Allowance Recon</u>						
AR64 - Charity Care	(838,730)	(925,628)	(959,425)	(1,027,194)	(1,092,473)	(1,104,662)
G/L ACCT 360000-63744	(675,789)	(688,984)	(734,903)	(756,098)	(765,390)	(777,568)
Difference Over/(Under)	(162,941)	(236,644)	(224,522)	(271,096)	(327,083)	(327,094)
% Difference Over / (Under)	19.43%	25.57%	23.40%	26.39%	29.94%	29.61%
<u>Bad Debt Allowance Recon</u>						
AR64 - Bad Debt	(980,089)	(1,108,527)	(1,215,487)	(1,236,088)	(1,356,068)	(1,359,116)
G/L ACCT 360000-71010	(1,345,789)	(1,457,824)	(1,457,890)	(1,864,823)	(1,865,489)	(1,903,467)
Difference Over/(Under)	365,700	349,297	242,403	628,735	509,421	544,351
% Difference Over / (Under)	-37.31%	-31.51%	-19.94%	-50.86%	-37.57%	-40.05%
<u>Net AR Recon</u>						
AR64 - Payments	5,501,893	5,494,920	5,528,036	5,175,234	4,820,899	4,761,475
G/L ACCT 360000-63744	5,859,079	5,833,582	6,170,427	5,342,116	5,177,997	4,918,781
Difference Over/(Under)	(357,186)	(338,662)	(642,391)	(166,882)	(357,098)	(157,306)
% Difference Over / (Under)	-6.49%	-6.16%	-11.62%	-3.22%	-7.41%	-3.30%

2. Supporting data for current reserves calculation

		181-270 \$	181-270 %	271-360 \$	271-360 %	361+ \$	361+ %	Total \$	Total %
MEDICARE PPS (MC)	GROSS A/R	\$132,858	0.00%	\$150,128	0.00%	\$750,517	0.00%	\$11,716,057	0.00%
	ADMIN ADJUSTMENT & DENIAL	(\$45,696)	-34.39%	(\$28,648)	-19.08%	(\$511,957)	-68.21%	(\$739,712)	-6.31%
	BAD DEBT & REMAINING BALANCE	(\$9,178)	-6.91%	(\$2,187)	-1.46%	\$7,086	0.94%	(\$184,995)	-1.58%
	CHARITY	\$0	0.00%	\$0	0.00%	\$0	0.00%	(\$35,350)	-0.30%
	CONTRACTUAL	(\$44,421)	-33.44%	(\$83,881)	-55.87%	(\$172,114)	-22.73%	(\$6,851,412)	-58.48%
	PAYMENT	(\$33,563)	-25.26%	(\$35,412)	-23.59%	(\$73,532)	-9.80%	(\$4,724,589)	-40.33%
	VARIANCE	\$0	0.00%	(\$1,087)	-0.72%	(\$1,436)	-0.19%	\$86,083	0.73%
SELF PAY (SELF)	GROSS A/R	\$760,907	0.00%	\$188,955	0.00%	\$214,711	0.00%	\$6,809,544	0.00%
	ADMIN ADJUSTMENT & DENIAL	\$83,639	10.99%	\$46,157	24.43%	\$31,566	14.70%	\$589,543	8.66%
	BAD DEBT & REMAINING BALANCE	(\$397,185)	-52.20%	(\$104,299)	-55.20%	(\$95,364)	-44.41%	(\$3,223,615)	-47.34%
	CHARITY	(\$189,293)	-24.88%	(\$102,491)	-54.24%	(\$94,232)	-43.89%	(\$2,925,791)	-42.97%
	CONTRACTUAL	(\$205,402)	-27.01%	(\$28,120)	-14.88%	(\$12,412)	-5.78%	(\$605,635)	-8.90%
	PAYMENT	(\$52,575)	-6.91%	(\$183)	-0.10%	(\$13,267)	-6.18%	(\$254,047)	-3.73%
	VARIANCE	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$177,700	2.61%
Self Pay After Insurance (SPAI)	GROSS A/R	\$880,381	0.00%	\$336,044	0.00%	\$622,342	0.00%	\$3,376,879	0.00%
	ADMIN ADJUSTMENT & DENIAL	(\$33,867)	-3.85%	(\$32,236)	-9.59%	(\$39,919)	-6.41%	(\$178,703)	-5.29%
	BAD DEBT & REMAINING BALANCE	(\$649,355)	-73.76%	(\$224,437)	-66.79%	(\$319,096)	-51.27%	(\$1,976,647)	-58.53%
	CHARITY	(\$106,978)	-12.15%	(\$16,624)	-4.95%	(\$32,002)	-5.14%	(\$360,968)	-10.69%
	CONTRACTUAL	(\$66,862)	-7.59%	(\$1,870)	-0.56%	(\$58,846)	-9.46%	(\$60,107)	-1.75%
	PAYMENT	(\$156,243)	-17.75%	(\$67,626)	-20.12%	(\$172,479)	-27.71%	(\$919,758)	-27.24%
	VARIANCE	(\$100,872)	-11.46%	(\$13,441)	-4.00%	\$115	0.02%	(\$200,713)	-5.94%

3. Hindsight Analysis provides data Integrity check

AR54: Hindsight Detail

Region: Facility:
 SubFacility: Analysis Date:
 Activity Thru: RAC:

||◀ ◀ 1 of 508 ▶▶ ▶ 100% Find | Next Select a format Export

Begin Balance	\$28,439,128.45	Total Variance	\$20,273.49	0.07 %	Total Positive Variance	\$140,468.57	0.49 %
End Balance	\$518,429.79				Total Negative Variance	(\$120,195.08)	-0.42 %

Hindsight Analysis Overview: Recoveries/Takebacks

- Use Hindsight Analysis to accrue Recovery & Takeback accruals
 - Account Must have Date of Service **Prior To** Analysis Start Date (ATB Date)
 - Payment Transaction (Debit or Credit) must post within Range
 - Ranges should be in line with Hindsight Ranges used for Reserve Estimates

ATB Date	Through Date	Inpatient			Outpatient			Total Recoveries
		Takeback	Recovery	Total Inpatient	Takeback	Recovery	Total Outpatient	
9/30/2011	9/30/2012	\$85,387	(\$88,842)	(\$3,455)	\$72,001	(\$844,117)	(\$772,116)	(\$775,571.00)
10/31/2011	10/31/2012	\$84,066	(\$128,633)	(\$44,567)	\$61,751	(\$646,657)	(\$584,906)	(\$629,473.00)
11/30/2011	11/30/2012	\$55,984	(\$74,886)	(\$18,902)	\$55,843	(\$667,658)	(\$611,815)	(\$630,717.00)
12/31/2011	12/31/2012	\$58,814	(\$54,889)	\$3,925	\$70,208	(\$811,799)	(\$741,591)	(\$737,666.00)
1/31/2012	1/31/2013	\$43,948	(\$44,305)	(\$357)	\$64,729	(\$718,228)	(\$653,499)	(\$653,856.00)
2/29/2012	2/28/2013	\$22,515	(\$53,007)	(\$30,492)	\$48,516	(\$647,777)	(\$599,261)	(\$629,753.00)
Raw Average (Unweighted)		\$58,452.33	(\$74,093.67)	(\$15,641.33)	\$62,174.67	(\$722,706.00)	(\$660,531.33)	(\$676,172.67)

Hindsight Analysis Overview: Credits

- Over-contractualized credit balances
 - Credit balances should be assumed as a liability until proven otherwise
 - RCA hindsight reports on credit balances can show credit balance resolution over time
 - Historical error rate can be determined by:
 - Run AR51 on credit balances for “Payments” and “Remaining Balances”
 - Add “Payment” % and “Remaining Balances” % to get an “estimated liability” %
 - Inverse of estimated liability = “error” rate
 - Best practice would be to apply by payor

ATB Date	Through Date	Pmt %	Rem Bal %	Est Liability %
11/30/2011	11/30/2012	-16.85%	16.74%	-33.59%
12/31/2011	12/31/2012	-25.08%	11.43%	-36.51%
1/31/2012	1/31/2013	-32.69%	11.76%	-44.45%
2/29/2012	2/28/2013	-25.31%	10.25%	-35.56%
3/31/2012	3/31/2013	-14.77%	9.55%	-24.32%
4/30/2012	4/30/2013	-17.65%	9.13%	-26.78%
Unweighted Average		-22.06%	11.48%	-33.54%
Contractual Rate to Apply to Credit Balances (Error Rate)				66.47%

Zero Balance Account Overview (ZBA)

- Considerations
 - Total Charges = Total Transactions
 - Thresholds available to include accounts that have not completely adjudicated
 - Performed on accounts with dates of service in given time period
 - Generally not less than three (3) to six (6) months, or up to twelve (12) months
 - Analysis should be completed each time range is recalculated
 - Generally not a good source for payment, bad debt, or charity experience due to short time frame analyzed.
 - Modeling around pricing and realization changes
 - Annual price increases
 - Contract changes, escalators, etc. resulting in realization changes

DEMO

Sample Pre-Close Agenda includes:

Monthly Maintenance Checklist

- Confirm daily and month-end balancing of patient accounting system to RCA has occurred.
- Confirm RCA dashboard is clean and all “Not Specified” codes have been assigned.
- Significant large balance accounts assigned for review (MRA6a)

Management Confirmation of MRA Settings & Storage

- ZBA & Hindsight Policies
- “Other” Management Adjustments
- Pricing & Realization Changes

Other Factors which Influence Financials

- Distressed payors or other local economic factors to consider when estimating reserves?
- Were there any internal changes in business office processes?
- Have there been any system interface changes or challenges?

Month End Pre-Close Checklist

Maintenance and Review

- Review of Hindsight Trending Template for trends in reserves
- Review of Recovery vs. Take-Back template
- Confirm RCA Maintenance Board is clear
- Confirm Daily Balancing
- Discuss pricing/realization changes with Patient Accounting

ZBA Review -- MRA Setting & Storage > Calculation icon

- 1 Update/Recalculate ZBA range that is not being used for the previous close
--confirm all applicable pricing and realization adjustment are entered affecting range
- 2 Extract new ZBA for review using MRA9
- 3 Compare new ZBA percentage to percentage used for prior month
--note any percentage requiring adjustments per the review

Hindsight Review -- MRA Setting & Storage > Calculation icon

- 4 Update/recalculate trending ranges
--after updating, confirm all ranges selected and applied by aging versus by total
- 5 Extract new weighted average using the AR Adjustment mapping report for outliers
--note any percentage requiring adjustments per the review
--includes review of the Over-Contractualization percentage by payor
--may also review MRA13 for supporting details
- 6 Update/recalculate recovery ranges
--note should mirror the hindsight trending ranges entered
--input recovery estimate per template
--confirm application of Input

Configuration -- MRA Setting & Storage > Configuration icon

- 7 Update Aging Bucket to new defined ZBA range

Adjustment -- MRA Setting & Storage > Adjustments icon

- 8 Enter any % adjustments needed per review of ZBA and hindsight updates
- 9 Enter any pricing & realization by Aging Bucket, if not included in ZBA
- 10 Review/Enter any applicable Out-of-Model dollar amounts
- 11 Extract Large Balance Report, provide to appropriate resource for review

Analyzing Impact of Updates

- 12 Recast prior month's reserves using recast functionality in Automated Close Package
--if not using automated close, recast using MRA20 report
- 13 Analysis/Comparison to reserve entries from prior month, noting changes

Month-to-Date Analysis

- 14 Review changes in mix and aging
- 15 Review overall debit and credit balances
- 16 Continues Monitoring of Net Revenue including Net Revenue Projections

Appendix E 2.2.C User Guide

Month End Close Checklist

Maintenance and Review

- Confirm RCA Maintenance Board is clear
- Confirm Daily Balancing

Hindsight and Recovery Updates

- 1 Update/Review hindsight trending template with most recent information
--confirm all applicable pricing and realization adjustment are entered affecting range
- 2 Update/Review recovery vs. take-back template with most recent information

Adjustment-- MRA Setting & Storage > Adjustments icon

- 3 Review/Enter applicable changes to any Out-of-Model Adjustments

Execution -- MRA Setting & Storage > Execution icon

- 4 Calculate month-end reserve storage
- 5 Review/Enter applicable large balance account adjustments
--completed using the Specific Account Reserve tab
--adjust for Unposted Cash, if applicable
- 6 Export Final Large Balance Information on Specific Account Reserve tab
--note change Adjustment Type to Standard

Variance Analysis Storage -- VA Setting & Storage

- 7 Calculate monthly VA Storage
--storage for all iterations, include Budget if applicable

Analysis/Review of Monthly Reserves

- 8 Calculate/Export Automated Close Package
--if not using automated close, prepare close model using MRA5 report
--note Calculation Types should be export individually

Month End Close Reports which May be Requested for Audit

MRA5 – Summary of Reserves*

MRA6a – Large Balance Accounts

MRA9 – Stored ZBA Range Dollars and Percentages

MRA10 – Stored ZBA Range Account Detail

MRA13 – Hindsight Trending Adjustments:

MRA18 – Overcontractualized Credits

MRA50 – Summarized ATB Estimates (Debits & Credits)

MRA52 – ATB Estimates and Details

MAP001 - AR Adjustments*

MAP006 - Out of Model Adjustments*

***Denotes Report or Extract included in Automated Month End Close Package.**

Appendix E 2.2.C User Guide

Monthly Reserve Analysis – Automated Close

- Standard Analytical Tools
- Sheet 1 – High Level Net AR Summary
- Sheet 2/3 – Detailed Summary of Reserve Estimates and Net AR
- Sheet 4 – Analytical Summary, Current Period Reserves and Net AR vs. Changes, Period over Period
 - Useful for isolating causation for changes in adjustments (AR changes, Modeling changes, etc.)
- Sheet 5 – Analyzing Reserves by Payor
 - Useful for comparing % changes in Net AR, Changes in Reserves, Net to Cash Comparisons, Changes in Unbilled to Billed
- Sheet 6/7 – AR Mix & Aging
- Sheets 8 to 12 – Variance Analysis
- Sheets 13 to 20 – Audit Support
- Sheet 21 – General Ledger entries

Monthly Reserve Analysis – Automated Close

	Mar-2014	Feb-2014	Change	A/R % Increase/(Decrease)		
				Mar-2014	Feb-2014	% Change
Accounts Receivable - Debit Balance						
Inpatient	\$73,167,508	\$74,008,991	(\$841,483)			-1.14%
Outpatient	\$23,103,468	\$23,542,552	(\$439,084)			-1.87%
Total Accounts Receivable	\$96,270,976	\$97,551,543	(\$1,280,567)			-1.31%
Contractual Allowances				% of Gross		
Inpatient RCA Contractual	\$39,177,080	\$39,233,092	(\$56,012)	53.54%	53.01%	0.53%
Inpatient Unapplied Contractual Discount	\$0	\$0	\$0	0.00%	0.00%	0.00%
Outpatient RCA Contractual	\$13,556,737	\$13,822,519	(\$265,783)	58.68%	58.71%	-0.03%
Outpatient Unapplied Contractual Discount	\$0	\$0	\$0	0.00%	0.00%	0.00%
Other Contractual Reserves	\$1,692,540	\$972,862	\$719,679	1.76%	1.00%	0.76%
Total Contractual Allowances	\$54,426,357	\$54,028,473	\$397,885	56.53%	55.38%	1.15%
Admin Adjust Allowance						
Inpatient	\$626,165	\$685,665	(\$59,500)	0.86%	0.93%	-0.07%
Outpatient	\$368,430	\$541,620	(\$173,190)	1.59%	2.30%	-0.71%
Total Admin Adjust Allowance	\$994,595	\$1,227,286	(\$232,691)	1.03%	1.26%	-0.22%
Bad Debt						
Inpatient	\$2,729,118	\$3,076,524	(\$347,406)	3.73%	4.16%	-0.43%
Outpatient	\$1,759,866	\$1,649,710	\$110,156	7.62%	7.01%	0.61%
Total Bad Debt	\$4,488,984	\$4,726,234	(\$237,249)	4.66%	4.84%	-0.18%
Charity						
Inpatient	\$3,540,582	\$3,604,275	(\$63,693)	4.84%	4.87%	-0.03%
Outpatient	\$1,189,279	\$1,210,649	(\$21,370)	5.15%	5.14%	0.01%
Total Charity	\$4,729,861	\$4,814,924	(\$85,063)	4.91%	4.94%	-0.02%
TOTAL RESERVE	\$64,639,798	\$64,796,917	(\$157,119)	67.14%	66.42%	0.72%
Net A/R	\$31,631,178	\$32,754,626	(\$1,123,448)	32.86%	33.58%	-0.72%

Monthly Reserve Analysis – Automated Close

Financial Class	Mar-2014		Change									
INPATIENT	Gross A/R	Gross A/R	Contractual	% C/A	Admin Adj	% Admin	Bad Debt	% BD	Charity	% Charity	Net A/R	Net A/R %
BLUE CROSS / BLUE SHIELD (B)	\$8,753,634	(\$235,779)	\$53,391	1.88%	(\$67,952)	-0.76%	\$6,354	0.04%	(\$22,323)	-0.22%	(\$205,249)	-0.95%
COMMERCIAL (A)	\$10,631,655	\$1,066,907	\$523,493	0.55%	\$39,495	0.36%	\$69,441	0.61%	(\$3,461)	-0.16%	\$437,939	-1.36%
MEDICARE HMO (F)	\$12,461,734	\$891,929	\$631,762	0.07%	\$7,099	0.04%	(\$133,137)	-1.17%	\$357	0.00%	\$385,848	1.06%
MEDICARE PART A ONLY (M)	\$20,408,349	\$141,708	\$271,679	0.87%	(\$638)	0.00%	(\$236,794)	-1.18%	\$14,654	0.07%	\$92,807	0.24%
THIRD PARTY (O)	\$8,306,146	(\$1,013,347)	(\$371,122)	3.33%	\$471	0.01%	\$262,642	2.99%	(\$50,167)	-0.41%	(\$855,171)	-5.92%
Payors not Meeting Threshold	\$12,605,990	(\$1,692,901)	(\$445,535)	0.54%	(\$37,975)	0.24%	(\$315,912)	-0.12%	(\$2,752)	2.95%	(\$890,726)	-3.60%
TOTAL INPATIENT	\$73,167,508	(\$841,483)	\$663,667	1.53%	(\$59,500)	-0.07%	(\$347,406)	-0.43%	(\$63,693)	-0.03%	(\$1,034,551)	-1.00%

	Mar-2014		Change									
OUTPATIENT	Gross A/R	Gross A/R	Contractual	% C/A	Admin Adj	% Admin	Bad Debt	% BD	Charity	% Charity	Net A/R	Net A/R %
BLUE CROSS / BLUE SHIELD (B)	\$2,877,925	(\$791,039)	(\$430,571)	0.54%	(\$10,634)	-0.05%	(\$13,024)	0.46%	(\$5,169)	0.12%	(\$331,641)	-1.07%
COMMERCIAL (A)	\$3,903,283	\$397,411	\$142,992	-1.47%	(\$15,269)	-0.48%	\$24,618	0.24%	\$45,254	0.89%	\$199,816	0.82%
MEDICARE HMO (F)	\$3,194,792	(\$108,195)	(\$92,185)	-0.21%	\$1,443	0.09%	\$10,226	0.42%	(\$5,739)	-0.14%	(\$21,941)	-0.16%
MEDICARE PART B ONLY (D)	\$6,611,532	\$124,546	\$87,796	-0.12%	\$2,141	-0.02%	\$22,638	0.31%	(\$4,130)	-0.07%	\$16,100	-0.11%
Self Pay After Insurance (SPAI)	\$2,175,455	\$189,143	(\$46,734)	-2.13%	\$4,587	0.19%	\$100,486	1.31%	\$449	-1.46%	\$130,354	2.09%
Payors not Meeting Threshold	\$4,340,481	(\$250,950)	\$72,920	4.71%	(\$155,459)	-3.26%	(\$34,788)	-0.26%	(\$52,036)	-0.35%	(\$81,587)	-0.84%
TOTAL OUTPATIENT	\$23,103,468	(\$439,084)	(\$265,783)	-0.03%	(\$173,190)	-0.71%	\$110,156	0.61%	(\$21,370)	0.01%	(\$88,897)	0.13%
TOTAL	\$96,270,976	(\$1,280,567)	\$397,885	1.15%	(\$232,691)	-0.22%	(\$237,249)	-0.18%	(\$85,063)	-0.02%	(\$1,123,448)	-0.72%

Monthly Reserve Analysis – Automated Close

INPATIENT

BLUE CROSS / BLUE SHIELD (B)
BLUE CROSS OUT OF ST (Y)
COMMERCIAL (A)
MEDICAID (T)
MEDICAID OUT OF ST (Z)
MEDICARE HMO (F)
MEDICARE PART A ONLY (M)
MEDICARE PART B ONLY (D)
PENDING MEDICAID (S)
PRIVATE PAY (P)
Self Pay After Insurance (SPAI)
THIRD PARTY (O)
TNCARE (NO DED/COPAY) (Q)
TRICARE (C)
WORKMEN'S COMPENSATION (G)
TOTAL INPATIENT

Mar-2014 A/R	Feb-2014 A/R
\$8,753,634	\$8,989,413
\$2,141,144	\$2,279,852
\$10,631,655	\$9,564,748
\$781,616	\$799,788
\$1,729,257	\$1,693,021
\$12,461,734	\$11,569,805
\$20,408,349	\$20,266,641
\$156,503	\$453,330
\$6,409	\$7,582
\$2,967,946	\$2,847,631
\$1,946,318	\$2,064,102
\$8,306,146	\$9,319,494
\$2,032,839	\$2,562,550
\$625,717	\$186,565
\$218,241	\$1,404,470
\$73,167,508	\$74,008,991

A/R Variance	Combined Reserve Variance
(\$235,779)	(\$30,530)
(\$138,708)	(\$332,597)
\$1,066,907	\$628,968
(\$18,172)	(\$42,800)
\$36,236	\$53,166
\$891,929	\$506,081
\$141,708	\$48,901
(\$296,827)	(\$296,827)
(\$1,174)	(\$1,174)
\$120,315	\$101,958
(\$117,783)	\$56,925
(\$1,013,347)	(\$158,176)
(\$529,711)	(\$367,880)
\$439,152	\$284,181
(\$1,186,229)	(\$257,126)
(\$841,483)	\$193,068

Hindsight Payment % vs Net A/R		
Net A/R (Not including Recoveries)	Hindsight Payment % (MRA13)	Variance
50.96%	52.53%	-1.56%
67.79%	64.49%	3.30%
53.27%	46.30%	6.97%
3.55%	3.54%	0.01%
5.77%	7.69%	-1.92%
29.45%	27.60%	1.85%
30.97%	27.48%	3.49%
0.00%	1.96%	-1.96%
0.00%	0.00%	0.00%
4.37%	4.35%	0.02%
16.37%	16.36%	0.01%
29.98%	31.55%	-1.57%
24.02%	24.01%	0.01%
33.64%	31.81%	1.83%
32.47%	39.98%	-7.51%
34.72%	31.64%	3.08%

OUTPATIENT

BLUE CROSS / BLUE SHIELD (B)
BLUE CROSS OUT OF ST (Y)
COMMERCIAL (A)
CRC (R)
MEDICAID (T)
MEDICAID OUT OF ST (Z)
MEDICARE HMO (F)
MEDICARE PART A ONLY (M)
MEDICARE PART B ONLY (D)
PRIVATE PAY (P)
Self Pay After Insurance (SPAI)
THIRD PARTY (O)
TNCARE (NO DED/COPAY) (Q)
TNCARE (WITH DED/COPAY) (U)
TRICARE (C)
WORKMEN'S COMPENSATION (G)
TOTAL OUTPATIENT

\$2,877,925	\$3,668,964
\$678,683	\$807,387
\$3,903,283	\$3,505,871
\$2,976	\$0
\$141,747	\$124,873
\$115,490	\$180,384
\$3,194,792	\$3,302,987
\$57,187	\$54,660
\$6,611,532	\$6,486,986
\$853,754	\$984,879
\$2,175,455	\$1,986,312
\$1,293,531	\$1,238,839
\$719,419	\$537,453
\$7,066	\$3,844
\$170,904	\$310,363
\$299,726	\$348,749
\$23,103,468	\$23,542,552

(\$791,039)	(\$459,399)
(\$128,705)	(\$75,050)
\$397,411	\$197,595
\$2,976	\$2,019
\$16,874	\$16,294
(\$64,894)	(\$49,510)
(\$108,195)	(\$86,254)
\$2,526	\$28,683
\$124,546	\$108,445
(\$131,125)	(\$124,216)
\$189,143	\$58,788
\$54,692	\$43,520
\$181,966	\$150,110
\$3,222	\$3,001
(\$139,459)	(\$118,659)
(\$49,023)	(\$45,555)
(\$439,084)	(\$350,187)

36.95%	37.46%	-0.51%
38.02%	37.58%	0.43%
43.03%	46.32%	-3.29%
32.16%	0.00%	32.16%
8.62%	8.60%	0.02%
17.23%	17.21%	0.02%
15.53%	17.78%	-2.26%
31.21%	19.89%	11.32%
18.46%	19.78%	-1.31%
6.02%	6.01%	0.01%
46.97%	46.97%	0.00%
9.05%	23.30%	-14.25%
18.54%	18.51%	0.03%
10.81%	10.81%	0.00%
20.37%	29.96%	-9.59%
33.73%	25.78%	7.95%
26.96%	28.59%	-1.63%

TOTAL

\$96,270,976	\$97,551,543
--------------	--------------

(\$1,280,567)	(\$157,119)
---------------	-------------

32.86%	30.90%	1.96%
--------	--------	-------

Questions?

For more information, contact:

Andrew Holloway

Direct 317.208.2437

Andrew.Holloway@crowehorwath.com

Crowe Horwath LLP is an independent member of Crowe Horwath International, a Swiss verein. Each member firm of Crowe Horwath International is a separate and independent legal entity. Crowe Horwath LLP and its affiliates are not responsible or liable for any acts or omissions of Crowe Horwath International or any other member of Crowe Horwath International and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Horwath International or any other Crowe Horwath International member. Accountancy services in Kansas and North Carolina are rendered by Crowe Chizek LLP, which is not a member of Crowe Horwath International. © 2015 Crowe Horwath LLP