

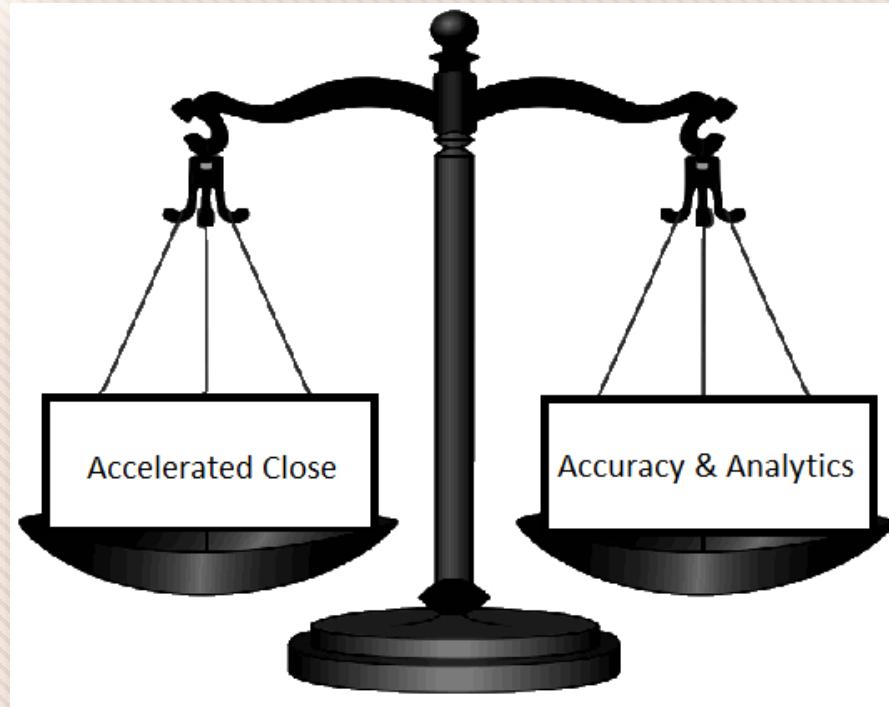
Accelerated Month-End Close Process Overview

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?

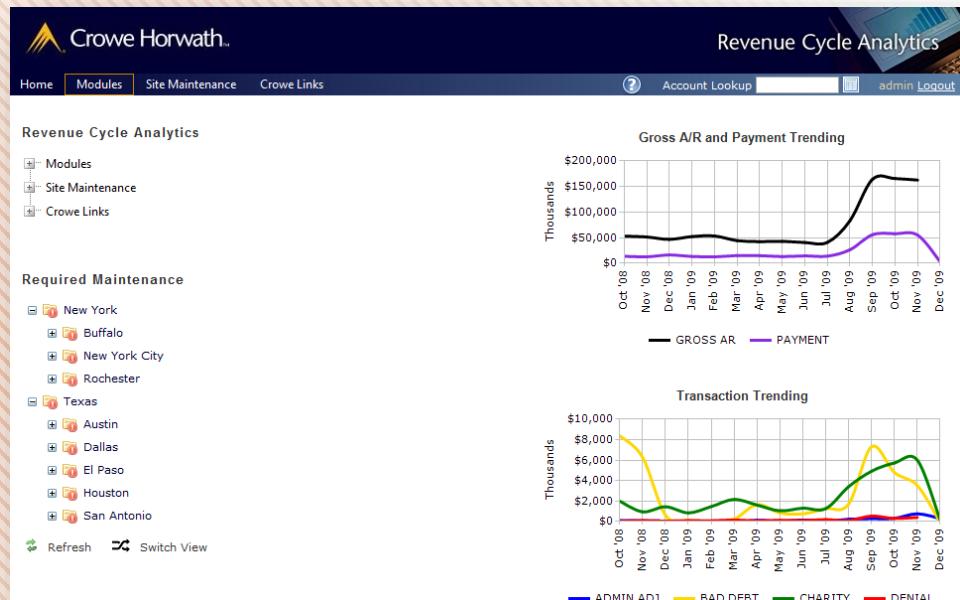
Financial Reporting, Planning & Monitoring

Provides analytics to:

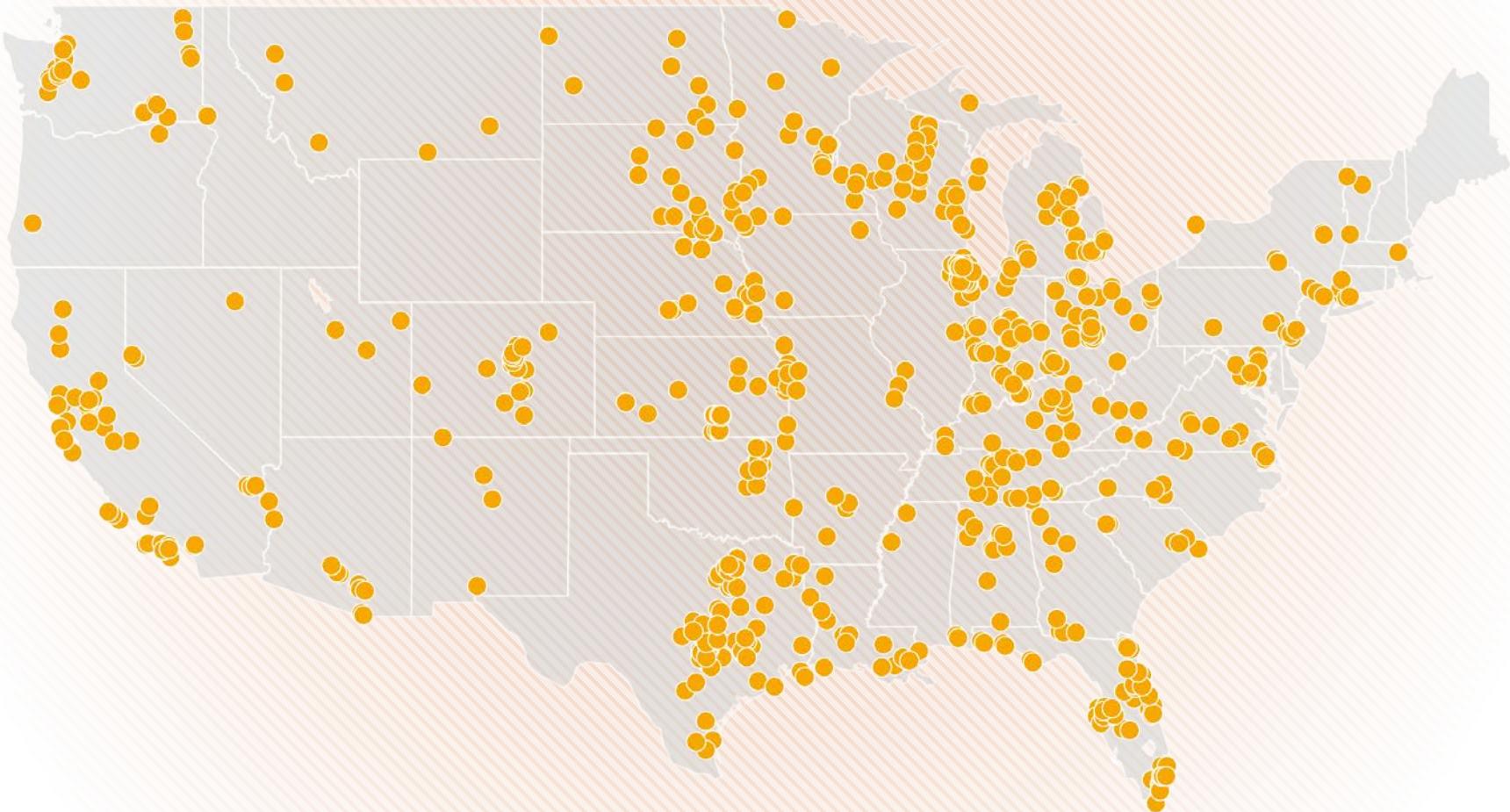
- Explain & forecast net revenue
- Estimate reserves
- Accelerate monthly close process
- Identify revenue opportunities
- Strengthen internal controls

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

People



Develop and agree upon standard process

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

Process

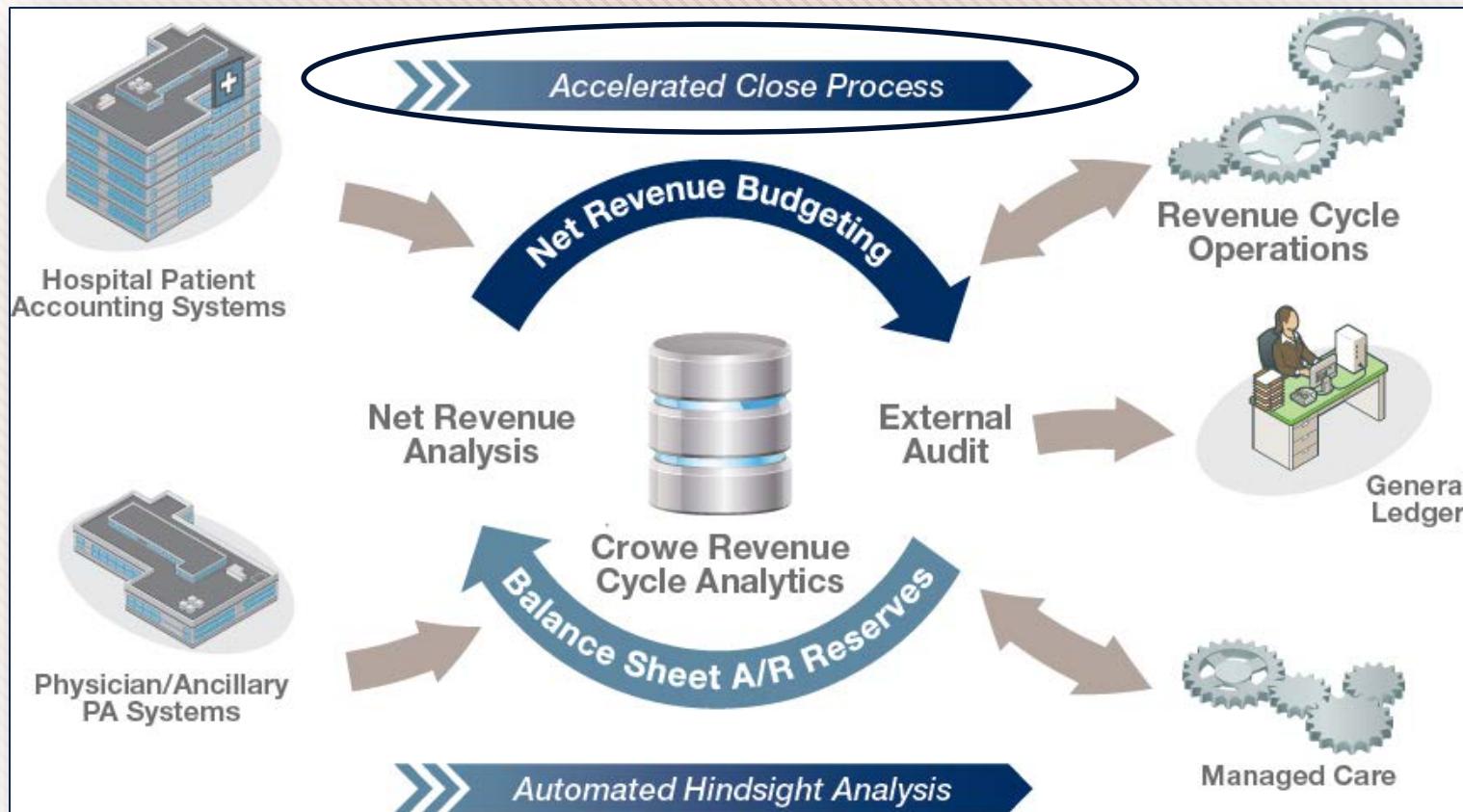


Leverage RCA as single source of truth to accelerate process

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

Technology

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



Fundamentals of the Accelerated Monthly Close

Pre-close preparation

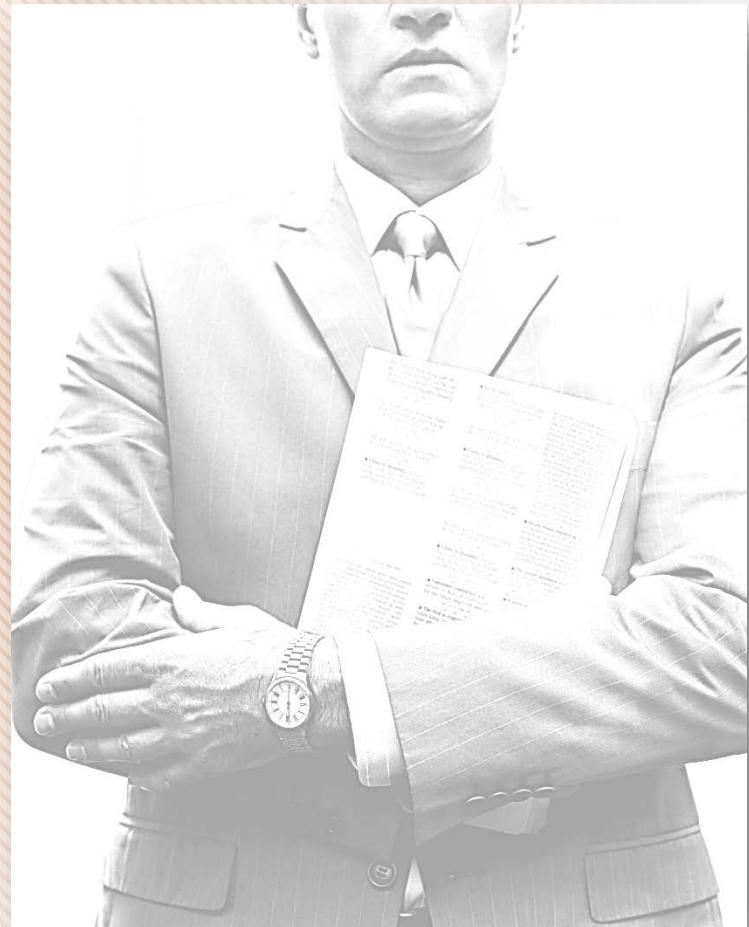
- Update all reserve assumptions
- *Recast* prior month reserve calculations
- Make inquiries of revenue cycle & managed care

Continuous net revenue monitoring

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

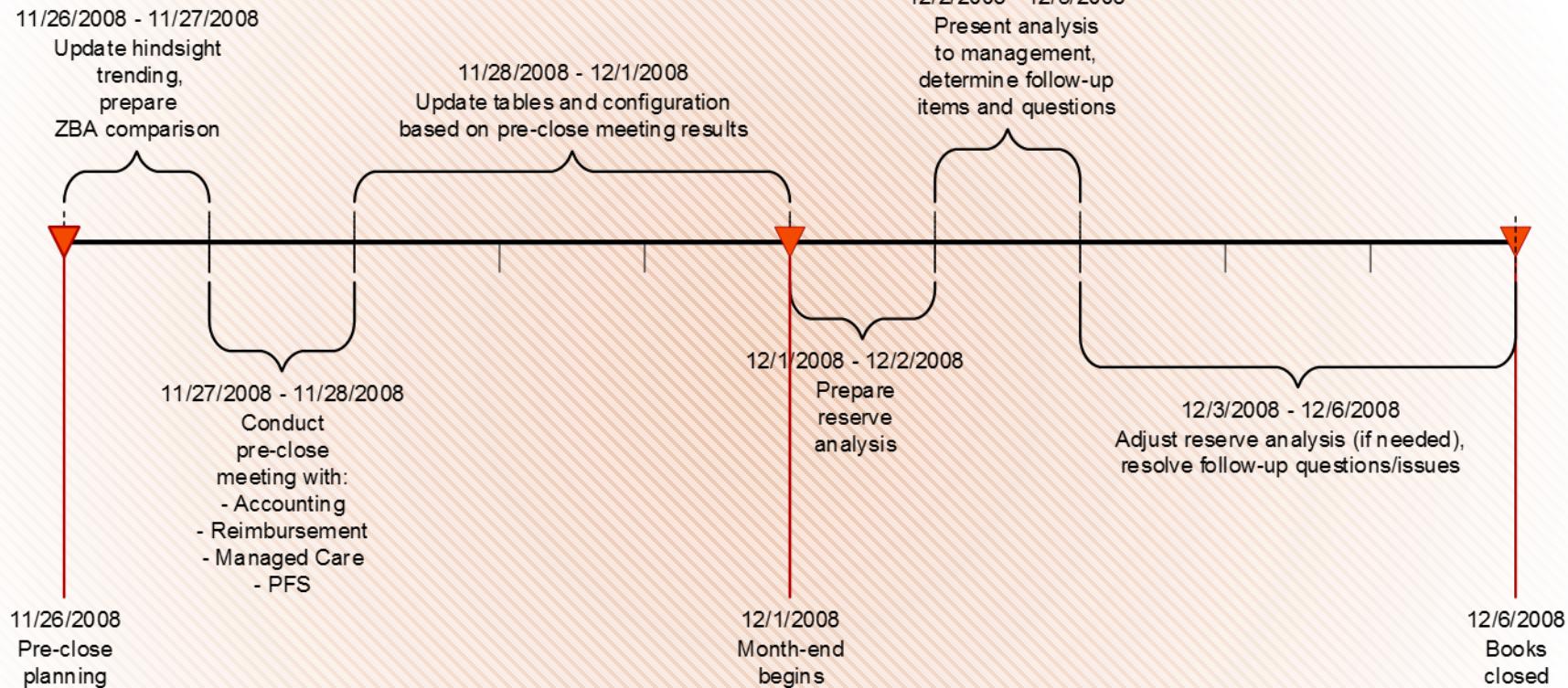
Automate reserve calculation

- 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)	-33.87%	(\$172,114)	-22.73%	(\$8,831,412)	-31.48%
	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)	\$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	(\$205,102)	-27.01%	(\$29,120)	-14.80%	(\$42,412)	-20.22%	(\$805,125)	-14.62%
	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%	\$11,716,057	2.11%
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	(\$11,042)	-7.50%	(\$4,970)	-1.45%	(\$58,944)	-9.41%	(\$59,197)	-1.75%
	PAYMENT	(\$156,243)	-17.75%	(\$67,626)	-20.12%	(\$172,479)	-27.71%	(\$919,758)	-27.24%
	VARIANCE	(\$188,572)	-18.18%	(\$13,744)	-4.86%	\$115	0.82%	(\$208,713)	-0.12%

3. Hindsight Analysis provides data Integrity check

AR54: Hindsight Detail						
Region	Texas	Facility	Austin			
SubFacility	Round Rock	Analysis Date	11/30/2008			
Activity Thru	11/30/2009	RAC	With RAC (Original)			
	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

Accounts Receivable - Debit Balance	Mar-2014	Feb-2014	Change	A/R % Increase/(Decrease)		
				Mar-2014	Feb-2014	% Change
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					
	Gross A/R	Gross A/R	Contractual	% C/A	Admin Adj	% Admin	Bad Debt	% BD	Charity	% Charity	Net A/R	Net A/R %
INPATIENT												
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%
OUTPATIENT												
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?

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