



# HBP

data - information - KNOWLEDGE

## OPERATIONS REPORT

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# **Table of Contents**

## **HBP Operations Report**

	<b><u>Page</u></b>
Executive Summary	1 - 3
CPT Activity Comparison	4
Physician Productivity	5
Referring MD Charges - by Specialty	6
Referring MD Charges by CPT Code	6A
Referring MD Charges - by Third Party	6B
Charge Processing Summary	7
Receipt Summary by Processing	8
Lock Box Analysis	9
Receipts by Modality	10
Double Pyramid Schedules (Charges/Receipts)	11
Charges by Month of Service	12
Medicare Processing Analysis	13
Dynamic Budget Summary	14
Accrual Focus	15
Accounts Receivable Detail	16
Aged Accounts Receivable > 90 Days	17-17A
Collection Liquidation Schedule	18



## Executive Summary Comparison of Accessions

	January	February	March	April	May	June	July	YTD Total
<b><u>Hospital Inpatient</u></b>								
Current	142	115	151	132	130	123	146	939
Prior	133	116	142	147	138	129	151	956
Variance	9	(1)	9	(15)	(8)	(6)	(5)	(17)
Variance %	7%	-1%	6%	-10%	-6%	-5%	-3%	-2%
<b><u>Hospital Outpatient</u></b>								
Current	797	782	863	783	846	916	697	1,384
Prior	692	663	780	767	787	887	699	1,196
Variance	105	119	83	16	59	29	(2)	409
Variance %	15%	18%	11%	2%	7%	3%	0%	34%
<b><u>Total Hospital</u></b>								
Current	939	897	1,014	915	976	1,039	843	6,623
Prior	825	779	922	914	925	1,016	850	6,231
Variance	114	118	92	1	51	23	(7)	392
Variance %	14%	15%	10%	0%	6%	2%	-1%	6%
<b><u>Referred</u></b>								
Current	121	130	150	124	169	143	132	969
Prior	136	121	169	133	131	150	148	988
Variance	(15)	9	(19)	(9)	38	(7)	(16)	(19)
Variance %	-11%	7%	-11%	-7%	29%	-5%	-11%	-2%
<b><u>Grand Total</u></b>								
Current	1,060	1,027	1,164	1,039	1,145	1,182	975	7,592
Prior	961	900	1,091	1,047	1,056	1,166	998	7,219
Variance	99	127	73	(8)	89	16	(23)	373
Variance %	10%	14%	7%	-1%	8%	1%	-2%	5%



## Executive Summary Comparison of Charges/Receipts

Increase in charges due to additional codes being billed

	January	February	March	April	May	June	July	YTD Total
<b><u>Charges Month of Service</u></b> <i>Per Billing Company</i>								
Current Year	\$483,225	\$474,426	\$488,551	\$478,614	\$622,352	\$577,262	\$514,332	\$3,124,430
Prior Year	\$448,038	\$369,464	\$430,491	\$443,450	\$483,604	\$463,563	\$427,904	\$2,638,610
Variance	\$35,187	\$104,962	\$58,060	\$35,164	\$138,748	\$113,699	\$86,428	\$485,820
Variance %	8%	28%	13%	8%	29%	25%	20%	18%
<b><u>Charges Processed</u></b> <i>Per Billing Company</i>								
Current	\$475,325	\$471,021	\$472,665	\$478,155	\$527,331	\$579,820	\$531,342	\$3,535,659
Prior	\$403,886	\$457,331	\$412,703	\$411,490	\$456,553	\$435,565	\$432,902	\$3,010,430
Variance	\$71,439	\$13,690	\$59,962	\$66,665	\$70,778	\$144,255	\$98,440	\$525,229
Variance %	18%	3%	15%	16%	16%	33%	23%	17%
<b><u>Net Receipts:</u></b>								
Current	\$168,233	\$138,450	\$146,513	\$142,004	\$155,222	\$174,328	\$189,843	\$1,114,593
Prior	\$154,375	\$134,947	\$149,881	\$132,236	\$145,723	\$169,082	\$144,999	\$1,031,243
Variance	\$13,858	\$3,503	(\$3,368)	\$9,768	\$9,499	\$5,246	\$44,844	\$83,350
Variance %	9%	3%	-2%	7%	7%	3%	31%	8%



## Executive Summary

### Comparison of Accounts Receivable

	January	February	March	April	May	June	July
<b><u>Accounts Receivable</u></b>							
Current Year Total A/R	\$456,607	\$456,452	\$513,267	\$552,837	\$461,894	\$605,596	\$558,768
Prior Year Total A/R	\$405,272	\$430,096	\$423,409	\$448,776	\$460,352	\$397,129	\$371,779
Variance	\$51,335	\$26,356	\$89,858	\$104,061	\$1,542	\$208,467	\$186,989
Current A/R > 90 Days	\$26,995	\$29,791	\$39,185	\$41,437	\$56,819	\$64,102	\$73,722
Prior A/R > 90 Days	\$36,148	\$30,122	\$27,551	\$29,446	\$29,239	\$29,819	\$27,987
Variance	(\$9,153)	(\$331)	\$11,634	\$11,991	\$27,580	\$34,283	\$45,735
Current % A/R > 90 Days	6%	7%	8%	7%	12%	11%	13%
Prior % A/R > 90 Days	9%	7%	7%	7%	6%	8%	8%
Current Months in A/R:	0.9	0.9	1.0	1.1	0.9	1.0	1.0
Prior Months in A/R:	1.0	1.0	1.0	1.0	1.1	0.9	0.8



## Comparison of CPT Activity - Month of Service: January - July

### Department Data

	Payer	Jan	Feb	Mar	Apr	May	Jun	Jul	Total
Hospital	Medicare	330	335	329	342	399	380	353	2,468
	Other	721	786	759	895	1,091	781	970	6,003
<b>Hospital Total</b>		<b>1,051</b>	<b>1,121</b>	<b>1,088</b>	<b>1,237</b>	<b>1,490</b>	<b>1,161</b>	<b>1,323</b>	<b>8,471</b>
Referred	Medicare	471	447	304	390	422	393	430	2,857
	Other	835	773	841	894	983	772	920	6,018
<b>Referred Total</b>		<b>1,306</b>	<b>1,220</b>	<b>1,145</b>	<b>1,284</b>	<b>1,405</b>	<b>1,165</b>	<b>1,350</b>	<b>9,954</b>
<b>Total</b>		<b>2,357</b>	<b>2,341</b>	<b>2,233</b>	<b>2,521</b>	<b>2,895</b>	<b>2,326</b>	<b>2,673</b>	<b>18,425</b>

### Revenue Report Data (spreadsheet extract; Procedure Revenue by Dept/In-Out)

Hospital	Medicare	340	288	361	348	385	316	423	2,461
	Other	784	702	800	882	1,010	713	1,105	5,996
<b>Hospital Total</b>		<b>1,124</b>	<b>990</b>	<b>1,161</b>	<b>1,230</b>	<b>1,395</b>	<b>1,029</b>	<b>1,528</b>	<b>8,457</b>
Referred	Medicare	535	398	343	364	376	316	527	2,859
	Other	946	687	859	909	890	739	1,059	6,089
<b>Referred Total</b>		<b>1,481</b>	<b>1,085</b>	<b>1,202</b>	<b>1,273</b>	<b>1,266</b>	<b>1,055</b>	<b>1,586</b>	<b>8,948</b>
<b>Grand Total</b>		<b>2,605</b>	<b>2,075</b>	<b>2,363</b>	<b>2,503</b>	<b>2,661</b>	<b>2,084</b>	<b>3,114</b>	<b>17,405</b>

### Variance: Revenue Report vs. Department

	Payer	Jan	Feb	Mar	Apr	June	July	July	Total
Hospital	Medicare	10	(47)	32	6	(14)	(64)	70	(7)
	Other	63	(84)	41	(13)	(81)	(68)	135	(7)
<b>Hospital Total</b>		<b>73</b>	<b>(131)</b>	<b>73</b>	<b>(7)</b>	<b>(95)</b>	<b>(132)</b>	<b>205</b>	<b>(14)</b>
Referred	Medicare	64	(49)	39	(26)	(46)	(77)	97	2
	Other	111	(86)	18	15	(93)	(33)	139	71
<b>Referred Total</b>		<b>175</b>	<b>(135)</b>	<b>57</b>	<b>(11)</b>	<b>(139)</b>	<b>(110)</b>	<b>236</b>	<b>73</b>
<b>Total</b>		<b>248</b>	<b>(266)</b>	<b>130</b>	<b>(18)</b>	<b>(234)</b>	<b>(242)</b>	<b>441</b>	<b>59</b>

Inconsistent processing of monthly volumes by Finance



## **Billing Summary by Physician {Processing: Jan-June}**

Modality	Physician A	Physician B	Physician C	TOTAL
A	\$1,320,755	\$1,477,378	\$1,456,225	\$4,254,225
B	125,909	138,703	110,356	374,968
C	11,590	3,017	2,572	17,179
D	148,706	40,346	10,601	199,653
E	6,143	8,783	7,854	22,780
TOTAL CHARGES	\$1,613,103	\$1,668,227	\$1,587,608	\$4,868,938
	33%	34%	33%	100%
RECEIPTS	521,008	533,999	489,434	1,544,440
	34%	35%	32%	100%



## Referring MD Report

### Charges by Specialty

Specialty	Group	Physician	January	February	March	April	May	June	Total
GI	Practice A	Physician A	1,840	2,465	2,610	8,085	3,231	6,783	25,014
		Physician B	28,223	22,269	19,170	27,548	19,603	21,769	138,582
		Physician C	39,817	32,323	39,021	44,800	33,418	38,628	228,007
		Physician D	8,057	12,472	16,736	8,217	14,592	13,763	73,837
			77,937	69,529	77,537	88,650	70,844	80,943	465,440
% of Total Charges by Specialty			50%	50%	53%	57%	54%	58%	52%
OBGYN	Practice B	Physician A	9,650	7,256	5,850	5,900	2,200	2,450	33,306
		Physician B	4,250	3,635	4,150	4,685	3,875	3,200	23,795
		Physician C	2,780	3,250	3,700	2,975	3,075	2,950	18,730
		Physician D	3,600	3,200	2,745	1,875	650	500	12,570
		Physician E	2,600	1,875	1,575	1,256	541	145	7,992
		Physician F	5,850	3,250	2,650	1,000	1,250	1,550	15,550
		Physician G	4,200	3,600	3,800	4,400	3,600	3,200	22,800
			32,930	26,066	24,470	22,091	15,191	13,995	134,743
% of Total Charges by Specialty			21%	19%	17%	14%	12%	10%	15%
GU	Practice C	Physician A	16,500	18,000	22,000	23,550	19,500	22,500	144,050
		Physician B	19,000	18,000	14,000	12,000	11,000	10,500	96,000
		Physician C	6,500	6,000	4,500	3,800	5,500	4,800	36,600
		Physician D	2,600	3,200	4,400	2,500	3,000	2,200	21,100
			44,600	44,600	44,600	44,600	44,600	44,600	297,750
% of Total Charges by Specialty			34%	34%	34%	33%	34%	34%	33%
Grand Total			155,467	140,195	146,607	155,341	130,635	139,538	897,933





## Referring MD Report Charges by Specialty

Decrease - Physician  
Retired from Practice

Specialty	Group	Physician	January	February	March	April	May	June	Total
GI	Practice A	Physician A	18,000	18,000	16,000	19,000	10,250	5,250	86,500
		Physician B	18,500	15,555	18,000	18,000	22,000	24,000	116,055
		Physician C	16,500	17,555	18,600	18,000	19,500	20,000	110,155
		Physician D	15,500	16,555	17,000	17,500	19,220	18,500	104,275
			68,500	67,665	69,600	72,500	70,970	67,750	416,985
% of Total Charges by Specialty			53%	52%	53%	54%	53%	52%	

OBGYN	Practice B	Physician A	1,000	1,650	1,850	1,900	2,200	2,450	11,050
		Physician B	1,500	1,750	2,000	2,000	2,300	2,500	12,050
		Physician C	2,200	2,400	2,600	2,600	2,700	2,800	15,300
		Physician D	3,600	3,200	2,900	2,550	3,200	3,400	18,850
		Physician E	2,600	2,600	3,200	2,200	2,200	3,000	15,800
		Physician F	1,850	2,200	1,650	1,000	1,250	1,550	9,500
		Physician G	4,200	3,600	3,800	4,400	3,600	3,200	22,800
			16,950	17,400	18,000	16,650	17,450	18,900	105,350
% of Total Charges by Specialty			13%	13%	14%	12%	13%	14%	

GU	Practice C	Physician A	16,500	18,000	22,000	23,550	19,500	22,500	122,050
		Physician B	19,000	18,000	14,000	12,000	11,000	10,500	84,500
		Physician C	6,500	6,000	4,500	3,800	5,500	4,800	31,100
		Physician D	2,600	3,200	4,400	2,500	3,000	2,200	17,900
			44,600	44,600	44,600	44,600	44,600	44,600	255,550
% of Total Charges by Specialty			34%	34%	34%	33%	34%	34%	

Total	\$	130,050	\$	129,665	\$	132,200	\$	133,750	\$	133,020	\$	131,250	\$	777,885
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## Referring MD Analysis - Practice A by Physician

### Charges & Volume by Month of Service (By Physician and CPT Code)

	CPT	January		February		March		April		May		June		TOTAL	
		Volume	Charges	Volume	Charges	Volume	Charges	Volume	Charges	Volume	Charges	Volume	Charges	Volume	Charges
Physician A	88305	10	\$ 1,450	17	\$ 2,465	18	\$ 2,610	48	\$ 6,960	19	\$ 2,755	42	\$ 6,090	154	\$ 22,330
	88342	3	\$ 390					7	\$ 910	3	\$ 390	5	\$ 650	18	\$ 2,340
	88313							5	\$ 215	2	\$ 86	1	\$ 43	8	\$ 344
TOTAL		13	\$ 1,840	17	\$ 2,465	18	\$ 2,610	60	\$ 8,085	24	\$ 3,231	48	\$ 6,783	180	\$ 25,014

Physician B	88305	163	\$ 23,635	127	\$ 18,415	114	\$ 16,530	147	\$ 21,315	114	\$ 16,530	117	\$ 16,965	782	\$ 113,390
	88342	30	\$ 3,900	25	\$ 3,250	17	\$ 2,210	41	\$ 5,330	20	\$ 2,600	31	\$ 4,030	164	\$ 21,320
	88313	16	\$ 688	12	\$ 516	10	\$ 430	21	\$ 903	11	\$ 473	18	\$ 774	88	\$ 3,784
	88160			1	\$ 88									1	\$ 88
TOTAL		209	\$ 28,223	165	\$ 22,269	141	\$ 19,170	209	\$ 27,548	145	\$ 19,603	166	\$ 21,769	1,035	\$ 138,582

Physician C	88305	234	\$ 33,930	185	\$ 26,825	212	\$ 30,740	257	\$ 37,265	203	\$ 29,435	224	\$ 32,480	1,315	\$ 190,675
	88342	39	\$ 5,070	37	\$ 4,810	57	\$ 7,410	53	\$ 6,890	27	\$ 3,510	42	\$ 5,460	255	\$ 33,150
	88313	19	\$ 817	16	\$ 688	18	\$ 774	15	\$ 645	11	\$ 473	16	\$ 688	95	\$ 4,085
	88300					1	\$ 41							1	\$ 41
	88312					1	\$ 56							1	\$ 56
TOTAL		292	\$ 39,817	238	\$ 32,323	289	\$ 39,021	325	\$ 44,800	241	\$ 33,418	282	\$ 38,628	1,667	\$ 228,007

Physician D	88305	49	\$ 7,105	71	\$ 10,295	102	\$ 14,790	51	\$ 7,395	89	\$ 12,905	78	\$ 11,382	440	\$ 63,872
	88342	6	\$ 780	14	\$ 1,820	11	\$ 1,430	5	\$ 650	10	\$ 1,300	16	\$ 2,080	62	\$ 8,060
	88313	4	\$ 172	7	\$ 301	12	\$ 516	4	\$ 172	9	\$ 387	7	\$ 301	43	\$ 1,849
	88312			1	\$ 56									1	\$ 56
TOTAL		59	\$ 8,057	93	\$ 12,472	125	\$ 16,736	60	\$ 8,217	108	\$ 14,592	101	\$ 13,763	546	\$ 73,837

Total Practice A		573	\$ 77,937	513	\$ 69,529	573	\$ 77,537	654	\$ 88,650	518	\$ 70,844	597	\$ 80,943	3,428	\$ 465,440
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## Referring MD Group - Practice A

Charges by Third Party Payer - (sorted high to low)

*June thru December (by Date of Service)*

<u>Primary Payclass</u>	<u>Volume</u>	<u>Charges</u>	<u>Payer Mix</u>
MEDICARE	760	101,982	22%
EMPIRE BLUE CROSS	653	88,453	19%
BLUECROSS	509	70,049	15%
HEALTHNET/PHS	319	45,791	10%
MULTIPLAN	312	39,431	8%
CIGNA HEALTH PLAN	271	37,616	8%
US HEALTHCARE	202	27,284	6%
COMMERCIAL INSURANCE	128	16,890	4%
UNITED HEALTHCARE	103	14,719	3%
AETNA MANAGED CHOICE	70	9,958	2%
MEDICAID	42	5,520	1%
SELF PAY	32	4,769	1%
OXFORD HEALTH	27	2,978	1%
<b>Grand Total</b>	<b>3,428</b>	<b>465,440</b>	<b>100%</b>



### Gross Charges by Processing Date

	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>June</b>	<b>July</b>
BLUE CROSS	117,394 25%	133,920 26%	117,654 24%	127,556 25%	170,439 24%	134,035 25%
MEDICARE	159,652 34%	173,471 34%	147,364 30%	159,988 31%	224,472 32%	199,749 38%
CONNECTICARE	51,393 11%	60,934 12%	69,857 14%	68,465 13%	87,049 12%	59,071 11%
OTHER MNG CARE	24,486 5%	30,468 6%	33,044 7%	30,349 6%	47,132 7%	21,373 4%
HEALTHNET	15,619 3%	17,562 3%	15,245 3%	16,597 3%	27,812 4%	8,173 2%
CIGNA	29,580 6%	21,791 4%	23,584 5%	28,489 6%	30,158 4%	25,541 5%
SELF PAY/OTHER	4,850 1%	9,158 2%	10,198 2%	6,938 1%	10,787 2%	8,893 2%
AETNA	27,902 6%	25,774 5%	25,188 5%	31,712 6%	37,586 5%	26,256 5%
MEDICAID	30,753 7%	39,120 8%	38,562 8%	44,561 9%	59,234 8%	42,601 8%
COMMERCIAL	8,175 2%	4,422 1%	5,041 1%	2,684 1%	8,287 1%	5,488 1%
<b>GRAND TOTAL</b>	<b>\$ 470,304</b>	<b>\$ 517,370</b>	<b>\$ 486,293</b>	<b>\$ 517,889</b>	<b>\$ 703,556</b>	<b>\$ 531,435</b>



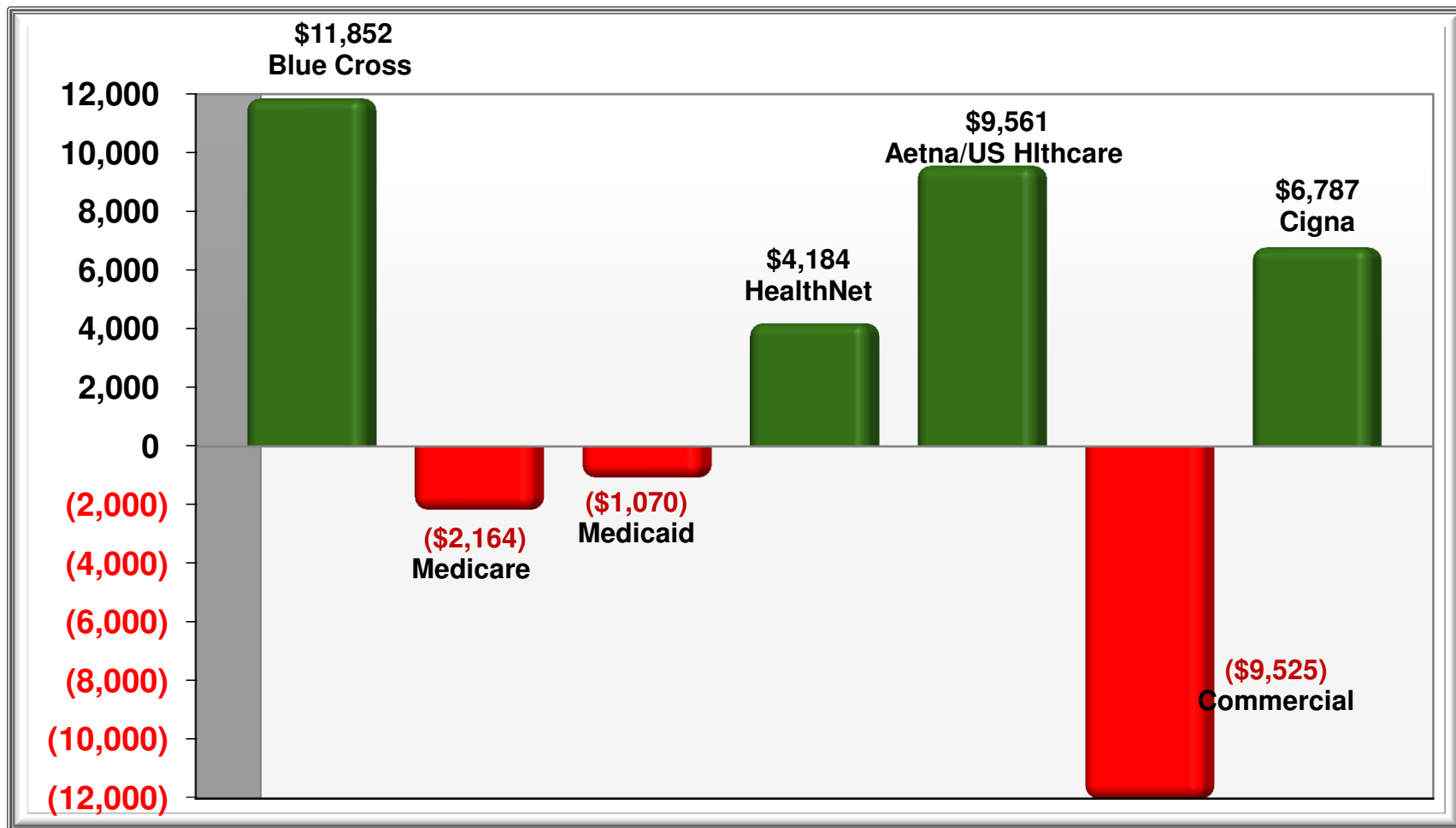
## Gross Cash Receipts by Processing Date

Cash increase due to renegotiated contract .

	Feb	Mar	Apr	May	June	July
BLUE CROSS	37,397 30%	38,362 28%	41,240 31%	51,213 29%	36,550 25%	47,913 31%
QUEST	653 1%	2,654 2%	0 0%	12,923 7%	6,857 5%	0 0%
MEDICARE	27,534 22%	34,824 26%	30,878 23%	40,448 23%	33,760 23%	37,327 25%
CONNECTICARE	19,888 16%	19,500 14%	26,887 20%	26,331 15%	29,553 20%	28,965 19%
OTHER MNG CARE	9,266 7%	9,918 7%	9,816 7%	12,112 7%	9,043 6%	11,513 8%
HEALTHNET	4,793 4%	5,906 4%	4,421 3%	8,337 5%	8,379 6%	6,742 4%
CIGNA	7,730 6%	5,963 4%	3,533 3%	7,843 4%	8,311 6%	3,241 2%
SELF PAY/OTHER	5,841 5%	8,849 7%	8,905 7%	7,447 4%	7,087 5%	7,906 5%
AETNA	10,992 9%	7,533 6%	4,708 4%	7,036 4%	6,144 4%	6,674 4%
<b>GROSS RECEIPTS</b>	<b>\$ 125,594</b>	<b>\$ 135,509</b>	<b>\$ 132,388</b>	<b>\$ 175,690</b>	<b>\$ 147,684</b>	<b>\$ 152,281</b>



## Monthly Cash Receipts vs. Budget (Focusing on Variances)



# RECEIPTS BY MODALITY

*January thru December*

	<b>GROSS CHARGES</b>	<b>Charges as % of Grand Total Charges</b>	<b>Net Receipts</b>	<b>Receipts as a % of Grand Total Receipts</b>	<b>Receipts a a % of Gross Charges by Modality</b>
Modality A	3,890,472	41%	1,108,910	38%	29%
Modality B	3,642,220	38%	1,003,858	34%	28%
Modality C	1,341,128	14%	520,782	18%	39%
<b>Sub Total</b>	<b>8,873,820</b>	<b>92%</b>	<b>2,633,550</b>	<b>89%</b>	<b>30%</b>
Modality D	311,652	3%	138,368	5%	44%
Modality E	66,280	1%	23,084	1%	35%
Modality F	216,100	2%	104,816	4%	49%
Modality G	131,408	1%	46,700	2%	36%
<b>Grand Total</b>	<b>9,599,260</b>	<b>100%</b>	<b>2,946,518</b>	<b>100%</b>	<b>31%</b>





## Pyramid Schedule

### Charge Pyramid - Processed/Date of Service Relationship

Report Date	Jan	Feb	Mar	Apr	May	June	Interim July	Total Processing
Jan	209,836							209,836
Feb	77,687	230,988						308,675
Mar		56,377	170,391					226,768
Apr		372	78,013	229,868				308,253
May		200	362	99,590	229,790			329,942
Jun				(1,500)	62,430	250,107		311,037
Jul				3,182	1,188	77,898	239,669	321,937
<b>Total by MOS</b>	<b>\$287,523</b>	<b>\$287,937</b>	<b>\$248,766</b>	<b>\$331,140</b>	<b>\$293,408</b>	<b>\$328,005</b>	<b>\$239,669</b>	<b>\$2,016,448</b>

% processed in current month	73%	80%	68%	69%	78%	76%	N/A
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### Cash Pyramid - Month of Service

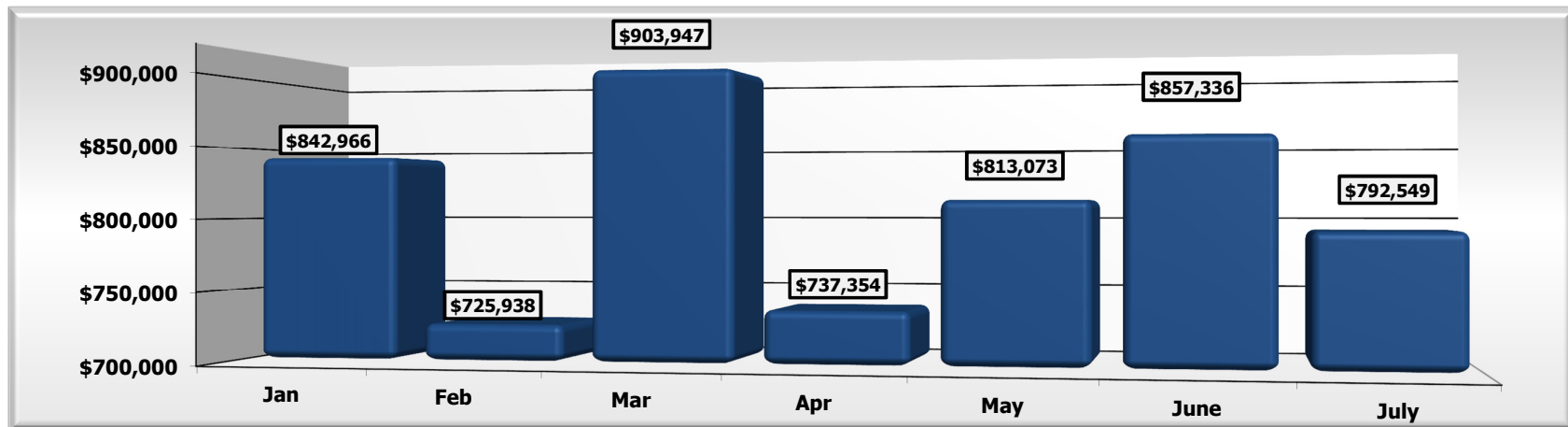
Report Date	Jan	Feb	Mar	Apr	May	June	Interim July	Total Processing
Jan	6,940							6,940
Feb	142,759	26,284						169,043
Mar	26,087	127,117	12,702					165,906
Apr	10,781	26,531	112,400	9,578				159,290
May	2,846	5,532	31,506	153,647	20,460			213,991
Jun	1,400	3,268	6,338	49,690	134,719	14,347		209,762
Jul	748	1,145	3,218	8,730	35,030	164,216	11,097	224,184
<b>Refunds</b>	<b>(796)</b>	<b>(3,770)</b>	<b>(1,657)</b>	<b>(2,697)</b>	<b>(1,475)</b>	<b>(1,161)</b>	<b>(969)</b>	<b>(12,525)</b>
<b>Net Total by MOS</b>	<b>\$190,765</b>	<b>\$186,107</b>	<b>\$164,507</b>	<b>\$218,948</b>	<b>\$188,734</b>	<b>\$177,402</b>	<b>\$10,128</b>	<b>\$1,136,591</b>
<b>Collection %</b>	<b>66%</b>	<b>65%</b>	<b>66%</b>	<b>66%</b>	<b>64%</b>	<b>54%</b>	<b>N/A</b>	
<b>Budget</b>	<b>189,190</b>	<b>189,463</b>	<b>163,688</b>	<b>217,890</b>	<b>193,062</b>	<b>215,827</b>	<b>163,215</b>	
<b>Variance</b>	<b>\$1,575</b>	<b>(\$3,356)</b>	<b>\$819</b>	<b>\$1,058</b>	<b>(\$4,328)</b>	<b>(\$38,425)</b>	<b>(\$153,087)</b>	
<b>AR Balance</b>	<b>452</b>	<b>898</b>	<b>429</b>	<b>440</b>	<b>3,540</b>	<b>6,221</b>	<b>31,452</b>	<b>43,432</b>

Budget based on 65.8% collectability

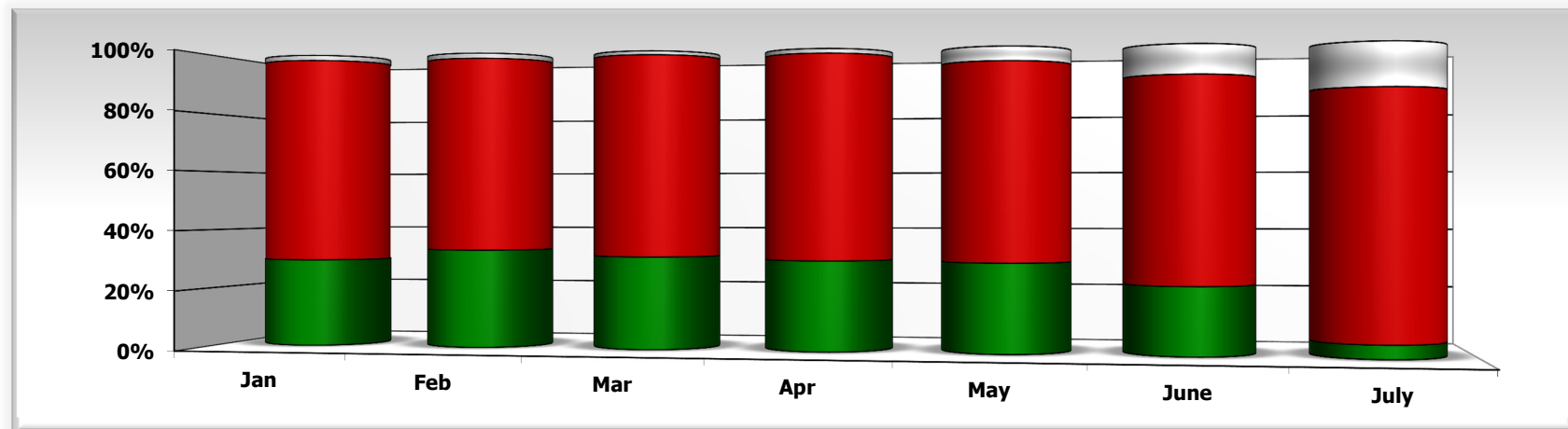




## "Total Practice " Charge Analysis by Month of Service



## Resolution/Cash Liquidation Ratio of Charges



Resolution :	96%	85%	96%	94%	91%	88%	N/A
C a s h :	29%	29%	30%	29%	28%	22%	N/A
Adjustments	67%	56%	66%	65%	63%	66%	N/A
Months in A/R	4%	15%	4%	6%	9%	12%	N/A



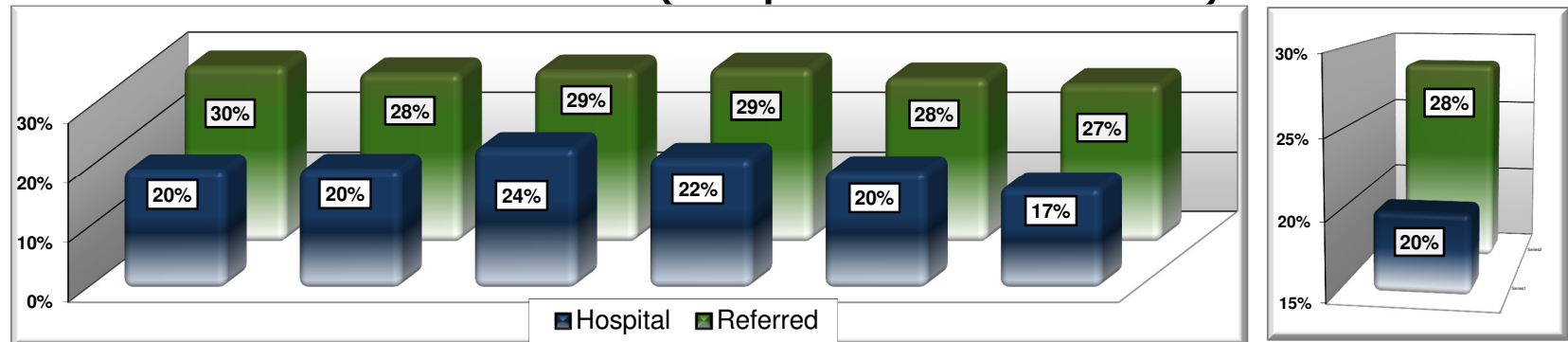
## TOTAL MEDICARE PROCESSING TO-DATE

HOSPITAL	Jan	Feb	Mar	Apr	May	June	6 month Total
Charges ( <i>less transfers</i> )	\$225,636	\$202,998	\$222,806	\$209,121	\$211,239	\$225,232	\$1,297,033
<i>As % of All Charges</i>	<i>32%</i>	<i>24%</i>	<i>37%</i>	<i>27%</i>	<i>24%</i>	<i>28%</i>	
Net Receipts	45,345	40,932	52,035	44,330	42,654	43,080	268,376
Disallowances	(182,648)	(164,114)	(168,325)	(158,840)	(175,308)	(212,369)	(1,061,603)
<i>Collection Ratio</i>	<i>20%</i>	<i>20%</i>	<i>24%</i>	<i>22%</i>	<i>20%</i>	<i>17%</i>	<i>20%</i>

### REFERRED

Charges ( <i>less transfers</i> )	\$23,982	\$23,181	\$27,760	\$30,369	\$23,430	\$28,502	\$157,224
<i>As % of All Charges</i>	<i>25%</i>	<i>20%</i>	<i>28%</i>	<i>21%</i>	<i>18%</i>	<i>30%</i>	
Net Receipts	(7,376)	(7,154)	(8,447)	(6,812)	(8,972)	(7,764)	(46,525)
Disallowances	(17,546)	(18,008)	(20,792)	(16,488)	(23,564)	(21,370)	(117,768)
<i>Collection Ratio</i>	<i>30%</i>	<i>28%</i>	<i>29%</i>	<i>29%</i>	<i>28%</i>	<i>27%</i>	<i>28%</i>

**Collection Ratio - (Receipts as % of Total Resolved)**



<b>TOTAL A/R</b>	<b>\$196,511</b>	<b>\$192,483</b>	<b>\$193,451</b>	<b>\$206,471</b>	<b>\$190,643</b>	<b>\$159,792</b>
A / R > 90	5,143	4,999	6,480	11,931	28,043	2,628
As a % of Payor A/R	3%	3%	3%	6%	15%	2%
Month in A/R	0.9	0.8	0.8	0.9	0.8	0.7



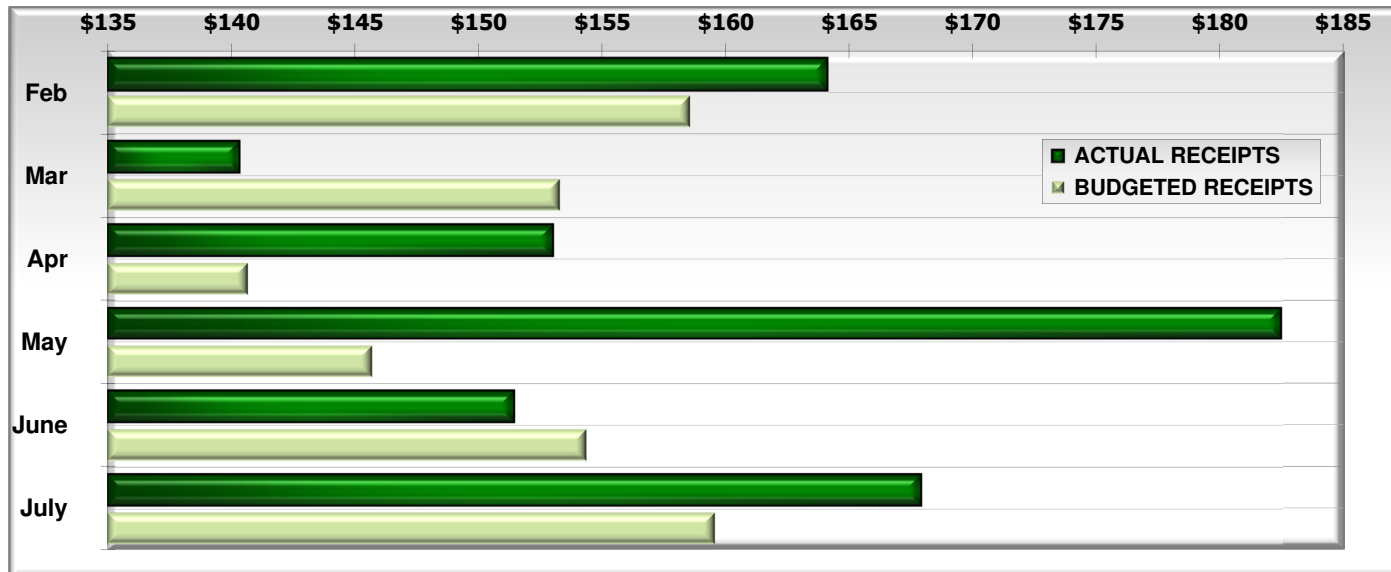
## Dynamic Budget - 30 Day Lag

### TOTAL PRACTICE

	Jan	Feb	Mar	Apr	May	June	6 Mo Total	July
<b><u>CHARGES PROCESSED</u></b>	498,283	484,939	456,025	460,695	479,652	498,568	<b>2,878,162</b>	561,674

	Feb	Mar	Apr	May	June	July	6 Mo Total	Aug
<b>BUDGETED RECEIPTS</b>	158,532	153,278	140,680	145,700	154,359	159,542	<b>912,091</b>	160,195
	32%	32%	31%	32%	32%	32%	32%	29%
<b>ACTUAL RECEIPTS</b> <i>(NET OF REFUNDS)</i>	164,053	140,328	153,001	182,424	151,433	167,881	<b>959,120</b>	
	33%	29%	34%	40%	32%	34%	33%	
<b>Variance</b>	5,521	(12,950)	12,321	36,724	(2,926)	8,339	<b>47,029</b>	



# ACCRUAL FOCUS

## 3 Month Total (Jan - March)

Payer	Charges	Payments	Collectability	Adjustments	Adjustment %	Balance
AETNA	\$ 115,648	\$ 46,149	39.9%	\$ 66,193	57.2%	\$ 3,306
<b>BCBS</b>	<b>\$ 253,967</b>	<b>\$ 104,699</b>	<b>41.2%</b>	<b>\$ 123,869</b>	<b>48.8%</b>	<b>\$ 25,399</b>
EMPIRE BC	\$ -	\$ -				\$ -
<b>COMMERCIAL</b>	<b>\$ 58,268</b>	<b>\$ 15,437</b>	<b>26.5%</b>	<b>\$ 17,415</b>	<b>29.9%</b>	<b>\$ 25,417</b>
CIGNA	\$ 62,255	\$ 25,073	40.3%	\$ 30,961	49.7%	\$ 6,221
CONNECTICARE	\$ 10,753	\$ 3,204	29.8%	\$ 5,526	51.4%	\$ 2,023
HEALTH NET	\$ 53,864	\$ 20,039	37.2%	\$ 25,230	46.8%	\$ 8,595
HEALTH PLANS OF NY	\$ -	\$ -				\$ -
<b>OXFORD HEALTH PLANS</b>	<b>\$ 96,482</b>	<b>\$ 34,188</b>	<b>35.4%</b>	<b>\$ 40,234</b>	<b>41.7%</b>	<b>\$ 22,060</b>
OTHER MANAGED CARE	\$ -	\$ -				\$ -
OTHER MISC.	\$ 18,225	\$ 5,048	27.7%	\$ 9,787	53.7%	\$ 3,390
MEDICAID	\$ 9,587	\$ 1,057	11.0%	\$ 4,020	41.9%	\$ 4,510
<b>MEDICARE</b>	<b>\$ 261,403</b>	<b>\$ 54,679</b>	<b>20.9%</b>	<b>\$ 184,681</b>	<b>70.6%</b>	<b>\$ 22,043</b>
MULTIPLAN	\$ 6,527	\$ 3,642	55.8%	\$ 988	15.1%	\$ 1,897
SELF PAY	\$ 13,761	\$ 2,601	18.9%	\$ 4,883	35.5%	\$ 6,277
SPECIAL AGREEMENTS	\$ -	\$ -				\$ -
WORKERS COMP	\$ 1,509	\$ 351	23.3%	\$ 644	42.7%	\$ 513
UNITED HEALTHCARE	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -
<b>Grand Total</b>	<b>\$ 962,248</b>	<b>\$ 316,168</b>	<b>32.9%</b>	<b>\$ 514,430</b>	<b>53.5%</b>	<b>\$ 131,650</b>



## ACCOUNTS RECEIVABLE DETAIL

	January	February	March	April	May	June
<b>BEGINNING BALANCE</b>	479,699.34	484,339.05	442,660.28	501,265.44	439,785.81	483,761.64
<b><u>PLUS:</u></b>						
<b>Charges</b>	503,265.00	528,428.00	555,307.00	511,492.00	671,922.00	702,075.00
<b>Refunds</b>	4,032.70	3,971.94	2,243.39	3,843.48	1,669.91	793.98
<b><i>(As % of Receipts)</i></b>	<b>2.4%</b>	<b>2.1%</b>	<b>1.5%</b>	<b>2.2%</b>	<b>0.9%</b>	<b>0.4%</b>
<b>Adjustments</b>	<b>(2,365.46)</b>	<b>5,698.32</b>	<b>(2,653.02)</b>	<b>(2,757.62)</b>	<b>(1,053.78)</b>	<b>10,075.10</b>
<b><u>LESS:</u></b>						
Receipts	(167,194.41)	(187,356.22)	(152,719.16)	(175,512.67)	(183,676.09)	(181,113.95)
Write - Offs	(167,229.49)	(195,668.04)	(169,638.95)	(198,942.60)	(234,510.61)	(169,392.07)
HMO Risk Withhold Adjustment	0.00	0.00	0.00		0.00	0.00
HMO/IPA/PPO Adjustment	(131,270.63)	(159,876.25)	(141,720.70)	(161,869.89)	(148,986.98)	(156,456.96)
Bad Address Write-off	(255.00)	(854.50)	0.00	(656.53)	(252.00)	0.00
Discounts-Clinic	(6,358.25)	(5,366.10)	(5,652.25)	(5,782.95)	(12,800.25)	(5,120.65)
Capitation Write-off	(20,941.00)	(24,813.32)	(19,887.00)	(20,962.00)	(36,101.00)	(17,601.56)
No Charge Adjustment	0.00	0.00	0.00	0.00	0.00	0.00
Professional Courtesy	0.00	0.00	0.00	0.00	0.00	0.00
<b>Collection Write-off</b>	<b>(7,043.75)</b>	<b>(5,842.60)</b>	<b>(6,674.15)</b>	<b>(10,330.85)</b>	<b>(12,235.37)</b>	<b>(8,741.15)</b>
<b>NET CHANGE IN A/R</b>	<b>4,639.71</b>	<b>(41,678.77)</b>	<b>58,605.16</b>	<b>(61,479.63)</b>	<b>43,975.84</b>	<b>174,517.74</b>
<b>ENDING BALANCE</b>	<b>\$484,339.05</b>	<b>\$442,660.28</b>	<b>\$501,265.44</b>	<b>\$439,785.81</b>	<b>\$483,761.64</b>	<b>\$658,279.38</b>

3 Months Total Charges	\$1,650,822	\$1,533,253	\$1,587,000	\$1,595,227	\$1,738,721	\$1,885,489
3 Month Average Charge	\$550,274	\$511,084	\$529,000	\$531,742	\$579,574	\$628,496
	<b>0.9</b>	<b>0.9</b>	<b>0.9</b>	<b>0.8</b>	<b>0.8</b>	<b>1.0</b>
	<b>Months</b>	<b>Months</b>	<b>Months</b>	<b>Months</b>	<b>Months</b>	<b>Months</b>



## Aged Accounts Receivable > 90 Days by Date of Service

As of:	Feb	Mar	Apr	May	June	July
MEDICARE	\$5,496	\$5,640	\$4,112	\$979	\$1,049	\$2,421
Total	\$112,550	\$94,036	\$143,224	\$102,775	\$148,533	\$149,791
	5%	6%	3%	1%	1%	2%
TOTAL MANAGED CARE	\$42,060	\$26,529	\$9,984	\$9,101	\$5,609	\$5,891
Multiple Unit Claims were reprocessed & paid by Healthnet ★	\$228,349	\$161,932	\$198,397	\$185,002	\$205,484	\$229,877
Total	\$228,349	\$161,932	\$198,397	\$185,002	\$205,484	\$229,877
	18%	16%	5%	5%	3%	3%
BLUE CROSS	\$4,716	\$4,160	\$3,613	\$4,449	\$3,552	\$2,287
Total	\$73,036	\$68,227	\$58,850	\$66,111	\$93,109	\$98,147
	6%	6%	6%	7%	4%	2%
MEDICAID	\$2,585	\$132	\$247	\$375	\$521	\$352
Total	\$5,103	\$3,346	\$3,457	\$3,869	\$4,374	\$3,080
	51%	4%	7%	10%	12%	11%
COMMERCIAL	\$6,047	\$9,795	\$2,712	\$3,413	\$5,043	\$1,976
Total	\$30,632	\$18,603	\$18,075	\$22,347	\$25,321	\$16,936
	20%	53%	15%	15%	20%	12%
SELF PAY	\$46,029	\$42,307	\$54,500	\$46,752	\$39,942	\$49,493
Total	\$99,481	\$89,441	\$94,844	\$94,985	\$99,165	\$94,915
	46%	47%	57%	49%	40%	52%
Sub-Total	\$107,707	\$88,968	\$75,331	\$65,232	\$56,727	\$62,582
PRE-COLLECTION	5,441	13,527	9,695	11,407	9,775	10,322
TOTAL	\$113,148	\$102,495	\$85,026	\$76,639	\$66,502	\$72,904
As a percentage of Total A/R	20%	22%	16%	16%	11%	12%
	\$561,267	\$458,376	\$536,445	\$493,718	\$599,267	\$612,258



## Aged Accounts Receivable > 90 Days by Date of Service

As of:	Feb	Mar	Apr	May	June	July
CONNECTICARE	\$2,326 \$30,696 8%	\$1,248 \$14,797 8%	\$0 \$21,715 0%	\$368 \$26,617 1%	\$0 \$24,427 0%	\$0 \$24,903 0%
CIGNA	\$5,866 \$37,490 16%	\$1,348 \$15,158 9%	\$1,123 \$26,154 4%	\$357 \$14,608 2%	\$520 \$28,405 2%	\$221 \$36,534 1%
HEALTH NET (PHS)	\$13,520 \$38,404 35%	\$14,442 \$40,882 35%	★ \$2,623 \$41,128 6%	\$799 \$30,727 3%	\$2,479 \$26,921 9%	\$1,018 \$40,700 3%
AETNA US HEALTHCARE	\$4,598 \$36,811 12%	\$2,280 \$25,087 9%	\$3,644 \$31,091 12%	\$2,991 \$38,633 8%	\$1,514 \$34,077 4%	\$735 \$36,055 2%
PHCS	\$3,390 \$6,456 53%	\$1,146 \$4,660 25%	\$484 \$6,162 8%	\$427 \$5,430 8%	\$0 \$6,594 0%	\$242 \$3,643 7%
OXFORD	\$4,111 \$30,973 13%	\$1,100 \$22,474 5%	\$81 \$26,969 0%	\$251 \$39,587 1%	\$251 \$45,155 1%	\$451 \$37,237 1%
UNITED HEALTHCARE	\$443 \$31,367 1%	\$1,108 \$24,672 4%	\$79 \$34,082 0%	\$1,003 \$23,769 4%	\$35 \$31,544 0%	\$870 \$39,196 2%
OTHER MANAGED CARE	\$7,796 \$15,999 49%	\$3,857 \$11,255 34%	\$1,955 \$11,595 17%	\$2,906 \$6,258 46%	\$598 \$9,372 6%	\$2,142 \$10,881 20%
<b>Total Managed Care</b>	<b>\$42,059 18%</b>	<b>\$26,529 16%</b>	<b>\$9,984 5%</b>	<b>\$9,102 5%</b>	<b>\$5,609 3%</b>	<b>\$5,891 3%</b>



## Collection Agency Results

*Note: Higher than 20% indicates poor billing system performance*

