

GENERAL HOSPITAL
Allowance Calculation - Hospital

Payor	Total	unbilled - 30	31-60	61-90	91-120	121-150	151-180	> 180	Total	Variance	Percentage	Prior Period
<u>Net balances:</u>												
Medicare	1,885,339	1,315,174	424,543	87,781	39,723	3,243	2,032	12,843	1,885,339	-	30%	33%
Medicaid	517,253	282,471	70,295	72,115	37,958	29,621	16,183	8,610	517,253	-	8%	11%
Blue Cross	338,453	155,147	97,306	20,591	15,393	25,413	2,502	22,101	338,453	-	5%	4%
Commercial	1,335,350	603,673	321,111	180,337	83,164	67,777	18,219	61,069	1,335,350	-	21%	12%
Private Pay	2,143,871	100,964	241,182	203,220	193,356	157,602	90,924	1,156,623	2,143,871	-	34%	40%
Total	6,220,266	2,457,429	1,154,437	564,044	369,594	283,656	129,860	1,261,246	6,220,266	-	100%	100%
Percentage		40%	19%	9%	6%	5%	2%	20%	100%			
Prior Percentage		35%	15%	10%	4%	6%	3%	27%	100%			

Add back credit balances:

Medicare	91,196	91,196	-	-	-	-	-	-	91,196	-
Medicaid	54,006	21,847	-	-	-	32,159	-	-	54,006	-
Blue Cross	36,291	36,291	-	-	-	-	-	-	36,291	-
Commercial	93,190	80,677	-	-	-	-	-	12,513	93,190	-
Private Pay	10,243	10,243	-	-	-	-	-	-	10,243	-
Total	284,926	240,254	-	-	-	32,159	-	12,513	284,926	-

Gross AR balances:

Medicare	1,976,535	1,406,370	424,543	87,781	39,723	3,243	2,032	12,843	1,976,535	-
Medicaid	571,259	304,318	70,295	72,115	37,958	61,780	16,183	8,610	571,259	-
Blue Cross	374,744	191,438	97,306	20,591	15,393	25,413	2,502	22,101	374,744	-
Commercial	1,428,540	684,350	321,111	180,337	83,164	67,777	18,219	73,582	1,428,540	-
Private Pay	2,154,114	111,207	241,182	203,220	193,356	157,602	90,924	1,156,623	2,154,114	-
Total	6,505,192	2,697,683	1,154,437	564,044	369,594	315,815	129,860	1,273,759	6,505,192	-

Estimated percent of write-offs:

Medicare	Payment WS	52.00%	52.00%	52.00%	57.00%	62.00%	67.00%	72.00%	
Medicaid	Payment WS	50.00%	50.00%	50.00%	55.00%	60.00%	65.00%	70.00%	
Blue Cross	Payment WS	42.00%	42.00%	42.00%	47.00%	52.00%	57.00%	62.00%	
Commercial	Payment WS	47.00%	47.00%	47.00%	52.00%	57.00%	62.00%	67.00%	
Private Pay	Payment WS	60.00%	60.00%	65.00%	70.00%	75.00%	85.00%	95.00%	

Note: 0-90 day percentages came from the Payment Worksheet. A cumulative 5% has been added to each category over 90 days (ie. 5% 91 -120, 10% 121 -150, 15% 151 - 180, etc)

Calculated allowance

Medicare		731,312	220,762	45,646	22,642	2,011	1,361	9,247	1,032,981	
Medicaid		152,159	35,148	36,058	20,877	37,068	10,519	6,027	297,856	
Blue Cross		80,404	40,869	8,648	7,235	13,215	1,426	13,703	165,500	
Commercial		321,645	150,922	84,758	43,245	38,633	11,296	49,300	699,799	
Private Pay		66,724	144,709	132,093	135,349	118,202	77,285	1,098,792	1,773,154	
Total		1,352,244	592,410	307,203	229,348	209,129	101,887	1,177,069	3,969,290	

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Compare to general ledger

	<u>GL</u>	<u>Caclulated</u>	<u>Potential Aje</u>
Account # (Medicare)	(1,400,000)	(1,033,000)	367,000
Account # Medicaid)	(301,000)	(298,000)	3,000
Account # (Blue Cross)	(50,000)	(166,000)	(116,000)
Account # (Commercial)	(550,000)	(700,000)	(150,000)
Account # (Self Pay)	<u>(1,600,000)</u>	<u>(1,773,000)</u>	<u>(173,000)</u>
	(3,901,000)	(3,970,000)	(69,000)
Totals	(3,901,000)	(3,970,000)	(69,000)

Prior
 Percentage Period