

Allowance Analysis

	Report	
	<u>2007</u>	<u>2008</u>
Overall:		
Allowance	4,293,000	4,321,000
Gross Accounts Receivable	6,904,929	7,231,887
Allowance as a % of AR	62.17%	59.75%
Hospital Revenue	24,019,854	22,019,954
Nursing Home Revenue	3,005,125	3,205,128
Total Revenue	<u>27,024,979</u>	<u>25,225,082</u>
Contractual Adjustments	14,123,540	12,859,853
Bad Debts	552,491	478,953
Total Adjustments	<u>14,676,031</u>	<u>13,338,806</u>
Contractual Adjustments as a % of Revenue	54.31%	52.88%
Spread	7.86%	6.87%
Days in AR		
Gross	93	105
Net	77	89