

Ending A/R 12/31/13: \$176,038

A. Smith, MD	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Totals
Gross Charges	\$138,659	121,845	133,263	145,030	127,774	142,709							\$809,280
Receipts	\$61,169	67,860	62,072	67,670	74,004	59,158							\$391,932
Adjustments	\$54,018	68,123	56,930	93,123	72,339	53,568							\$398,100
Net Ending A/R	\$199,511	185,374	199,635	183,873	165,304	195,287							\$195,287
Net Chg A/R Prev Month	\$23,473	(14,137)	14,261	(15,763)	(18,569)	29,983							\$19,248
% Adjmts/Gross Charges	38.96%	55.91%	42.72%	64.21%	56.61%	37.54%							49.19%

Revenue Analysis

% Gross Charges	44.11%	55.69%	46.58%	46.66%	57.92%	41.45%							48.43%
Days in A/R	43.17	45.64	44.94	38.03	38.81	41.05							43.44
Benchmark	35	35	35	35	35	35							35
Variance	8.17	10.64	9.94	3.03	3.81	6.05							8.44
% Variance	18.9%	23.3%	22.1%	8.0%	9.8%	14.7%							19.4%
Total Visits	457	378	588	395	383	383							431
Revenue Per Visit	\$134	180	106	171	193	154							\$156

Ending A/R 12/31/13: \$52,234

B. Doe, MD	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Totals
Gross Charges	\$31,696	35,358	40,798	56,320	50,845	57,257							\$272,274
Receipts	\$22,114	19,772	20,016	27,670	33,427	29,682							152,681
Adjustments	\$12,133	10,920	13,460	19,685	22,271	18,115							96,584
Net Ending A/R	\$49,683	54,349	61,671	70,637	65,784	75,243							75,243
Net Chg A/R Prev Month	(\$2,551)	4,666	7,322	8,966	(4,853)	9,459							23,009
% Adjmts/Gross Charges	38.28%	30.88%	32.99%	34.95%	43.80%	31.64%							35.47%

Revenue Analysis

% Gross Charges	69.77%	55.92%	49.06%	49.13%	65.74%	51.84%							56.08%
Days in A/R	47.02	46.11	45.35	37.63	38.81	39.42							49.74
Benchmark	35	35	35	35	35	35							35
Variance	12.02	11.11	10.35	2.63	3.81	4.42							14.74
% Variance	25.6%	24.1%	22.8%	7.0%	9.8%	11.2%							29.6%
Total Visits	169	163	196	301	248	248							221
Revenue Per Visit	\$131	121	102	92	135	120							\$117

Ending A/R 12/31/2013: \$18,258

C. Johnson, NP	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Totals
Gross Charges	\$0	0	0	0	0	0							\$0
Receipts	\$113	350	50	266	20	0							799
Adjustments	\$0	0	16,383	0	0	0							16,383
Net Ending A/R	\$18,145	17,795	1,362	1,096	1,076	1,076							1,076
Net Chg A/R Prev Month	(\$113)	(350)	(16,433)	(266)	(20)	0							(17,182)
% Adjmts/Gross Charges	N/A	N/A	N/A	N/A	N/A	N/A							N/A

Ending A/R 12/31/2013: \$246,531

Total Practice	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Totals
Charges	\$170,355	157,203	174,061	201,350	178,619	199,966							\$1,081,554
Receipts	\$83,395	87,982	82,137	95,606	107,452	88,840							\$545,412
Adjustments	\$66,151	79,042	86,774	112,807	94,610	71,684							\$511,067
Net Ending A/R	\$267,340	257,518	262,668	255,606	232,163	271,606							\$271,606
Net Chg A/R Prev Month	\$20,810	(9,822)	5,150	(7,063)	(23,442)	39,443							\$25,075
% Adjmts/Gross Charges	38.83%	50.28%	49.85%	56.03%	52.97%	35.85%							47.25%

Revenue Analysis

% Gross Charges	48.95%	55.97%	47.19%	47.48%	60.16%	44.43%							50.43%
Days in A/R	47.08	49.14	45.27	38.08	38.99	40.75							45.20
Benchmark	35	35	35	35	35	35							35
Variance	12.08	14.14	10.27	3.08	3.99	5.75							10.20
%Variance	25.7%	28.8%	22.7%	8.1%	10.2%	14.1%							22.6%
Total Visits	626	541	588	696	631	631							619
Revenue Per Visit	\$133	163	140	137	170	141							\$147

ABC Family Practice
123 Main St
Springfield, VA 20100

Revenue Source	Jan-14	Feb-14	Mar-14	Apr-14	540-555-5555 May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Totals
Medicare	\$14,681	15,734	15,578	22,695	26,511	21,838							\$117,038
Insurance	\$47,982	52,129	44,974	45,849	55,570	43,153							\$289,656
Patient	\$20,732	20,120	21,585	27,061	25,371	23,849							\$138,718
URS Collections	\$0	0	0	554	0	0							\$554
Other	\$0	0	0	0	0	0							\$0
Total Receipts	\$83,395	87,982	82,137	96,159	107,452	88,840							\$545,965
Refunds	\$0	95	0	0	232	0							\$327
Aging Schedule													YTD Avg
< 30	\$133,119	125,253	141,817	164,203	124,199	157,050							\$140,940
< 61	\$14,685	28,075	24,400	27,698	36,159	27,731							\$26,458
< 91	\$11,762	8,455	17,779	12,431	17,308	22,975							\$15,118
< 121	\$8,836	7,650	6,164	12,064	9,252	14,769							\$9,789
> 120	\$114,333	104,225	89,245	56,825	63,859	68,592							\$82,846
Over / Under Paid	(\$3,996)	(4,132)	(4,200)	(4,101)	(4,851)	(5,108)							(\$4,398)
Unapplied Credit Omitted	(\$11,399)	(12,008)	(12,537)	(13,514)	(13,763)	(14,403)							(\$12,937)
Net Ending A/R	\$267,340	257,518	262,668	255,606	232,163	271,606							\$257,817
Net A/R Change Prev Mth	\$20,810	9,822	(5,150)	7,063	23,442	(39,443)							\$2,757
Accounts Receivables													
% <30	49.8%	48.6%	54.0%	64.2%	53.5%	57.8%							54.7%
<61	5.5%	10.9%	9.3%	10.8%	15.6%	10.2%							10.4%
<91	4.4%	3.3%	6.8%	4.9%	7.5%	8.5%							5.9%
<121	3.3%	3.0%	2.3%	4.7%	4.0%	5.4%							3.8%
>120	42.8%	40.5%	34.0%	22.2%	27.5%	25.3%							32.0%
ADR (Average Days Revenue)	\$2,780	2,933	2,738	3,205	3,582	2,961							\$3,033
2014 ADR Target	\$3,000	3,000	3,000	3,000	3,000	3,000							\$3,000
Variance	(\$220)	-67	-262	205	582	-39							\$33
Variance % to ADR Target	7.34%	2.24%	8.74%	-6.84%	-19.39%	1.29%							-1.1%
NDRO (Number Days Revenue Outstanding)	96.2	87.8	95.9	79.7	64.8	91.7							86.0
2014 Target	30.0	30.0	30.0	30.0	30.0	30.0							30
Variance	(66)	(58)	(66)	(50)	(35)	(62)							(56)
Variance % to Target	-220.57%	-192.69%	-219.79%	-165.81%	-116.06%	-205.73%							-186.8%