

Current Issues
For Healthcare
Financial Managers

NebraskaHealthbeat

September
2011

Special Issue

Chapter Officers

Officers

Gretchin Heckenlively, President
Doug Wismer, President-Elect
Mandy Kumm, VP
Troy Bruntz, Secretary
Dan Schonlau, Treasurer

Board

Andrew Kloeckner
Rebekah Mussman
Alisa Brunsing
Joe Harnisch
Kim Hixson
Chris Vairo
David Burd

Healthbeat Editors

Joe Harnisch
Sean Wolfe



Upcoming Educational Events



this issue

NHA/HFMA Fall Meeting	P.2
Medicare 101/102 Workshop	P.4
Audio Webcast	P.5
New Member Spotlight	P.6

NHA/HFMA Fall Meeting

October 19-21, 2011

Embassy Suites

La Vista, Nebraska

The following are details for the upcoming NHA/HFMA Fall Meeting (including ethics training).

Wednesday, October 19

7:30 am – 8:30 am

Registration/Continental Breakfast

8:30 am – 10:00 am

NHA Opening Keynote Session

The future of the Health Care Marketplace: Life in the Gap and Life in the Game

Speaker: Ian Morrison

10:30 am – 12:00 pm

Achieving True Healthcare Quality

Speaker: Jan Englert, RN, Director – Quest, Premier, Inc.

Session Summary: During this session, results will be shared from the QUEST: High Performing Hospitals collaborative, as well as guidance on calculating the impact of value-based purchasing and especially clinical and optional benchmarking.

1:00 pm – 2:30 pm

Professional Ethics: A Preventive Maintenance Approach – Part I

Speaker: Christopher Bauer, PhD, HSP, CFS

Session Summary: this won't be a review of the ethics code, case studies or case law. Instead, it will be a unique program designed to help assure that you and your entire organization are able to more easily "walk the talk" of great ethics. This often humorous and highly interactive program will show us ethics risks we never even knew we had and what can be done right now to make sure those risks don't turn into costly ethical and legal problems on the job. You will also learn how even a slightly changed focus on ethics can significantly build your organization's bottom line.

Ethics and fun aren't works you normally hear in the same sentence. However, Dr. Bauer has been making professional ethics both straightforward and fun for international audiences for more than 25 years. He will present ethics differently than you have probably ever experienced them before. The tone will be conversational and the ideas immediately applicable. You will leave with easy, practical ideas and tools to reduce your risk for ethics difficulties while simultaneously reducing the risk of your colleagues, coworkers and entire organizations.

2:45 pm – 5:00 pm

Professional Ethics: A Preventive Maintenance Approach – Part II

Speaker: Christopher Bauer, PhD, HSP, CFS

Thursday, October 20

7:30 am – 8:30 am

Registration/Continental Breakfast

8:30 am – 9:30 am

WPS Medicare Part B Update

Speaker: Aileen Sigler and Mary Sue Gardner, RN, BSN

Session Summary: This session will include pertinent updates for Part B providers including 5010 and ICD-10 readiness, Electronic Health Record Incentive Payments, Medicare Remit Easy Print, Annual Participation Open Enrollment, Enrollment Application Status Inquiry and the CMS Secure Net Access Portal. These topics may be expanded as the date gets closer in order to provide the most up-to-date information.

10:00 am – 11:30 am

WPS Medicare Part A Update

Speaker: Aileen Sigler and Mary Sue Gardner, RN, BSN

Session Summary: Topics covered will include Medicare Claim Review programs, current Medical Review edits and findings from WPS, current CERT findings, hot topics and additional timely topics that arise.

11:30 am – 1:00 pm

HFMA Board Meeting

1:30 pm – 3:00 pm

Latest Changes Impacting Medicare Provider Enrollment – Part I

Speaker: Dennis Grindle, CPA and Partner in Health Care Consulting, Seim Johnson, LLP

Session Summary:

- Review the enrollment changes resulting from Health Care Reform legislation.
- Overview of changes to the CMS-855 forms including overview of the new CMS-855O form all to be effective in 2011.
- Learn the impact Medicare's Advanced Diagnostic Imaging has on enrollment and billing for certain suppliers.
- Understand the new practitioner PECOS record policy by the state.
- Understand the vast enrollment changes that significantly have impacted the effective date of enrollments and reactivations.
- Learn what practitioner Medicare enrollment deactivations mean and how this can lead to repayment situations.
- Review of other related, important Medicare enrollment issues you need to know.

(Continued)

DA&E DOHMAN,
AKERLUND
& EDDY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Providing accounting and consulting services to health care providers

Health care practice members:
Kurt J. Moyal • Tom L. Stevenson • Sonja A. Cattau
1117 Twelfth Street • Aurora, NE 68818 • (402) 694-6404



GENERAL SERVICE BUREAU INC.
Early Out Services, Inc.
WINNER- 2010
General Service Bureau, Inc.
WINNER- 2007

Early Out
SERVICES

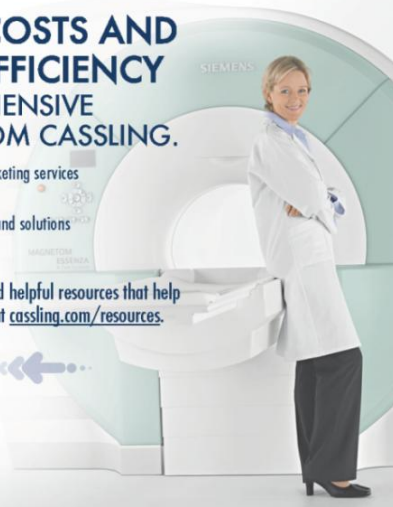
It Pays to be Different!

Contact Brad Uhlenhopp
Phone: 515-223-0343
buhlenhopp@gsbcollect.com
gsbcollect.com

DECREASE COSTS AND INCREASE EFFICIENCY WITH COMPREHENSIVE SOLUTIONS FROM CASSLING.

- » Financial, professional & marketing services
- » Imaging equipment
- » Clinical information products and solutions
- » Local service support

Download free white papers and helpful resources that help you meet your business needs at cassling.com/resources.



13808 F Street • Omaha, NE 68137
402-334-8325 • 800-228-5462 • www.cassling.com

CASSLING
Strengthening Community Health Care



AHC
A Convergent Company

(NHA/HFMA Fall Meeting continued)

3:30 pm – 5:00 pm
Latest Changes Impacting Medicare Provider Enrollment – Part II
Speaker: Dennis Grindle, CPA and Partner in Health Care Consulting, Seim Johnson, LLP

Friday, October 21

7:30 am – 8:30 am
Registration/Continental Breakfast

8:30 am – 9:30 am
Nebraska Medicaid's EHR Incentive Payment Program
Speaker: Sarah Briggs, Nebraska Medicaid Administrator for Medicaid Information and Technology Initiatives

Session Summary: Ms. Briggs will provide an overview of the Electronic Health Record (EHR) Incentive Payment Program background, basics, and Medicare and Medicaid differences/requirements. She will also share specifics about registration, eligibility, payment calculation and timelines for Nebraska Medicaid's program, with opportunity for questions and conversation.

9:45 am – 11:15 am
Physician Supervision Rules
Speaker: Carl Bowman, Of Counsel – Stinson Morrison Hecker LLP

Session Summary: This session will cover, in-depth, physician supervision rules, including waivers, what the waivers do not cover and more! □

KaufmanHall
Financial Strategies for Healthcare
kaufmanhall.com

Introducing...



avadynehealth

The next stage of evolution in revenue cycle services

- » Self-pay A/R management
- » Insurance claim resolution
- » Bad debt recovery

For more information, contact:
Deanna Gray, CHFP, CPAT, CCAT
Regional Account Executive
515-321-2051
DGray@avadynehealth.com

avadynehealth.com a healthier bottom line.™



TIBURON FINANCIAL LLC

Show Me Chapter

Medicare 101/102 Workshop

September 29 & 30, 2011

Medicare 101

In collaboration with the Show-Me Chapter of HFMA, Wisconsin Physicians Service (WPS) will be presenting the basics of Medicare Part A. The workshop is divided into seven sections consisting of an overview of the Medicare Program, billing tools and resources, claim submission, reason code resolution, preventive services, Medicare secondary payer and medical review. ***This workshop is de-signed for staff with less than twelve months of Medicare experience.***

Objectives

- Review the history and composition of the Medicare program; understand coinsurance, deductibles and benefit periods; explore different facility types and reimbursement methodology.
- Identify which manuals and tools will be most beneficial to your practice; effectively navigate the Centers for Medicare & Medicaid Services (CMS) Internet Only Manual publications; locate specific CMS and WPS web pages to assist in provider research and information; locate and utilize the Medicare Learning Network.
- Recognize different electronic methods for claims submission; follow a claim through the Fiscal Intermediary Shared System (FISS); understand timely filing requirements.
- Describe the difference between rejects and denials; analyze reason codes applicable to their situation; determine how to handle the most common Return to Provider (RTP) in-stances.
- Identify the preventive services available to Medicare Beneficiaries; understand the time limits and eligibility requirements for Medicare coverage of screening tests.
- Describe the role of the Medicare Administrative Contractor (MAC); the role of the Coordination of Benefits (COB) contractor; claim filing requirements for secondary claims; understand the Medicare Secondary Payer (MSP) categories.
- Locate the Local Coverage Determinations (LCDs); determine when and how to submit medical documentation upon request; describe the Progressive Corrective Action medical review process.

Target Audience: Business Office and Medicare Billing staff

Medicare 102

In collaboration with the Show-Me Chapter of HFMA, Wisconsin Physicians Service (WPS) Medicare will give a summarized yet in depth look into the resources available for Part A providers. The workshop is divided into six modules consisting of basics of billing and reimbursement, Advanced Beneficiary Notice (ABN), reviews done by other contractors, the Medicare Appeals process, the Limitation on Recoupment (935) process and Medicare Fraud and Abuse. ***This workshop is de-signed for staff with more than twelve months of Medicare experience.***

Objectives

- Apply appropriate billing codes; articulate the difference between covered and non-covered services.
- Identify patient liability situations where the ABN is required; administer the ABN correctly; submit a claim in an ABN situation.
- Describe the Comprehensive Error Rate Testing (CERT) and Recovery Audit Contractor (RAC) reviews; examine common findings.
- Determine under which circumstances a redetermination is warranted and whether appeal rights exist; differentiate among the different appeal levels and the requirements for each; understand the different entities involved in the appeals process.
- Recognize what claims are subject to the Limitation on Recoupment; discern the path your facility wishes to pursue in those situations; identify what the recoupment looks like on the remittance advice.
- Interpret the difference between fraud and abuse; illustrate ways to protect the Medicare Trust Fund.

Target Audience: Business Office Supervisors, Claims Managers and Medicare Billing staff

Agenda for Workshops

8:30-9:00 Registration 9:00-12:00 General Session 12:00-1:00 Lunch 1:00-4:00 General Session

Presenter for Workshops

Aileen Sigler is an Outreach Analyst for Wisconsin Physicians Service in Omaha, Nebraska. In her 15 years with Medicare, she has held several positions in the claims, customer service and internal training departments. Currently, her primary job responsibilities involve Part A education and training for J5 facilities in Iowa, Kansas, Missouri and Nebraska. She is also a member of the Nebraska chapter of the American Society for Training and Development (ASTD). □



hfma region 8
healthcare financial management association

Audio Webcast

October 18, 2011
Noon to 1:30 pm CST

Optimizing Your Hospital's Portfolio of Service Lines and Businesses

Program Content

Hospitals need to move rapidly, but thoughtfully, in the new business environment from a strategy of being all things to all people to one of operating only high-value service lines and business units that are marketplace-critical and thus sustainable. Current market dynamics under the changing value-based model make it imperative for organizations to challenge and redefine their current businesses/services to restructure their cost base.

Join Kit Kamholz, Managing Director, Kaufman, Hall and Associates, Inc., as he leads a 60-minute discussion on equipping executives with the process and tools required to focus the organization on high-value businesses and services lines that are most likely to succeed in the new environment. He'll cover topics such as:

- A strategic-financial approach to redefining core businesses to ensure that your hospital or health system remains relevant
- How to use a structure for evaluating the organization's geographic market(s) including a position analysis, physician market profile, competitor profiles, and payor analysis.
- How to access the "value" offered by a service line or business unit across attributes including mission, competitive position, financial performance, and new-era compatibility.

Speaker

Kit Kamholz, Managing Director of Kaufman Hall, directs the firm's mergers and acquisitions practice. Prior to joining Kaufman Hall in 2002, Mr. Kamholz was an investment banker with Merrill Lynch, where he managed the firm's small market merger and acquisition group. Mr. Kamholz provides services related to merger, acquisition, divestiture, joint venture, investment transactions, strategic options assessment, valuations, fairness opinions and other strategic financial advisory services.



Program Registration

Program Fee: \$20 - Unlimited participants

Please register online at: <http://www.hfma.org/Region-8-Chapters-Optimizing-Your-Hospitals-Portfolio-of-Service-Lines-and-Businesses/>

If you have any questions, please call Jeff Vanek at (816) 221-6300 or email jvanek@bkd.com

Additional Information

Audio webcast instructions and handouts will be provided 48 hours prior to the event. Please provide a list of all site participants to Rebecca Welker following the conference for reporting education hours to National HFMA. □

Healthcare Receivables Management Specialists



proven. trusted. innovative.

Don't Put-off until Tomorrow...
What We Can Collect For You Today!

- 🔗 **Extended Business Office / Early-Out**
 - Self-Pay & Insurance
- 🔗 **Primary Self-Pay Collections**
- 🔗 **Secondary Bad-Debt Collections**
 - Innovative Debt Purchase Option
- 🔗 **Professional Fee Billing**
 - CRNA, EKG, Emergency Physicians & More...
 - Collections / End to End Revenue Cycle
- 🔗 **System Conversions ~ A/R Clean-Up**
- 🔗 **Payment Plan Management / Module**



Celebrating 25 Years of Service
100% Healthcare Exclusive | National Client Base
All patient contact and work performed within the United States

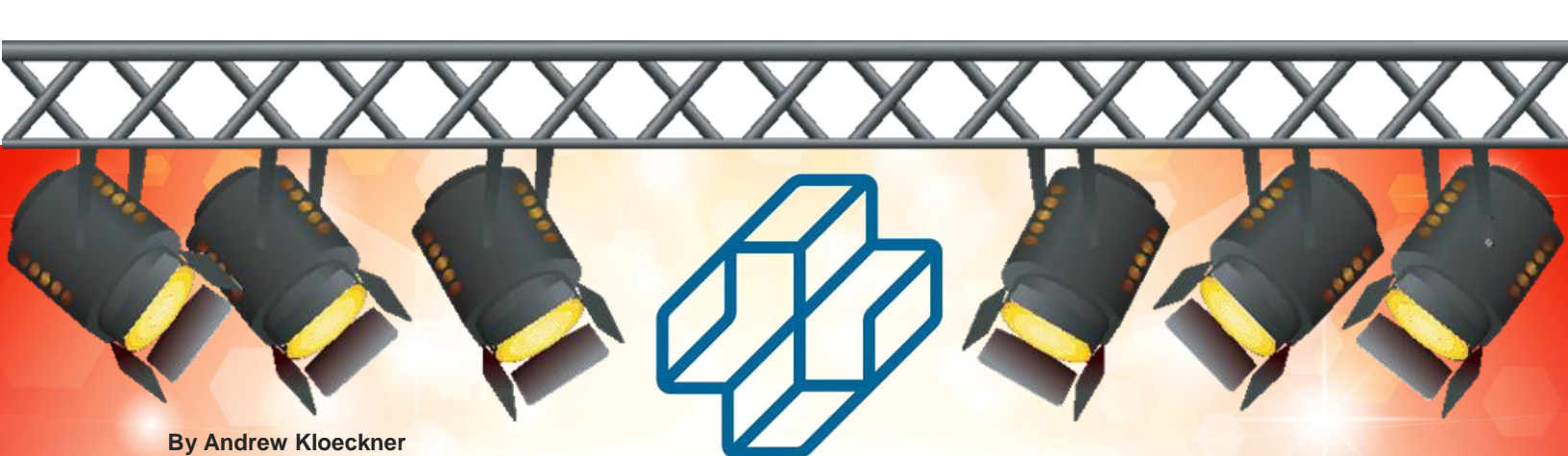
Chris Vairo
V.P. Business Development

cvairo@meddatsys.com
(402) 650-3710









By Andrew Kloeckner

New Member Spotlight

Clint Williams Director of Pharmacy & Network Administrator Blue Cross Blue Shield of Nebraska

1. When did you join HFMA?
June 2011.
2. What is your current work position?
I oversee the Pharmacy, Electronic Data Interchange (EDI) and Credentialing departments.
3. How long have you been in this position?
I have been Director of Pharmacy for over 4 years but just recently began working with our EDI and Credentialing departments.
4. What are some of your previous positions or experiences?
I worked at Prime Therapeutics for 8 years prior to BCBSNE. Prime Therapeutics is a pharmacy benefit manager or PBM. I had a variety of roles there including academic detailing of physicians and other health care professionals to promote the use of cost-effective drugs. My last position there was an Account Executive role that oversaw clinical programs and managed our relationship with BCBSNE.
5. Where did you attend or graduate college?
Wayne State College, B.S. Chemistry, Math minor; University of Nebraska College of Pharmacy – Doctor of Pharmacy; University of Nebraska – Lincoln- MBA.
6. What is your family situation...single, engaged, married, # of children?
Married – Christine; 2 boys – Trey (10), Lance (5)
7. Where would we find you if not at work, or what are your hobbies?
Golfing, Husker games, hiking.
8. What do you hope to get out of HFMA....education, networking, other?
Mostly additional education about the industry and networking opportunities.

Kevin Karas Chief Financial Officer National Research Corporation

1. When did you join HFMA?
August 2011.

2. What is your current work position?
Chief Financial Officer at National Research Corporation.
3. How long have you been in this position?
Less than a year.
4. What are some of your previous positions or experiences?
 - VP Finance at Lifetouch Portrait Studios (750 retail locations)
 - CFO at CARSTAR (\$400 million automotive franchise service business)
 - CFO at Rehab Designs of America (Outpatient healthcare services)
 - VP Operations at Novacare (Outpatient healthcare services provider)
 - CPA at Ernst & Young
5. Where did you attend or graduate college?
University of Nebraska at Omaha.
6. What is your family situation...single, engaged, married, # of children?
Married with three daughters – Ages 16, 14 and 11.
7. Where would we find you if not at work, or what are your hobbies?
Golfing, coaching or watching my daughters sports activities.
8. What do you hope to get out of HFMA....education, networking, other?
Current healthcare information and networking.

Stacy Gill Senior Accounting Manager Nebraska Methodist Health System

1. When did you join HFMA?
August 2011.
2. What is your current work position?
Senior Accounting Manager at Nebraska Methodist Health System.
3. How long have you been in this position?
A little over 2 years.
4. What are some of your previous positions or experiences?
Before coming to Methodist, I was most recently a senior manager at KPMG.

(Continued)

Recovery



Partnering with
Credit Management
is your first step to
recovering lost revenue.

Credit Management works with hundreds of clients in the medical field, including over half the hospitals in Nebraska. We are measured by the results we provide our clients, and our results are over twice the national average for bad debt recovery. We specialize in locating the people who have the ability to pay and getting your accounts paid in full - while treating your patients with respect. Recovery. It's our business, too.



(New Member Spotlight continued)

5. Where did you attend or graduate college?
Wayne State College.
6. What is your family situation...single, engaged, married, # of children?
Married to Rob Gill, who is also an accountant at Mutual of Omaha. We have one child, Axton, who was born in February 2011.
7. Where would we find you if not at work, or what are your hobbies?
Spending time with my family or working out at the gym.
8. What do you hope to get out of HFMA....education, networking, other?
Healthcare education and meeting other professionals in the industry. □



west

West Asset Management

Hospital Quality Continues to Improve: Joint Commission

More than 400 hospitals achieved 95 percent or better on 22 process-focused quality measures for heart attacks, heart failure, pneumonia, surgery, and children's asthma, according to the Joint Commission's annual report on quality and safety released this week.

The Joint Commission's sixth annual report, which examined more than 3,000 accredited hospitals, recognized 405 hospitals in 45 states that achieved excellence on the key quality measures.

The report found that hospitals have improved their performance over time. Since 2002, hospitals' composite score on the 22 measures increased 14.8 percent. Hospitals achieved a 96.6 percent composite performance on 12.3 million opportunities in 2010, according to the report.

While hospitals achieved 90 percent or better on most individual measures, the Joint Commission said improvement is needed in two areas where low performance was recorded: Providing fibrinolytic therapy within 30 minutes to heart attack patients and providing antibiotics to intensive care unit pneumonia patients.

Congratulations to the following Nebraska hospitals that were among the 405 hospitals listed:

- Columbus Community Hospital, Inc. - Columbus
- Alegent Health Bergan Mercy Medical Center - Omaha
- Alegent Health Midlands Hospital - Papillion
- Regional West Medical Center - Scottsbluff

Posted on 9/16/2011 11:55:18 AM

<http://www.hfma.org/templates/blogpost.aspx?blogid=258> □

THE RECEIVABLES PEOPLE

ACCELERATED RECEIVABLES SOLUTIONS
AR-SOLUTIONS.BIZ

MAGNET SOLUTIONS
MAGNETSOLUTIONS.BIZ

1-800-658-3227



Self-Pay Solutions
that work for you—
and your patients

HRS
erase

200 NE Mulberry, Suite 200, Lee's Summit, MO 64086
Tel 816.524.9477 Fax 816.524.7564
www.hrserase.com

HDR ARCHITECTURE
www.hdrarchitecture.com

Thoughtful design
of innovative
healthcare
environments

Architecture | Engineering | Consulting | Interior Design

PFC Professional Finance Company, Inc.
Service, Integrity, Results... Since 1904




**Exceeding Client Expectations
For Over 100 Years**

- Customized Collection Programs
- Certified Collection Representatives Through ACA International
- Quality Control with 100% Call Recording
- Resources and Strategies to Handle Large Volumes of Accounts
- Advanced Technology that Enhances Recovery
- Credit Card Processing Division
- Check Verification and Recovery Programs

If It Can Be Collected, We'll Collect It.

 Rick Rider
Vice President Business Development
402-591-7389
Cell: 402-689-2669
rrider@pfccollects.com
www.pfccollects.com

WORK WITH EXPERIENCE.

- Employee Benefits
- Retirement Planning
- Medical Plan Design Strategies
- Employee Enrollments
- Health and Welfare Planning

the olson group
BENEFITS TEAM

(402) 289-1046 theolsongroup.net

Securities offered through Sunset Financial Services, Inc. Member FINRA/SIPC 3620 Broadway, Kansas City, Missouri 64111 (816) 753-7000
Sunset Financial Services is not affiliated with The Olson Group.

**Nebraskans
serving
Nebraskans**

 **NEBRASKA** | nebraskablue.com

Blue Cross and Blue Shield of Nebraska is an Independent Licensee of the Blue Cross and Blue Shield Association.

MCA
Merchants Credit Adjusters, Inc.

the MASH program

The HAUGE GROUP
Solutions, Service, Synergy.

 **hfma** nebraska chapter

ask listen solve

AUTOMATED ACCOUNTS PAYABLE SOLUTION

ControlPay® Advanced pays you as you pay others.

*Paying your bills
just got easier*

- Monthly revenue back to your hospital
- No out-of-pocket costs for your hospital
- Additional float on your hospital's money



Denyse Scott • 641-772-4480 • Cell: 515-480-5086
denyse.scott@commercebank



Number of Uninsured Nears 50 Million, U.S. Census Findings

The number of people without health insurance increased to 49.9 million in 2010 from 49 million in 2009, representing approximately 16.3 percent of the U.S. population, the U.S. Census Bureau announced Tuesday in its [annual report](#).

Between 2009 and 2010, the percentage of people covered by Medicaid remained consistent at 15.9 percent, the census data revealed. The number of people with health insurance remained relatively flat, the Census Bureau said, from 255.3 million in 2009 to 256.2 million last year.

The percentage of people covered by private health insurance declined from 64.5 percent in 2009 to 64 percent in 2010, while the percentage covered by government health insurance increased from 30.6 percent to 31 percent. Employment-based health insurance declined from 56.1 percent to 55.3 percent of the population, according to the findings.

Posted on 9/13/2011 3:52:06 PM

<http://www.hfma.org/templates/blogpost.aspx?blogid=258> □

||| Helping our health care clients feel better

For over 40 years, health care clients have trusted us to provide general and special representation to help them manage the varied health care complexities encountered in the industry. Our dedicated health care team continues to bring valuable experience to clients throughout the Midwest. To learn how our focus on the health care industry can benefit your organization, visit our web site at www.bairdholm.com.



BAIRDHOLM LLP
ATTORNEYS AT LAW

1500 Woodmen Tower • Omaha, NE 68102
402.344.0500 • www.bairdholm.com



SEIM JOHNSON
SOLUTIONS WITH VISION

Seim Johnson is your partner for all your audit, tax, assurance and consulting needs.

Staying in touch with market and industry trends and keeping informed of what is around the corner, prepares you for the future...and keeps you ahead of your competition.

Our professionals are here to provide you *Solutions with Vision*.

402.330.2660 > SeimJohnson.com



Upcoming Events

- September 29 & 30, 2011 Medicare 101/102 Workshop – Show Me Chapter
Springfield, MO See page 4 for details.
- October 2011 NHA/HFMA Fall Meeting, including Ethics Training See page 2 for details.
- October 18, 2011 Region 8 Webinar Series See page 5 for details.

For more information on any of the above events or to register

please visit www.nehfma.org.

CORPORATE SPONSORS

Gold Sponsors		Silver Sponsors		Bronze Sponsors	
<p>AHC, a Convergent Company 13575 Heathcote Boulevard, Suite 300 Gainesville, VA 20155 (888) 511-7901 convergentusa.com</p>	<p>Credit Management Services, Inc. 105 North Wheeler Street Grand Island, NE 68801 (800) 658-4447 credit-mgmt.com</p>	<p>Avadyne Health 1001 W Sunset Circle Indianola, IA 50125 (515) 276-7105 avadynehealth.com</p>	<p>Array Services Group, Inc. 10330 Regency Parkway Drive, Suite 202 Omaha, NE 68114 (402)578-9648 arraysg.com</p>	<p>Merchants Credit Adjusters, Inc. 6818 Grover Street, Suite 200 Omaha, NE 68106 (402) 391-3933 mcaomaha.com</p>	
<p>ARS/Magnet Solutions 2223 Broadway; PO Box 1826 Scottsbluff, NE 69363 (308) 632-7135 or (800) 658-3227 magnetsolutions.biz</p>	<p>HDR 8404 Indian Hills Drive Omaha, NE 68114 (402) 399-1302 HDRArchitecture.com</p>	<p>Dohman, Akerlund & Eddy, LLC 1117 12th Street; PO Box 470 Aurora, NE 68818 (402) 694-6404 daecpa.com</p>	<p>The Hauge Group 2320 West 49th Street Sioux Falls, SD 57105 (605) 336-9490 haugessociates.com</p>	<p>Qualified Presort Service, LLC 601 E. 54th St. N. Sioux Falls, SD 57104-0640 (800) 962-1290 qualifiedpresort.com</p>	
<p>Baird Holm LLP 1500 Woodmen Tower Omaha, NE 68102 (402) 344-0500 bairdholm.com</p>	<p>HRS/Eraser, Inc. 200 NE Mulberry, Suite 200 Lee's Summit, MO 64086 (877) 518-8585 hrserase.com</p>	<p>General Service Bureau/Early Out Services 8429 Blondo Street Omaha, NE 68134 (402) 255-5025 gsbcollect.com</p>	<p>Healthland 9300 Shelbyville Road, Suite 800 Louisville, KY 40222 (320) 634-1252 healthland.com</p>	<p>Stinson Morrison Hecker LLP 1299 Farnam Street, Suite 1501 Omaha, NE 68102-1880 (402) 342-1700 stinsonmoheck.com</p>	
<p>Blue Cross Blue Shield of Nebraska 7261 Mercy Road Omaha, NE 68180 (402) 398-3884 bcbsne.com</p>	<p>Medical Data Systems, Inc. 2001 9th Ave, Suite 312 Vero Beach, FL 32960 (772) 770-2255 or (888) 773-2255 meddatasy.com</p>	<p>KPMG, LLP 1501 Two Central Park Plaza Omaha, NE 68102 (402) 348-1450 us.kpmg.com</p>	<p>KaufmanHall 5202 Old Orchard Road, Suite N700 Skokie, IL 60077 (847) 441-8780 kaufmanhall.com</p>	<p>Tiburon Financial Healthcare Solutions Group 218A S. 108th Ave. Omaha, NE 68154 (402) 342-6750 or (888) 280-6750 tiburonllc.com</p>	
<p>Cassling 13808 F Street Omaha, NE 68137 (402) 334-5000 cassling.com</p>	<p>Seim Johnson, LLP 18081 Burt Street, Suite 200 Omaha, NE 68022 (402) 330-2660 seimjohnson.com</p>	<p>The Olson Group 20214 Veteran Dr., Suite 200 Elkhorn, NE 68022 (402) 289-1046 theolsongroup.net</p>	<p>The MASH Program 1227 W. Magnolia Ave, Suite 450 Fort Worth, TX 76104 (817) 923-8900 mashinc.com</p>	<p>West Asset Management, Inc. 7171 Mercy Rd., Suite 150 Omaha, NE 68106 (402) 546-7134 west.com</p>	
<p>Commerce Bank 3155 Indian Point Drive Ellston, IA 50074 (641) 772-4480 commercebank.com</p>		<p>Professional Finance Company 5754 W 11th Street, Suite 100 Greeley, CO 80634 (402) 991-7389 or (800) 864-4391 professionalfinancecompany.com</p>			
		<p>The SSI Group, Inc. 4721 Morrison Drive Mobile, AL 36691 (251) 345-0000 thesigroup.com</p>			